TREASURY FINANCIAL MANUAL

OFFICE
OF THE
COMMISSIONER

DEPARTMENT OF THE TREASURY

FINANCIAL MANAGEMENT SERVICE

July 11, 1986

ANNOUNCEMENT

Electronic Retrieval of Data

In recent years innovation has been the byword for Treasury systems, methods, and products. Again, something new is just around the corner. Treasury Bulletin statistical tables will soon be online and available for computer retrieval.

Financial institutions, investment firms, take notice! This is a convenient, time-saving, up-to-the-minute way of getting the information you need. Look first for twelve summary tables from the "International Financial Statistics" and "Capital Movements" sections to be added to the data base in August. Then, after release of the summer issue of the Treasury Bulletin, this information will be regularly provided, for a supplementary charge, to users wanting electronic access. The data base will be updated quarterly, coinciding with the Bulletin's publication.

Additional details on this service, including subscription information, are currently furnished in the Spring (May) issue of the Treasury Bulletin. If you have further questions, call Robert Geida, Reports Management Branch, Financial Management Service, at (202) 566-9419.

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Winter Issue

1ST QUARTER
Fiscal 1986

USER SURVEY IN THIS ISSUE

TREASURY BULLETIN

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Contents

User Survey Begins on Page V

WINTER ISSUE □ FIRST QUARTER, FISCAL 1986

FINANCIAL OPERATIONS

Page

FEDERAL FISCAL OPERATIONS

FFO-1. - Summary of fiscal operations 3
Chart - Budget and off-budget results 4
FFO-2. - Budget receipts by source 6
Chart - Budget receipts by source 7
FFO-3. - Budget outlays by agency 8
FFO-4. - Summary of internal revenue collections by States and other areas 10

FEDERAL OBLIGATIONS

FO-1. - Gross obligations incurred within and outside the Federal Government by object class 11
FO-2. - Gross obligations incurred outside the Federal Government by department or agency 12

ACCOUNT OF THE U.S. TREASURY

UST-1. - Elements of changes in Federal Reserve and tax and loan note account balances 14

FEDERAL DEBT

FD-1. - Summary of Federal debt 15
FD-2. - Interest-bearing public debt 15
FD-3. - Government account series 16
FD-4. - Interest-bearing securities issued by Government agencies 17
FD-5. - Maturity distribution and average length of marketable interest-bearing public debt held by private investors 18
FD-6. - Debt subject to statutory limitation 18
FD-7. - Treasury holdings of securities issued by Government corporations and other agencies 19

PUBLIC DEBT OPERATIONS

Article - Treasury financing operations 20
PDO-1. - Maturity schedule of interest-bearing marketable public debt securities other than regular weekly and 52-week Treasury bills outstanding 22
PDO-2. - Offerings of bills 23
PDO-3. - Public offerings of marketable securities other than regular weekly Treasury bills 25
PDO-4. - Allotments by investor classes on subscriptions for public marketable securities 27

U.S. SAVINGS BONDS AND NOTES

SBN-1. - Sales and redemptions by series, cumulative 29
SBN-2. - Sales and redemptions by period, all series of savings bonds and notes combined 29
SBN-3. - Sales and redemptions by period, series E, EE, H, and HH 30

OWNERSHIP OF FEDERAL SECURITIES

OFS-1. - Distribution of Federal securities by class of investors and type of issues 31
OFS-2. - Estimated ownership of public debt securities by private investors 31

MARKET BID YIELDS ON TREASURY SECURITIES

MBY-1. - Treasury market bid yields at constant maturities, bills, notes, and bonds 32
Chart - Yields of Treasury securities 33

AVERAGE YIELDS OF LONG-TERM BONDS

AY-1. - Average yields of long-term Treasury, corporate, and municipal bonds by period 34
Chart - Average yields of long-term Treasury, corporate, and municipal bonds 35

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

GOVERNMENT CORPORATIONS AND OTHER BUSINESS-TYPE ACTIVITIES

GA-I-1. - Statements of financial condition 37
GA-I-2. - Statements of income and retained earnings 92
Charts - Government corporations and other business-type activities 125

FEDERAL CREDIT PROGRAMS

GA-II-1. - Direct and guaranteed loans outstanding 138

INTERNATIONAL STATISTICS

INTERNATIONAL FINANCIAL STATISTICS

IFS-1. - U.S. reserve assets 143
IFS-2. - Selected U.S. liabilities to foreigners 144
IFS-3. - Nonmarketable U.S. Treasury bonds and notes issued to official institutions and other residents of foreign countries. 144
IFS-4. - Weighted average of exchange rate changes for the dollar 145

CAPITAL MOVEMENTS

LIABILITIES TO FOREIGNERS REPORTED BY BANKS IN THE UNITED STATES

CM-I-1. - Total liabilities by type of holder 147
CM-I-2. - Total liabilities by type, payable in dollars 148
CM-I-3. - Total liabilities by country 149
CM-I-4. - Total liabilities by type and country 150

CLAIMS ON FOREIGNERS REPORTED BY BANKS IN THE UNITED STATES

CM-II-1. - Total claims by type 151
CM-II-2. - Total claims by country 152
CM-II-3. - Total claims on foreigners by type and country reported by banks in the United States 153

SUPPLEMENTARY LIABILITIES AND CLAIMS DATA REPORTED BY BANKS IN THE UNITED STATES

CM-III-1. - Dollar claims on nonbank foreigners 154

LIABILITIES TO, AND CLAIMS ON, FOREIGNERS REPORTED BY NONBANKING BUSINESS ENTERPRISES IN THE UNITED STATES

CM-IV-1. - Total liabilities and claims by type 155
CM-IV-2. - Total liabilities by country 156

Contents

Page

CM-IV-3. - Total liabilities by type and country 157
CM-IV-4. - Total claims by country 158
CM-IV-5. - Total claims by type and country 159
TRANSACTIONS IN LONG-TERM SECURITIES BY FOREIGNERS REPORTED BY BANKS AND BROKERS IN THE UNITED STATES
CM-V-1. - Foreign purchases and sales of long-term domestic securities by type 160
CM-V-2. - Foreign purchases and sales of long-term foreign securities by type 160
CM-V-3. - Net foreign transactions in long-term domestic securities by type and country 161
CM-V-4. - Foreign purchases and sales of long-term securities, by type and country, latest date 162
CM-V-5. - Foreign purchases and sales of long-term securities, by type and country, latest year 163

FOREIGN CURRENCY POSITIONS

SUMMARY POSITIONS
FCP-I-1. - Nonbanking firms' positions 165
FCP-I-2. - Weekly bank positions 165
CANADIAN DOLLAR POSITIONS
FCP-II-1. - Nonbanking firms' positions 166
FCP-II-2. - Weekly bank positions 166
GERMAN MARK POSITIONS
FCP-III-1. - Nonbanking firms' positions 167
FCP-III-2. - Weekly bank positions 167
JAPANESE YEN POSITIONS
FCP-IV-1. - Nonbanking firms' positions 168
FCP-IV-2. - Weekly bank positions 168
SWISS FRANC POSITIONS
FCP-V-1. - Nonbanking firms' positions 169
FCP-V-2. - Weekly bank positions 169
STERLING POSITIONS
FCP-VI-1. - Nonbanking firms' positions 170
FCP-VI-2. - Weekly bank positions 170
U.S. DOLLAR POSITIONS ABROAD
FCP-VII-1. - Nonbanking firms' foreign subsidiaries' positions 171
FCP-VII-2. - Weekly bank foreign office positions 171

EXCHANGE STABILIZATION FUND

ESF-1. - Balance sheet 173
ESF-2. - Income and expense 173

CASH MANAGEMENT/DEBT COLLECTION

CASH MANAGEMENT INITIATIVES

Summary of Fiscal 1985 Collection and Deposit Developments 178
Reform '88 Cash Management 178
Treasury General Account Cash Management Initiatives 178

ACCOUNTS AND LOANS RECEIVABLE DUE FROM THE PUBLIC

Status of accounts receivable due from the public 181
Status of loans receivable due from the public 185
Status of other receivables due from the public 189

SPECIAL REPORTS

STATEMENT OF LIABILITIES AND OTHER FINANCIAL COMMITMENTS OF THE UNITED STATES GOVERNMENT AS OF SEPT. 30, 1985 196

TRUST FUND REPORTS
Airport and airway trust fund 210
Black lung disability trust fund 211
Hazardous substance response trust fund 212
Highway trust fund 213
Inland waterways trust fund 215
Nuclear waste fund 216
Reforestation trust fund 217

U.S. CURRENCY AND COIN OUTSTANDING AND IN CIRCULATION 220
Chart - Currency in circulation by denomination 221

Note.--Details of figures may not add to totals because of rounding.

Abbreviations and symbol: **r** represents Revised, **p** Preliminary, **n.a.** Not available. **†** Includes funds transferred from others.

ELECTRONIC RETRIEVAL OF DATA

Later this year, for the first time, some Treasury Bulletin statistical tables will be online and available to users for computer retrieval. Twelve mainly summary tables from the "International Financial Statistics" and "Capital Movements" sections are to be added to a Treasury data base. Accordingly, following release in August of the summer issue of the Treasury Bulletin, this information will be regularly provided, for a supplementary charge, to users wanting to access it electronically. The data base will be updated four times a year, coinciding with the Bulletin's quarterly publication, and electronic retrieval of updated information will be coordinated each quarter with actual release of the printed issue.

Additional details on this service, including subscription information, will be furnished in the spring (May) issue. For current information, contact the Financial Management Service, Reports Management Branch, (202) 566-0419.

Treasury Bulletin User Survey

The Department of the Treasury maintains an interest in seeing that user needs are responsibly addressed as it periodically evaluates the content and form of the Treasury Bulletin. Your answers to the series of questions that make up the following survey can provide invaluable information that could be the impetus for future data enhancements. For that reason, your attention to the survey, together with the thoughtful consideration of every item in it, is especially important.

This survey, to reach as much of the Bulletin audience as possible, should be reproduced, if necessary, for all the users in your organization. The completed survey is to be mailed to:

Attn: Treasury Bulletin Editor
Department of the Treasury
Financial Management Service
441 G St., NW - Room 3021
Washington, DC 20226

So that analysis can begin quickly, please return the survey as soon as possible, but not later than April 7, 1986.

Your participation is appreciated.

Please indicate your response with a checkmark. Answers can be continued on seperate sheets if required.

SECTION A--CONTENT

1. Which sections of the Treasury Bulletin do you routinely use?

Financial Operations:

__ Federal Fiscal Operations (FFO)
__ Federal Obligations (FO)
__ Account of the U.S. Treasury (UST)
__ Federal Debt (FD)
__ Public Debt Operations (PDO)
__ U.S. Savings Bonds and Notes (SBN)
__ Ownership of Federal Securities (OFS)
__ Market Bid Yields on Treasury Securities (MBY)
__ Average Yields of Long-Term Bonds (AY)
__ Financial Operations of Government Agencies and Funds (GA)

International Statistics:

__ International Financial Statistics (IFS)
__ Capital Movements (CM)
__ Foreign Currency Positions (FCP)
__ Exchange Stabilization Fund (ESF)

Cash Management/Debt Collection:

__ Cash Management Initiatives
__ Accounts and Loans Receivable Due from the Public

Special Reports:

__ Consolidated Financial Statements of the United States Government
__ National Bank Report
__ Statement of Liabilities and Other Financial Commitments of the United States Government
__ Trust Fund Reports
__ U.S. Currency and Coin Outstanding and in Circulation

2. The data in the Treasury Bulletin are used by you in connection with which of these activities?

__ Marketing
__ Economic forecasting
__ Historical analysis
__ Teaching
__ Reference
__ Other (Explain.)

3. What types of materials, for either internal or external distribution, are being developed by your organization from data published in the Treasury Bulletin?

4. Would an increase in graphic presentations of the statistical data be useful to you? If yes, please identify the statistical tables you prefer to be supplemented with financial graphs and charts.

__ Yes
__ No

Continued on following page.

Treasury Bulletin User Survey

5. What kind of analytical narratives, authoritatively written articles, and other such topical materials could bring further value to the statistics currently reported?

6. How is Treasury Bulletin information physically being preserved at your location?

   ___ Inputted to a computer data base

   ___ Kept on file by way of the actual printed copy

   ___ Other (Explain.)

SECTION B--TERMINAL ACCESS TO DATA (See announcement on electronic retrieval, page IV this issue.)

7. Do you have the means to electronically receive and store, in a computer data base, Treasury Bulletin data resident in another computer system? If yes, would there be an advantage to you to take Bulletin data from an electronic medium rather than the traditional published document? (Explain.)

   ___ Yes

   ___ No

8. If you answered "yes" to item 7, please fully describe the equipment you would be using to house Treasury Bulletin data.

SECTION C--IMPROVEMENTS

9. Please comment on the readability of the Treasury Bulletin. Would you favor a different method of composing the document that would permit a greater range of type sizes and generally enhance the data's presentation?

10. What changes would you endorse for the Treasury Bulletin?

Name (optional): _____

Organization: _____ City: _____ State: _____

Type of business: _____

Number of months/years using the Treasury Bulletin: _____

Nonquarterly Tables and Reports

For the convenience of the Treasury Bulletin user, nonquarterly tables and reports are listed below along with the issues in which they appear.--Ed.

Table/report	Issues			
	Winter	Spring	Summer	Fall
Federal Fiscal Operations				
FFO-4. - Summary of internal revenue collections by States and other areas	✓			
Financial Operations of Government Agencies and Funds				
GA-I-1. - Statements of financial condition	✓			
GA-I-2. - Statements of income and retained earnings	✓			
GA-II-1. - Direct and guaranteed loans outstanding	✓		✓	
Capital Movements				
CM-III-2. - Dollar liabilities to, and dollar claims on, foreigners in countries and areas not regularly reported separately		✓		✓
Cash Management/Debt Collection				
Status of accounts receivable due from the public	✓			
Status of loans receivable due from the public	✓			
Status of other receivables due from the public	✓			
Special Reports				
Consolidated Financial Statements of the United States Government			✓	
National Bank Report		✓		
Statement of Liabilities and Other Financial Commitments of the United States Government	✓			
Trust Fund Reports:				
Airport and airway trust fund	✓			
Black lung disability trust fund	✓			
Civil service retirement and disability fund				✓
Federal disability insurance trust fund				✓
Federal hospital insurance trust fund				✓
Federal old-age and survivors insurance trust fund				✓
Federal supplementary medical insurance trust fund				✓
Hazardous substance response trust fund	✓			
Highway trust fund	✓			
Inland waterways trust fund	✓			
National service life insurance fund				✓
Nuclear waste fund	✓			
Railroad retirement account				✓
Reforestation trust fund	✓			
Unemployment trust fund				✓
Investments of specified trust accounts				✓

Financial Operations

FEDERAL FISCAL OPERATIONS

Table FFO—1. — Summary of Fiscal Operations

[In millions of dollars. Source: Monthly Treasury Statement of Receipts and Outlays of the United States Government]

Fiscal year or month	Budget and off-budget results: Net receipts	Net outlays	Budget surplus or deficit (-) (1-2)	Off-budget surplus or deficit (-)	Total surplus or deficit (-)	Means of financing--net transactions: Borrowing from the public--Federal securities: Public debt securities	Agency securities	Investments of Government accounts	Total 6+7-8	Cash and monetary assets (deduct): U.S. Treasury operating cash	Special drawing rights	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1981.....	599,272	657,204	-57,932	-21,005	-78,936	90,153	-530	10,294	79,329	-2,320	-161	1,916
1982.....	617,766	728,424	-110,658	-17,331	-127,989	144,161	-1,134	8,134	134,912	10,494	13	-78
1983.....	600,562	795,916	-195,354	-12,357	-207,711	235,176	-277	22,475	212,424	7,893	419	-953
1984.....	666,457	841,800	-175,342	-9,996	-185,339	195,056	-194	24,045	170,817	-6,631	-74	-1,296
1985.....	733,996	936,809	-202,813	-9,118	-211,931	250,837	-115	53,453	197,269	-13,367	1,293	1,197
1986 (Est.).....	579,201	795,185	-215,984	13,195	-202,789	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1987 (Est.).....	636,097	795,386	-159,288	15,658	-143,630	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1984-Dec.....	62,404	77,583	-15,179	616	-14,563	31,924	-10	7,860	24,055	12,083	-53	-1,449
1985-Jan.....	70,454	76,838	-6,384	-1,629	-8,013	16,950	-10	4,264	12,675	8,853	52	-719
Feb.....	54,021	74,861	-20,830	-225	-21,056	16,443	-15	2,434	15,994	-9,342	88	342
Mar.....	49,606	78,067	-28,461	-1,043	-29,504	12,373	-17	-803	13,159	-3,292	192	-368
Apr.....	94,593	82,228	12,365	-980	11,386	21,986	-15	4,935	17,036	26,154	-1	1,781
May.....	39,794	80,245	-40,450	-1,546	-41,997	21,218	-8	4,878	16,333	-28,885	191	-1,123
June.....	72,151	71,506	645	-2,014	-1,369	20,705	-8	8,840	11,857	12,875	33	-380
July.....	57,644	77,686	-20,042	-1,491	-21,532	26,303	-5	2,377	23,921	133	-146	508
Aug.....	55,776	83,621	-27,845	247	-27,597	17,070	-7	906	16,157	-12,305	615	-324
Sept.....	73,808	73,191	617	-1,381	-764	5,090	-8	-893	5,975	5,218	182	658
Oct.....	57,881	85,074	-27,193	106	-27,087	8,746	-5	-2,649	11,390	-15,237	-21	1,147
Nov.....	51,163	84,763	-33,601	215	-33,386	68,337	-6	22,469	45,863	8,228	327	2
Dec.....	68,193	84,079	-15,886	1,230	-14,656	45,755	-5	12,490	33,261	20,884	40	78
Fiscal 1986 to date.....	177,236	253,916	-76,679	1,551	-75,129	122,839	-15	32,310	90,514	13,875	346	1,227

Fiscal year or month	Means of financing--net transactions--Continued: Reserve position on the U.S. quota in the IMF (deduct)	Other	Transactions not applied to year's surplus or deficit	Total financing	Selected balances end of period: U.S. Treasury operating cash	Federal securities: Public debt securities	Agency securities	Investments of Government accounts	Held by the public (18+19-20)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1981.....	2,442	824	-20,344	57,932	18,670	997,855	6,086	209,507	794,434
1982.....	1,507	4,597	415	127,989	29,164	1,142,035	4,952	217,640	929,346
1983.....	2,530	4,563	666	207,711	37,057	1,377,211	4,676	240,116	1,141,770
1984.....	2,365	8,145	740	185,339	30,426	1,572,267	4,481	264,159	1,312,589
1985.....	204	3,406	582	211,931	17,060	1,823,103	4,366	317,612	1,509,857
1986 (Est.).....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1987 (Est.).....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1984-Dec.....	-91	947	52	14,563	17,649	1,662,966	4,459	290,674	1,376,750
1985-Jan.....	-218	3,266	40	8,013	26,502	1,679,916	4,449	294,939	1,389,426
Feb.....	-182	-4,073	41	21,056	17,160	1,698,358	4,434	297,373	1,405,420
Mar.....	257	13,075	58	29,504	13,868	1,710,731	4,417	296,570	1,418,578
Apr.....	-8	-551	56	-11,386	40,022	1,732,717	4,402	301,504	1,435,615
May.....	9	-4,189	46	41,997	11,138	1,753,936	4,395	306,383	1,451,948
June.....	169	2,172	36	1,369	24,013	1,774,640	4,386	315,222	1,463,804
July.....	-29	-1,952	29	21,532	24,146	1,800,943	4,381	317,599	1,487,725
Aug.....	1	-614	41	27,597	11,841	1,818,013	4,374	318,505	1,503,882
Sept.....	189	943	94	764	17,060	1,823,103	4,366	317,612	1,509,857
Oct.....	147	1,688	44	27,087	1,822	1,831,849	4,362	314,963	1,521,247
Nov.....	115	-3,648	43	33,386	8,228	1,900,186	4,356	337,432	1,567,110
Dec.....	19	2,389	25	14,656	20,884	1,945,942	4,351	349,922	1,600,371
Fiscal 1986 to date.....	280	230	112	75,129	20,884	1,945,942	4,351	349,922	1,600,371

Note.--Budget and off-budget estimates are based on the Budget of the United States Government, Fiscal Year 1987 released Feb. 5, 1986, by the Office of Management and Budget.

BUDGET AND OFF-BUDGET RESULTS, FISCAL YEARS 1985 AND 1986

(Source: Monthly Treasury Statement of Receipts and Outlays of the United States Government)

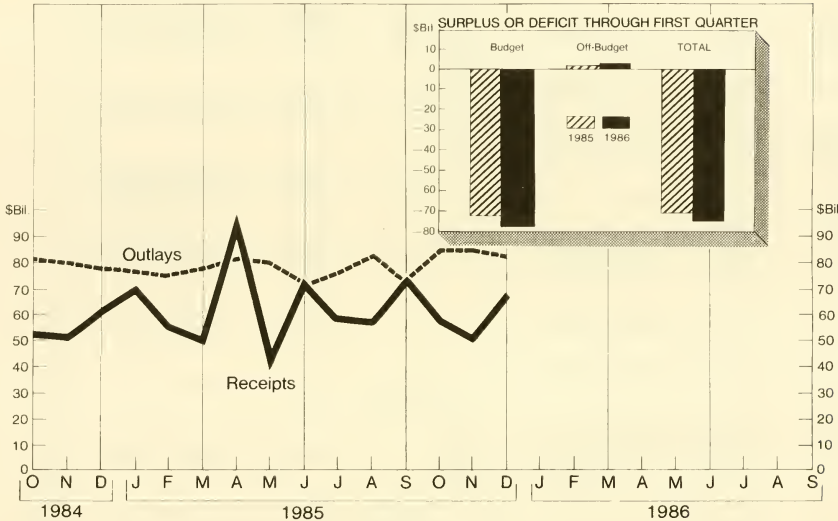


Table FFO—2. — Budget Receipts by Source

[In millions of dollars. Source: Monthly Treasury Statement of Receipts and Outlays of the United States Government]

Fiscal year or month	Net budget receipts	Income taxes							Net income taxes	Social insurance taxes and contributions		
		Individual				Corporation				Employment taxes and contributions		
		Withheld	Other	Refunds	Net	Gross	Refunds	Net		Old-age, disability, and hospital insurance		
										Gross	Refunds	Net
1981	599,272	256,007	77,209	47,299	285,917	73,733	12,596	61,137	347,054	161,030	515	160,515
1982	617,766	267,513	85,096	54,498	298,111	65,991	16,784	49,207	347,318	178,106	338	177,768
1983	600,562	266,046	83,585	60,692	288,938	61,780	24,758	37,022	325,960	183,390	429	182,961
1984	666,457	279,345	81,381	64,771	295,955	74,179	17,286	56,893	352,848	209,027	416	208,613
1985	733,996	298,941	97,720	65,743	330,918	77,413	16,082	61,331	392,249	235,059	650	234,410
1986 (Est.)	777,139	325,174	102,893	74,329	353,738	86,346	15,481	70,865	424,603	248,579	-	248,579
1987 (Est.)	850,372	358,307	108,523	80,846	385,984	101,090	14,361	86,729	472,713	270,012	-	270,012
1984-Dec.	62,404	25,979	2,003	929	27,054	12,351	820	11,531	38,585	17,110	-	17,110
1985-Jan.	70,454	24,776	12,642	-433	37,852	4,373	1,594	2,779	40,631	21,284	-	21,284
Feb.	54,021	23,127	1,619	1,041	23,906	2,673	919	1,753	25,659	19,824	-	19,824
Mar.	49,606	23,952	3,144	11,842	15,254	10,304	1,888	8,417	23,671	19,145	-	19,145
Apr.	94,593	26,343	43,244	17,986	51,602	11,265	2,409	8,855	60,457	24,218	-	24,218
May	39,794	27,640	1,953	25,982	3,611	2,205	975	1,230	4,841	19,362	-	19,362
June	72,151	23,448	13,377	2,266	34,558	11,373	585	10,788	45,346	20,487	650	19,838
July	57,644	26,898	1,136	1,783	26,252	3,052	1,161	1,892	28,144	20,799	-	20,799
Aug.	55,776	24,914	2,287	1,431	25,770	2,397	1,319	1,078	26,848	18,274	-	18,274
Sept.	73,808	22,566	13,616	1,541	34,643	12,225	1,275	10,950	45,592	21,003	-	21,003
Oct.	57,881	29,360	1,547	1,177	29,730	3,383	2,202	1,181	30,911	18,351	-	18,351
Nov.	51,163	23,416	1,269	1,286	23,399	2,364	973	1,390	24,789	17,203	-	17,203
Dec.	68,193	28,568	2,448	822	30,193	13,108	821	12,287	42,480	18,774	-	18,774
Fiscal 1986 to date	177,236	81,343	5,265	3,285	83,323	18,854	3,997	14,858	98,181	54,328	-	54,328

Fiscal year or month	Social insurance taxes and contributions--Continued										
	Employment taxes and contributions--Con.				Unemployment insurance			Net contributions for other insurance and retirement			
	Railroad retirement accounts										
	Gross	Refunds	Net	Net employment taxes and contributions	Gross	Refunds	Net unemployment insurance	Federal supplementary medical insurance	Federal employees retirement	Other retirement	Total
1981	2,464	7	2,457	162,973	15,821	58	15,763	-	3,908	76	3,984
1982	2,921	3	2,917	180,686	16,311	77	16,234	-	4,140	72	4,212
1983	2,807	2	2,805	185,766	18,909	110	18,799	-	4,351	78	4,429
1984	3,585	13	3,572	212,187	25,291	153	25,138	-	4,494	86	4,580
1985	3,900	21	3,878	238,288	25,892	133	25,758	-	4,672	87	4,759
1986 (Est.)	3,535	-	3,535	252,114	23,581	-	23,581	-	4,653	90	4,743
1987 (Est.)	3,729	-	3,729	273,741	23,415	-	23,415	-	5,533	116	5,648
1984-Dec.	222	4	218	17,328	399	3	397	-	396	7	403
1985-Jan.	377	1	377	21,661	1,331	3	1,328	-	399	7	406
Feb.	136	1	136	19,960	2,617	1	2,615	-	362	7	369
Mar.	513	4	509	19,655	531	15	515	-	372	8	380
Apr.	361	*	361	24,580	3,213	151	3,062	-	382	7	389
May	434	2	432	19,794	8,154	-38	8,192	-	430	9	439
June	551	1	550	20,388	481	-19	501	-	360	7	367
July	15	2	12	20,810	1,275	-1	1,276	-	434	7	441
Aug.	342	-1	343	18,617	3,927	-1	3,928	-	391	7	398
Sept.	326	3	323	21,325	288	12	275	-	369	6	376
Oct.	357	1	356	18,708	1,346	5	1,341	-	373	9	382
Nov.	281	5	276	17,478	2,253	12	2,241	-	425	7	432
Dec.	237	-	237	19,012	226	5	221	-	422	7	429
Fiscal 1986 to date	875	4	871	55,199	3,825	22	3,803	-	1,220	23	1,243

See footnotes at end of table.

FEDERAL FISCAL OPERATIONS

Table FFO-2. — Budget Receipts by Source—Continued

[In millions of dollars]

Fiscal year or month	Social insurance taxes and contributions--Con.	Excise taxes										
		Airport and airway trust fund			Black lung disability trust fund			Highway trust fund			Miscellaneous	
	Net social insurance taxes and contributions	Gross	Refunds	Net	Gross	Refunds	Net	Gross	Refunds	Net	Gross	Refunds
1981	182,720	25	4	21	237	-	237	6,457	152	6,305	34,451	175
1982	201,131	67	1	66	466	-	466	6,578	136	6,442	29,550	213
1983	208,994	2,165	*	2,165	494	-	494	8,364	68	8,297	24,701	356
1984	241,902	2,501	2	2,499	518	-	518	11,885	142	11,743	23,019	418
1985	268,805	2,856	4	2,851	581	-	581	13,443	428	13,015	19,659	242
1986 (Est.)	280,438	2,959	5	2,954	546	-	546	13,202	180	13,022	18,343	237
1987 (Est.)	302,804	3,252	5	3,247	783	-	783	14,028	214	13,814	17,536	177
1984-Dec.	18,127	240	-	240	44	-	44	1,100	3	1,097	1,547	21
1985-Jan.	23,394	241	-	241	30	-	30	1,082	-	1,082	1,952	38
Feb.	22,943	226	-	226	44	-	44	1,035	-	1,035	1,295	15
Mar.	20,551	197	1	196	63	-	63	1,001	69	932	1,521	-27
Apr.	26,032	232	*	231	45	-	45	1,152	206	946	1,554	76
May	28,423	200	*	200	67	-	67	1,101	2	1,099	1,796	-72
June	21,256	260	*	259	50	-	50	1,164	50	1,114	1,302	-8
July	22,527	262	-	262	50	-	50	984	-	984	2,147	34
Aug.	22,943	262	-	262	46	-	46	1,081	-	1,081	1,383	228
Sept.	21,977	263	*	263	57	-	57	1,450	197	1,253	1,581	-177
Oct.	20,431	270	-	270	30	-	30	777	-	777	1,952	71
Nov.	20,151	260	-	260	52	-	52	1,046	-	1,046	1,877	24
Dec.	19,662	131	4	126	36	-	36	1,298	-43	1,341	1,554	40
Fiscal 1986 to date	60,244	660	4	656	119	-	119	3,121	-43	3,164	5,383	135

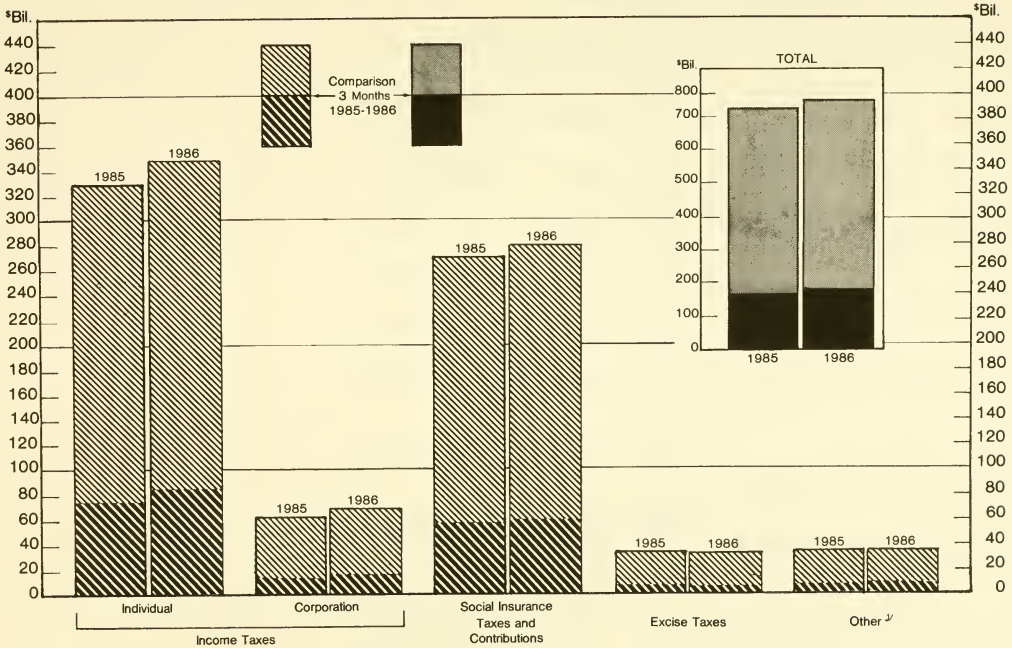
Fiscal year or month	Excise taxes--Continued		Estate and gift taxes			Customs duties			Net miscellaneous receipts		
	Miscellaneous--Con. Net	Net excise taxes	Gross	Refunds	Net	Gross	Refunds	Net	Deposits of earnings by Federal Reserve banks	All other	Total
1981	34,276	40,839	6,910	124	6,787	8,523	440	8,083	12,834	956	13,790
1982	29,337	36,311	8,143	153	7,991	9,278	424	8,854	15,186	976	16,161
1983	24,345	35,300	6,226	173	6,053	9,060	405	8,655	14,492	1,109	15,601
1984	22,601	37,361	6,179	168	6,010	11,791	421	11,370	15,684	1,281	16,965
1985	19,418	35,865	6,580	157	6,422	12,498	420	12,079	17,059	1,517	18,576
1986 (Est.)	18,106	34,628	6,073	-	6,073	12,404	-	12,404	16,532	2,461	18,993
1987 (Est.)	17,359	35,203	5,661	-	5,661	12,937	-	12,937	16,560	4,494	21,054
1984-Dec.	1,526	2,907	478	9	469	955	33	922	1,331	63	1,395
1985-Jan.	1,914	3,267	624	20	605	1,111	26	1,085	1,393	78	1,471
Feb.	1,280	2,585	513	8	504	886	44	842	1,385	103	1,488
Mar.	1,548	2,739	442	12	430	1,031	33	998	993	225	1,218
Apr.	1,478	2,700	684	13	671	978	39	939	1,613	181	1,793
May	1,868	3,235	583	17	566	986	41	946	1,668	115	1,783
June	1,310	2,733	438	9	428	1,036	39	997	1,322	69	1,391
July	2,113	3,409	630	16	614	1,163	38	1,125	1,677	150	1,826
Aug.	1,155	2,544	577	17	560	1,187	36	1,151	1,573	157	1,730
Sept.	1,759	3,331	509	11	497	972	36	936	1,339	133	1,473
Oct.	1,881	2,958	594	20	574	1,146	40	1,106	1,762	139	1,902
Nov.	1,853	3,211	574	10	564	1,054	27	1,028	1,322	98	1,419
Dec.	1,513	3,017	531	17	514	1,068	60	1,008	1,423	88	1,511
Fiscal 1986 to date	5,247	9,186	1,699	48	1,651	3,268	127	3,141	4,507	326	4,832

* Less than $500,000.

Note.--Budget estimates are based on the Budget of the United States Government, Fiscal Year 1987 released Feb. 5, 1986, by the Office of Management and Budget.

BUDGET RECEIPTS BY SOURCE, FISCAL YEARS 1985 AND 1986

(Source: Monthly Treasury Statement of Receipts and Outlays of the United States Government)



1/ Includes estate and gift taxes, customs duties, and miscellaneous receipts.

NOTE.–Estimates for full fiscal year 1986 are based on the Budget of the United States Government, Fiscal Year 1987.

FEDERAL FISCAL OPERATIONS

Table FFO—3. — Budget Outlays by Agency

[In millions of dollars. Source: Monthly Treasury Statement of Receipts and Outlays of the United States Government]

Fiscal year or month	Legislative branch	The judiciary	Executive Office of the President	Funds appropriated to the President	Agriculture Department	Commerce Department	Defense Department		Education Department	Energy Department
							Military	Civil		
1981	1,209	637	96	7,010	26,030	2,226	156,035	3,148	15,088	11,797
1982	1,362	705	95	6,073	36,213	2,045	182,850	2,971	14,081	7,577
1983	1,438	787	94	5,427	46,384	1,929	205,011	2,945	14,567	8,356
1984	1,584	866	95	8,538	37,482	1,892	220,805	3,072	15,494	8,358
1985	1,610	966	111	11,277	49,596	2,140	244,054	18,844	16,682	10,186
1986 (Est.)	1,946	1,062	111	12,467	54,194	2,001	258,425	20,587	17,840	10,076
1987 (Est.)	1,985	1,203	113	13,798	44,623	2,077	274,265	20,916	15,442	10,231
1984-Dec.	94	96	10	962	5,057	180	19,508	697	1,198	999
1985-Jan.	173	66	11	1,269	5,634	199	18,912	1,680	1,560	766
Feb.	112	60	8	605	3,959	141	19,216	1,620	1,757	797
Mar.	128	99	7	677	3,874	158	21,039	1,667	1,353	857
Apr.	129	119	9	689	5,212	174	19,597	1,660	1,454	796
May	131	75	9	937	3,221	150	21,492	1,687	1,417	942
June	165	63	7	393	3,053	246	20,247	1,656	1,033	-552
July	149	74	14	179	3,822	228	21,478	1,754	1,114	841
Aug.	141	103	9	1,227	3,872	158	22,580	1,719	1,433	1,226
Sept.	122	66	8	1,424	3,113	167	21,018	1,761	1,244	1,769
Oct.	140	98	11	1,849	5,368	163	21,284	1,721	1,501	910
Nov.	129	74	8	583	6,115	223	21,388	1,728	1,901	934
Dec.	171	102	10	1,094	6,265	202	23,206	1,738	1,204	1,020
Fiscal 1986 to date	440	275	29	3,526	17,748	588	65,878	5,187	4,607	2,864

Fiscal year or month	Health and Human Services Department	Housing and Urban Development Department	Interior Department	Justice Department	Labor Department	State Department	Transportation Department	Treasury Department		Environmental Protection Agency
								Interest on the public debt	Other	
1981	226,989	14,033	4,262	2,682	30,084	1,897	22,554	95,589	-2,956	5,232
1982	251,259	14,491	3,922	2,584	30,736	2,193	19,917	117,404	-6,883	5,004
1983	276,453	15,315	4,569	2,849	38,194	2,267	20,616	128,813	-12,566	4,299
1984	292,224	16,517	4,889	3,171	24,522	2,428	23,904	153,838	-12,873	4,057
1985	315,553	28,671	4,828	3,518	23,893	2,645	25,087	178,945	-13,902	4,511
1986 (Est.)	332,898	15,154	4,864	3,847	23,124	2,915	26,350	196,095	-11,346	4,632
1987 (Est.)	345,560	13,864	4,322	4,121	23,238	3,644	24,702	206,855	-18,506	4,510
1984-Dec.	25,844	3,118	410	232	2,019	90	1,966	23,373	-2,069	491
1985-Jan.	25,748	2,524	476	381	2,423	232	1,964	12,513	-572	254
Feb.	25,657	1,061	218	232	2,261	156	1,457	12,951	-413	339
Mar.	25,805	2,336	439	243	2,242	231	1,537	12,726	-1,350	354
Apr.	26,671	4,048	353	337	2,201	208	1,992	12,970	-54	367
May	27,442	1,021	324	276	2,070	192	2,066	13,868	-889	351
June	27,362	2,153	347	256	1,843	170	2,047	24,724	-2,406	397
July	27,104	2,265	379	399	1,941	245	2,437	12,908	-967	404
Aug.	27,112	1,296	480	291	2,171	259	2,612	13,691	-694	433
Sept.	25,091	1,085	584	269	1,741	159	2,456	13,207	-2,716	322
Oct.	27,278	1,408	275	309	1,233	383	2,603	11,411	72	504
Nov.	27,173	1,518	498	267	1,679	320	2,560	14,746	-848	401
Dec.	26,628	1,329	376	283	2,035	210	2,305	24,702	-936	462
Fiscal 1986 to date	81,079	4,256	1,150	859	4,947	913	7,468	50,859	-1,712	1,367

Table FFO—3. — Budget Outlays by Agency—Continued

[In millions of dollars]

Fiscal year or month	General Services Administration	National Aeronautics and Space Administration	Office of Personnel Management	Small Business Administration	Veterans Administration	Other independent agencies	Undistributed offsetting receipts: Rents and royalties on the Outer Continental Shelf lands	Undistributed offsetting receipts: Other	Total
1981	186	5,421	18,089	1,913	22,904	15,354	-10,138	-20,168	657,204
1982	229	6,026	19,973	631	23,937	12,290	-6,250	-23,011	728,424
1983	145	6,664	21,278	479	24,816	10,350	-10,492	-25,074	795,916
1984	277	7,048	22,590	255	25,596	10,977	-6,694	-29,111	841,800
1985	-214	7,318	23,727	283	26,333	9,121	-5,542	-53,431	936,809
1986 (Est.)	40	7,341	24,069	935	26,538	10,912	-5,450	-61,699	979,928
1987 (Est.)	-39	7,478	24,698	141	26,353	10,107	-5,280	-66,439	994,002
1984-Dec.	134	609	1,980	-37	2,388	1,792	-375	-13,186	77,583
1985-Jan.	-288	548	2,038	-54	925	15	-213	-2,347	76,838
Feb.	313	617	2,055	2	2,214	-29	-289	-2,224	74,851
Mar.	52	642	1,874	-24	2,291	1,180	22	-2,394	78,067
Apr.	-410	608	2,052	4	2,290	1,643	-618	-2,273	82,228
May	232	609	1,862	1	3,205	618	-242	-2,821	80,245
June	101	537	2,113	10	904	-794	-83	-14,489	71,506
July	-230	571	2,029	9	2,320	-252	-1,208	-2,318	77,686
Aug.	1	553	1,949	-5	3,408	331	-158	-2,579	83,621
Sept.	56	593	2,090	170	939	1,254	-827	-3,975	73,191
Oct.	-159	889	2,071	176	2,126	2,458	-293	-715	85,074
Nov.	41	603	1,855	-24	3,296	851	26	-3,281	84,763
Dec.	360	749	1,781	-42	2,407	1,075	-493	-14,165	84,079
Fiscal 1986 to date	242	2,241	5,707	109	7,829	4,384	-759	-18,163	253,916

Note.--Outlays consist of disbursements less proprietary receipts from the public and certain intrabudgetary transactions. Budget estimates are based on the Budget of the United States Government, Fiscal Year 1987 released Feb. 5, 1986, by the Office of Management and Budget.

FEDERAL FISCAL OPERATIONS

Table FFO—4. — Summary of Internal Revenue Collections by States and Other Areas, Fiscal Year 1985

[In thousands of dollars. Source: Internal Revenue Service]

States, etc. 1/	Total collections	Individual income and employment taxes								Excise	Estate and gift
		Total	Individual income tax not withheld and SECA 2/	Income tax withheld and FICA 2/	Railroad retirement	Unemployment insurance	Corporation income taxes 3/				
Alabama	6,682,958	5,741,069	1,030,308	4,651,298	1,763	57,710	638,760			258,267	44,862
Alaska	1,628,256	1,539,758	279,069	1,260,995	(12)	20,706	62,182			23,080	3,236
Arizona	6,167,227	5,510,211	1,347,956	4,106,031	643	55,581	475,882			110,428	70,706
Arkansas	3,727,963	2,956,678	658,073	2,262,066	2,369	34,170	558,005			187,730	25,550
California	47,348,500	72,852,347	15,435,896	56,621,298	269,641	521,012	7,860,559			3,805,902	829,692
Colorado	11,352,927	9,471,637	1,613,420	7,768,864	25,865	63,488	723,444			1,083,300	74,546
Connecticut	16,628,461	14,377,076	2,116,853	12,167,589	(6,585)	99,219	1,891,861			246,308	113,216
Delaware	3,357,582	2,711,901	286,390	2,402,518	170	22,823	555,242			69,730	20,709
Florida	26,254,358	23,367,354	7,243,110	15,676,926	279,624	167,694	1,755,044			792,264	339,696
Georgia	15,590,624	11,963,781	1,916,418	9,765,685	79,069	202,609	2,283,025			1,257,387	86,431
Hawaii	2,116,774	1,676,866	378,807	1,482,866	24	15,169	166,475			33,576	39,857
Idaho	1,992,574	1,697,365	310,111	1,369,678	297	17,079	242,588			42,987	9,634
Illinois	44,701,381	37,232,250	5,683,330	30,848,159	286,288	414,473	5,422,230			1,740,718	306,183
Indiana	14,709,998	13,036,959	1,789,064	11,155,339	8,106	84,450	1,027,862			561,801	83,376
Iowa	5,393,022	4,375,690	1,135,442	3,198,181	1,994	44,073	787,461			166,166	59,705
Kansas	6,129,955	5,263,696	1,166,720	3,801,045	251,384	44,547	563,831			241,631	60,797
Kentucky	7,560,606	5,099,757	1,093,936	3,953,341	1,033	51,447	801,122			1,607,284	52,443
Louisiana	8,424,916	7,542,949	1,662,228	5,750,587	47,616	82,318	558,771			248,423	74,773
Maine	1,900,930	1,658,852	346,151	1,280,191	13,623	18,887	168,157			58,676	15,245
Maryland 4/	20,977,263	18,946,890	2,373,208	16,202,831	255,022	115,829	1,180,875			757,297	92,201
Massachusetts	21,503,795	18,541,059	2,988,021	15,389,600	24,678	168,860	2,502,211			309,308	151,217
Michigan	36,159,315	30,490,341	2,840,808	27,254,344	53,514	341,675	4,746,306			806,440	116,228
Minnesota	16,467,537	14,195,963	1,469,713	12,129,900	419,580	176,770	1,734,901			448,499	88,174
Mississippi	2,801,495	2,455,643	622,788	1,802,219	3,265	27,371	183,046			128,259	24,547
Missouri	18,329,405	15,196,750	2,080,546	12,872,052	113,899	130,253	2,118,473			904,516	109,666
Montana	1,203,999	1,073,125	330,354	733,416	311	9,044	58,097			59,991	12,786
Nebraska	4,221,151	3,713,233	663,792	2,803,947	217,057	28,437	337,172			133,945	36,801
Nevada	2,517,997	2,226,079	626,380	1,581,070	56	18,573	221,880			38,124	31,914
New Hampshire	2,473,773	2,189,050	466,021	1,700,298	139	22,592	212,743			59,770	12,210
New Jersey	32,370,711	27,125,406	4,200,570	22,775,898	15,522	183,416	3,427,675			1,642,351	175,278
New Mexico	2,272,646	2,037,319	456,829	1,567,151	51,976	21,363	129,198			84,790	21,339
New York	77,850,242	66,263,124	10,114,942	55,543,325	125,939	478,918	9,773,654			1,097,408	716,056
North Carolina	16,292,493	10,528,659	1,887,436	8,522,312	556	118,355	2,701,346			2,974,265	88,223
North Dakota	1,131,384	1,032,467	313,535	711,114	81	7,537	52,870			32,643	13,404
Ohio	35,524,801	29,666,621	3,545,598	25,732,518	52,871	335,634	4,055,335			1,552,017	250,828
Oklahoma	9,923,816	7,280,902	1,586,963	5,654,331	575	39,033	724,944			1,827,501	90,469
Oregon	5,639,046	5,037,805	979,132	4,044,700	(478)	14,451	383,259			181,224	94,758
Pennsylvania	36,107,457	30,705,504	4,502,682	25,437,300	353,317	412,205	3,460,590			1,790,307	151,056
Rhode Island	2,672,366	2,379,057	368,648	1,984,553	1,416	24,440	262,509			14,253	16,547
South Carolina	5,058,880	4,405,547	814,915	3,590,383	968	49,281	517,166			96,162	40,005
South Dakota	1,012,832	895,418	265,400	622,304	132	7,582	70,455			41,070	5,889
Tennessee	10,415,894	8,986,352	1,531,629	7,439,877	(1,535)	16,381	932,042			433,628	63,872
Texas	53,762,038	41,447,114	9,598,422	31,469,366	52,691	376,435	5,637,148			6,058,116	569,666
Utah	3,392,062	2,816,670	421,601	2,354,841	2,985	37,243	399,620			159,972	15,800
Vermont	938,101	836,216	182,937	631,418	3,967	17,894	75,747			19,650	6,488
Virginia	14,165,064	11,514,203	2,211,101	8,890,571	272,108	140,421	1,334,320			1,208,108	108,435
Washington	10,334,640	9,399,167	1,946,012	7,383,694	815	68,646	629,542			245,573	60,358
West Virginia	2,374,365	2,127,194	444,780	1,650,241	346	31,827	150,484			74,356	22,331
Wisconsin	11,854,307	9,832,754	1,429,968	8,310,112	4,141	88,533	1,544,696			400,397	76,560
Wyoming	880,463	762,870	242,184	514,703	202	5,761	41,824			65,352	10,417
Foreign operations 5/	5,478,534	4,654,155	522,339	4,079,531	2,532	49,753	454,593			353,761	16,025
Undistributed:											
Federal tax deposits 6/	1,621,320	456,125	-	(303,516)	659,834	99,807	694,886			470,309	-
Gasoline, special fuels, and excess FICA credits, etc. 7/	877,541	766,774	766,774	-	-	-	110,767			-	-
Withheld taxes of Federal employees 8/	-	-	-	-	-	-	-			-	-
Clearing account for excise taxes--aviation fuels--Air Force and Navy	(72)	-	-	-	-	-	-			(72)	-
Presidential election fund 9/	34,788	34,788	-	34,788	-	-	-			-	-
Earned income credits 10/	34,491	34,491	-	34,491	-	-	-			-	-
Other 11/	4,526,600	3,489,097	3,489,160	(63)	-	-	-			-	1,037,503
Total	742,871,541	621,874,125	111,782,469	500,468,079	3,951,781	5,671,797	77,412,769			37,004,944	6,579,703

1/ The receipts in the various States do not indicate the Federal tax burden of each State, in many instances, taxes are collected in one State from residents of another State. For example, withholding taxes reported by employers located near State lines may include substantial amounts withheld from salaries of employees who reside in neighboring States. Also, the taxes of some corporations are paid from a principal office, although their operations may be located in another State, or throughout several States.

2/ Collections of individual income tax not withheld include old-age, survivors, disability, and hospital insurance taxes on self-employment income (SECA). Similarly, the collections of individual income tax withheld are reported in combined amounts with old-age, survivors, disability, and hospital insurance taxes (FICA) on salaries and wages.

3/ Includes taxes on unrelated business income of exempt organizations.

4/ Includes District of Columbia collections.

5/ Consists of collections from U.S. taxpayers in Puerto Rico, the Virgin Islands, etc., and in foreign countries.

6/ Tax payments made to banks, under the Federal Tax Deposit (FTD) system, are included in the internal revenue collections for the period in which the FTD is purchased. However, such payments are not classified by internal revenue districts (nor by tax subclasses to which excise payments relate) until the FTD payment is applied to the taxpayer's liability from tax returns filed.

7/ Represents credits allowable on income tax returns for certain gasoline and special fuels tax payments and for excess payments under the Federal Insurance Contributions Act (FICA).

8/ Net transactions in the clearing account on the central books of the Treasury for income tax withheld from the salaries of Federal employees.

9/ Designations by taxpayers of a portion of their taxes to the Presidential election campaign fund are not collections, as such, because they do not affect taxpayer liability. Transfers of amounts to this fund are made on a national basis only and, therefore, have no effect on district and regional collection data.

10/ Represents amounts offset against outstanding tax liabilities other than those for Forms 1040 and 1040A on which the credits are claimed.

11/ Includes amounts contained in the national totals but not classified by State or district as of the end of the fiscal year on Sept. 30. Also includes amount transferred to a special account for the Northern Mariana Islands.

Note.--State data reported above are not directly comparable with the fiscal years prior to 1981. For the most part, beginning with 1981, amounts are classified by State and district rather than, as for 1980 and prior, where taxpayers made payments.

"Obligations" are the basis on which the use of funds is controlled in the Federal Government. They are recorded at the point at which the Government makes a firm commitment to acquire goods or services and are the first of the four key events--order, delivery, payment, and consumption--which characterize the acquisition and use of resources. In general, they consist of orders placed, contracts awarded, services received, and similar transactions requiring the disbursement of money.

The obligational stage of Government transactions is a strategic point in gauging the impact of the Government's operations on the national economy, since it frequently represents for business firms the Government commitment which stimulates business investment, including inventory purchases and employment of labor. Disbursements may not occur for months after the Government places its order, but the order itself usually causes immediate pressure on the private economy.

Obligations are classified according to a uniform set of categories based upon the nature of the transaction without regard to its ultimate purpose. All payments for salaries and wages, for example, are reported as personnel compensation, whether the personal services are used in current operations or in the construction of capital items.

Federal agencies often do business with one another; in doing so, the "buying" agency records obligations, and the "performing" agency records reimbursements. In table FO-1, obligations incurred within the Government are distinguished from those incurred outside the Government. Table FO-2 shows only those incurred outside.

Table FO—1. — Gross Obligations Incurred Within and Outside the Federal Government by Object Class, as of Sept. 30, 1985

[In millions of dollars. Source: Stanoard Form 225, Report on Obligations, from agencies]

Object class	Gross obligations incurred		
	Outside	Within	Total
Personal services and benefits:			
Personnel compensation	106,553	-	106,553
Personnel benefits	7,084	15,944	23,028
Benefits for former personnel	24,996	-	24,996
Contractual services and supplies:			
Travel and transportation of persons	4,201	896	5,098
Transportation of things	4,011	1,890	5,900
Rent, communications, and utilities	8,377	5,362	13,739
Printing and reproduction	870	809	1,678
Other services	109,774	37,485	147,259
Supplies and materials	70,381	23,301	93,682
Acquisition of capital assets:			
Equipment	76,765	8,584	85,349
Lands and structures	13,604	2,917	16,522
Investments and loans	51,435	-	51,435
Grants and fixed charges:			
Grants, subsidies, and contributions	168,788	19,511	188,300
Insurance claims and indemnities	339,515	1,620	341,135
Interest and dividends	164,863	37,810	202,672
Refunds	798	-	798
Other:			
Unvouchered	-618	3	-615
Undistributed U.S. obligations	2,358	9,319	11,677
Gross obligations incurred 1/	1,153,755	165,451	1,319,207

1/ For Federal budget presentation a concept of "net obligations incurred" is generally used. This concept eliminates transactions within the Government and revenue and reimbursements from the public which by statute may be used by Government agencies without appropriation action by the Congress. Summary figures on this basis follow. (Data are on the basis of Reports on Obligations presentation and therefore may differ somewhat from the Budget of the U.S. Government.)

Gross obligations incurred (as above)	1,319,207
Deduct:	
Advances, reimbursements, other income, etc.	-176,627
Offsetting receipts	-177,187
Net obligations incurred	965,393

FEDERAL OBLIGATIONS

Table FO—2. — Gross Obligations Incurred Outside the Federal Government by Department or Agency, as of Sept. 30, 198

[In millions of dollars. Source: Standard Form 225, Report on Obligations, from agencies]

Classification	Personal services and benefits			Contractual services and supplies					
	Personnel compen-sation	Personnel benefits	Benefits for former personnel	Travel and trans-portation of persons	Transpor-tation of things	Rent, com-munications, and utilities	Printing and repro-duction	Other serv-ices	Sup-plies and mate-rials
Legislative branch 1/	527	-	*	17	3	21	533	57	62
The judiciary	1	-	-	*	*	*	-	23	*
Executive Office of the President	247	-	*	21	12	40	1	72	33
Funds appropriated to the President:									
International security assistance	9	-	*	2	*	1	*	2	*
International development assistance	9	-	-	2	2	1	*	295	207
Other	51	-	42	16	1	5	*	58	7
Agriculture Department:									
Commodity Credit Corporation	-	-	-	-	632	-	-	1,351	5,744
Other	2,864	-	26	145	44	169	26	841	345
Commerce Department	930	-	7	37	8	68	17	357	74
Defense Department:									
Military:									
Department of the Army	30,769	747	98	1,179	644	1,264	10	12,577	11,342
Department of the Navy	23,127	6,110	115	858	1,020	1,050	129	25,702	22,793
Department of the Air Force	18,639	-	56	745	896	1,094	31	20,129	10,193
Defense agencies	2,335	227	6,589	155	343	1,260	16	6,708	13,171
Total military	74,871	7,084	6,859	2,936	2,903	4,668	185	65,115	57,499
Civil	768	-	-	8	2	45	4	755	55
Education Department	173	-	1	6	*	34	5	236	2
Energy Department	607	-	3	36	5	267	9	14,505	62
Health and Human Services Department	3,773	-	69	91	15	215	4	2,225	237
Housing and Urban Development Department	395	-	1	13	1	13	2	406	2
Interior Department	1,932	-	32	85	19	106	5	1,128	233
Justice Department	1,436	-	1	96	14	113	4	377	123
Labor Department	632	-	1	30	3	103	*	203	23
State Department	559	-	*	84	68	91	13	314	24
Transportation Department	3,009	-	306	124	48	243	18	1,231	429
Treasury Department:									
Interest on the public debt	-	-	-	-	-	-	-	-	-
Interest on refunds, etc	-	-	-	-	-	-	-	-	-
General revenue sharing	-	-	-	-	-	-	-	-	-
Other	3,269	-	19	153	31	322	17	772	72
Environmental Protection Agency	387	-	*	15	2	20	*	325	12
General Services Administration	679	-	3	7	52	1,072	3	1,675	2,222
National Aeronautics and Space Administration	855	-	*	36	14	180	4	7,070	152
Small Business Administration	149	-	*	7	*	10	*	346	1
Veterans Administration	5,723	-	10	128	17	323	2	1,179	1,439
Other independent agencies	2,700	-	17,614	104	113	248	14	8,858	1,326
Total	106,553	7,084	24,996	4,201	4,011	8,377	870	109,774	70,381
Off-budget Federal agencies:									
Strategic petroleum reserve account	-	-	-	-	-	-	-	477	-
Postal Service	20,186	-	-15	117	2,343	694	8	500	677
Rural Electrification Administration revolving funds	*	-	-	*	-	-	-	-	-
Total off-budget Federal agencies	20,186	-	-15	118	2,343	694	8	977	677

See footnotes at end of table.

Table FO—2. — Gross Obligations Incurred Outside the Federal Government by Department or Agency, as of Sept. 30, 1985—Con.

[In millions of dollars]

Classification	Acquisition of capital assets			Grants and fixed charges				Other		
	Equipment	Lands and structures	Investments and loans	Grants, subsidies, and contributions	Insurance claims and indemnities	Interest and dividends	Refunds	Unvouchered	Undistributed U.S. obligations	Total gross obligations incurred
Legislative branch 1/	56	1	-	*	5	-	*	-	-	1,280
The Judiciary	1	-	-	-	-	-	-	-	-	25
Executive Office of the President	243	10	-	66	*	-	-	-	18	765
Funds appropriated to the President:										
International security assistance	*	-	-	24	-	-	-	-	-	38
International development assistance	91	104	1,857	6,639	50	39	-	-	57	9,354
Other	5	-	-	71	*	-	-	-	9	266
Agriculture Department:										
Commodity Credit Corporation	43	-	10,190	7,394	-	-	-	-	-	25,354
Other	151	148	15,348	19,709	675	7,783	63	-	674	49,011
Commerce Department	66	2	137	436	7	39	1	79	154	2,419
Defense Department:										
Military:										
Department of the Army	9,966	2,070	*	8	3	-	*	-	-3	70,674
Department of the Navy	22,729	1,382	-	30	29	-	-	-	1	105,075
Department of the Air Force	38,528	1,789	-	11	45	9	40	-	9	92,214
Defense agencies	1,242	719	-	6	21,686	*	-	-	3	54,460
Total military	72,466	5,960	*	55	21,763	10	40	-	9	322,423
Civil	37	853	-	7	-	-	-	-	-	2,534
Education Department	3	-	258	17,245	1,060	33	-	-	-	19,055
Energy Department	684	1,963	*	385	*	170	-	-	-	18,696
Health and Human Services Department	186	42	3	58,452	1,543	*	-	151	-	67,006
Housing and Urban Development Dept.	3	1,923	15,072	16,326	*	37	100	-	-	34,294
Interior Department	127	683	153	1,316	5	14	*	*	20	5,858
Justice Department	209	29	-	162	12	*	-	-	-	2,575
Labor Department	21	*	1	6,479	1,284	*	-	-	-	8,781
State Department	122	1	*	884	211	-	-	5	675	3,050
Transportation Department	1,025	270	339	5,911	2	*	-	-	-241	12,714
Treasury Department:										
Interest on the public debt	-	-	-	-	-	147,770	-	-	-	147,770
Interest on refunds, etc	-	-	-	20	1,762	-	-	-	-	1,783
General revenue sharing	-	-	-	-	-	6,140	-	-	-	6,140
Other	121	19	-	14,868	271,539	*	1	-853	140	290,490
Environmental Protection Agency	38	1	31	2,964	3	-	-	-	-1	3,797
General Services Administration	151	70	-	22	*	118	-	-	7	6,079
National Aeronautics and Space Administration	197	224	-	5	*	-	-	-	-	8,737
Small Business Administration	2	-	1,121	8	*	*	-	-	-	1,645
Veterans Administration	306	1,174	1,405	1,664	15,311	838	-	*	-	29,521
Other independent agencies	412	127	5,520	7,677	24,283	1,871	593	-	836	72,295
Total	76,765	13,604	51,435	168,788	339,515	164,863	798	-618	2,358	1,153,755
Off-budget Federal agencies:										
Strategic petroleum reserve account	-	-	-	-	-	-	-	-	-	477
Postal Service	340	714	-	-	48	30	-	-	-	25,643
Rural Electrification Administration revolving funds	-	-	954	-	-	*	-	-	-	955
Total off-budget Federal agencies	340	714	954	-	48	31	-	-	-	27,074

* Less than $500,000.

1/ Includes reports for Library of Congress, Government Printing Office, and General Accounting Office only.

ACCOUNT OF THE U.S. TREASURY

SOURCE AND AVAILABILITY OF THE BALANCE IN THE ACCOUNT OF THE U.S. TREASURY

The operating cash of the Treasury is maintained in Treasury's accounts with the Federal Reserve banks and branches and in tax and loan accounts. Major information sources include the Daily Balance Wire received from the Federal Reserve banks and branches, and electronic transfers through the Treasury Financial Communications System. As the balances in the accounts at the Federal Reserve banks become depleted, they are restored by calling in (withdrawing) funds from thousands of financial institutions throughout the country authorized to maintain tax and loan accounts.

Under authority of Public Law 95-147, the Treasury implemented a program on Nov. 2, 1978, to invest a portion of its operating cash in obligations of depositaries maintaining tax and loan accounts. Under the Treasury tax and loan investment program, depositary financial institutions select the manner in which they will participate in the program. Depositaries that wish to retain funds deposited in their tax and loan accounts in interest-bearing obligations participate under the Note Option; depositaries that wish to remit the funds to the Treasury's account at Federal Reserve banks participate under the Remittance Option.

Deposits to tax and loan accounts occur in the normal course of business under a uniform procedure applicable to all financial institutions whereby customers of financial institutions deposit with them tax payments and funds for the purchase of Government securities. In most cases the transaction involves merely the transfer of funds from a customer's account to the tax and loan account in the same financial institution. On occasions, to the extent authorized by the Treasury, financial institutions are permitted to deposit in these accounts proceeds from subscriptions to public debt securities entered for their own account as well as for the accounts of their customers.

The tax and loan system permits the Treasury to collect funds through financial institutions and to leave the funds in Note Option depositaries and in the financial communities in which they arise until such time as the Treasury needs the funds for its operations. In this way the Treasury is able to neutralize the effect of its fluctuation operations on Note Option financial institution reserves and the economy.

Table UST—1. — Elements of Changes in Federal Reserve and Tax and Loan Note Account Balances

[In millions of dollars. Source: Financial Management Service]

Fiscal year or month	Credits and withdrawals							
	Federal Reserve accounts			Tax and loan note accounts				
	Credits 1/		Withdrawals 2/	Proceeds from sales of securities 3/		Taxes 5/	Total credits	Withdrawals (transfers to Federal Reserve accounts)
	Received directly	Received through remittance option tax and loan depositaries		Marketable issues	Nonmarketable issues 4/			
1981	1,372,394	80,177	1,453,153	-	941	377,041	377,982	379,720
1982	1,512,662	94,732	1,599,939	-	771	369,249	370,020	366,981
1983	1,752,320	107,837	1,854,575	-	949	352,229	353,178	350,867
1984	1,808,415	125,293	1,941,748	32,479	827	388,515	421,821	420,408
1985	2,017,708	146,759	2,168,806	89,581	962	409,767	500,314	509,341
1984-Dec.	157,243	12,960	167,104	9,244	70	38,815	48,128	39,145
1985-Jan.	166,515	12,136	178,621	8,780	83	33,605	42,467	33,647
Feb.	153,020	10,487	165,546	5,535	70	30,412	36,017	43,318
Mar.	137,726	12,712	150,681	5,967	83	36,775	42,825	45,872
Apr.	214,891	13,375	212,028	6,607	94	38,068	44,770	34,858
May	187,364	12,244	216,977	6,144	93	33,658	39,895	51,407
June	149,801	13,100	161,544	4,652	82	37,362	42,096	30,575
July	166,402	12,570	179,601	7,505	92	32,519	40,117	39,352
Aug.	175,673	11,849	186,518	8,582	91	31,358	40,032	53,337
Sept.	170,284	13,448	183,215	8,131	79	36,871	45,084	40,383
Oct.	172,287	12,937	187,870	5,428	94	33,303	38,824	51,416
Nov.	188,764	11,338	199,334	10,435	83	29,403	39,921	32,459
Dec.	183,193	14,770	190,906	5,725	78	40,217	46,021	32,194

Fiscal year or month	Balances							
	End of period		During period					
			High		Low		Average	
	Federal Reserve	Tax and loan note accounts	Federal Reserve	Tax and loan note accounts	Federal Reserve	Tax and loan note accounts	Federal Reserve	Tax and loan note accounts
1981	3,520	15,150	5,737	16,907	1,516	83	3,126	6,598
1982	10,975	18,189	12,358	18,189	1,523	536	3,824	9,234
1983	16,557	20,500	16,557	20,601	1,686	861	3,760	10,781
1984	8,514	21,913	16,778	22,259	878	202	4,638	11,605
1985	4,174	12,886	19,877	22,398	1,429	311	4,162	11,649
1984-Dec.	5,316	12,333	5,324	14,622	2,339	3,125	3,406	8,494
1985-Jan.	5,349	21,153	6,147	21,153	2,314	5,906	3,875	14,758
Feb.	3,308	13,852	6,281	14,109	3,099	7,393	4,344	11,779
Mar.	3,063	10,805	5,651	14,103	3,023	2,544	3,804	8,503
Apr.	19,305	20,717	19,305	20,717	1,656	311	6,711	10,771
May	1,933	9,204	19,877	21,756	1,933	9,204	6,591	17,628
June	3,288	20,725	5,042	20,725	1,429	3,234	2,874	10,658
July	2,656	21,489	10,205	21,592	2,033	16,037	3,918	19,904
Aug.	3,656	8,185	4,371	20,664	1,468	7,714	2,925	9,905
Sept.	4,174	12,886	8,009	22,398	2,550	3,535	4,275	12,842
Oct.	1,528	294	4,932	9,870	0	*	3,006	1,816
Nov.	2,294	7,757	3,955	13,016	1,396	2	2,525	4,205
Dec.	9,351	21,584	9,351	21,816	1,629	*	3,499	10,170

* Less than $500,000.

1/ Represents transfers from tax and loan note accounts, proceeds from sales of securities other than Government account series, and taxes.

2/ Represents checks paid, wire transfer payments, drawdowns on letter of credit, redemptions of securities other than Government account series, etc.

3/ Special depositaries are permitted to make payment in the form of a deposit credit for the purchase price of U.S. Government securities purchased by them for their own account, or for the account of their customers who enter subscriptions through them, when this method of payment is permitted under the terms of the circulars inviting subscriptions to the issues.

4/ Includes U.S. savings bonds, savings notes, retirement plan and tax and loss bonds. U.S. savings notes first offered for sale as of May 1, 1967, and were discontinued after June 30, 1970. Retirement plan bonds first offered for sale as of Jan. 1, 1963; tax and loss bonds first issued in March 1968.

5/ Taxes eligible for credit consist of those deposited by taxpayers in the tax and loan depositaries, as follows: Withheld income taxes beginning March 1948; taxes on employers and employees under the Federal Insurance Contributions Act beginning January 1950, and under the Railroad Retirement Tax Act beginning July 1951; a number of excise taxes beginning July 1953; estimated corporation income taxes beginning April 1967; all corporation income taxes due on or after Mar. 15, 1968, and FUTA taxes beginning April 1970.

FEDERAL DEBT

Table FD—1. — Summary of Federal Debt

[In millions of dollars. Source: Monthly Treasury Statement of Receipts and Outlays of the United States Government]

End of fiscal year or month	Amount outstanding			Securities held by:					
				Government accounts			The public		
	Total	Public debt securities	Agency securities	Total	Public debt securities	Agency securities	Total	Public debt securities	Agency securities
1981	1,003,941	997,855	6,086	209,507	208,056	1,450	794,434	789,799	4,636
1982	1,146,987	1,142,035	4,952	217,640	216,404	1,236	929,346	925,631	3,716
1983	1,381,886	1,377,211	4,675	240,116	239,023	1,092	1,141,770	1,138,188	3,582
1984	1,576,748	1,572,267	4,481	264,159	263,084	1,075	1,312,589	1,309,183	3,406
1985	1,827,470	1,823,103	4,366	317,612	316,545	1,067	1,509,857	1,506,558	3,299
1984-Dec.	1,667,425	1,662,966	4,459	290,674	289,600	1,074	1,376,750	1,373,366	3,385
1985-Jan.	1,684,364	1,679,916	4,449	294,939	293,863	1,075	1,389,426	1,386,053	3,374
Feb.	1,702,793	1,698,358	4,434	297,373	296,300	1,073	1,405,420	1,402,058	3,361
Mar.	1,715,148	1,710,731	4,417	296,570	295,499	1,070	1,418,578	1,415,232	3,347
Apr.	1,737,119	1,732,717	4,402	301,504	300,434	1,070	1,435,615	1,432,283	3,332
May	1,758,330	1,753,936	4,395	306,383	305,313	1,070	1,451,947	1,448,623	3,325
June	1,779,026	1,774,640	4,386	315,222	314,156	1,067	1,463,804	1,460,484	3,319
July	1,805,324	1,800,943	4,381	317,599	316,533	1,067	1,487,725	1,484,410	3,314
Aug.	1,822,387	1,818,013	4,374	318,505	317,437	1,067	1,503,882	1,500,576	3,307
Sept.	1,827,470	1,823,103	4,366	317,612	316,545	1,067	1,509,857	1,506,558	3,299
Oct.	1,836,210	1,831,849	4,362	314,963	313,898	1,065	1,521,247	1,517,951	3,297
Nov.	1,904,542	1,900,186	4,356	337,432	336,369	1,064	1,567,110	1,563,817	3,292
Dec.	1,950,293	1,945,942	4,351	345,922	348,859	1,063	1,600,371	1,597,083	3,288

Table FD—2. — Interest-Bearing Public Debt

[In millions of dollars. Source: Monthly Statement of the Public Debt of the United States]

End of fiscal year or month	Total interest-bearing public debt	Marketable					Nonmarketable
		Total	Treasury bills	Treasury notes	Treasury bonds	Other securities: Federal Financing Bank	Total
1981	996,495	683,209	223,388	363,643	96,178	-	313,286
1982	1,140,883	824,422	277,900	442,890	103,631	-	316,461
1983	1,375,751	1,024,000	340,733	557,525	125,742	-	351,751
1984	1,559,570	1,176,556	356,798	661,687	158,070	-	383,015
1985	1,821,010	1,360,179	384,220	776,449	199,510	-	460,831
1984-Dec.	1,660,633	1,247,403	374,369	705,092	167,942	-	413,230
1985-Jan.	1,677,785	1,259,416	374,471	712,778	172,168	-	418,369
Feb.	1,696,188	1,274,909	376,760	719,762	178,387	-	421,279
Mar.	1,695,223	1,271,670	379,477	713,836	178,357	-	423,554
Apr.	1,730,666	1,300,895	379,851	738,455	182,589	-	429,771
May	1,751,838	1,314,308	381,220	745,124	187,963	-	437,531
June	1,759,826	1,310,712	381,872	740,910	187,930	-	449,114
July	1,798,912	1,343,550	384,462	766,677	192,411	-	455,362
Aug.	1,806,905	1,347,763	387,345	760,862	199,537	-	459,142
Sept.	1,821,010	1,360,179	384,220	776,449	199,510	-	460,831
Oct.	1,829,885	1,375,619	385,716	777,687	199,470	8,747	454,265
Nov.	1,888,844	1,411,469	397,561	788,611	211,103	14,194	477,375
Dec.	1,943,402	1,437,653	399,893	812,488	211,078	14,194	505,749

End of fiscal year or month	Nonmarketable--Continued						
	U.S. savings bonds	Depositary series	Foreign series		Government account series	State and local government series	Other
			Government	Public			
1981	68,017	7	15,487	5,012	201,052	23,209	502
1982	67,274	20	12,243	2,398	210,462	23,579	486
1983	70,024	5	11,450	-	234,684	35,103	465
1984	72,832	3	8,806	-	259,534	41,379	461
1985	77,011	5	6,638	-	313,928	62,778	472
1984-Dec.	73,058	2	9,114	-	286,199	44,391	467
1985-Jan.	73,336	1	9,378	-	290,527	44,664	462
Feb.	73,724	2	8,598	-	293,292	45,208	454
Mar.	74,089	2	9,087	-	292,219	47,704	453
Apr.	74,534	5	8,840	-	297,355	48,587	451
May	74,992	5	7,663	-	302,536	51,856	478
June	75,426	5	8,333	-	310,995	53,676	478
July	75,927	5	8,147	-	313,956	56,844	483
Aug.	76,490	5	7,153	-	314,849	60,172	471
Sept.	77,011	5	6,638	-	313,928	62,778	472
Oct.	77,536	5	7,156	-	302,625	66,465	476
Nov.	78,115	5	7,036	-	319,425	72,325	469
Dec.	78,073	5	7,527	-	332,174	87,507	463

FEDERAL DEBT

Table FD—3. — Government Account Series

[In millions of dollars. Source: Monthly Statement of the Public Debt of the United States]

End of fiscal year or month	Total	Airport and airway trust fund	Employees life insurance fund	Exchange Stabilization Fund	Federal Deposit Insurance Corporation	Federal disability insurance trust fund	Federal employees retirement funds	Federal hospital insurance trust fund	Federal Housing Administration	Federal old-age and survivors insurance trust fund
1981	201,052	4,712	3,646	3,130	11,232	3,095	81,768	18,141	1,488	20,742
1982	210,462	3,868	4,191	3,011	13,249	6,466	94,205	20,800	1,944	9,519
1983	234,684	4,794	4,770	2,514	13,867	4,992	108,089	13,059	2,009	25,503
1984	259,534	6,434	5,638	3,268	14,195	4,374	111,181	16,527	2,763	27,224
1985	313,928	7,410	6,312	2,073	16,130	5,443	127,253	20,721	3,485	30,968
1984-Dec	286,199	6,994	5,808	2,538	14,216	3,699	126,275	15,388	2,981	26,321
1985-Jan	290,527	6,881	5,822	2,928	14,383	6,232	125,160	17,313	3,056	24,122
Feb	293,292	6,892	5,972	2,626	15,130	6,139	124,036	17,691	3,174	24,666
Mar	292,219	6,923	5,980	2,515	15,168	5,985	122,876	18,533	3,194	25,643
Apr	297,355	6,996	5,995	2,533	15,038	6,223	121,751	19,234	3,231	30,289
May	302,536	6,993	6,154	2,392	15,233	6,089	120,901	18,746	3,321	31,281
June	310,995	7,453	6,143	2,265	14,890	6,026	126,383	19,922	3,321	30,857
July	313,956	7,457	6,162	2,208	15,372	5,978	125,329	20,451	3,371	31,831
Aug	314,849	7,534	6,323	2,126	16,019	5,762	124,235	20,375	3,498	31,434
Sept	313,928	7,410	6,312	2,073	16,130	5,443	127,253	20,721	3,485	30,968
Oct	302,625	7,647	6,326	18	15,361	4,077	125,953	20,147	3,612	19,010
Nov	319,425	7,645	6,510	423	15,212	5,229	124,379	19,988	3,711	31,892
Dec	332,174	7,912	6,519	427	15,619	6,137	130,360	20,023	3,887	35,331

End of fiscal year or month	Federal Savings and Loan Insurance Corporation	Federal supplementary medical insurance trust fund	Government life insurance fund	Highway trust fund	National service life insurance fund	Postal Service fund	Railroad retirement account	Treasury deposit funds	Unemployment trust fund	Other
1981	3,463	3,821	388	9,186	8,072	1,981	1,804	1,171	12,858	10,354
1982	4,188	5,874	356	8,749	8,311	2,572	1,219	1,138	8,960	11,831
1983	4,638	6,958	322	8,959	8,630	2,230	328	906	7,795	14,321
1984	5,354	9,117	294	9,237	8,960	2,277	3,097	765	11,796	17,033
1985	4,953	10,736	269	9,422	9,296	2,362	4,232	681	16,454	35,728
1984-Dec	4,237	9,721	293	9,976	9,247	2,418	3,093	691	12,257	30,046
1985-Jan	4,362	9,906	291	10,268	9,224	2,631	3,908	639	11,756	31,645
Feb	4,480	10,212	287	10,609	9,180	2,698	3,976	615	12,810	32,096
Mar	4,484	10,389	283	10,844	9,125	2,892	4,034	635	11,098	31,618
Apr	4,148	10,590	279	10,665	9,075	3,016	4,002	616	11,612	32,062
May	4,132	10,526	275	10,726	9,031	2,296	4,072	616	16,405	33,347
June	4,477	10,998	277	11,169	9,401	2,217	4,140	651	16,194	34,211
July	4,948	11,126	276	10,898	9,379	2,447	4,256	618	16,144	35,705
Aug	4,953	10,991	272	10,532	9,334	2,688	4,226	622	17,820	36,105
Sept	4,953	10,736	269	9,422	9,296	2,362	4,232	681	16,454	35,728
Oct	5,240	9,566	266	9,505	9,262	2,939	4,298	691	16,271	42,436
Nov	5,299	10,482	262	9,140	9,227	2,404	4,250	724	17,168	45,480
Dec	5,283	11,009	265	9,573	9,601	2,757	4,226	729	16,856	45,660

Table FD—4. — Interest-Bearing Securities Issued by Government Agencies

[In millions of dollars. Source: Monthly Treasury Statement of Receipts and Outlays of the United States Government and Financial Management Service]

End of fiscal year or month	Total outstanding	Defense Department	Housing and Urban Development Department		Other independent agencies		Off-budget Federal agency	
		Family housing and homeowners assistance	Federal Housing Adminis-tration	Government National Mortgage Association	Export-Import Bank of the United States	Tennessee Valley Authority	U.S. Postal Service	Other
1981	6,086	516	432	2,715	446	1,725	250	2
1982	4,952	388	335	2,165	88	1,725	250	1
1983	4,675	264	206	2,165	64	1,725	250	*
1984	4,481	153	140	2,165	34	1,725	250	14
1985	4,366	82	117	2,165	9	1,725	250	18
1984-Dec.	4,459	142	133	2,165	30	1,725	250	14
1985-Jan.	4,449	133	132	2,165	30	1,725	250	14
Feb.	4,434	122	129	2,165	29	1,725	250	14
Mar.	4,417	116	127	2,165	19	1,725	250	14
Apr.	4,402	107	123	2,165	17	1,725	250	15
May	4,395	102	122	2,165	16	1,725	250	15
June	4,386	97	119	2,165	15	1,725	250	15
July	4,381	93	118	2,165	15	1,725	250	15
Aug.	4,374	89	116	2,165	15	1,725	250	15
Sept.	4,366	82	117	2,165	9	1,725	250	18
Oct.	4,362	80	116	2,165	8	1,725	250	17
Nov.	4,356	76	115	2,165	8	1,725	250	17
Dec.	4,351	72	115	2,165	8	1,725	250	17

End of fiscal year or month	Memorandum--Interest-bearing securities of non-Government entities						
	Banks for cooperatives	Farm credit banks	Federal intermediate credit banks	Federal land banks	Federal home loan banks	Federal National Mortgage Association	Student Loan Marketing Association
1981	220	59,024	1,388	10,317	76,799	56,688	-
1982	220	65,553	926	7,652	98,475	76,263	1,611
1983	220	67,320	926	5,015	110,597	97,480	3,145
1984	220	68,165	926	4,015	140,194	113,460	4,826
1985	220	64,135	926	3,625	178,458	140,859	7,270
1984-Dec.	220	67,078	926	4,015	147,191	120,323	5,584
1985-Jan.	220	66,655	926	4,015	148,175	121,842	5,636
Feb.	220	65,710	926	4,015	151,020	123,451	5,428
Mar.	220	65,239	926	4,015	155,287	125,959	5,877
Apr.	220	65,145	926	4,015	156,618	128,233	5,941
May	220	64,922	926	4,015	162,032	130,095	6,331
June	220	64,603	926	4,015	167,073	132,630	6,566
July	220	65,064	926	3,625	171,629	137,475	6,837
Aug.	220	65,053	926	3,625	175,362	137,412	6,940
Sept.	220	64,135	926	3,625	178,458	140,859	7,270
Oct.	220	65,964	926	2,773	181,468	146,576	7,671
Nov.	220	66,611	926	2,773	182,673	145,305	7,888
Dec.	220	65,136	926	2,773	183,214	147,385	7,966

* Less than $500,000.

Table FD–5. — Maturity Distribution and Average Length of Marketable Interest-Bearing Public Debt Held by Private Investors

[In millions of dollars. Source: Office of Government Finance and Market Analysis in the Office of the Secretary]

End of fiscal year or month	Amount outstanding privately held	Maturity classes					Average length
		Within 1 year	1-5 years	5-10 years	10-20 years	20 years and over	
1981	549,863	256,187	182,237	48,743	32,569	30,127	4 yrs. 0 mos.
1982	682,043	314,436	221,783	75,749	33,017	37,058	3 yrs. 11 mos.
1983	862,631	379,579	294,955	99,174	40,826	48,097	4 yrs. 1 mo.
1984	1,017,488	437,941	332,808	130,417	49,664	66,658	4 yrs. 6 mos.
1985	1,185,675	472,661	402,766	159,383	62,853	88,012	4 yrs. 11 mos.
1984-Dec.	1,081,548	455,801	365,794	136,121	52,068	71,765	4 yrs. 7 mos.
1985-Jan.	1,099,857	461,758	372,608	137,280	56,353	71,858	4 yrs. 6 mos.
Feb.	1,110,272	462,955	378,690	136,490	54,699	77,438	4 yrs. 8 mos.
Mar.	1,106,798	463,882	366,843	143,745	54,722	77,606	4 yrs. 8 mos.
Apr.	1,121,977	457,352	385,122	143,704	54,320	81,478	4 yrs. 8 mos.
May	1,145,271	467,260	392,430	145,696	58,372	81,513	4 yrs. 10 mos.
June	1,138,109	465,310	379,046	153,878	58,362	81,513	4 yrs. 10 mos.
July	1,171,662	470,538	401,502	155,237	62,872	81,513	4 yrs. 9 mos.
Aug.	r1,173,579	473,060	398,089	151,550	62,867	88,013	5 yrs. 0 mos.
Sept.	1,185,675	472,661	402,766	159,383	62,853	88,012	4 yrs. 11 mos.
Oct.	1,193,376	480,307	407,677	154,326	62,853	88,013	4 yrs. 10 mos.
Nov.	1,224,074	492,916	413,960	156,262	66,154	94,782	5 yrs. 0 mos.
Dec.	1,237,340	490,217	423,625	163,049	66,003	94,446	5 yrs. 0 mos.

Table FD–6. — Debt Subject to Statutory Limitation

[In millions of dollars. Source: Monthly Statement of the Public Debt of the United States]

End of fiscal year or month	Statutory debt limit	Debt outstanding subject to limitation			Interest-bearing debt subject to limitation		Non-interest-bearing public debt subject to limitation
		Total	Public debt	Other debt 1/	Public debt	Other debt	
1981	999,800	998,818	997,248	1,570	996,495	1,570	753
1982	1,143,100	1,142,913	1,141,429	1,485	1,140,883	1,485	546
1983	1,389,000	1,377,953	1,376,605	1,347	1,375,751	1,347	854
1984	1,573,000	1,572,975	1,571,663	1,312	1,559,570	1,312	12,093
1985	1,823,800	1,823,775	1,822,501	1,274	1,821,010	1,274	1,491
1984-Dec.	1,823,800	1,663,666	1,662,363	1,304	1,660,633	1,304	1,729
1985-Jan.	1,823,800	1,680,616	1,679,313	1,304	1,677,785	1,304	1,528
Feb.	1,823,800	1,699,058	1,697,756	1,302	1,696,188	1,302	1,567
Mar.	1,823,800	1,711,425	1,710,129	1,296	1,695,223	1,296	14,905
Apr.	1,823,800	1,733,408	1,732,115	1,293	1,730,666	1,293	1,448
May	1,823,800	1,754,624	1,753,333	1,291	1,751,838	1,291	1,495
June	1,823,800	1,775,326	1,774,038	1,288	1,759,826	1,288	14,213
July	1,823,800	1,801,616	1,800,341	1,275	1,798,912	1,275	1,429
Aug.	1,823,800	1,818,687	1,817,411	1,276	1,806,905	1,276	10,506
Sept.	1,823,800	1,823,775	1,822,501	1,274	1,821,010	1,274	1,491
Oct.	1,823,800	1,823,775	1,822,500	1,275	1,821,138	1,275	1,362
Nov.	1,903,800	1,886,662	1,885,391	1,271	1,874,650	1,271	10,740
Dec.	2,078,700	1,932,417	1,931,146	1,271	1,929,208	1,271	1,938

1/ Consists of guaranteed debt of Government agencies, specified participation certificates, District of Columbia Stadium bonds, and notes of international lending organizations.

Table FD—7. — Treasury Holdings of Securities Issued by Government Corporations and Other Agencies

[In millions of dollars. Source: Monthly Treasury Statement of Receipts and Outlays of the United States Government]

End of fiscal year or month	Total	Agriculture Department			Education Department	Energy Department	Housing and Urban Development Department	
		Commodity Credit Corporation	Rural Electrification Administration	Farmers Home Administration	College housing loans	Bonneville Power Administration	Federal Housing Administration	Government National Mortgage Association
1981	157,192	14,374	7,865	5,471	2,687	700	4,147	8,297
1982	181,245	18,808	7,865	5,661	2,687	910	4,112	10,030
1983	198,639	21,407	7,865	6,821	2,687	1,165	4,035	11,081
1984	211,833	18,609	7,865	9,383	2,687	1,405	3,774	12,285
1985	230,954	23,811	7,865	11,732	2,625	1,340	3,439	-
1984-Dec	214,440	14,995	7,959	7,127	2,687	1,405	3,774	12,285
1985-Jan	221,311	18,390	7,959	7,327	2,687	1,405	3,774	12,285
Feb	210,133	20,075	7,959	7,327	2,687	1,405	3,664	1/-
Mar	213,954	21,582	7,865	7,642	2,687	1,405	3,664	-
Apr	220,276	23,360	7,967	8,492	2,687	1,405	3,664	-
May	222,810	23,812	7,967	9,297	2,687	1,405	3,664	-
June	225,115	24,207	7,967	9,927	2,687	1,405	3,534	-
July	228,083	24,234	7,967	10,732	2,687	1,405	3,534	-
Aug	227,560	22,649	7,967	11,342	2,687	1,405	3,534	-
Sept	230,954	23,811	7,865	11,732	2,625	1,340	3,439	-
Oct	213,544	17,173	7,927	9,007	2,625	1,340	3,439	-
Nov	213,450	21,530	7,927	9,082	2,625	1,340	3,439	-
Dec	213,585	22,074	7,927	9,082	2,625	1,340	3,439	-

End of fiscal year or month	Housing and Urban Development Department--Continued	Interior Department	Veterans Administration	Railroad Retirement Board	Tennessee Valley Authority	Off-budget Federal entities		
	Other housing programs	Helium fund	Direct loan program			Rural Electrification Administration: Rural telephone bank	Federal Financing Bank	Other
1981	2,660	252	1,730	-	150	624	107,309	926
1982	3,237	252	1,730	-	150	679	124,357	767
1983	4,095	252	1,730	-	150	721	136,082	548
1984	5,376	252	1,730	2,279	150	751	144,836	451
1985	19,528	252	1,730	3,052	150	759	153,075	1,596
1984-Dec	12,278	252	1,730	2,750	150	751	146,055	242
1985-Jan	13,534	252	1,730	4,253	150	759	146,558	248
Feb	13,634	252	1,730	4,253	150	759	145,989	249
Mar	15,152	252	1,730	3,931	150	759	146,882	253
Apr	17,375	252	1,730	4,089	150	759	148,098	248
May	17,432	252	1,730	4,227	150	759	149,180	248
June	18,315	252	1,730	2,581	150	759	151,351	250
July	19,363	252	1,730	2,734	150	759	152,246	290
Aug	19,482	252	1,730	2,884	150	759	152,317	402
Sept	19,528	252	1,730	3,052	150	759	153,075	1,596
Oct	19,874	252	1,730	3,220	150	759	144,380	1,668
Nov	19,874	252	1,730	3,385	150	759	139,513	1,844
Dec	19,921	252	1,730	3,575	150	759	138,780	1,931

1/ Pursuant to Public Law 98-371, dated July 18, 1984, all principal and interest for the Government National Mortgage Association was canceled effective Oct. 1, 1984.

Note.--These securities were issued to the Treasury in exchange for advances by the Treasury from public debt receipts under congressional authorizations for specified Government corporations and other agencies to borrow from the Treasury.

TREASURY FINANCING OPERATIONS, OCTOBER-DECEMBER 1985

OCTOBER

Auction of 2-Year Notes

On October 17 the Treasury announced that it would auction $9,250 million of 2-year notes to refund $8,120 million of notes maturing October 31, 1985, and to raise about $1,125 million new cash. The notes offered were Treasury Notes of Series AB-1987, dated October 31, 1985, due October 31, 1987, with interest payable on April 30 and October 31 until maturity. An interest rate of 8-7/8 percent was set after the determination as to which tenders were accepted on a yield auction basis.

Tenders for the notes were received until 1 p.m. EDST, October 23, and totaled $22,478 million, of which $9,257 million was accepted at yields ranging from 8.88 percent, price 99.991, up to 8.92 percent, price 99.915. Tenders at the high yield were allotted 16 percent. Noncompetitive tenders were accepted in full at the average yield, 8.90 percent, price 99.955. These totaled $1,436 million. Competitive tenders accepted from private investors totaled $7,821 million.

In addition to the $9,257 million of tenders accepted in the auction process, $942 million was awarded to Government accounts and Federal Reserve banks for their own account.

52-Week Bills

On September 20 tenders were invited for approximately $8,300 million of 364-day Treasury bills to be dated October 3, 1985, and to mature October 2, 1986. The issue was to refund $8,311 million of 364-day bills maturing October 3. Tenders were opened on September 26. They totaled $18,438 million, of which $8,305 million was accepted, including $349 million of noncompetitive tenders from the public and $2,075 million issued to Federal Reserve banks for themselves and as agents for foreign and international monetary authorities. An additional $100 million was issued to Federal Reserve banks as agents for foreign and international monetary authorities for new cash. The average bank discount rate was 7.33 percent.

On October 18 tenders were invited for approximately $8,300 million of 364-day Treasury bills to be dated October 31, 1985, and to mature October 30, 1986. The issue was to refund $8,259 million of 52-week bills maturing October 31, 1985. Tenders were opened on October 24. They totaled $25,384 million, of which $8,305 million was accepted, including $377 million of noncompetitive tenders from the public and $1,650 million issued to Federal Reserve banks for themselves and as agents for foreign and international monetary authorities. The average bank discount rate was 7.51 percent.

Cash Management Bills

On October 8 tenders were invited for approximately $5,000 million of 78-day bills to be issued October 9, 1985, representing an additional amount of bills dated December 27, 1984, maturing December 27, 1985. The issue was to raise new cash. Tenders were received at the Federal Reserve Bank of New York until 12:30 p.m., October 9, and were opened the same day. They totaled $16,375 million, of which $5,010 million was accepted. The average bank discount rate was 7.23 percent.

NOVEMBER

November Quarterly Financing

On November 14 the Treasury announced that it would sell to the public at auction, under competitive and noncompetitive bidding, up to $8,750 million of 3-year notes of Series U-1988, $7,000 million of 10-year notes of Series D-1995, and $6,750 million of 30-year bonds of 2015 to raise about $22,500 million new cash.

An interest rate of 8-5/8 percent was set on the notes of Series U-1988 after the determination as to which tenders were accepted on a yield auction basis. The notes of Series U-1988 were dated November 26, 1985, due November 15, 1988, with interest payable on May 15 and November 15 until maturity.

Tenders for the notes of Series U-1988 were received until 1 p.m. EST, November 19, and totaled $17,975 million, of which $8,764 million was accepted at yields ranging from 8.68 percent, price 99.859, up to 8.75 percent, price 99.679. Tenders at the high yield were allotted 83 percent. Noncompetitive tenders were accepted in full at the average yield, 8.74 percent, price 99.705. These totaled $958 million. Competitive tenders accepted from private investors totaled $7,806 million.

In addition to the $8,764 million of tenders accepted in the auction process, $45 million was accepted from Federal Reserve banks as agents for foreign and international monetary authorities, and $300 million was accepted from Government accounts and Federal Reserve banks for their own account.

An interest rate of 9-1/2 percent was set on the notes of Series D-1995 after the determination as to which tenders were accepted on a yield auction basis. The notes of Series D-1995 were dated November 15, 1985, and issued November 29, 1985, with interest payable on May 15 and November 15 until maturity on November 15, 1995. Because the issue was backdated to November 15, accrued interest of $3.67403 per $1,000 was payable by purchasers of the notes.

Tenders for the notes of Series D-1995 were received until 1 p.m. EST, November 21, and totaled $15,598 million, of which $7,005 million was accepted at yields ranging from 9.52 percent, price 99.858, up to 9.58 percent, price 99.478. Tenders at the high yield were allotted 80 percent. Noncompetitive tenders were accepted in full at the average yield, 9.54 percent, price 99.731. These totaled $615 million. Competitive tenders accepted from private investors totaled $6,390 million.

In addition to the $7,005 million of tenders accepted in the auction process, $105 million was awarded to Federal Reserve banks as agents for foreign and international monetary authorities. An additional $184 million was accepted from Government accounts and Federal Reserve banks for their own account in exchange for Treasury bills issued on November 15, 1985, to refund securities that matured on that date.

The notes of Series D-1995 may be held in STRIPS form. The minimum par amount required is $400,000.

An interest rate of 9-7/8 percent was set on the bonds of 2015 after the determination as to which tenders were accepted on a yield auction basis. The bonds were dated November 15, 1985, and issued November 29, 1985, with interest payable on May 15 and November 15 until maturity on November 15, 2015. Because the issue was backdated to November 15, accrued interest of $3.81906 per $1,000 was payable by purchasers of the bonds.

Tenders for the bonds were received until 1 p.m. EST, November 22, and totaled $14,656 million, of which $6,761 million was accepted at yields ranging from 9.88 percent, price 99.936, up to 9.95 percent, price 99.271. Tenders at the high yield were allotted 22 percent. Noncompetitive tenders were accepted in full at the average yield, 9.93 percent, price 99.460. These totaled $340 million. Competitive tenders accepted from private investors totaled $6,421 million.

In addition to the $6,761 million of tenders accepted in the auction process, $131 million was accepted from Government accounts and Federal Reserve banks for their own account in exchange for Treasury bills issued on November 15, 1985, to refund securities that matured on that date.

The bonds of 2015 may be held in STRIPS form. The minimum par amount required is $1,600,000.

Auction of 2-Year Notes

On November 13 the Treasury announced that it would auction $9,500 million of 2-year notes to refund $8,321 million of publicly held notes maturing November 30, 1985, and to raise about $1,175 million new cash. The notes offered were Treasury Notes of Series AC-1987, dated December 2, 1985, due November 30, 1987, with interest payable on May 31 and November 30 until maturity. An interest rate of 8-1/2 percent was set after the determination as to which tenders were accepted on a yield auction basis.

Tenders for the notes were received until 1 p.m. EST, November 20, and totaled $24,743 million, of which $9,532 million was accepted at yields ranging from 8.57 percent, price 99.874, up to 8.59 percent, price 99.838. Tenders at the high yield were allotted 71 percent. Noncompetitive tenders were accepted in full at the average yield, 8.58 percent, price 99.856. These totaled $1,279 million. Competitive tenders accepted from private investors totaled $8,253 million.

In addition to the $9,532 million of tenders accepted in the auction process, $295 million was accepted from Federal Reserve banks as agents for foreign and international monetary authorities, and $758 million was accepted from Government accounts and Federal Reserve banks for their own account.

52-Week Bills

On November 14 tenders were invited for approximately $9,000 million of 364-day Treasury bills to be dated November 29, 1985, and to mature November 28, 1986. The issue was to refund $8,535 million of 52-week bills maturing November 29 and to raise about $475 million new cash. Tenders were opened on November 26. They totaled $23,244 million, of which $9,005 million was accepted, including $416 million of noncompetitive tenders from the public and $1,860 million of the bills issued to Federal Reserve banks for themselves and as agents for foreign and international monetary authorities. An additional $40 million was issued to Federal Reserve banks as agents for foreign and international monetary authorities for new cash. The average bank discount rate was 7.87 percent.

Cash Management Bills

On November 4 tenders were invited for approximately $3,000 million of 142-day bills to be issued November 5, 1985, representing an additional amount of bills dated September 26, 1985, maturing March 27, 1986. The issue was to raise new cash. Tenders were received at the Federal Reserve Bank of New York until 12:30 p.m. on November 5 and were opened the same day. They totaled $11,765 million, of which $3,004 million was accepted. The average bank discount rate was 7.25 percent.

On November 14 tenders were invited for approximately $18,000 million of 14-day bills to be issued November 15, 1985, representing an additional amount of bills dated November 29, 1984, maturing November 29, 1985. The issue was to raise new cash. Tenders were received at the Federal Reserve Bank of New York until 10 a.m. on November 15 and were opened the same day. They totaled $38,566 million, of which $18,006 million was accepted. The average bank discount rate was 8.25 percent.

Also on November 14, tenders were invited for approximately $4,000 million of 69-day bills to be issued November 15, 1985, representing an additional amount of bills dated January 24, 1985, maturing January 23, 1986. The issue was to raise new cash. Tenders were received at the Federal Reserve Bank of New York until 10 a.m. on November 15 and were opened the same day. They totaled $13,683 million, of which $4,009 million was accepted. The average bank discount rate was 7.48 percent.

DECEMBER

Auction of 5-Year 2-Month Notes

On November 14 the Treasury announced that it would auction $7,500 million of 5-year 2-month notes to raise new cash. The notes offered were Treasury Notes of Series N-1991, dated December 3, 1985, due February 15, 1991, with interest payable on August 15 and February 15 until maturity. An interest rate of 8-1/8 percent was set after the determination as to which tenders were accepted on a yield auction basis.

Tenders for the notes were received until 1 p.m. EST, November 27, and totaled $25,100 million, of which $7,519 million was accepted at yields ranging from 9.12 percent, price 99.942, up to 9.13 percent, price 99.901. Tenders at the high yield were allotted 60 percent. Noncompetitive tenders were accepted in full at the average yield, 9.13 percent, price 99.901. These totaled $820 million. Competitive tenders accepted from private investors totaled $6,699 million.

In addition to the $7,519 million of tenders accepted in the auction process, $130 million was awarded to Federal Reserve banks as agents for foreign and international monetary authorities.

Auction of 2-Year Notes and 4-Year Notes

On December 11 the Treasury announced that it would auction up to $9,500 million of 2-year notes of Series AD-1987 and $7,000 million of 4-year notes, of Series P-1989 to refund $11,760 million of publicly held notes maturing December 31, 1985, and to raise about $4,700 million new cash.

An interest rate of 7-7/8 percent was set on the notes of Series AD-1987 after the determination as to which tenders were accepted on a yield auction basis. The notes of Series AD-1987 were dated December 31, 1985, due December 31, 1987, with interest payable on June 30 and December 31 until maturity.

Tenders for the notes of Series AD-1987 were received until 1 p.m. EST, December 17, and totaled $20,904 million, of which $9,506 million was accepted at yields ranging from 7.90 percent, price 99.955, up to 7.96 percent, price 99.846. Tenders at the high yield were allotted 82 percent. Noncompetitive tenders were accepted in full at the average yield, 7.93 percent, price 99.900. These totaled $732 million. Competitive tenders accepted from private investors totaled $8,774 million.

In addition to the $9,506 million of tenders accepted in the auction process, $330 million was accepted from Federal Reserve banks as agents for foreign and international monetary authorities. An additional $600 million was accepted from Government accounts and Federal Reserve banks for their own account.

An interest rate of 8-3/8 percent was set on the notes of Series P-1989 after the determination as to which tenders were accepted on a yield auction basis. The notes of Series P-1989 were dated December 31, 1985, due December 31, 1989, with interest payable on June 30 and December 31 until maturity.

Tenders for the notes of Series P-1989 were received until 1 p.m. EST, December 18, and totaled $14,044 million, of which $7,004 million was accepted at yields ranging from 8.38 percent, price 99.983, up to 8.48 percent, price 99.650. Tenders at the high yield were allotted 91 percent. Noncompetitive tenders were accepted in full at the average yield, 8.43 percent, price 99.816. These totaled $495 million. Competitive tenders accepted from private investors totaled $6,509 million.

In addition to the $7,004 million of tenders accepted in the auction process, $280 million was accepted from Federal Reserve banks as agents for foreign and international monetary authorities. An additional $171 million was accepted from Government accounts and Federal Reserve banks for their own account.

Auction of 7-Year Notes and 20-Year 1-Month Bonds

On December 11 the Treasury announced that the auctions of 7-year notes and 20-year 1-month bonds, which normally would have been held shortly thereafter, were being postponed until January 1986.

On December 31 the Treasury announced that it would sell to the public at auction, under competitive and noncompetitive bidding, up to $6,500 million of 7-year notes of Series E-1993 and $4,750 million of 20-year 1-month bonds of 2006, the two issues totaling $11,250 million, to raise new cash.

An interest rate of 8-3/4 percent was set on the notes of Series E-1993 after the determination as to which tenders were accepted on a yield auction basis. The notes of Series E-1993 were dated January 15, 1986, due January 15, 1993, with interest payable on July 15 and January 15 until maturity.

Tenders for the notes of Series E-1993 were received until 1 p.m. EST, January 7, 1986, and totaled $14,112 million, of which $6,505 million was accepted at yields ranging from 8.82 percent, price 99.640, up to 8.87 percent, price 99.486. Competitive tenders at the high yield were allotted 39 percent. Noncompetitive tenders were accepted in full at the average yield, 8.85 percent, price 99.486. These totaled $434 million. Competitive tenders accepted from private investors totaled $6,071 million.

An interest rate of 9-3/8 percent was set on the bonds after the determination as to which tenders were accepted on a yield auction basis.

The bonds were dated January 15, 1986, due February 15, 2006, with interest payable on August 15 and February 15 until maturity. The bonds will become eligible for STRIPS on August 18, 1986. The minimum par amount will be $64,000.

Tenders for the bonds of 2006 were received until 1 p.m. EST, January 8, 1986, and totaled $12,932 million, of which $4,750 million was accepted at yields ranging from 9.35 percent, price 100.190, up to 9.45 percent, price 99.295. Tenders at the high yield were allotted 94 percent. Noncompetitive tenders were accepted in full at the average yield, 9.43 percent, price 99.473. These totaled $299 million. Competitive tenders accepted from private investors totaled $4,451 million.

52-Week Bills

On December 13 tenders were invited for approximately $9,000 million of 365-day Treasury bills to be dated December 26, 1985, and to mature December 26, 1986. The issue was to refund $8,587 million of 52-week bills maturing December 26 and to raise about $425 million new cash. Tenders were opened on December 19. They totaled $19,425 million, of which $9,011 million was accepted, including $238 million of noncompetitive tenders from the public and $1,765 million of the bills issued to Federal Reserve banks for themselves and as agents for foreign and international monetary authorities. An additional $255 million was issued to foreign official institutions for new cash. The average bank discount rate was 7.06 percent.

Public Debt Ceiling

From mid-September until December 12, Treasury borrowing activities were affected by delays in congressional action to raise the public debt ceiling, which had been set at $1,823,800 million since October 13, 1984. The Treasury offerings of 4-year and 7-year notes and 20-year bonds, usually auctioned in late September, were not held until the last week of October. The November quarterly financing was delayed 2 weeks beyond its normal timeframe. When an increase in the debt ceiling to $1,903,800 million (Public Law 99-155) had been passed on November 14, the Treasury announced a total of $61 billion in bill, note, and bond offerings on November 14, with separate announcements for (1) $22,000 million in cash management bills, (2) a quarterly financing package totaling $22,500 million, (3) $9,000 million in 52-week bills, and (4) $7,500 million of 5-year 2-month notes. When the amount of debt outstanding neared the new limitation of $1,903,800 million, the sale of State and local government securities and savings bonds was suspended, as of December 7. On December 6, the Treasury bill auctions scheduled for December 9 were postponed. On December 11, these auctions were rescheduled for December 12, with competitive tenders being received only at the Federal Reserve Bank of New York. On December 12, the debt ceiling was raised to $2,076,700 million by the enactment of Public Law 99-177, and Treasury financing operations resumed their normal pattern. During this period, the Treasury had needed to use the borrowing authority of the Federal Financing Bank and to disinvest Social Security Trust fund securities to avoid exceeding the debt ceiling and defaulting on Treasury obligations. These actions were unprecedented.

PUBLIC DEBT OPERATIONS

Table PDO–1. – Maturity Schedule of Interest-Bearing Marketable Public Debt Securities Other than Regular Weekly and 52-Week Treasury Bills Outstanding, Dec. 31, 1985

[In millions of dollars. Source: Public Debt Statement and Office of the Secretary]

Date of final maturity	Description	Issue date	Amount of maturities Held by: Total	U.S. Gov't accounts and FRBs	All other investors
1986					
Jan. 31	10-5/8T-Q	Note	1/31/84	9,228	611	8,617
Feb. 15	13-1/2T-C	Note	12/08/80	3,188	201	2,987
Feb. 15	9-7/8T-L	Note	11/15/83	8,116	1,685	6,431
Feb. 28	10-7/8T-R	Note	2/29/84	9,141	687	8,454
Mar. 31	14T-C	Note	3/31/82	4,215	519	3,696
Mar. 31	11-1/2T-S	Note	4/02/84	9,337	991	8,346
Apr. 30	11-3/4T-T	Note	4/30/84	9,208	1,129	8,079
May 15	13-3/4T-D	Note	3/04/81	1,454	132	1,320
May 15	7-7/8T-A	Note	5/17/76	5,219	1,158	4,061
May 15	9-2/8T-N	Note	5/16/83	7,330	533	6,796
May 15	12-5/8T-U	Note	5/31/84	9,792	645	9,147
June 30	14-7/8T-H	Note	7/06/82	4,758	413	4,345
June 30	11T-V	Note	7/02/84	9,933	925	9,008
July 31	12-5/8T-W	Note	7/31/84	10,231	1,479	8,752
Aug. 15	11-3/8T-N	Note	8/15/83	8,862	2,100	6,762
Aug. 15	8T-B	Note	8/16/76	9,516	1,987	7,528
Aug. 31	12-3/8T-X	Note	8/31/84	9,859	884	8,975
Sept. 30	12-1/4T-J	Note	9/30/82	5,813	244	5,569
Sept. 30	11-7/8T-Y	Note	10/01/84	9,612	790	8,822
Oct. 31	11-5/8T-Z	Note	10/31/84	9,802	555	9,247
Nov. 15	16-1/8T-F	Note	11/15/81	3,487	311	3,158
Nov. 15	6-1/8T	Bond	11/15/71	1,196	864	332
Nov. 15	13-7/8T-E	Note	11/15/81	3,206	97	3,109
Nov. 15	11T-P	Note	11/15/83	7,650	1,126	6,524
Nov. 30	10-3/8T-A8	Note	11/30/84	10,062	584	9,468
Dec. 31	10T-K	Note	12/31/82	5,908	343	5,565
Dec. 31	9-7/8T-AC	Note	12/31/84	10,112	610	9,502
	Total			197,677	21,277	176,380
1987						
Jan. 31	9-1/4T-R	Note	1/31/85	10,212	725	9,487
Feb. 15	9T-B	Note	2/15/77	6,238	1,669	4,569
Feb. 15	10-7/8T-M	Note	12/08/81	9,166	2,510	6,656
Feb. 15	12-3/4T-AD	Note	2/15/85	3,390	47	3,343
Feb. 28	10T-S	Note	2/28/85	10,087	764	9,323
Mar. 31	10-3/4T-T	Note	4/01/85	10,349	837	9,512
Mar. 31	10-1/4T-N	Note	3/31/83	6,522	315	6,207
Apr. 30	9-3/4T-U	Note	4/30/85	9,992	517	9,475
May 15	12T-C	Note	5/15/82	4,958	184	4,774
May 15	12-1/2T-N	Note	5/15/84	7,831	710	7,121
May 15	14T-E	Note	3/03/82	3,519	108	3,411
May 15	9-1/8T-V	Note	5/31/85	10,446	611	9,835
June 30	10-1/2T-J	Note	6/30/83	6,435	353	6,082
June 30	8-1/2T-W	Note	6/30/85	9,049	824	8,225
July 31	8-7/8T-X	Note	7/31/85	10,166	733	9,433
Aug. 15	13-3/4T-F	Note	6/02/82	4,078	81	3,997
Aug. 15	12-3/8T-P	Note	8/15/84	7,717	917	6,800
Aug. 31	8-7/8T-Y	Note	9/03/85	10,450	757	9,693
Sept. 30	11-1/8T-K	Note	9/30/83	5,539	303	5,236
Sept. 30	9T-Z	Note	9/30/85	10,095	843	9,252
Oct. 31	8-7/8T-A8	Note	10/31/85	10,298	1,098	9,200
Nov. 15	7-5/8T-A	Note	11/15/77	2,387	616	1,771
Nov. 15	12-5/8T-G	Note	9/07/82	5,384	310	5,074
Nov. 15	11T-D	Note	11/15/84	8,127	1,197	6,924
Nov. 30	8-1/2T-AC	Note	12/02/85	10,699	770	9,929
Dec. 31	11-1/4T-L	Note	1/03/84	6,580	665	5,915
Dec. 31	7-7/8T-AD	Note	12/31/85	10,522	798	9,724
	Total			210,482	19,749	190,733
1988						
Jan. 15	12-3/8T-C	Note	1/05/81	2,710	5	2,705
Feb. 15	10-3/8T-H	Note	2/15/85	8,489	1,102	7,387
Feb. 15	10-1/8T-G	Note	12/08/82	5,040	8	5,032
Mar. 31	12T-L	Note	4/02/84	6,837	762	6,075
Apr. 15	13-1/4T-D	Note	4/06/81	2,977	160	2,817
May 15	10T-S	Note	5/15/85	9,987	1,415	8,572
May 15	9-7/8T-H	Note	3/01/83	5,955	35	5,920
May 15	8-1/4T-A	Note	5/15/78	4,414	1,154	2,264
June 30	13-5/8T-M	Note	7/02/84	6,723	561	6,162
July 15	14T-E	Note	7/07/81	3,463	87	3,382
Aug. 15	10-1/2T-J	Note	8/15/83	5,783	5	5,778
Aug. 15	9-1/2T-T	Note	8/15/85	10,928	1,894	9,034
Sept. 30	11-3/8T-N	Note	10/31/84	6,822	378	6,444
Sept. 30	1/11-3/8T-P	Note	10/31/84	753	-	753
Oct. 15	7T-3/8T-F	Note	10/14/81	3,474	276	3,198
Nov. 15	11-3/4T-K	Note	11/15/83	6,683	63	6,620
Nov. 15	8-3/4T-E	Note	11/15/78	3,445	1,139	2,306
Nov. 15	8-5/8T-U	Note	11/15/85	9,179	407	8,772
Dec. 31	10-5/8T-Q	Note	12/31/84	6,808	391	6,417
	Total			109,550	10,442	99,108
1989						
Jan. 15	14-5/8T-C	Note	1/13/82	3,508	212	3,296
Feb. 15	11-3/8T-E	Note	12/01/82	6,244	-	6,244
Mar. 31	11-1/4T-L	Note	4/01/85	6,986	370	6,616
Apr. 15	14-3/8T-B	Note	4/07/82	3,348	107	3,241
May 15	9-1/4T-A	Note	5/15/79	2,624	459	2,169
May 15	11-3/4T-M	Note	3/05/84	6,068	-	6,068
June 30	9-5/8T-M	Note	7/02/85	9,775	500	9,268
July 15	14-1/2T-E	Note	7/08/82	4,723	149	4,574
Aug. 15	13-7/8T-J	Note	6/01/84	6,283	148	6,135
Sept. 30	9-3/8T-N	Note	9/30/85	7,302	468	6,834
Oct. 15	11-7/8T-F	Note	9/29/82	4,237	-	4,235
Nov. 15	12-3/4T-K	Note	8/15/84	6,552	86	6,466
Nov. 15	10-3/4T-B	Note	11/15/79	6,779	1,942	5,837
Dec. 31	8-3/8T-P	Note	12/31/85	7,490	171	7,319
	Total			78,634	4,616	74,018
1990						
Jan. 15	10-1/2T-C	Note	1/04/83	4,842	11	4,831
Feb. 15	11T-G	Note	12/03/84	7,213	5	7,208
Feb. 15	4/11T-H	Note	12/03/84	734	-	734
Feb. 15	9-1/2T	Bond	2/15/80	763	307	456
Apr. 15	10-1/2T-D	Note	4/04/83	5,054	16	5,038
May 15	11-3/8T-J	Note	3/01/85	7,029	13	7,016
May 15	8T-1/4T	Bond	4/07/75	1,203	342	861
July 15	10-3/4T-L	Note	7/05/83	5,013	91	4,922
Aug. 15	10-3/4T-A	Note	8/15/83	3,762	1,136	2,626
Aug. 15	9-7/8T-K	Note	6/04/85	7,201	40	7,161
Aug. 15	1/9-7/8T-L	Note	6/04/85	998	-	998
Oct. 15	11-1/2T-F	Note	10/05/83	5,044	40	5,004
Nov. 15	13T-B	Note	11/17/80	5,701	632	5,069
Nov. 15	8-5/8T-N	Note	11/15/85	7,843	-	7,843
	Total			62,393	2,633	59,764
1991						
Jan. 15	11-3/4T-D	Note	1/04/84	5,512	53	5,459
Feb. 15	9-1/8T-H	Note	12/03/85	7,667	-	7,667
Apr. 15	12-3/8T-E	Note	4/04/84	5,377	30	5,347
May 15	14-1/2T-A	Note	5/15/81	2,047	315	1,732
July 15	13-3/4T-F	Note	7/09/81	5,463	193	5,260
Aug. 15	14-7/8T-B	Note	8/17/81	2,812	520	2,292
Oct. 15	12-1/4T-G	Note	10/23/84	5,745	5	5,740
Nov. 15	14-1/2T-C	Note	11/16/81	6,585	55	6,529
	Total			37,527	1,676	35,851
1992						
Jan. 15	11-5/8T-O	Note	1/04/85	5,759	86	5,673
Feb. 15	14-5/8T-A	Note	2/16/82	2,813	205	2,608
Feb. 15	11-3/4T-E	Note	4/02/85	8,868	28	8,840
May 15	13-3/4T-B	Note	5/17/82	10,798	2,200	8,598
July 15	10-3/8T-F	Note	7/02/85	6,299	-	6,299
Aug. 15	7-1/4T	Bond	8/15/87	1,636	1,056	580
Aug. 15	7-1/4T	Bond	7/08/77	1,504	92	1,412
Aug. 15	9-1/2T-G	Note	11/01/85	6,287	-	6,287
Nov. 15	10-1/2T-C	Note	11/15/82	4,231	250	4,001
	Total			45,295	3,917	41,378
1993						
Feb. 15	10-7/8T-A	Note	2/15/83	5,162	718	4,443
Feb. 15	8-1/4T	Bond	1/17/63	86	42	44
Feb. 15	4-3/4T	Bond	1/10/73	627	209	418
Feb. 15	7-7/8T	Bond	1/06/78	1,501	136	1,365
Aug. 15	10-1/8T-B	Note	5/16/83	5,100	378	4,722
Aug. 15	7-1/2T	Bond	8/15/73	1,814	1,144	670
Aug. 15	8-5/8T	Bond	7/11/78	1,768	132	1,636
Aug. 15	7-7/8T-C	Note	8/15/83	6,593	1,312	5,281
Nov. 15	13-3/4T-D	Note	11/15/83	12,478	1,745	10,733
Nov. 15	8-5/8T	Bond	10/10/78	1,509	165	1,344
	Total			36,638	5,981	30,657
1994						
Feb. 15	9T	Bond	1/11/79	3,010	97	2,913
May 15	8-1/8T	Bond	4/18/63	537	330	207
May 15	13-1/8T-A	Note	5/15/84	5,669	535	5,134
Aug. 15	12-5/8T-B	Note	8/15/84	6,300	577	5,723
Aug. 15	8-3/4T	Bond	7/09/79	1,506	52	1,454
Aug. 15	11-5/8T-C	Note	11/04/84	6,659	951	5,708
Nov. 15	10-1/8T	Bond	10/18/79	1,602	49	1,453
	Total			25,103	2,591	22,592
1995						
Feb. 15	3T	Bond	2/15/55	190	57	133
Feb. 15	10-1/2T	Bond	1/10/80	1,502	28	1,474
Feb. 15	7/11-1/4T-A	Note	2/15/85	6,934	640	6,294
Feb. 15	7-1/8T	Bond	2/10/80	1,903	372	1,131
May 15	10-3/8T	Bond	7/09/80	1,504	12	1,492
May 15	7/11-1/4T-B	Note	5/15/85	7,127	605	6,522
May 15	12-1/2T-C	Note	8/15/85	7,956	1,018	6,938
May 15	11-1/2T	Bond	10/14/80	1,482	32	1,450
Nov. 15	7/9-1/2T-D	Note	11/15/85	1,318	184	7,134
	Total			35,516	2,948	32,568
1996						
Feb. 15	5,93-98	TS	Bond	5/15/73	692	230	462
Nov. 15	3-1/2T	Bond	10/03/60	478	162	316
	Total			1,170	392	778
1999						
Nov. 15	8-1/2T	Bond	5/15/74	2,378	1,614	764
2000						
Feb. 15	95-00	7-7/8T	Bond	2/18/75	2,749	595	2,154
Aug. 15	95-00	8-3/8T	Bond	8/15/75	4,612	2,067	2,545
	Total				7,361	2,662	4,699
2001							
Feb. 15	11-3/4T	Bond	1/12/81	1,501	13	1,488
Aug. 15	13-1/8T	Bond	4/07/81	1,750	51	1,699
Aug. 15	96-01	8T	Bond	8/16/76	1,485	741	744
Aug. 15	13-3/8T	Bond	7/02/81	1,763	114	1,639
Nov. 15	15-3/4T	Bond	10/07/81	1,753	136	1,617
	Total			8,242	1,055	7,187
2002						
Feb. 15	14-1/4T	Bond	1/06/82	1,759	88	1,671
Nov. 15	11-7/8T	Bond	9/29/82	2,753	106	2,647
	Total			4,512	194	4,318
2003						
Feb. 15	10-3/4T	Bond	1/04/83	3,007	57	2,950
May 15	10-3/4T	Bond	4/04/83	3,249	4	3,245
May 15	10-1/4T	Bond	7/05/83	3,501	37	3,464
Nov. 15	11-7/8T	Bond	10/05/83	7,260	100	7,160
	Total			17,017	198	16,819
2004						
Feb. 15	12-3/8T	Bond	4/05/84	3,755	114	3,641
Aug. 15	13-1/4T	Bond	7/03/84	4,000	11	3,989
Nov. 15	2/11-5/8T	Bond	10/30/84	8,302	15	8,287
	Total			16,057	140	15,917
2005						
May 15	00-05	8-1/4T	Bond	5/15/75	4,224	2,156	2,068
May 15	2/11T	Bond	6/02/85	4,261	28	4,233
Aug. 15	2/10-3/4T	Bond	7/02/85	9,270	50	9,220
	Total			17,755	2,234	15,521
2006						
Feb. 15	02-07	7-5/8T	Bond	2/15/77	4,234	1,568	2,666
Nov. 15	02-07	7-7/8T	Bond	11/15/77	1,495	265	1,230
	Total				5,729	1,832	3,896
2008							
Nov. 15	03-08	8-3/8T	Bond	8/15/78	2,103	749	1,354
Nov. 15	03-08	8-3/4T	Bond	11/15/78	5,230	1,611	3,618
	Total				7,333	2,360	4,973
2009							
May 15	04-09	9-1/8T	Bond	5/15/79	4,606	725	3,881
Nov. 15	04-09	10-3/8T	Bond	11/15/79	4,201	820	3,381
	Total				8,807	1,545	7,262
2010							
Feb. 15	05-10	11-3/4T	Bond	2/15/80	2,494	668	1,826
May 15	05-10	10T	Bond	5/15/80	2,987	1,070	1,917
Nov. 15	05-10	13-3/4T	Bond	11/17/80	4,736	686	4,050
	Total				10,217	2,424	7,793
2011							
May 15	06-11	13-7/8T	Bond	5/15/81	4,609	869	3,740
Nov. 15	06-11	14T	Bond	11/16/81	4,901	515	4,386
	Total				9,510	1,384	8,126
2012							
Nov. 15	07-12	10-3/8T	Bond	11/15/82	11,032	774	10,258
2016							
Aug. 15	08-13	12T	Bond	8/15/83	14,755	2,186	12,569
2014							
May 15	09-14	13-1/4T	Bond	5/15/84	5,007	257	4,750
Aug. 15	09-14	12-1/2T	Bond	8/15/84	5,128	382	4,746
Nov. 15	09-14	11-3/4T	Bond	11/15/84	6,006	783	5,223
	Total				16,141	1,422	14,719
2015							
Feb. 15	2/11-1/4T	Bond	2/15/85	12,668	942	11,726
Aug. 15	2/10-5/8T	Bond	8/15/85	7,150	773	6,377
Nov. 15	2/9-7/8T	Bond	11/15/85	6,900	155	6,745
	Total			26,718	1,870	24,848

1/ This item is a foreign-targeted Treasury note.
2/ This security is eligible for stripping. See table V of the Monthly Statement of the Public Debt of the United States.
3/ This bond became eligible for STRIPS on Feb. 18, 1986.

Table PDO—2. — Offerings of Bills

[Dollar amounts in millions. Source: Monthly Statement of the Public Debt of the United States and allotments]

Issue date	Description of new issue: Maturity date	Number of days to maturity 1/	Amount of bids tendered	Amounts of bids accepted: Total amount	On competitive basis 2/	On noncompetitive basis 3/	Amount maturing on issue date of new offering	Total unmatured issues outstanding after new issues
Regular weekly: (13-week and 26-week)								
1985-Sept. 5	1985-Dec. 5	91	$17,813.3	r$7,228.8	r$6,078.6	$1,150.1	$7,033.5	r$93,374.3
	1986-Mar. 6	182	21,576.0	r7,261.2	r6,139.7	1,121.6	7,040.0	r183,905.8
12	1985-Dec. 12	91	21,330.0	7,229.8	6,044.8	1,184.9	7,040.0	r93,564.1
	1986-Mar. 13	182	23,947.9	r7,237.8	r6,049.9	1,187.9	7,072.1	r184,071.5
19	1985-Dec. 19	91	23,575.1	r7,246.3	r6,060.6	1,185.7	7,029.9	r93,780.5
	1986-Mar. 20	182	21,316.5	r7,233.5	r6,101.5	1,132.0	7,046.3	r184,258.7
26	1985-Dec. 26	91	19,245.4	4,534.5	3,489.7	1,044.9	7,045.1	r91,269.9
	1986-Mar. 27	182	18,864.7	r4,534.8	r3,421.2	1,113.7	7,048.0	r181,745.6
Oct. 3	Jan. 2	91	21,215.7	6,831.4	5,613.4	1,218.0	6,997.8	91,103.6
	Apr. 3	182	26,134.5	6,860.0	5,737.9	1,122.1	6,607.9	181,997.7
10	Jan. 9	91	19,577.1	7,045.4	5,671.1	1,374.3	7,233.7	90,915.2
	Apr. 10	182	19,992.2	7,035.3	5,850.9	1,184.3	6,847.5	182,185.5
17	Jan. 16	91	20,116.7	7,031.5	5,713.3	1,318.2	7,226.9	90,719.9
	Apr. 17	182	28,474.8	7,037.7	5,936.6	1,101.2	6,735.2	182,488.0
24	Jan. 23	91	29,385.1	6,899.1	5,599.6	1,299.5	7,266.4	90,352.5
	Apr. 24	182	21,015.0	6,969.0	5,932.9	1,036.1	6,514.9	182,942.1
31	Jan. 30	91	20,809.9	7,173.7	5,948.4	1,225.3	7,228.6	90,297.6
	May 1	182	21,065.7	7,166.7	6,089.8	1,076.9	7,065.0	183,043.8
Nov. 7	Feb. 6	91	20,627.9	7,248.1	6,005.4	1,242.7	7,272.3	90,273.5
	May 8	182	20,186.5	7,239.0	6,218.9	1,020.1	7,045.2	183,237.7
14	Feb. 13	91	20,427.9	6,871.9	5,677.7	1,194.2	7,311.3	89,834.0
	May 15	182	19,890.1	6,740.0	5,758.1	981.9	7,039.1	182,938.6
21	Feb. 20	91	26,877.5	7,435.2	6,318.7	1,116.5	7,245.2	90,024.1
	May 22	182	26,549.8	7,466.2	6,600.7	865.5	7,034.7	183,370.1
29	Feb. 27	90	21,031.9	7,434.7	6,399.2	1,035.5	7,248.4	90,210.3
	May 29	181	21,577.8	7,432.9	6,601.8	831.1	7,021.1	183,781.8
Dec. 5	Mar. 6	91	18,780.2	7,646.8	6,498.4	1,148.4	7,228.8	90,628.3
	June 5	182	20,761.3	7,618.9	6,777.9	841.1	7,022.3	184,378.5
12	Mar. 13	91	20,574.6	7,628.1	6,621.5	1,006.6	7,229.8	91,026.6
	June 12	182	18,888.8	7,628.1	6,897.0	731.2	7,035.1	184,971.6
19	Mar. 20	91	19,555.0	7,626.4	6,563.1	1,063.3	7,246.3	91,406.8
	June 19	182	18,670.6	7,623.4	6,860.5	762.9	7,032.5	185,562.5
26	Mar. 27	91	19,406.2	7,621.2	6,603.2	1,018.0	4,534.5	94,493.5
	June 26	182	22,382.2	7,628.6	6,960.9	667.7	7,038.2	186,152.9
52-week:								
1984-Dec. 27	1985-Dec. 26	364	18,518.0	8,587.3	8,319.6	267.6	8,272.0	109,032.4
1985-Jan. 24	1986-Jan. 23	364	21,448.5	r8,555.8	r7,890.9	664.9	8,481.0	r109,107.2
Feb. 21	Feb. 20	364	43,756.2	r8,525.1	r7,926.3	598.8	8,528.8	r109,103.6
Mar. 21	Mar. 20	364	17,189.1	r8,528.5	7,860.8	667.8	8,252.3	r109,379.9
Apr. 18	Apr. 17	364	25,247.9	8,362.3	r7,597.2	765.0	8,281.8	r109,460.4
May 16	May 15	364	29,769.7	r8,555.0	r7,905.3	644.7	8,111.4	r109,899.0
June 13	June 12	364	22,503.4	r8,533.4	8,050.9	482.4	8,353.6	r110,078.8
July 11	July 10	364	22,357.9	r8,513.7	r8,030.1	483.6	8,408.0	r110,184.5
Aug. 8	Aug. 7	364	20,475.2	r8,777.9	r8,358.5	419.4	8,481.8	r110,480.6
Sept. 5	Sept. 4	364	23,772.0	r8,805.5	r8,368.6	437.0	8,441.8	r110,844.3
Oct. 3	Oct. 2	364	18,553.8	8,420.8	8,056.2	364.6	8,310.5	110,954.6
31	Oct. 30	364	25,394.7	8,315.5	7,928.5	387.0	8,259.4	111,010.7
Nov. 29	Nov. 28	364	23,298.9	9,063.7	8,633.1	430.6	8,534.8	111,539.7
Dec. 26	Dec. 26	365	19,693.3	9,281.2	9,042.9	238.3	8,587.3	112,233.5
Cash management:								
Nov. 5	Mar. 27	142	11,765.0	3,004.3	-	-	-	3,004.3
15	Jan. 23	69	13,883.0	4,008.6	-	-	-	4,008.6

See footnotes at end of table.

Table PDO—2. — Offerings of Bills—Continued

Issue date	On total bids accepted			On competitive bids accepted			
				High		Low	
	Average price per hundred	Average discount rate (percent)	Average investment rate 4/ (percent)	Discount rate (percent)	Price per hundred	Discount rate (percent)	Price per hundred
Regular weekly:							
1985-Sept. 5	98.200	7.12	7.35	7.14	98.195	5/7.09	98.208
	96.309	7.30	7.69	7.31	96.304	7.29	96.315
12	98.175	7.22	7.46	7.23	98.172	7.18	98.185
	96.264	7.39	7.78	7.40	96.259	6/7.38	96.264
19	98.188	7.17	7.40	7.18	98.185	7.14	98.195
	96.299	7.32	7.71	7.33	96.294	7.31	96.304
26	98.279	6.81	7.02	6.85	98.268	7/6.71	98.304
	96.436	7.05	7.41	7.08	96.421	8/7.00	96.461
Oct. 3	98.213	7.07	7.30	7.08	98.210	9/7.06	98.215
	96.340	7.24	7.62	7.24	96.340	10/7.24	96.340
10	98.195	7.14	7.37	7.14	98.195	11/7.10	98.205
	96.299	7.32	7.71	7.33	96.294	7.29	96.315
17	98.180	7.20	7.44	7.21	98.177	7.18	98.185
	96.279	7.36	7.75	7.37	96.274	7.35	96.284
24	98.185	7.18	7.41	7.19	98.183	7.16	98.190
	96.299	7.32	7.71	7.33	96.294	7.30	96.309
31	98.170	7.24	7.48	7.24	98.170	7.20	98.180
	96.274	7.37	7.76	7.38	96.269	7.35	96.284
Nov. 7	98.177	7.21	7.45	7.23	98.172	12/7.16	98.190
	96.309	7.30	7.69	7.31	96.304	7.25	96.335
14	98.177	7.21	7.45	7.22	98.175	7.18	98.185
	96.345	7.23	7.61	7.24	96.340	7.20	96.360
21	98.170	7.24	7.48	7.24	98.170	7.23	98.172
	96.330	7.26	7.64	7.26	96.330	7.25	96.335
29	98.213	7.15	7.38	7.17	98.208	7.12	98.220
	96.350	7.26	7.64	7.27	96.345	13/7.24	96.360
Dec. 5	98.183	7.19	7.42	7.20	98.180	7.16	98.190
	96.330	7.26	7.64	7.27	96.325	7.24	96.340
12	98.218	7.05	7.28	7.06	98.215	7.04	98.220
	96.451	7.02	7.38	7.03	96.446	7.01	96.456
19	98.231	7.00	7.22	7.04	98.220	6.95	98.243
	96.456	7.01	7.37	7.03	96.446	6.98	96.471
26	98.226	7.02	7.24	7.05	98.218	6.98	98.236
	96.436	7.05	7.41	7.07	96.426	7.05	96.436
52-week:							
1984-Dec. 27	91.527	8.38	9.08	8.39	91.517	8.34	91.567
1985-Jan. 24	91.517	8.39	9.09	8.40	91.507	8.36	91.547
Feb. 21	91.446	8.46	9.17	8.46	91.446	8.45	91.456
Mar. 21	90.657	9.24	10.08	9.27	90.627	9.22	90.678
Apr. 18	91.466	8.44	9.15	8.44	91.466	8.43	91.476
May 16	91.972	7.94	8.57	7.95	91.962	14/7.93	91.982
June 13	92.740	7.18	7.70	7.19	92.730	7.16	92.760
July 11	92.831	7.09	7.60	7.10	92.821	7.07	92.851
Aug. 8	92.316	7.60	8.18	7.61	92.305	7.58	92.336
Sept. 5	92.558	7.36	7.91	7.37	92.548	7.35	92.568
Oct. 3	92.589	7.33	7.87	7.35	92.568	7.32	92.599
31	92.407	7.51	8.08	7.51	92.407	7.50	92.417
Nov. 29	92.589	7.33	7.87	7.34	92.578	7.32	92.599
Dec. 26	92.842	7.06	7.57	7.10	92.801	7.03	92.872
Cash management:							
1985-Nov. 5	97.140	7.25	7.57	7.28	97.128	7.22	97.152
15	98.566	7.48	7.70	7.50	98.563	7.47	98.568

1/ The 13-week bills represent additional issue of bills with an original maturity of 26 weeks or 52 weeks.
2/ For bills issued on or after May 2, 1974, includes amounts exchanged on noncompetitive basis by Government accounts and Federal Reserve banks.
3/ For 13-week bills 26-week and 52-week bills tenders for $1,000,000 or less from any one bidder are accepted in full at average price or accepted competitive bids; for other issues, the corresponding amount is stipulated in each offering announcement.
4/ Equivalent coupon-issue yield.
5/ Except $1,000,000 at 7.07 percent.
6/ Except $125,000 at 7.21 percent.
7/ Except $1,000,000 at 6.67 percent.
8/ Except $1,000,000 at 6.98 percent.
9/ Except $15,005,000 at 7.00 percent.
10/ Except $1,000,000 at 7.03 percent.
11/ Except $1,025,000 at 7.04 percent.
12/ Except $5,000,000 at 7.00 percent.
13/ Except $135,000 at 7.22 percent and $2,370,000 at 7.23 percent.
14/ Except $1,000,000 at 7.89 percent.

PUBLIC DEBT OPERATIONS

Table PDO–3. – Public Offerings of Marketable Securities Other than Regular Weekly Treasury Bills

[Dollar amounts in millions. Source: Bureau of the Public Debt]

Date subscription books closed or tenders received	Issue date	Description of securities 1/			Period to final maturity (years, months, days) 2/		Amount tendered	Amount issued 3/ 4/	Range of accepted bids for notes and bonds
12/01/83	12/05/83	8.88%	Bill	-	12/22/83-Reopening	17d	$19,207	$5,006	
12/21/83	1/03/84	10-7/8	Note	-	12/31/85-AL	2y 364d	18,298	9,095	7/
12/22/83	12/29/83	9.23	Bill	-	12/27/84	364d	18,101	9,272	
12/27/83	1/03/84	11-1/4	Note	-	12/31/87-L	4y	19,407	6,577	8/
12/28/83	1/04/84	11-3/4	Note	-	1/15/91-C	7y	13,792	5,508	9/
12/29/83	1/04/84	11-7/8	Bond	-	11/15/2003-Reopening	19y 10m	8,937	3,757	10/
1/19/84	1/26/84	9.04	Bill	-	1/24/85	364d	20,633	8,481	
1/25/84	1/31/84	10-5/8	Note	-	1/31/86-Q	2y	20,395	9,221	11/
2/07/84	2/15/84	10-7/8	Note	-	2/15/87-M	3y	19,810	9,164	12/
2/08/84	2/15/84	11-3/4	Note	-	11/15/93-O-Reopening	9y 9m	14,599	6,469	13/
2/09/84	2/15/84	12	Bond	-	8/15/2008-13-Reopening	25y 6m	11,724	5,249	14/
2/16/84	2/23/84	9.24	Bill	-	2/21/85	364d	15,823	6,528	
2/22/84	2/29/84	10-7/8	Note	-	2/28/86-B	2y	17,478	9,136	15/
2/28/84	3/05/84	11-3/4	Note	-	5/15/89-H	5y 2m	14,108	6,067	16/
3/15/84	3/22/84	9.68	Bill	-	3/21/85	364d	21,707	8,252	
3/21/84	4/02/84	11-1/2	Note	-	3/31/86-S	2y	16,785	9,335	17/
3/27/84	4/02/84	12	Note	-	3/31/88-L	4y	17,665	6,832	18/
3/28/84	4/04/84	12-3/8	Note	-	4/15/91-E	7y	12,463	5,377	19/
3/29/84	4/05/84	12-3/8	Bond	-	5/15/2004	20y 1m	7,073	3,753	20/
4/12/84	4/19/84	9.86	Bill	-	4/18/85	364d	18,443	8,283	
4/25/84	4/30/84	11-3/4	Note	-	4/30/86-T	2y	23,418	9,199	21/
5/08/84	5/15/84	12-1/2	Note	-	5/15/87-N	3y	18,164	7,824	22/
5/09/84	5/15/84	13-1/8	Note	-	5/15/94-A	10y	12,941	5,668	23/
5/10/84	5/15/84	13-1/4	Bond	-	5/15/2009-14	30y	10,463	5,008	24/
5/15/84	5/17/84	10.64	Bill	-	5/16/85	364d	19,366	8,105	
5/23/84	5/24/84	9.95	Bill	-	8/09/84-Reopening	77d	9,094	2,002	
5/23/84	5/24/84	10.51	Bill	-	11/08/84-Reopening	168d	8,486	2,004	
5/23/84	5/31/84	12-5/8	Note	-	5/31/86-G	2y	17,699	9,191	25/
5/29/84	5/30/84	9.93	Bill	-	6/21/84-Reopening	22d	13,998	6,001	
5/30/84	6/01/84	13-7/8	Note	-	8/15/89-J	5y 2m	14,749	6,274	26/
5/31/84	6/04/84	10.27	Bill	-	6/21/84-Reopening	17d	12,554	3,009	
5/31/84	6/04/84	9.82	Bill	-	8/02/84-Reopening	59d	9,020	3,003	
5/31/84	6/04/84	10.62	Bill	-	11/01/84-Reopening	150d	10,151	3,005	
6/07/84	6/14/84	10.92	Bill	-	6/13/85	364d	16,401	8,379	
6/20/84	7/02/84	13	Note	-	6/30/86-V	2y	19,847	9,892	27/
6/26/84	7/02/84	13-5/8	Note	-	6/30/88-M	4y	14,626	6,722	28/
7/03/84	7/09/84	13-3/4	Note	-	7/15/91-F	7y	13,537	5,456	29/
7/05/84	7/10/84	13-3/4	Bond	-	8/15/2004	20y	8,060	4,000	30/
7/10/84	7/12/84	10.99	Bill	-	7/11/85	364d	20,228	8,382	
7/25/84	7/31/84	12-5/8	Note	-	7/31/86-W	2y	17,456	10,224	31/
8/02/84	8/09/84	10.79	Bill	-	8/08/85	364d	22,374	8,465	
6/07/84	8/15/84	12-3/8	Note	-	8/15/87-P	3y	17,279	7,715	32/
8/08/84	8/15/84	12-5/8	Note	-	8/15/94-B	10y	12,199	5,300	33/
8/09/84	8/15/84	12-1/2	Bond	-	8/15/2009-14	30y	16,997	5,128	34/
8/22/84	8/31/84	12-3/8	Note	-	8/31/86-X	2y	23,161	9,852	35/
8/28/84	8/31/84	11.28	Bill	-	9/20/84-Reopening	20d	30,986	6,004	
8/29/84	9/04/84	12-3/4	Note	-	11/15/89-K	5y 2m	16,758	6,551	36/
8/30/84	9/06/84	10.84	Bill	-	9/05/85	364d	20,168	8,427	
9/19/84	10/01/84	11-7/8	Note	-	9/30/86-Y	2y	19,261	9,612	37/
9/27/84	10/04/84	10.32	Bill	-	10/03/85	364d	22,428	8,312	
10/16/84	10/23/84	12-1/4	Note	-	10/15/91-G	7y	11,766	5,742	38/
10/17/84	10/31/84	11-5/8	Note	-	10/31/86-Z	2y	20,426	9,801	39/
10/23/84	10/30/84	11-5/8	Bond	-	11/15/2004	20y 1m	8,267	6/4,201	40/
10/24/84	10/31/84	11-3/8	Note	-	9/30/88-N	3y 11m	16,482	6,573	41/
10/24/84	10/31/84	5/11-3/8	Note	-	9/30/88-P	3y 11m	3,996	1,001	42/
10/25/84	11/01/84	9.45	Bill	-	10/31/85	364d	18,965	9,259	
11/05/84	11/15/84	11	Note	-	11/15/87-Q	3y	19,777	8,173	43/
11/07/84	11/15/84	11-5/8	Note	-	11/15/94-C	10y	12,857	6/6,657	44/
11/08/84	11/15/84	11-3/4	Bond	-	11/15/2009-14	30y	10,492	7/6,005	45/
11/21/84	11/30/84	10-3/8	Note	-	11/30/86-AB	2y	26,941	10,054	46/
11/29/84	12/04/84	8.74	Bill	-	11/29/85	365d	21,526	8,532	
11/28/84	12/03/84	11	Note	-	2/15/90-G	5y 2m	19,166	6,946	47/
11/28/84	12/03/84	5/11	Note	-	2/15/90-H	5y 2m	2,145	1,000	48/
11/29/84	12/03/84	8.45	Bill	-	12/20/84-Reopening	17d	21,887	5,003	
11/29/84	12/03/84	8.25	Bill	-	1/17/85-Reopening	45d	21,963	5,008	
12/19/84	12/31/84	9-7/8	Note	-	12/31/86-AC	2y	25,513	10,105	49/
12/20/84	12/27/84	8.38	Bill	-	12/26/85	364d	18,592	8,587	
12/26/84	12/31/84	10-5/8	Note	-	12/31/88-Q	4y	15,549	6,807	50/
1/02/85	1/04/85	11-5/8	Note	-	1/15/92-D	7y	12,133	5,755	51/
1/03/85	1/08/85	11-5/8	Bond	-	11/15/2004-Reopening	19y 10m	12,676	6/4,287	52/
1/17/85	1/24/85	8.39	Bill	-	1/23/86	364d	21,448	8,555	
1/23/85	1/31/85	9-3/4	Note	-	1/31/87-R	2y	27,982	10,210	53/
2/05/85	2/15/85	10-3/8	Note	-	2/15/88-A	3y	29,515	8,489	54/
2/06/85	2/15/85	11-1/4	Note	-	2/15/95-A	10y	16,728	6/6,933	55/
2/07/85	2/15/85	11-1/4	Bond	-	2/15/2015	30y	12,781	5/6,243	56/
2/14/85	2/21/85	8.46	Bill	-	2/20/86	364d	43,756	8,524	
2/20/85	2/28/85	10	Note	-	2/28/87-S	2y	18,982	10,085	57/
2/26/85	3/01/85	11-3/8	Note	-	5/15/90-J	5y 2m	19,273	7,027	58/
3/14/85	3/21/85	8.24	Bill	-	3/20/86	364d	17,189	8,527	
3/20/85	4/01/85	10-3/4	Note	-	3/31/87-T	2y	23,356	10,347	59/
3/26/85	4/01/85	11-1/4	Note	-	3/31/89-L	4y	22,533	6,982	60/
3/27/85	4/02/85	11-3/4	Note	-	4/15/92-E	7y	16,121	5,867	61/
3/28/85	4/02/85	12	Bond	-	5/15/2005	20y 1m	10,698	6/4,261	62/
4/11/85	4/18/85	8.44	Bill	-	4/17/86	364d	25,248	8,361	
4/12/85	4/15/85	8.43	Bill	-	4/18/85-Reopening	3d	28,858	4,001	
4/24/85	4/30/85	9-3/4	Note	-	4/30/87-U	2y	21,587	9,991	63/
5/07/85	5/15/85	10	Note	-	5/15/88-S	3y	19,952	9,984	64/
5/08/85	5/15/85	11-1/4	Note	-	5/15/95-B	10y	15,851	7,127	65/
5/09/85	5/15/85	11-1/4	Bond	-	2/15/2015-Reopening	29y 9m	16,276	7/6,426	66/
5/14/85	5/16/85	7.94	Bill	-	5/15/86	364d	29,770	8,543	
5/22/85	5/31/85	9-1/8	Note	-	5/31/87-V	2y	24,182	10,443	67/
5/29/85	6/04/85	9-7/8	Note	-	6/15/90-K	5y 2m	15,378	7,194	68/
5/29/85	6/04/85	5/9-7/8	Note	-	6/15/90-L	5y 2m	2,464	1,000	69/
5/30/85	6/03/85	7.33	Bill	-	6/20/85-Reopening	17d	40,833	5,052	
6/06/85	6/13/85	7.18	Bill	-	6/12/86	364d	22,504	8,533	
6/19/85	7/01/85	8-1/2	Note	-	6/30/87-W	2y	18,589	10,673	70/
6/25/85	7/01/85	9-5/8	Note	-	6/30/89-M	4y	17,526	7,482	71/
6/26/85	7/02/85	10-3/8	Note	-	7/15/92-F	7y	15,948	6,289	72/
6/27/85	7/02/85	10-3/4	Bond	-	8/15/2005	20y 1m	13,536	4,513	73/
7/09/85	7/11/85	7.09	Bill	-	7/10/86	364d	22,358	8,510	
7/24/85	7/31/85	8-7/8	Note	-	7/31/87-X	2y	19,250	10,166	74/
8/01/85	8/08/85	7.60	Bill	-	8/07/86	364d	20,475	8,777	
8/06/85	8/15/85	9-1/2	Note	-	8/15/88-T	3y	22,892	10,923	75/
8/07/85	8/15/85	10-1/2	Note	-	8/15/95-C	10y	16,990	6/7,953	76/
8/08/85	8/15/85	10-5/8	Bond	-	8/15/2015	30y	15,681	5/7,150	77/
8/21/85	9/03/85	8-7/8	Note	-	8/31/87-Y	2y	20,475	9,449	78/
8/28/85	9/03/85	9-5/8	Note	-	11/15/90-M	5y 2m	23,978	7,843	79/
8/29/85	9/03/85	7.31	Bill	-	9/19/85-Reopening	16d	23,916	5,004	
8/29/85	9/05/85	7.36	Bill	-	9/04/86	364d	23,777	8,805	
9/16/85	9/30/85	9	Note	-	9/30/87-Z	2y	18,922	10,093	80/
9/24/85	10/03/85	7.33	Bill	-	10/02/86	364d	16,554	8,420	
10/09/85	10/09/85	7.23	Bill	-	12/26/85-Reopening	76d	16,375	5,010	
10/23/85	10/31/85	6-7/8	Note	-	10/31/87-AB	2y	23,518	10,297	81/
10/24/85	10/31/85	7.51	Bill	-	10/30/86	364d	25,395	8,215	
10/29/85	11/01/85	9-3/8	Note	-	9/30/89-N	3y 11m	34,670	7,300	82/
10/30/85	11/01/85	9-3/4	Note	-	10/15/92-G	6y 11m	19,980	6,282	83/

See footnotes at end of table.

Table PDO-3. — Public Offerings of Marketable Securities Other than Regular Weekly Treasury Bills—Continued

[Dollar amounts in millions]

Date subscription books closed or tenders received	Issue date	Description of securities 1/	Period to final maturity (years, months, days) 2/	Amount tendered	Amount issued 3/ 4/	Range of accepted bids for notes and bonds
10/31/85	11/04/85	10-3/4S Bond - 8/15/2005-Reopening	19y 9m	$12,386	$4,755	84/
11/05/85	11/05/85	7.25 B111 - 3/27/86-Reopening	142d	11,765	3,004	
11/15/85	11/15/85	8.25 B111 - 11/29/85-Reopening	14d	38,566	18,006	
11/15/85	11/15/85	7.48 B111 - 1/23/86-Reopening	69d	13,883	4,009	
11/15/85	11/26/85	8-5/8 Note - 11/15/88-N	3y	18,388	9,177	85/
11/20/85	12/02/85	8-1/2 Note - 11/30/87-AC	2y	25,908	10,696	86/
11/21/85	11/29/85	9-1/2 Note - 11/15/95	10y	6/16,303	7,310	87/
11/22/85	11/29/85	9-7/8 Bond - 11/15/2015	30y	5/14,995	6,900	88/
11/26/85	11/29/85	7.33 B111 - 11/28/86	364d	23,299	9,060	
11/27/85	12/03/85	9-1/8 Note - 2/15/91-H	5y 2m	25,275	7,684	89/
12/17/85	12/31/85	7-7/8 Note - 12/31/87-AD	2y	21,921	10,523	90/
12/18/85	12/31/85	8-3/8 Note - 12/31/89-F	4y	14,531	7,491	91/
12/19/85	12/26/85	7.06 B111 - 12/26/86	365d	19,693	9,279	
1/07/86	1/15/86	8-3/4 Note - 1/15/93-E	7y	14,122	6,514	92/
1/08/86	1/15/86	9-3/8 Bond - 2/15/2006	20y 1m	12,934	4,753	93/

1/ Currently, all issues are sold at auction. For bill issues, the rate shown is the average bank discount rate. For note and bond issues, the rate shown is the interest rate. For details of bill offerings see table PDO-2.

2/ From date of additional issue in case of a reopening.

3/ In reopenings the amount issued is in addition to the amount of original offerings.

4/ Includes securities issued to U.S. Government accounts and Federal Reserve banks; and to foreign and international monetary authorities, whether in exchange for maturing securities or for new cash.

5/ Foreign-targeted issue.

6/ Eligible for STRIPS as of Dec. 31, 1985.

7/ Yields accepted ranged from 10.83% (price 100.079) up to 10.90% (price 99.956) with the average at 10.89% (price 99.974).

8/ Yields accepted ranged from 11.25% (price 100.000) up to 11.36% (price 99.655) with the average at 11.35% (price 99.686).

9/ Yields accepted ranged from 11.74% (price 100.003) up to 11.75% (price 99.981) with the average at 11.75% (price 99.981).

10/ Yields accepted ranged from 11.92% (price 99.538) up to 11.96% (price 99.237) with the average at 11.95% (price 99.312).

11/ Yields accepted ranged from 10.64% (price 99.974) up to 10.67% (price 99.921) with the average at 10.66% (price 99.938).

12/ Yields accepted ranged from 10.94% (price 99.837) up to 10.96% (price 99.788) with the average at 10.96% (price 99.788).

13/ Yields accepted ranged from 11.70% (price 100.101) up to 11.71% (price 100.145) with the average at 11.70% (price 100.203).

14/ Yields accepted ranged from 11.87% (price 101.059) up to 11.89% (price 100.997) with the average at 11.88% (price 100.971).

15/ Yields accepted ranged from 10.92% (price 99.921) up to 10.95% (price 99.868) with the average at 10.94% (price 99.886).

16/ Yields accepted ranged from 11.82% (price 99.609) up to 11.85% (price 99.495) with the average at 11.84% (price 99.533).

17/ Yields accepted ranged from 11.52% (price 99.913) up to 11.58% (price 99.871) with the average at 11.55% (price 99.913).

18/ Yields accepted ranged from 12.06% (price 99.814) up to 12.08% (price 99.783) with the average at 12.08% (price 99.783).

19/ Yields accepted ranged from 12.40% (price 99.863) up to 12.42% (price 99.771) with the average at 12.41% (price 99.817).

20/ Yields accepted ranged from 12.34% (price 100.180) up to 12.50% (price 99.008) with the average at 12.39% (price 99.811).

21/ Yields accepted ranged from 11.81% (price 99.896) up to 11.83% (price 99.843) with the average at 11.83% (price 99.843).

22/ Yields accepted ranged from 12.51% (price 99.927) up to 12.54% (price 99.802) with the average at 12.54% (price 99.802).

23/ Yields accepted ranged from 13.12% (price 100.027) up to 13.18% (price 99.699) with the average at 13.16% (price 99.808).

24/ Yields accepted ranged from 13.29% (price 99.705) up to 13.34% (price 99.339) with the average at 13.32% (price 99.485).

25/ Yields accepted ranged from 12.60% (price 100.043) up to 12.70% (price 99.484) with the average at 12.68% (price 99.905).

26/ Yields accepted ranged from 13.85% (price 99.911) up to 13.96% (price 99.531) with the average at 13.93% (price 99.630).

27/ Yields accepted ranged from 13.08% (price 99.863) up to 13.11% (price 99.812) with the average at 13.10% (price 99.829).

28/ Yields accepted ranged from 13.65% (price 99.925) up to 13.71% (price 99.745) with the average at 13.69% (price 99.805).

29/ Yields accepted ranged from 13.80% (price 99.765) up to 13.84% (price 99.639) with the average at 13.83% (price 99.673).

30/ Yields accepted ranged from 13.71% (price 100.185) up to 13.82% (price 99.441) with the average at 13.76% (price 99.846).

31/ Yields accepted ranged from 12.63% (price 99.991) up to 12.75% (price 99.785) with the average at 12.69% (price 99.888).

32/ Yields accepted ranged from 12.42% (price 99.890) up to 12.48% (price 99.744) with the average at 12.46% (price 99.793).

33/ Yields accepted ranged from 12.61% (price 100.084) up to 12.68% (price 99.659) with the average at 12.65% (price 99.860).

34/ The low, high, and average yield was 12.52% (price 99.844).

35/ Yields accepted ranged from 12.41% (price 99.940) up to 12.45% (price 99.871) with the average at 12.43% (price 99.905).

36/ Yields accepted ranged from 12.77% (price 99.780) up to 12.78% (price 99.742) with the average at 12.78% (price 99.742).

37/ Yields accepted ranged from 12.91% (price 99.939) up to 12.97% (price 99.836) with the average at 12.94% (price 99.887).

38/ Yields accepted ranged from 12.31% (price 99.770) up to 12.35% (price 99.541) with the average at 12.34% (price 99.587).

39/ Yields accepted ranged from 11.69% (price 99.887) up to 11.75% (price 99.783) with the average at 11.73% (price 99.818).

40/ Yields accepted ranged from 11.55% (price 100.554) up to 11.75% (price 99.016) with the average at 11.69% (price 99.473).

41/ Yields accepted ranged from 11.41% (price 99.985) up to 11.44% (price 99.799) with the average at 11.42% (price 99.861).

42/ Yields accepted ranged from 11.38% (price 100.271) up to 11.46% (price 99.788) with the average at 11.41% (price 99.939). Yields were based on an annual interest payment. The 11-3/8% interest rate was established in the auction of the companion domestic issue, Series N-1986.

43/ Yields accepted ranged from 11.00% (price 100.000) up to 11.03% (price 99.925) with the average at 11.01% (price 99.975).

44/ Yields accepted ranged from 11.64% (price 99.913) up to 11.73% (price 99.391) with the average at 11.70% (price 99.565).

45/ Yields accepted ranged from 11.79% (price 99.672) up to 11.87% (price 99.021) with the average at 11.83% (price 99.345).

46/ Yields accepted ranged from 10.45% (price 99.868) up to 10.48% (price 99.815) with the average at 10.47% (price 99.832).

47/ Yields accepted ranged from 11.00% (price 99.887) up to 11.03% (price 99.770) with the average at 11.02% (price 99.809).

48/ Yields accepted ranged from 11.15% (price 99.305) up to 11.30% (price 98.739) with the average at 11.25% (price 98.927). Yields were based on an annual interest payment. The 11% interest rate was established in the auction of the companion domestic issue, Series G-1990.

49/ Yields accepted ranged from 9.87% (price 100.009) up to 9.93% (price 99.902) with the average at 9.92% (price 99.920).

50/ Yields accepted ranged from 10.71% (price 99.729) up to 10.74% (price 99.634) with the average at 10.72% (price 99.697).

51/ Yields accepted ranged from 11.63% (price 99.957) up to 11.70% (price 99.628) with the average at 11.67% (price 99.769).

52/ Yields accepted ranged from 11.85% (price 98.205) up to 11.86% (price 98.130) with the average at 11.86% (price 98.130).

53/ Yields accepted ranged from 9.81% (price 99.893) up to 9.84% (price 99.840) with the average at 9.83% (price 99.858).

54/ Yields accepted ranged from 10.38% (price 99.987) up to 10.40% (price 99.937) with the average at 10.40% (price 99.937).

55/ Yields accepted ranged from 11.33% (price 99.528) up to 11.37% (price 99.294) with the average at 11.36% (price 99.352).

56/ Yields accepted ranged from 11.24% (price 100.086) up to 11.31% (price 99.489) with the average at 11.27% (price 99.829).

57/ Yields accepted ranged from 10.08% (price 99.858) up to 10.14% (price 99.752) with the average at 10.12% (price 99.798).

58/ Yields accepted ranged from 11.42% (price 99.703) up to 11.43% (price 99.664) with the average at 11.43% (price 99.664).

59/ Yields accepted ranged from 10.83% (price 99.860) up to 10.88% (price 99.772) with the average at 10.86% (price 99.807).

60/ Yields accepted ranged from 11.30% (price 99.843) up to 11.32% (price 99.780) with the average at 11.30% (price 99.843).

61/ Yields accepted ranged from 11.82% (price 99.648) up to 11.85% (price 99.537) with the average at 11.85% (price 99.508).

62/ Yields accepted ranged from 12.00% (price 99.920) up to 12.05% (price 99.545) with the average at 12.04% (price 99.620).

63/ Yields accepted ranged from 9.80% (price 99.911) up to 9.82% (price 99.876) with the average at 9.81% (price 99.893).

64/ Yields accepted ranged from 9.98% (price 100.053) up to 10.03% (price 99.942) with the average at 10.00% (price 100.000).

65/ Yields accepted ranged from 11.28% (price 99.823) up to 11.32% (price 99.623) with the average at 11.30% (price 99.723).

66/ Yields accepted ranged from 11.36% (price 98.990) up to 11.39% (price 98.739) with the average at 11.38% (price 98.822).

67/ Yields accepted ranged from 9.11% (price 100.027) up to 9.14% (price 99.973) with the average at 9.13% (price 99.991).

68/ Yields accepted ranged from 9.92% (price 99.729) up to 9.96% (price 99.614) with the average at 9.95% (price 99.651).

69/ Yields accepted ranged from 9.93% (price 99.684) up to 10.03% (price 99.293) with the average at 10.00% (price 99.491). Yields are based on an annual interest payment. The 9-7/8% interest rate was established in the auction of the companion domestic issue, Series K-1990.

70/ Yields accepted ranged from 8.41% (price 100.006) up to 8.54% (price 99.928) with the average at 8.51% (price 99.982).

71/ Yields accepted ranged from 9.70% (price 99.756) up to 9.72% (price 99.693) with the average at 9.72% (price 99.693).

72/ Yields accepted ranged from 10.37% (price 100.006) up to 10.41% (price 99.810) with the average at 10.40% (price 99.859).

73/ Yields accepted ranged from 10.73% (price 100.098) up to 10.76% (price 99.852) with the average at 10.75% (price 99.934).

74/ Yields accepted ranged from 8.94% (price 99.863) up to 9.00% (price 99.776) with the average at 8.98% (price 99.812).

75/ Yields accepted ranged from 9.51% (price 99.974) up to 9.54% (price 99.890) with the average at 9.54% (price 99.923).

76/ Yields accepted ranged from 10.58% (price 99.514) up to 10.61% (price 99.332) with the average at 10.60% (price 99.392).

77/ Yields accepted ranged from 10.64% (price 99.865) up to 10.68% (price 99.508) with the average at 10.66% (price 99.686).

78/ Yields accepted ranged from 8.86% (price 100.027) up to 8.91% (price 99.937) with the average at 8.89% (price 99.973).

79/ Yields accepted ranged from 9.61% (price 99.974) up to 9.63% (price 99.881) with the average at 9.62% (price 99.934).

80/ Yields accepted ranged from 9.05% (price 99.910) up to 9.13% (price 99.767) with the average at 9.11% (price 99.803).

81/ Yields accepted ranged from 8.88% (price 99.991) up to 8.92% (price 99.919) with the average at 8.90% (price 99.955).

82/ The low, high, and average yield was 9.47% (price 99.695).

83/ The low, high, and average yield was 9.75% (price 100.000).

84/ Yields accepted ranged from 10.40% (price 102.809) up to 10.49% (price 102.046) with the average at 10.47% (price 102.215).

85/ Yields accepted ranged from 8.68% (price 99.859) up to 8.75% (price 99.679) with the average at 8.74% (price 99.705).

86/ Yields accepted ranged from 6.57% (price 99.874) up to 8.59% (price 99.838) with the average at 8.58% (price 99.856).

87/ Yields accepted ranged from 9.52% (price 99.383) up to 9.58% (price 99.219) with the average at 9.54% (price 99.331).

88/ Yields accepted ranged from 9.93% (price 99.936) up to 9.95% (price 99.873) with the average at 9.94% (price 99.905).

89/ Yields accepted ranged from 9.12% (price 99.942) up to 9.13% (price 99.901) with the average at 9.13% (price 99.901).

90/ Yields accepted ranged from 7.90% (price 99.955) up to 7.96% (price 99.486) with the average at 7.93% (price 99.900).

91/ Yields accepted ranged from 8.38% (price 99.983) up to 8.48% (price 99.650) with the average at 8.43% (price 99.816).

92/ Yields accepted ranged from 8.02% (price 99.640) up to 8.07% (price 99.384) with the average at 8.05% (price 99.486).

93/ Yields accepted ranged from 9.35% (price 100.190) up to 9.45% (price 99.295) with the average at 9.43% (price 99.473).

Note.—All notes and bonds, except for foreign-targeted issues, were sold at auction through competitive and noncompetitive bidding. Foreign-targeted issues were sold at auction through competitive bidding only.

Table PDO-4. – Allotments by Investor Classes on Subscriptions for Public Marketable Securities

Part A – Other than Bills [1]

[In millions of dollars. Source: Subscription and allotment reports]

Issues						Allotments by investor classes									
Date of financing	Description of securities	Amount issued: For cash	Amount issued: In exchange for other securities	U.S. Government accounts and Federal Reserve banks 2/	Commercial banks 3/	Individuals 4/	Insurance companies	Mutual savings banks	Corporations 5/	Private pension and retirement funds	State and local governments 6/: Pension and retirement funds	State and local governments 6/: Other funds	Dealers and brokers	All other 7/
12/01/83	11-3/8* Note - 2/15/89-G	6,244	-	-	1,216	379	178	22	770	20	3	3	3,015	638
1/03/84	10-7/8 Note -12/31/85-AC	8,501	600	600	2,809	665	11	43	530	25	7	16	4,143	9/252
	11-1/4 Note - 12/31/87-L	6,210	370	370	1,550	329	76	19	146	7	2	11	3,462	608
1/04/84	11-3/4 Note - 1/15/91-G	5,512	-	-	924	225	59	10	406	17	30	6	3,579	256
	8/11-7/8 Bond - 11/15/03	3,757	-	-	653	211	24	2	390	2	98	6	2,344	9/27
1/31/84	10-5/8 Note - 1/31/86-O	8,668	560	560	3,475	551	5	62	105	24	3	27	3,513	9/303
2/15/84	10-7/8 Note - 2/15/87-M	6,966	2,200	2,200	2,080	556	82	30	311	39	16	76	3,351	425
	11-3/4 Note - 11/15/93-D	5,473	1,000	1,000	1,810	225	5	3	335	5	*	11	2,582	9/497
	8/12 Bond - 8/15/08-13	4,536	713	713	877	142	65	3	515	7	-	23	2,846	9/58
2/29/84	10-7/8 Note - 2/28/86-B	8,460	661	661	3,140	598	49	30	260	12	*	20	3,976	9/395
3/05/84	11-3/4 Note - 5/15/89-H	6,068	-	-	1,827	255	144	8	356	5	2	16	3,234	9/221
4/02/84	11-1/2 Note - 3/31/86-S	8,537	800	800	4,290	578	7	60	434	17	4	68	2,703	9/376
	12 Note - 3/31/88-L	6,240	597	597	2,322	578	101	23	395	10	2	10	2,267	9/512
4/04/84	12-3/8 Note - 4/15/91-E	5,377	-	-	2,217	232	3	7	386	5	76	9	2,332	9/110
4/05/84	12-3/8 Bond - 5/15/04	3,755	-	-	677	1,113	5	3	43	2	*	1	1,885	9/26
4/30/84	11-3/4 Note - 4/30/86-T	8,382	826	826	2,973	706	6	40	194	21	1	10	4,053	9/378
5/15/84	12-1/2 Note - 5/15/87-N	7,131	700	700	3,151	804	8	52	491	33	5	21	1,916	9/650
	13-1/8 Note - 5/15/94-A	5,268	401	401	1,871	231	149	6	373	11	113	14	2,382	9/118
	13-1/4 Bond - 5/15/09-14	4,750	257	257	1,513	243	-	8	276	1	1	6	2,682	9/20
5/31/84	12-5/8 Note - 5/31/86-U	8,742	450	450	4,531	679	5	42	616	16	1	7	2,204	9/641
6/01/84	13-7/8 Note - 8/15/89-J	6,283	-	-	2,099	370	206	46	99	11	17	19	3,182	9/234
7/02/84	13 Note - 6/30/86-V	9,033	900	900	3,424	721	11	56	594	20	3	20	3,158	9/1,026
	13-5/8 Note - 6/30/88-W	7,200	523	523	2,274	592	9	11	331	21	4	3	2,547	9/398
7/09/84	13-3/4 Note - 7/15/91-F	5,461	-	-	1,240	395	487	16	197	14	3	4	3,073	9/32
7/10/84	13-3/4 Bond - 8/15/04	4,000	-	-	1,039	101	15	-	83	2	-	50	2,702	9/8
7/31/84	12-5/8 Note - 7/31/86-X	8,248	1,183	1,183	2,971	861	10	37	455	32	1	15	3,392	9/1,274
8/15/84	12-3/8 Note - 8/15/87-P	6,917	800	800	2,690	549	33	48	355	42	23	13	2,780	9/384
	12-5/8 Note - 8/15/94-B	5,900	500	500	1,491	232	68	7	662	7	9	142	2,705	9/477
	11-1/2 Bond - 8/15/09-14	4,796	332	332	534	127	265	1	1,011	3	-	4	2,783	9/68
8/31/84	12-3/8 Note - 8/31/86-Y	9,216	643	643	2,803	803	7	50	123	37	2	110	3,275	9/2006
9/04/84	12-3/4 Note - 11/15/89-K	6,552	-	-	1,735	180	20	9	806	13	*	52	3,238	9/499
10/01/84	11-7/8 Note - 9/30/86-Z	8,944	668	668	2,932	706	69	35	277	25	2	106	3,901	9/891
10/23/84	11-1/4 Note - 10/15/91-L	5,745	-	-	2,157	277	11	2	155	10	50	51	2,768	9/264
10/30/84	11-5/8 Bond - 11/15/04	4,015	-	-	1,342	113	60	1	362	1	10	-	2,067	9/59
10/31/84	11-5/8 Note - 10/31/86-Z	9,273	529	529	3,390	419	13	27	552	48	2	39	3,157	9/1,624
	11-3/8 Note - 9/30/88-M	6,274	300	300	2,019	313	4	12	400	14	-	61	2,767	9/684
	11-3/8 Note - 9/30/88-P	1,001	-	-	-	-	-	-	-	-	-	-	-	1,001
11/15/84	11 Note - 11/15/87-C	6,972	1,215	1,215	2,568	424	12	23	255	10	9	198	2,777	9/696
	11-5/8 Note - 11/15/94-C	5,809	850	850	2,262	233	46	5	719	6	2	13	2,447	9/76
	11-3/4 Bond -11/15/09-14	5,256	750	750	1,128	236	130	-	375	61	-	21	3,269	9/36
11/30/84	10-3/8 Note -11/30/86-AB	9,504	548	548	3,084	467	10	39	468	30	-	33	4,874	9/499
12/03/84	11 Note - 11/30/87-D	5,947	-	-	2,913	267	153	8	273	22	-	-	3,111	9/200
	11 Note - 2/15/90-K	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000
12/31/84	9-7/8 Note -12/31/86-AC	9,512	600	600	1,639	497	1	55	712	13	8	29	5,157	9/1,401
	10-5/8 Note -12/31/88-AD	9,442	366	366	2,038	267	4	12	212	6	96	2	2,535	9/1,270
1/04/85	11-5/8 Note - 1/15/92-O	5,759	-	-	1,648	275	2	2	290	6	30	51	3,330	9/125
1/08/85	8/11-5/8 Bond - 11/15/04	4,287	-	-	704	141	74	-	456	2	-	-	2,885	9/25
1/31/85	9-3/4 Note - 1/31/87-R	9,587	625	625	4,881	456	3	54	121	16	1	6	2,530	9/1,519
2/15/85	10-3/8 Note - 2/15/88-T	9,489	1,000	1,000	4,661	857	7	67	109	15	4	21	1,454	9/294
	11-1/4 Note - 2/15/95-A	6,334	600	600	1,935	251	5	7	142	r101	9	171	3,365	9/348
	11-1/4 Bond - 2/15/15	5,749	493	493	r1,170	r190	125	8	122	1	1	15	r4,094	9/24
2/28/85	10 Note - 2/28/87-S	9,442	645	645	r3,148	r569	16	41	451	9	2	13	4,803	9/490
3/01/85	11-3/8 Note - 5/15/90-J	7,029	-	-	r2,478	r277	49	6	881	5	1	21	2,996	9/315
4/01/85	10-3/4 Note - 3/31/87-T	9,599	750	750	r2,611	r696	10	64	513	11	33	47	4,268	9/1,376
	11-1/4 Note - 3/31/89-L	6,621	365	365	r707	r541	60	29	694	28	2	21	4,109	9/430
4/02/85	11-3/4 Note - 4/15/92-E	5,868	-	-	r1,376	268	11	4	227	16	6	10	3,816	9/134
	12 Bond - 5/15/05	4,261	-	-	r1,419	247	1	2	397	3	1	1	2,180	9/10
4/30/85	9-3/4 Note - 4/30/87-U	9,645	347	347	r2,134	r611	9	33	323	16	1	35	5,303	9/1,180
5/15/85	10 Note - 5/15/88-S	8,587	1,400	1,400	r3,020	r726	15	36	395	3	4	24	3,922	9/620
	11-1/4 Note - 5/15/95-B	6,527	600	600	r1,769	r440	14	15	157	14	1	92	r3,979	9/46
	8/11-1/4 Bond - 2/15/15	5,610	405	405	r1,519	356	9	28	110	1	-	10	3,839	r149
5/31/85	9-1/8 Note - 5/31/87-V	9,906	540	540	r2,302	544	14	29	254	16	1	7	4,933	9/1,806
6/04/85	9-7/8 Note - 8/15/90-A	7,196	-	-	r2,264	480	40	6	78	9	6	1	4,063	9/249
	9-7/8 Note - 8/15/90-L	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000
7/01/85	8-1/2 Note - 6/30/87-W	r9,875	799	799	r3,372	r356	32	67	149	15	-	26	4,621	9/1,237
	9-5/8 Note - 6/30/89-W	6,986	500	500	2,153	407	40	41	64	4	1	8	3,831	9/437
7/02/85	10-3/8 Note - 7/15/92-F	6,299	-	-	1,382	459	93	11	666	123	2	108	3,039	9/416
	10-3/4 Bond - 8/15/05	4,513	-	-	r1,318	304	-	8	139	3	-	3	1,992	9/746
7/31/85	8-7/8 Note - 7/31/87-X	9,687	479	479	r2,880	r489	6	56	r476	35	1	13	r5,296	9/435
	9-1/2 Note - 8/15/88-T	9,103	1,825	1,825	r2,435	r617	25	84	959	15	1	22	4,165	9/775
8/15/85	10-1/2 Note - 8/15/95-C	7,156	800	800	r2,034	r417	91	10	1,635	124	104	4	2,209	9/528
	10-5/8 Bond - 8/15/15	6,500	650	650	r724	405	56	118	552	1	-	3	4,619	9/22
9/03/85	8-7/8 Note - 8/31/87-Y	9,733	717	717	r2,739	r554	2	38	788	8	5	8	4,579	9/1,012
9/30/85	9-5/8 Note - 9/30/89-X	7,843	-	-	r1,315	r329	4	11	r767	2	3	151	3,410	9/1,851
	9 Note - 9/30/87-Z	9,353	740	740	r2,853	r520	10	r31	r343	10	4	3	4,340	9/1,239
10/31/85	8-7/8 Note -10/31/87-AA	9,356	942	942	p3,163	p559	p30	p44	p719	p9	-	p4	p3,938	9/p890
11/01/85	9-3/8 Note - 11/15/88-U	8,962	350	350	p2,729	p402	p74	p45	p166	p3	p6	p4	p2,853	9/p670
	9-3/4 Note - 10/15/92-G	6,287	-	-	p958	p498	p59	p56	p846	p12	p1	p98	p3,214	9/p545
11/04/85	8/10-3/4 Bond - 8/15/05	4,757	-	-	p1,257	p191	-	p4	p578	p2	-	p2	p2,693	9/p30
11/26/85	8-5/8 Note - 11/15/88-W	8,879	300	300	p1,512	p449	p7	p28	p1,365	p9	-	p6	p3,612	9/p1,891
12/29/85	9-1/2 Note - 11/15/95-D	7,135	184	184	p1,063	p361	p159	p2	p591	p4	p147	p4	p3,740	9/p1,064
	9-7/8 Bond - 11/15/15	6,769	131	131	p1,875	p262	-	p1	p611	-	p1	-	p3,936	9/p83
12/02/85	8-1/2 Note -11/30/87-AB	9,540	759	759	p4,034	p543	p25	p25	p858	p9	-	p7	p3,681	9/p720
12/03/85	9-1/8 Note - 2/15/91-N	7,687	-	-	p1,088	p450	p143	p18	p601	p10	-	p62	p3,258	9/p2,057
12/31/85	7-7/8 Note -12/31/87-AD	9,922	600	600	p1,977	p319	p6	p34	p49	p5	p1	p3	p3,951	9/p3,577
	8-3/8 Note - 12/31/89-P	7,319	171	171	p1,764	p259	p7	p13	p758	p6	p1	p7	p3,582	9/p922

* Less than $500,000.

1/ Excludes 1-1/2 percent Treasury notes issued in exchange to holders of nonmarketable 2-3/4 percent Treasury bonds. Investment Series B-1975-80.

2/ Includes trust funds and accounts that comprise Government accounts under the unified budget concept.

3/ Includes trust companies and stock savings banks.

4/ Includes partnerships and personal trust accounts.

5/ Exclusive of banks and insurance companies.

6/ Consists of trust, sinking, and investment funds of States and local governments and their agencies.

7/ Includes savings and loan associations, nonprofit institutions, and investments of foreign balances and international accounts in this country. Also included are certain Government deposit accounts and Government-sponsored agencies.

8/ Reopening of earlier issue.

9/ Allotments to be distributed by investor class.

Note.--For detail of offerings see table PDO-3.

Table PDO-4. — Allotments by Investor Classes on Subscriptions for Public Marketable Securities—Continued

Part B — Bills Other than Regular Weekly Series

[Dollar amounts in millions. Source: Subscription and allotment reports]

Date of financing	Date of maturity	Average rate (percent)	Total amount issued	Allotments by investor classes				
			52-week series	U.S. Gov't accounts and Federal Reserve banks 1/	Commercial banks	Corporations 2/	Dealers and brokers	All other 3/
12/01/83	11/29/84	9.09	$8,006	$1,700	$1,203	$71	$4,074	$958
12/29/83	12/27/84	9.23	8,272	1,500	1,359	34	4,823	556
1/26/84	1/24/85	9.04	8,481	1,000	2,425	202	3,468	1,386
2/23/84	2/21/85	9.24	8,529	1,600	1,807	43	3,912	1,167
3/22/84	3/21/85	9.68	8,252	2,100	1,596	17	3,736	803
4/19/84	4/18/85	9.86	8,282	1,200	1,904	235	3,836	1,107
5/17/84	5/16/85	10.64	8,111	1,800	2,825	73	2,005	1,408
6/14/84	6/13/85	10.92	8,354	2,000	2,332	143	2,755	1,124
7/12/84	7/11/85	10.99	8,408	1,700	1,295	18	4,874	521
8/09/84	8/08/85	10.79	8,482	1,400	1,951	5	4,443	683
9/06/84	9/05/85	10.84	8,442	1,900	2,289	61	3,452	740
10/03/84	10/03/85	10.32	8,311	1,800	2,066	211	3,735	499
11/01/84	10/31/85	9.45	8,259	1,000	2,083	56	3,944	1,176
11/29/84	11/29/85	8.74	8,535	1,700	2,003	58	4,481	293
12/27/84	12/26/85	8.38	8,587	1,700	1,434	27	3,854	1,572
1/24/85	1/23/86	8.39	r8,556	800	3,319	244	3,069	r1,124
2/21/85	2/20/86	8.46	8,525	1,600	3,241	8	2,386	1,290
3/21/85	3/20/86	9.24	r8,529	2,000	1,541	66	3,729	r1,193
4/18/85	4/17/86	8.44	8,362	1,400	545	11	3,973	2,433
5/16/85	5/15/86	7.94	8,550	1,600	3,555	14	2,714	667
6/13/85	6/12/86	7.18	8,533	2,000	1,683	28	3,449	1,373
7/11/85	7/10/86	7.09	8,514	1,800	713	22	4,560	1,419
8/08/85	8/07/86	7.60	8,778	1,600	2,267	17	4,092	802
9/05/85	9/04/86	7.36	r8,806	2,000	1,007	488	2,553	r2,758
10/03/85	10/02/86	7.33	8,421	2,000	1,072	5	3,314	2,030
10/31/85	10/30/86	7.51	8,316	1,500	1,117	94	3,735	1,870
11/29/85	11/28/86	7.33	9,064	1,800	1,423	31	5,010	800
12/26/85	12/26/86	7.06	9,281	1,600	1,686	24	4,738	1,233

1/ Includes trust funds and accounts that comprise Government accounts under the unified budget concept.
2/ Exclusive of banks and insurance companies.
3/ Included with all other investors are certain Government deposit accounts and Government-sponsored agencies, formerly included with Government accounts.

Note.--For detail of offerings see table PDO-3.

U.S. SAVINGS BONDS AND NOTES

Series EE bonds, on sale since Jan. 1, 1980, are the only savings bonds currently sold. Series HH bonds are issued in exchange for series E and EE savings bonds and savings notes. Series A-D were sold from Mar. 1, 1935, through Apr. 30, 1941. Series E was on sale from May 1, 1941, through Dec. 31, 1979 (through June 1980 to payroll savers only). Series F and G were sold from May 1, 1941, through Apr. 30, 1952. Series H was sold from June 1, 1952, through Dec. 31, 1979. Series HH bonds were sold for cash from Jan. 1, 1980, through Oct. 31, 1982. Series J and K were sold from May 1, 1952, through Apr. 30, 1957.

U.S. savings notes were on sale May 1, 1967, through June 30, 1970. The notes were eligible for purchase by individuals with the simultaneous purchase of series E savings bonds. The principal terms and conditions for purchase and redemption and information on investment yields of savings notes appear in the Treasury Bulletins of March 1967 and June 1968; and the Annual Report of the Secretary of the Treasury for fiscal year 1974.

Table SBN—1. — Sales and Redemptions by Series, Cumulative through Dec. 31, 1985

[In millions of dollars. Source: Monthly Statement of the Public Debt of the United States; Market Analysis Section, United States Savings Bonds Division]

Series	Sales 1/	Accrued discount	Sales plus accrued discount	Redemptions 1/	Amount outstanding: Interest-bearing debt	Amount outstanding: Matured non-interest-bearing debt
Savings bonds:						
Series A-D 2/	3,949	1,054	5,003	5,002	-	1
Series E, EE, H, and HH	237,192	90,179	327,370	247,791	78,073	1,458
Series F and G	28,396	1,125	29,521	29,517	-	4
Series J and K	3,556	198	3,754	3,753	-	1
Savings notes	862	402	1,264	993	271	-
Total	273,953	92,959	366,912	287,056	78,344	1,463

1/ Sales and redemption figures include exchange of minor amounts of (1) matured series E bonds for series G and K bonds from May 1951 through April 1957; (2) series F and J bonds for series H bonds beginning January 1960; and (3) U.S. savings notes for series H bonds beginning January 1972; however, they exclude exchanges of series E bonds for series H and HH bonds.

2/ Details by series on a cumulative basis and by period of series A-D combined will be found in the February 1952 and previous issues of the Treasury Bulletin.

Table SBN—2. — Sales and Redemptions by Period, All Series of Savings Bonds and Notes Combined

[In millions of dollars. Source: Monthly Statement of the Public Debt of the United States; Market Analysis Section, United States Savings Bonds Division]

Period	Sales	Accrued discount	Sales plus accrued discount	Redemptions: Total	Redemptions: Sales price 1/	Redemptions: Accrued discount 1/	Amount outstanding: Interest-bearing debt	Amount outstanding: Matured non-interest-bearing debt
Fiscal years:								
1935-83	263,695	81,023	344,717	274,149	226,660	47,487	70,289	276
1984	3,901	5,302	9,203	6,070	3,744	2,326	73,096	602
1985	5,030	5,204	10,233	5,683	3,383	2,300	77,279	968
Calendar years:								
1935-83	264,522	82,319	346,841	275,358	227,408	47,950	70,733	752
1984	4,014	5,236	9,249	6,220	3,825	2,394	73,324	1,191
1985	5,441	5,332	10,773	5,481	3,290	2,190	78,344	1,463
1984-Dec.	337	446	783	461	268	193	73,324	1,191
1985-Jan.	426	469	895	646	471	175	73,602	1,160
Feb.	385	425	809	463	217	246	73,990	1,119
Mar.	416	426	841	506	321	185	74,355	1,088
Apr.	491	455	946	538	283	255	74,800	1,052
May	470	427	897	464	325	138	75,259	1,026
June	411	438	849	434	177	257	75,693	1,007
July	509	430	939	458	288	170	76,194	980
Aug.	525	479	1,004	439	259	181	76,758	987
Sept.	451	431	883	381	218	163	77,279	968
Oct.	469	421	890	384	224	160	77,805	947
Nov.	449	483	932	358	237	121	78,385	942
Dec.	440	449	888	408	269	140	78,344	1,463

1/ Because there is a normal lag in classifying redemptions, the distributions of redemption between sales price and accrued discount have been estimated.

Table SBN—3. — Sales and Redemptions by Period, Series E, EE, H, and HH

[In millions of dollars. Source: Monthly Statement of the Public Debt of the United States; Market Analysis Section, United States Savings Bonds Division]

Period	Sales	Accrued discount	Sales plus accrued discount	Redemptions			Exchange of E bonds for H and HH bonds	Amount outstanding	
				Total	Sales price	Accrued discount		Interest-bearing debt	Matured non-interest-bearing debt
Series E and EE									
Fiscal years:									
1941-83	214,174	78,645	292,820	222,277	177,165	45,113	7,813	62,460	269
1984	3,907	5,302	9,209	5,535	3,209	2,326	696	65,112	595
1985	5,025	5,204	10,229	5,191	2,891	2,300	685	69,114	946
Calendar years:									
1941-83	215,038	79,942	294,979	223,363	177,787	45,576	7,991	62,882	745
1984	3,988	5,236	9,224	5,670	3,276	2,394	675	65,328	1,175
1985	5,444	5,332	10,776	5,015	2,826	2,190	698	70,122	1,444
1984-Dec.	317	446	764	422	229	193	36	65,328	1,175
1985-Jan.	415	469	884	603	428	175	50	65,589	1,145
Feb.	395	425	820	424	178	246	61	65,966	1,104
Mar.	430	426	855	467	281	185	69	66,315	1,074
Apr.	493	455	948	494	240	255	56	66,749	1,038
May	474	427	901	420	282	138	61	67,195	1,012
June	388	438	826	398	141	257	49	67,592	994
July	506	430	935	417	247	170	64	68,067	973
Aug.	513	479	993	403	223	181	57	68,612	961
Sept.	460	431	892	344	182	163	60	69,114	946
Oct.	481	421	902	342	182	160	73	69,621	927
Nov.	446	483	929	328	207	121	49	70,177	922
Dec.	442	449	891	375	236	139	49	70,122	1,444
Series H and HH									
Fiscal years:									
1952-83	13,622	-	13,622	13,606	13,606	-	7,813	7,829	-
1984	-6	-	-6	535	535	-	696	7,984	-
1985	5	-	5	492	492	-	685	8,165	17
Calendar years:									
1952-83	13,584	-	13,584	13,723	13,723	-	7,991	7,851	-
1984	26	-	26	548	548	-	675	7,995	9
1985	-2	-	-2	465	465	-	698	8,222	14
1984-Dec.	19	-	19	38	38	-	36	7,995	9
1985-Jan.	11	-	11	44	44	-	50	8,013	9
Feb.	-10	-	-10	39	39	-	61	8,025	8
Mar.	-14	-	-14	40	40	-	69	8,040	8
Apr.	-2	-	-2	44	44	-	56	8,051	8
May	-5	-	-5	44	44	-	61	8,064	7
June	23	-	23	36	36	-	49	8,101	7
July	3	-	3	41	41	-	64	8,127	7
Aug.	12	-	12	36	36	-	57	8,146	20
Sept.	-9	-	-9	36	36	-	60	8,165	17
Oct.	-12	-	-12	42	42	-	73	8,185	15
Nov.	3	-	3	30	30	-	49	8,208	14
Dec.	-2	-	-2	33	33	-	49	8,223	14

Note.--Series E and EE include U.S. savings notes (Freedom Shares) on sale from May 1, 1967, through June 30, 1970, to E bond buyers.

Table OFS—1. — Distribution of Federal Securities by Class of Investors and Type of Issues

[In millions of dollars. Source: Financial Management Service]

End of fiscal year or month	Total Federal securities outstanding	Interest-bearing public debt securities			
		Total outstanding	Held by U.S. Government accounts		Public issues held by Federal Reserve banks
			Total	Marketable	Nonmarketable
1981	1,003,942	996,495	208,076	9,016	199,060	124,330
1982	1,146,987	1,140,883	216,404	7,944	208,460	134,393
1983	1,381,886	1,375,751	239,023	5,887	233,136	155,423
1984	1,576,748	1,559,570	263,084	4,994	258,090	155,018
1985	1,827,470	1,821,010	316,545	6,134	310,411	169,702
1984-Dec.	1,667,425	1,660,633	289,600	4,978	284,622	160,850
1985-Jan.	1,684,364	1,677,785	293,663	4,889	288,974	164,555
Feb.	1,702,293	1,696,188	296,880	4,869	291,430	159,632
Mar.	1,715,148	1,695,223	295,499	4,981	290,518	160,983
Apr.	1,737,119	1,730,666	300,434	4,963	295,471	173,913
May	1,758,330	1,751,838	305,313	4,687	300,626	164,245
June	1,779,024	1,759,826	314,156	3,905	310,251	169,110
July	1,805,324	1,799,912	316,533	6,059	310,474	167,095
Aug.	1,822,387	1,806,905	317,437	6,003	311,434	170,109
Sept.	1,827,470	1,821,010	316,545	6,134	310,411	169,702
Oct.	1,836,210	1,829,885	313,898	14,824	299,074	168,705
Nov.	1,904,542	1,888,884	336,370	20,322	316,048	169,168
Dec.	1,959,293	1,943,402	348,859	20,381	328,478	181,227

End of fiscal year or month	Interest-bearing public debt securities--Com.			Matured public debt and debt bearing no interest	Agency securities		
	Held by private investors				Total outstanding	Held by U.S. Government accounts and Federal Reserve banks	Held by private investors
	Total	Marketable	Nonmarketable				
1981	664,089	549,863	114,226	1,360	6,086	1,586	4,500
1982	790,086	682,085	108,001	1,151	4,952	1,340	3,612
1983	981,305	862,690	118,615	1,459	4,675	1,196	3,479
1984	1,141,468	1,016,544	124,925	12,696	4,481	1,119	3,362
1985	1,334,763	1,184,343	150,420	2,093	4,366	1,171	3,195
1984-Dec.	1,210,183	1,081,575	128,608	2,332	4,459	1,178	3,281
1985-Jan.	1,203,367	1,099,972	129,395	2,131	4,449	1,179	3,270
Feb.	1,240,256	1,110,408	129,848	2,170	4,434	1,177	3,257
Mar.	1,238,741	1,105,706	133,036	15,508	4,417	1,174	3,243
Apr.	1,256,319	1,122,019	134,300	2,051	4,402	1,174	3,228
May	1,282,280	1,145,376	136,905	2,097	4,395	1,174	3,221
June	1,276,560	1,137,697	138,863	14,815	4,386	1,171	3,215
July	1,315,284	1,170,395	144,889	2,031	4,381	1,171	3,210
Aug.	1,319,259	1,171,651	147,708	11,108	4,374	1,171	3,203
Sept.	1,334,763	1,184,343	150,420	2,093	4,366	1,171	3,195
Oct.	1,347,282	1,192,090	155,191	1,964	4,362	1,169	3,193
Nov.	1,383,506	1,221,979	161,327	11,342	4,356	1,167	3,189
Dec.	1,413,216	1,235,945	177,271	2,540	4,351	1,167	3,184

Table OFS—2. — Estimated Ownership of Public Debt Securities by Private Investors

[Par values 1/ in billions of dollars. Source: Office of Government Finance and Market Analysis in the Office of the Secretary]

End of month	Total privately held	Commercial banks 2/	Nonbank investors									
			Total	Individuals 3/			Insurance companies	Money market funds	Corporations 5/	State and local governments 6/	Foreign and international 7/	Other investors 8/
				Total	Savings bonds 4/	Other securities						
1976-June	376.4	91.4	285.0	96.1	69.6	26.5	14.4	0.8	23.3	r34.2	69.8	r46.4
Dec.	409.5	103.5	306.0	101.6	72.0	29.6	16.2	1.1	23.5	r40.9	78.1	r44.6
1977-June	421.0	102.7	318.3	104.9	74.4	30.5	18.1	.8	22.1	r50.3	87.9	r34.2
Dec.	461.3	98.9	362.4	107.8	76.7	31.1	19.9	.9	18.2	r58.1	109.6	r47.9
1978-June	477.8	97.8	380.0	109.0	79.1	29.9	19.7	1.3	17.3	r70.0	119.5	r43.2
Dec.	508.6	95.0	413.6	114.0	80.7	33.3	20.0	1.5	17.3	r76.1	133.1	r51.6
1979-June	516.6	86.1	430.5	115.5	80.6	34.9	20.9	3.8	18.6	r78.7	114.9	r78.1
Dec.	540.5	88.1	452.4	118.0	79.9	38.1	21.4	5.6	17.0	r81.7	119.0	r89.7
1980-June	558.2	97.4	460.8	116.5	73.4	43.1	22.3	5.3	14.0	r83.3	118.2	r101.2
Dec.	616.4	112.1	504.3	117.1	72.5	44.6	24.0	3.5	19.3	87.9	129.7	122.8
1981-June	651.2	119.7	531.5	107.4	69.2	38.2	26.4	9.0	19.9	r94.2	136.6	r138.0
Dec.	694.5	111.4	583.1	110.8	68.1	42.7	29.0	21.5	17.9	r96.8	136.6	r170.5
1982-Mar.	733.3	116.1	617.2	112.5	67.5	45.0	32.1	25.7	16.9	r99.0	136.1	r194.9
June	740.9	116.1	624.8	114.1	67.4	46.7	32.5	22.4	17.6	r103.3	137.2	r197.7
Sept.	791.2	117.8	673.4	115.6	67.6	48.0	34.8	38.6	21.6	r109.0	140.6	r213.2
Dec.	848.4	131.4	717.0	116.5	68.3	48.2	39.1	42.6	24.5	r116.6	149.5	r228.2
1983-Mar.	906.6	153.2	753.4	116.7	68.8	47.9	43.7	44.8	27.2	r123.7	156.2	r241.1
June	948.6	171.6	777.0	121.3	69.7	51.6	47.4	28.3	32.8	r135.2	160.1	r251.9
Sept.	982.7	176.3	806.4	128.9	70.6	58.4	51.2	22.1	35.9	r143.0	160.1	r265.0
Dec.	1,022.6	186.8	833.8	133.4	71.5	61.9	56.7	22.8	39.7	r150.5	166.3	r264.4
1984-Mar.	1,073.0	189.8	883.2	136.2	72.2	64.0	r60.7	19.4	42.6	r157.7	166.3	r300.3
June	1,102.2	182.3	919.9	142.2	72.9	69.3	r63.4	14.9	45.3	r165.4	171.6	p317.1
Sept.	1,154.1	183.0	971.1	142.4	73.7	68.7	r68.4	13.6	47.7	p172.4	175.5	p351.1
Dec.	1,212.5	183.4	1,029.1	143.8	74.5	69.3	r76.4	25.9	50.1	p179.4	192.9	p360.6
1985-Mar.	1,254.1	195.0	1,059.1	145.1	75.4	69.7	r80.4	26.7	r50.8	p189.7	186.4	p380.0
June	1,292.0	196.2	1,095.7	142.4	76.7	72.0	85.0	24.8	r50.7	p198.9	206.7	p386.9
Sept.	1,338.2	196.9	1,141.3	151.3	78.2	73.2	88.6	22.7	r54.9	p212.8	209.8	p401.2
Dec.	1,431.3	192.2	1,239.1	p154.7	p79.8	p74.9	p93.2	25.1	p62.0	n.a.	p214.6	n.a.

1/ U.S. savings bonds, series A-F and J, are included at current redemption value.
2/ Includes domestically chartered banks, U.S. branches and agencies of foreign banks, New York investment companies majority owned by foreign banks, and Edge Act corporations owned by domestically chartered and foreign banks.
3/ Includes partnerships and personal trust accounts.
4/ Includes U.S. savings notes. Sales began May 1, 1967, and were discontinued June 30, 1970.
5/ Exclusive of banks and insurance companies.
6/ Includes State and local pension funds.
7/ Consists of the investment of foreign balances and international accounts in the United States. Estimates reflect 1978 benchmark from December 1978 to date.
8/ Includes savings and loan associations, credit unions, nonprofit institutions, mutual savings banks, corporate pension trust funds, dealers and brokers, certain Government deposit accounts, and Government-sponsored agencies.

Table MBY—1. — Treasury Market Bid Yields at Constant Maturities, Bills, Notes, and Bonds*

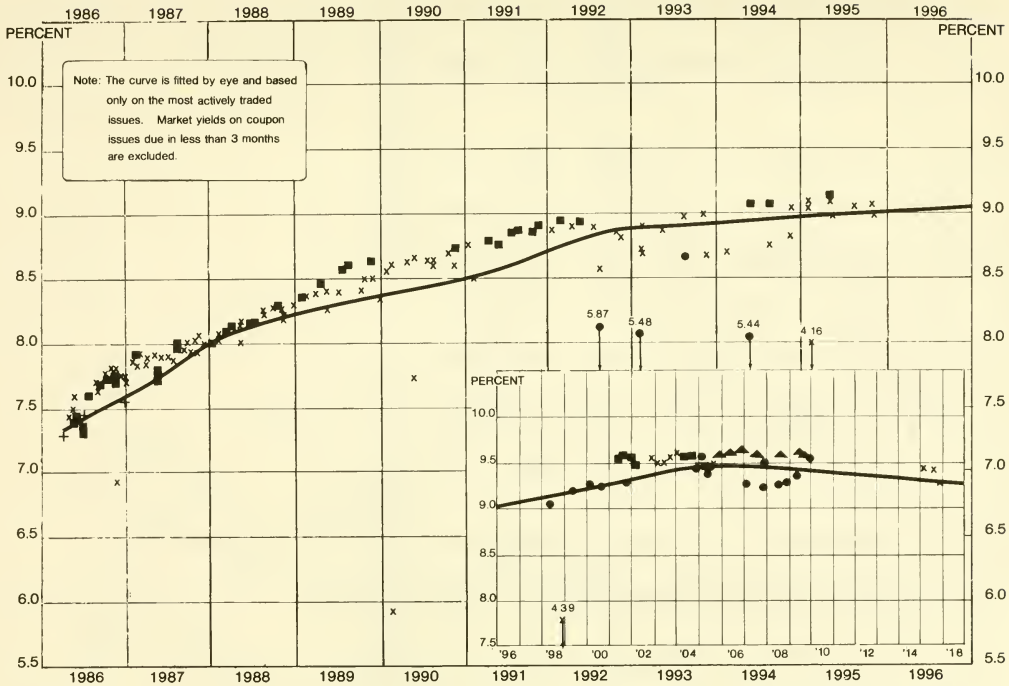
[Source: Office of Government Finance and Market Analysis in the Office of the Secretary]

Date	3-mo.	6-mo.	1-yr.	2-yr.	3-yr.	5-yr.	7-yr.	10-yr.	20-yr.	30-yr.
Monthly average										
1985-Jan.....	8.02%	8.45%	9.02%	9.93%	10.43%	10.93%	11.27%	11.38%	11.58%	11.45%
Feb.....	8.55	8.88	9.29	10.17	10.55	11.13	11.44	11.51	11.70	11.47
Mar.....	8.82	9.44	9.86	10.71	11.05	11.52	11.82	11.86	12.06	11.81
Apr.....	8.22	8.71	9.14	10.09	10.49	11.01	11.34	11.43	11.69	11.47
May.....	7.73	8.06	8.46	9.39	9.75	10.34	10.72	10.85	11.19	11.05
June.....	7.17	7.46	7.80	8.69	9.05	9.60	10.08	10.16	10.57	10.45
July.....	7.31	7.57	7.86	8.77	9.18	9.70	10.16	10.31	10.68	10.50
Aug.....	7.36	7.70	8.05	8.94	9.31	9.81	10.20	10.33	10.73	10.56
Sept.....	7.33	7.64	8.07	8.98	9.37	9.81	10.24	10.37	10.80	10.61
Oct.....	7.39	7.71	8.01	8.86	9.25	9.69	10.11	10.24	10.67	10.50
Nov.....	7.47	7.68	7.88	8.58	8.88	9.28	9.62	9.78	10.24	10.06
Dec.....	7.33	7.50	7.67	8.15	8.40	8.73	9.11	9.26	9.75	9.54
End of month										
1985-Jan.....	8.33	8.63	9.09	9.90	10.36	10.77	11.07	11.17	11.30	11.21
Feb.....	8.81	9.34	9.72	10.66	11.03	11.55	11.87	11.91	12.13	11.90
Mar.....	8.46	9.05	9.49	10.43	10.79	11.29	11.59	11.65	11.89	11.64
Apr.....	8.12	8.57	8.99	9.91	10.39	10.91	11.31	11.41	11.70	11.48
May.....	7.37	7.61	7.98	8.92	9.27	9.68	10.15	10.28	10.70	10.58
June.....	7.04	7.32	7.71	8.67	9.08	9.65	10.08	10.25	10.61	10.47
July.....	7.52	7.82	8.12	9.01	9.47	9.98	10.41	10.57	10.89	10.70
Aug.....	7.37	7.69	8.03	8.96	9.33	9.74	10.17	10.28	10.67	10.48
Sept.....	7.26	7.42	7.99	8.88	9.27	9.73	10.15	10.31	10.75	10.57
Oct.....	7.42	7.67	7.92	8.70	9.06	9.47	9.82	10.01	10.45	10.28
Nov.....	7.39	7.63	7.85	8.46	8.70	9.07	9.47	9.59	10.07	9.86
Dec.....	7.28	7.44	7.60	7.98	8.22	8.49	8.87	9.00	9.50	9.27

* Rates are from the Treasury yield curve.

YIELDS OF TREASURY SECURITIES, DEC. 31, 1985

Based on closing bid quotations



LEGEND

x Fixed maturity coupon issues under 12%

■ Fixed maturity coupon issues of 12% or more.

● Callable coupon issues under 12%.

▲ Callable coupon issues of 12% or more.

Note: Callable issues are plotted to the earliest call date when prices are above par and to maturity when prices are at par or below.

+ Bills. Coupon equivalent yield of the latest 13-week, 26-week, and 52-week bills.

AVERAGE YIELDS OF LONG-TERM BONDS

Table AY-1. — Average Yields of Long-Term Treasury, Corporate, and Municipal Bonds

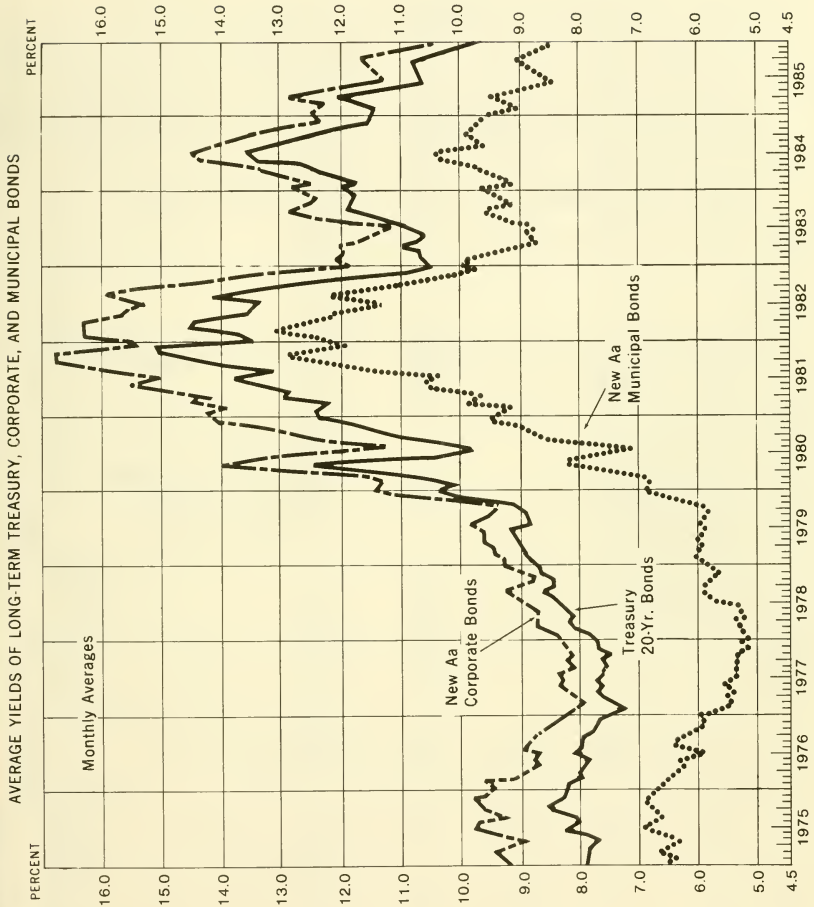
[Source: Office of Government Finance and Market Analysis in the Office of the Secretary]

Period	Treasury 20-yr. bonds 1/	New Aa corporate bonds 2/	New Aa municipal bonds 3/	Treasury 20-yr. bonds 1/	New Aa corporate bonds 2/	New Aa municipal bonds 3/	Treasury 20-yr. bonds 1/	New Aa corporate bonds 2/	New Aa municipal bonds 3/	Treasury 20-yr. bonds 1/	New Aa corporate bonds 2/	New Aa municipal bonds 3/
	MONTHLY SERIES--AVERAGES OF DAILY OR WEEKLY SERIES											
	1974			1977			1980			1983		
Jan....	7.48%	8.32%	5.19%	7.48%	7.96%	5.52%	10.65%	11.65%	6.98%	10.78%	12.04%	9.75%
Feb....	7.46	8.21	5.25	7.64	8.18	5.41	12.21	13.23	7.35	11.03	12.11	9.04
Mar....	7.73	8.60	5.42	7.73	8.33	5.59	12.49	14.08	8.30	10.80	11.81	8.86
Apr....	8.01	9.04	5.61	7.67	8.30	5.33	11.42	13.36	7.85	10.63	11.58	8.94
May....	8.14	9.39	5.89	7.74	8.38	5.36	10.43	11.61	6.96	10.67	11.24	8.78
June....	8.10	9.59	5.92	7.64	8.08	5.32	9.89	11.12	7.30	11.12	11.90	9.08
July....	8.26	10.18	6.75	7.60	8.12	5.33	10.32	11.48	7.91	11.59	12.46	9.35
Aug....	8.60	10.30	6.55	7.64	8.06	5.39	11.07	12.31	8.33	11.96	12.89	9.70
Sept...	8.60	10.44	6.64	7.57	8.11	5.15	11.47	12.74	8.80	11.82	12.68	9.23
Oct....	8.37	10.29	6.33	7.71	8.21	5.28	11.75	13.17	8.93	11.77	12.54	9.16
Nov....	7.99	9.22	6.33	7.76	8.26	5.14	12.44	14.10	9.46	11.92	12.86	9.39
Dec....	7.91	9.47	6.86	7.87	8.39	5.21	12.49	14.38	9.53	12.02	12.87	9.77
	1975			1978			1981			1984		
Jan....	7.88	9.17	6.50	8.14	8.70	5.36	12.29	14.01	9.12	11.82	12.65	9.18
Feb....	7.71	8.84	6.30	8.22	8.70	5.23	12.98	14.60	9.94	12.00	12.80	9.30
Mar....	7.99	9.48	6.69	8.21	8.70	5.25	12.94	14.49	9.55	12.45	13.36	9.68
Apr....	8.36	9.81	6.85	8.32	8.88	5.33	13.46	15.00	10.38	12.65	13.64	9.69
May....	8.22	9.76	6.96	8.44	9.00	5.75	13.82	15.68	10.68	13.43	14.41	10.28
June....	8.04	9.27	6.59	8.53	9.15	5.91	13.20	14.97	10.53	13.54	14.49	10.44
July....	8.17	9.56	6.70	8.69	9.27	5.97	13.92	15.67	11.50	13.36	14.25	9.95
Aug....	8.50	9.71	6.88	8.45	8.83	5.81	14.52	16.34	12.11	12.71	13.54	9.68
Sept...	8.57	9.89	6.91	8.47	8.78	5.61	15.07	16.97	12.92	12.42	13.37	9.93
Oct....	8.35	9.54	6.79	8.69	9.14	5.76	15.13	16.96	12.63	12.04	13.02	9.97
Nov....	8.28	9.48	6.67	8.75	9.30	5.81	13.56	15.53	11.94	11.66	12.40	9.79
Dec....	8.23	9.59	6.62	8.90	9.30	6.08	13.73	15.55	12.30	11.64	12.47	9.65
	1976			1979			1982			1985		
Jan....	8.01	8.97	6.32	8.98	9.47	5.95	14.57	16.34	n.a.	11.58	12.46	9.11
Feb....	8.03	8.71	6.17	9.03	9.52	5.93	14.48	16.35	13.09	11.70	12.39	9.26
Mar....	7.97	8.73	6.34	9.08	9.65	5.96	13.75	15.72	12.51	12.06	12.85	9.52
Apr....	7.86	8.68	5.97	9.12	9.69	5.85	13.57	15.62	12.17	11.69	12.45	9.16
May....	8.13	9.00	6.38	9.21	9.82	5.95	13.46	15.37	11.36	11.19	11.85	8.79
June....	8.03	8.90	6.39	8.91	9.51	5.84	14.18	15.96	12.14	10.57	11.33	8.46
July....	8.00	8.76	6.36	8.92	9.47	5.82	13.76	15.75	11.70	10.68	11.28	8.73
Aug....	7.91	8.59	6.01	8.97	9.57	5.87	12.91	14.64	10.56	10.73	11.61	8.96
Sept...	7.78	8.37	5.87	9.21	9.87	6.16	12.16	13.78	10.16	10.80	11.66	9.04
Oct....	7.70	8.25	5.91	9.99	11.17	6.71	10.97	12.63	9.75	10.67	11.51	9.00
Nov....	7.64	8.17	5.97	10.37	11.52	6.84	10.57	11.89	9.99	10.24	11.19	8.45
Dec....	7.30	7.90	5.41	10.18	11.30	6.67	10.62	12.15	9.84	9.75	10.42	8.44

1/ Treasury series is the 20-year constant maturity rate read from daily Treasury yield curves and averaged for the month.

2/ Treasury series based on 3-week moving average of reoffering yields of new corporate bonds rated Aa by Moody's Investors Service and having an original maturity of at least 20 years. Prior to June 1973, this series reflected bonds without call protection. From June 1973 to July 1976, the series was adjusted to reflect 5 years call protection. Since that time the series reflects bond yields regardless of the call protection offered.

3/ Index of new reoffering yields on 20-year general obligations rated Aa by Moody's Investors Service. Prior to June 1970, the series was compiled by Securities Industries Association. Since then, the series has been compiled by Treasury.


AVERAGE YIELDS OF LONG-TERM TREASURY, CORPORATE, AND MUNICIPAL BONDS
PERCENT
PERCENT
Monthly Averages
16.0
15.0
14.0
13.0
12.0
11.0
10.0
9.0
8.0
7.0
6.0
5.0
4.5
1975
1976
1977
1978
1979
1980
1981
1982
1983
1984
1985
New Aa
Corporate Bonds
Treasury
20-Yr. Bonds
New Aa
Municipal Bonds

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

INTRODUCTION

Treasury Department Circular No. 966, Revised, dated December 20, 1972, and volume I, part 2, chapter 4100 of the Treasury Financial Manual (Transmittal Letter No. 413) require Government agencies to submit business-type financial statements and related information to the Department of the Treasury for use in compiling financial reports of the U.S. Government. The circular was originally issued in 1956 pursuant to the authority of section 114 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513) which requires the Secretary of the Treasury to prepare reports on the financial operations of the U.S. Government.

Department Circular No. 966, Revised, requires submission of annual financial statements by all Government corporations specifically subject to the Government Corporation Control Act, as amended (31 U.S.C. 846, 856); any wholly owned and mixed-ownership corporation subsequently brought under the provisions of the act; all activities operating as revolving funds; and any other activities or agencies whose operations, services, or functions are largely self-liquidating or primarily of a revenue-producing nature or whose activities result in the accumulation of substantial inventories, investments, and other recoverable assets.

The Statements of Financial Condition and Statements of Income and Retained Earnings presented in the following tables reflect the position of both business-type and regular governmental activities as of September 30, 1985. Transfer appropriations have been included with fund totals of the agency administering the program--the "spending" agency. All amounts are reported in dollars.

Statements of Financial Condition, required for all activities, are published annually in the Treasury Bulletin in table GA-I-1. Statements of Income and Retained Earnings, required for all business-type activities, are also published annually and appear in table GA-I-2. Direct loans held by agencies and loans guaranteed or insured by agencies are published semiannually (winter and summer issues) and appear in table GA-II-1. Tables detailing the status of accounts and loans receivable due from the public, required for all activities, are published annually and appear separately in the "Cash Management/Debt Collection" section of the Treasury Bulletin.

The data presented in the following tables are amounts agencies reported to the Department of the Treasury. This data has not been compared with any other reports submitted to Treasury, nor has it been traced to source documents within the agency. In the past, there have been instances of problems in underlying data and systems which affected the reliability of agency financial reports.

Note.--Prior year financial statements have been substituted for agency reports not submitted in time for publication. Columnar headings marked with an asterisk (*) denote September 30, 1984, data.

Accompanying Charts and Graphs

A broad assortment of charts and graphs has been assembled, beginning on page 125, from information in the 1982-84 financial statements and schedules of Government corporations and other business-type activities. Information in these graphic representations, listed below, is based on agency reporting conducted according to Treasury definitional requirements of the Treasury Financial Manual (I TFM 2-4100). Exceptions have been footnoted.

1. **Current Assets 1982-1984 1/**
2. **Accounts Receivable 1982-1984**
3. **Long-Term Assets 1982-1984**
4. **Selected Current Liabilities 1982-1984**
5. **Accounts Payable 1982-1984**
6. **Long-Term Liabilities 1982-1984**
7. **Undelivered Orders 1982-1984**
8. **Quick Ratio 1982-1984 2/**
9. **Debt Ratio 1982-1984 3/**
10. **Income and Expense of Government Corporations and Other Business-Type Activities, 1975-1984**
11. **Government-wide Assets/Liabilities 1982**
12. **Government-wide Assets/Liabilities 1983**
13. **Government-wide Assets/Liabilities 1984**

1/ Current assets: Total selected current assets plus current accounts receivable.
2/ Quick ratio: Current assets minus inventory divided by total selected current liabilities.
3/ Debt ratio: Total liabilities divided by total assets.

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985

Account	TOTAL	Legislative branch	Library of Congress — general and trust funds	Government Printing Office — revolving fund *	Government Printing Office — other funds *	General Accounting Office
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$444,676,823,238	$264,856,057	$94,228,234	$48,245,146	$80,887,188	$33,843,888
Budget clearing accounts	502,370,984	7,762	-5,135	—	—	12,897
Deposit funds	4,294,117,240	9,176,081	6,135,286	—	—	2,834,334
Foreign currency funds	559,291,786	—	—	—	—	—
Allowances, foreign currency funds (-)	-57,416	—	—	—	—	—
Federal security holdings (at par)	316,084,196,748	205,163,000	203,610,000	—	—	—
Unamortized premium or discount	-16,514,593	-2,785,902	-2,785,902	—	—	—
Accounts receivable						
Government agencies	30,808,859,237	271,273,827	9,778,944	258,281,697	615,546	2,595,681
The public	69,498,831,150	2,692,798	796,466	1,770,290	—	123,572
Allowances (-)	-9,163,807,072	585,563	-148,535	—	734,098	—
Advances to						
Government agencies	20,269,356,049	—	—	—	—	—
The public	19,336,532,453	1,563,177	—	148,316	—	1,376,198
Other current assets	2,199,357,521	198,128	46,162	—	—	151,966
Total selected current assets	899,049,357,324	752,730,489	311,655,519	308,445,448	82,236,832	40,938,536
Loans receivable:						
Repayable in dollars	296,131,703,856	—	—	—	—	—
Repayable in foreign currencies	4,233,335,982	—	—	—	—	—
Allowances (-)	-7,288,846,867	—	—	—	—	—
Inventories						
Items for sale	64,536,898,064	12,417,409	—	12,417,409	—	—
Work-in-process	2,619,789,075	—	—	—	—	—
Raw materials and supplies	17,478,319,039	25,005,245	—	25,005,245	—	—
Stockpile materials and commodities	17,540,384,735	—	—	—	—	—
Allowances (-)	-3,908,167,567	-2,833,018	—	-2,833,018	—	—
Real property and equipment:						
Land	14,303,158,307	8,982,726	—	8,553,412	429,314	—
Structures and facilities	165,134,794,651	35,813,956	—	27,158,097	8,655,859	—
Equipment	337,499,570,666	89,052,764	19,858,963	59,716,887	—	4,669,627
Leasehold improvements	2,312,521,238	1,858,478	—	—	—	1,858,478
Acquired security, pending disposition	3,783,078,771	—	—	—	—	—
Allowances (-)	-32,743,732,501	-57,813,017	-1,364,518	-46,497,218	-8,175,828	-1,775,454
Other assets						
Work-in-process, contractors	44,794,207,696	—	—	—	—	—
Materials and supplies — other	66,199,756,178	1,303,138	—	—	—	1,194,616
Other	165,322,754,845	844,521	—	58,970	—	—
Allowances (-)	-4,568,823,083	—	—	—	—	—
Total assets	2,052,430,060,409	867,362,691	330,149,964	392,025,232	83,146,177	46,905,804
LIABILITIES						
Selected current liabilities						
Accounts payable						
Government agencies	18,515,498,460	12,792,226	155,892	11,975,529	—	52,144
The public	105,274,215,606	97,359,266	9,039,773	82,894,914	1,479,028	3,393,269
Advances from:						
Government agencies	21,149,089,926	14,243,970	—	14,243,970	—	—
The public	328,594,412,690	24,877,215	—	24,877,215	—	—
Deposit fund liabilities	4,191,381,660	9,188,978	6,135,286	—	—	2,847,231
Other current liabilities	14,480,526,688	11,728,207	—	—	—	11,728,207
Total selected current liabilities	492,205,125,030	170,189,862	15,330,951	133,991,627	1,479,028	18,020,852
Unfunded liabilities:						
Accrued annual leave	5,565,332,995	20,271,709	—	—	—	19,886,087
Other	564,975,789,278	22,063	—	—	—	22,063
Debt issued under borrowing authority:						
Borrowings from Treasury	232,504,051,811	—	—	—	—	—
Agency securities outstanding	34,110,753,502	—	—	—	—	—
Other	12,329,104,318	—	—	—	—	—
Other liabilities	78,165,018,378	8,343,029	302,390	8,040,639	—	—
Total liabilities	1,419,855,175,312	198,826,663	15,633,342	142,032,266	1,479,028	37,929,002
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	392,357,145,808	73,492,773	16,099,770	57,335,592	—	—
Undelivered orders	575,617,306,805	295,896,732	78,403,550	109,077,589	80,757,804	21,181,949
Unfinanced budget authority (-):						
Unfilled customer orders	-39,556,442,036	—	—	—	—	—
Contract authority	-309,403,567,750	—	—	—	—	—
Borrowing authority	-86,221,807,243	—	—	—	—	—
Invested capital	73,873,786,620	296,616,027	219,218,543	83,579,784	909,345	-13,940,882
Other equity:						
Receipt account equity	22,720,433,619	2,530,495	794,760	—	—	1,735,735
Unappropriated receipts (-)	1,569,984,181	—	—	—	—	—
Foreign currency fund equity	1,395,314,626	—	—	—	—	—
Miscellaneous equity	222,730,467	—	—	—	—	—
Total Government equity	632,574,885,098	668,536,028	314,516,623	249,992,965	81,667,149	8,976,802
Total liabilities and Government equity	2,052,430,060,409	867,362,691	330,149,964	392,025,232	83,146,177	46,905,804

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1.—Statements of Financial Condition, Sept. 30, 1985—Continued

Account	United States Tax Court—general and trust funds	Legislative branch—other funds	**Executive Office of the President**	Office of Management and Budget	Executive Office of the President—other funds	**Funds appropriated to the President**
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$3,912,841	$3,738,760	$20,848,257	$4,243,975	$16,604,282	$15,640,221,647
Budget clearing accounts	—	—	—	—	—	−1,994,088
Deposit funds	35,970	170,490	—	—	—	22,164,504
Foreign currency funds	—	—	—	—	—	93,905,379
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	1,553,000	—	—	—	—	931,815,000
Unamortized premium or discount	—	—	—	—	—	−12,576,646
Accounts receivable:						
Government agencies	—	1,960	1,202,854	202,738	1,000,116	238,621,947
The public	—	2,470	—	—	—	954,403,531
Allowances (−)	—	—	—	—	—	−5,151,354
Advances to:						
Government agencies	—	—	—	—	—	4,444,655
The public	38,664	—	—	—	—	427,878,615
Other current assets	—	—	—	—	—	5,969,500
Total selected current assets	5,540,475	3,913,680	22,051,111	4,446,713	17,604,398	18,299,702,692
Loans receivable:						
Repayable in dollars	—	—	—	—	—	20,030,923,219
Repayable in foreign currencies	—	—	—	—	—	904,132,672
Allowances (−)	—	—	—	—	—	−5,390,862
Inventories:						
Items for sale	—	—	—	—	—	38,303,343
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	—	—	558,321
Structures and facilities	—	—	—	—	—	11,546,147
Equipment	4,787,287	—	8,257,895	2,773,662	5,484,232	82,152,540
Leasehold improvements	—	—	—	—	—	532,515
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	−1,128,176
Other assets:						
Work-in-process, contractors	—	—	—	—	—	98,581,572
Materials and supplies—other	108,521	—	—	—	—	3,217,606
Other	785,551	—	—	—	—	371,328,215
Allowances (−)	—	—	—	—	—	−14,145,627
Total assets	11,221,834	3,913,680	30,309,006	7,220,376	23,088,630	39,820,313,180
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	608,661	—	2,781,748	1,054,577	1,727,171	98,635,065
The public	141,202	411,079	151,636	—	151,636	660,006,844
Advances from:						
Government agencies	—	—	—	—	—	103,542
The public	—	—	—	—	—	18,136,471
Deposit fund liabilities	35,970	170,490	—	—	—	22,139,413
Other current liabilities	—	—	—	—	—	265,477
Total selected current liabilities	785,834	581,570	2,933,384	1,054,577	1,878,807	799,286,811
Unfunded liabilities:						
Accrued annual leave	385,622	—	5,115,359	2,240,011	2,875,348	24,573,011
Other	—	—	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	—	—	—	172,809,404
Total liabilities	1,171,456	581,570	8,048,743	3,294,588	4,754,155	996,669,226
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	45,838	11,573	5,010,721	391,112	4,619,610	2,595,596,415
Undelivered orders	3,155,303	3,320,537	18,691,081	3,392,137	15,298,945	13,215,815,610
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	—	—	—	−2,869,062
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	6,849,237	—	−1,441,540	142,540	−1,584,080	19,287,588,118
Other equity:						
Receipt account equity	—	—	—	—	—	2,773,512,229
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	948,043,643
Miscellaneous equity	—	—	—	—	—	5,957,000
Total Government equity	10,050,378	3,332,110	22,260,262	3,925,788	18,334,474	38,823,643,953
Total liabilities and Government equity	11,221,834	3,913,680	30,309,006	7,220,376	23,088,630	39,820,313,180

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Appalachian regional development programs — general funds	International security assistance — guaranty reserve fund	International security assistance — special defense acquisition fund	International security assistance — other funds †	Contributions to international financial institutions, organizations, and programs *	Agency for International Development — Alliance for Progress loan fund
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$51,901,859	$270,614,198	$874,629,663	$3,792,567,960	$159,092,394	$23,526
Budget clearing accounts	—	—	—	—	—	—
Deposit funds	—	—	—	—	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	—	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable:						
Government agencies	463	—	—	16,807,974	—	3,469
The public	—	650,067,257	—	5,444,424	—	69,560,010
Allowances (−)	—	—	—	—	—	—
Advances to:						
Government agencies	—	—	—	—	—	—
The public	—	—	—	4,429	—	—
Other current assets	—	—	—	12,500	—	—
Total selected current assets	51,902,322	920,681,455	874,629,663	3,814,837,288	159,092,394	69,587,005
Loans receivable:						
Repayable in dollars	—	529,565,781	—	1,050,471,577	—	2,803,501,780
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories:						
Items for sale	—	—	38,303,343	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	—	—	—
Structures and facilities	—	—	—	—	—	—
Equipment	—	—	—	—	—	—
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Other assets:						
Work-in-process, contractors	—	—	98,581,572	—	—	—
Materials and supplies — other	—	—	—	—	—	—
Other	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Total assets	51,902,322	1,450,247,236	1,011,514,579	4,865,308,865	159,092,394	2,873,088,785
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	—	—	16,289,385	1,182,630	—	28,560
The public	47,806	—	9,884,063	—	—	—
Advances from:						
Government agencies	—	—	—	—	—	—
The public	—	—	—	—	—	—
Deposit fund liabilities	—	—	—	—	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	47,806	—	26,173,448	1,182,630	—	28,560
Unfunded liabilities:						
Accrued annual leave	—	—	—	—	—	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	—	172,784,312	—	—
Total liabilities	47,806	—	26,173,448	173,966,942	—	28,560
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	18,856,563	—	22,885,220	—	159,092,394	—
Undelivered orders	32,997,953	—	497,182,510	3,618,605,448	—	−4,833
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	−2,869,062	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	—	—	468,142,463	—	—	2,803,501,780
Other equity:						
Receipt account equity	—	1,450,247,236	—	1,072,736,475	—	69,563,278
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	51,854,516	1,450,247,236	985,341,131	4,691,341,923	159,092,394	2,873,060,225
Total liabilities and Government equity	51,902,322	1,450,247,236	1,011,514,579	4,865,308,865	159,092,394	2,873,088,785

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Agency for International Development — development loan fund	Agency for International Development — development loan fund liquidation account	Agency for International Development — housing and other credit guaranty programs	Agency for International Development — acquisition of property revolving fund	Agency for International Development — common defense, economic, and triangular trade loans	Agency for International Development — foreign currency loans, private enterprise
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$3,041,579	—	$33,344,940	$7,021,477	—	—
Budget clearing accounts	—	—	—	—	—	—
Deposit funds	—	—	—	—	—	—
Foreign currency funds	—	—	—	—	$,868	$7,266,414
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	2,800,000	—	—	—
Unamortized premium or discount	—	—	−8,761	—	—	—
Accounts receivable:						
Government agencies	7,487,286	—	—	619,978	—	—
The public	91,355,503	$8,915,911	9,213,890	—	8,290,994	2,279,539
Allowances (−)	—	—	—	—	—	—
Advances to:						
Government agencies	—	—	—	4,655	—	—
The public	—	—	35,157	—	—	—
Other current assets	—	—	—	—	—	—
Total selected current assets	101,884,369	8,915,911	45,385,227	7,646,110	8,295,862	9,545,953
Loans receivable:						
Repayable in dollars	8,921,391,926	44,098,204	12,526,862	—	12,036,908	—
Repayable in foreign currencies	—	104,224,686	—	—	444,110,703	9,325,529
Allowances (−)	—	—	—	—	—	—
Inventories:						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	—	—	—
Structures and facilities	—	—	—	—	—	—
Equipment	—	—	827,806	—	—	—
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	—	−326,726	—	—	—
Other assets:						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	—	—	—	—	—	—
Other	—	—	35,325,496	625,352	—	—
Allowances (−)	—	—	—	—	—	—
Total assets	9,023,276,295	157,238,801	93,736,666	8,271,462	464,443,474	18,871,482
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	10,000,000	—	36,756	618,129	—	—
The public	—	—	1,810,955	—	597	—
Advances from:						
Government agencies	—	—	—	—	—	—
The public	—	—	—	—	—	—
Deposit fund liabilities	—	—	—	—	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	10,000,000	—	1,847,712	618,129	597	—
Unfunded liabilities:						
Accrued annual leave	—	—	294,442	65,024	—	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	10,000,000	—	2,142,154	683,153	597	—
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	—	—	42,636,191	—	—	—
Undelivered orders	513,744	—	901,324	871,719	—	—
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	8,883,857,064	44,098,204	48,056,998	6,781,614	—	—
Other equity:						
Receipt account equity	128,905,487	560,682	—	−65,024	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	112,579,915	—	—	464,442,877	18,871,482
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	9,013,276,295	157,238,801	91,594,512	7,588,309	464,442,877	18,871,482
Total liabilities and Government equity	9,023,276,295	157,238,801	93,736,666	8,271,462	464,443,474	18,871,482

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1.—Statements of Financial Condition, Sept. 30, 1985—Continued

Account	Agency for International Development—loans for predecessor agencies in liquidation	Agency for International Development—other loans †	Agency for International Development—foreign currency programs	Agency for International Development—other funds †	Overseas Private Investment Corporation	Inter-American Foundation
ASSETS						
Selected current assets						
Fund balances with Treasury:						
Budget funds	—	$294,158,121	—	$10,035,725,106	$7,277,934	$38,003,106
Budget clearing accounts	—	—	—	-2,180,502	—	—
Deposit funds	—	—	—	11,812,100	16,550	—
Foreign currency funds	—	—	$86,264,121	—	—	—
Allowances, foreign currency funds (-)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	85,000	928,930,000	—
Unamortized premium or discount	—	—	—	-463	-12,567,422	—
Accounts receivable						
Government agencies	—	—	—	212,918,176	—	275
The public	$9,012,916	71,592,211	—	6,195,435	22,315,219	28,893
Allowances (-)	—	—	—	-149,049	-5,002,305	—
Advances to:						
Government agencies	—	—	—	4,440,000	—	—
The public	—	171	11,784,059	410,111,389	40,769	64,871
Other current assets	—	—	—	—	—	5,957,000
Total selected current assets	9,012,916	365,750,503	98,048,180	10,678,957,191	941,010,746	44,054,145
Loans receivable						
Repayable in dollars	220,716,637	6,397,648,670	—	3,106,250	35,858,624	—
Repayable in foreign currencies	306,964,946	39,506,808	—	—	—	—
Allowances (-)	—	—	—	—	-5,390,862	—
Inventories:						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (-)	—	—	—	—	—	—
Real property and equipment						
Land	—	—	—	558,321	—	—
Structures and facilities	—	—	—	11,545,147	—	—
Equipment	—	—	—	66,841,279	1,999,969	428,651
Leasehold improvements	—	—	—	12,685	518,349	1,481
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (-)	—	—	—	—	-584,394	-215,056
Other assets:						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies—other	—	—	—	3,217,696	—	—
Other	—	—	—	283,989,000	51,388,367	—
Allowances (-)	—	—	—	—	-14,145,627	—
Total assets	536,694,498	6,802,905,981	98,048,180	11,048,227,480	1,010,655,172	44,269,221
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	—	—	—	70,432,912	—	—
The public	—	—	7,952,007	626,915,315	7,721,894	1,014,889
Advances from:						
Government agencies	—	—	—	—	—	—
The public	—	—	—	—	18,136,471	—
Deposit fund liabilities	—	—	—	11,812,100	16,550	—
Other current liabilities	—	—	—	—	265,477	—
Total selected current liabilities	—	—	7,952,007	709,160,328	26,140,392	1,014,889
Unfunded liabilities:						
Accrued annual leave	—	—	—	21,740,109	392,409	147,352
Other	—	—	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	—	—	7,952,007	730,900,437	26,532,801	1,162,241
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	—	—	23,417,544	1,496,337,166	795,729,031	9,102,075
Undelivered orders	—	294,158,292	66,678,629	8,475,640,199	155,991,655	27,983,025
Unfinanced budget authority (-):						
Unfilled customer orders	—	—	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	220,716,637	6,397,648,670	—	369,270,289	32,401,686	64,680
Other equity:						
Receipt account equity	4,314,466	70,983,022	—	-23,920,611	—	—
Unappropriated receipts (-)	—	—	—	—	—	—
Foreign currency fund equity	311,663,396	40,115,997	—	—	—	—
Miscellaneous equity	—	—	—	—	—	5,957,000
Total Government equity	536,694,498	6,802,905,981	90,096,173	10,317,327,043	984,122,371	43,106,980
Total liabilities and Government equity	536,694,498	6,802,905,981	98,048,180	11,048,227,480	1,010,655,172	44,269,221

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Funds appropriated to the President — other funds	Department of Agriculture	Foreign Agricultural Service	Agricultural Stabilization and Conservation Service	Federal Crop Insurance Corporation	Commodity Credit Corporation
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$72,819,783	$4,425,529,806	$62,774,605	$350,849,036	$33,300,901	$–122,593,389
Budget clearing accounts	186,415	–57,544,872	438,390	499,691	—	—
Deposit funds	10,335,854	1,080,788,908	–2,609	93,779	—	—
Foreign currency funds	369,977	—	—	—	—	—
Allowances, foreign currency funds (–)	—	—	—	—	—	—
Federal security holdings (at par)	—	9,085,000	—	—	—	—
Unamortized premium or discount	—	848,377	—	—	—	—
Accounts receivable:						
Government agencies	784,326	733,238,328	4,586,833	15,396,713	74,478,128	63,118,879
The public	131,330	7,020,063,268	3,062	1,377,375	101,163,958	1,972,183,686
Allowances (–)	—	–577,712,990	—	—	–3,424,742	–92,074,000
Advances to:						
Government agencies	—	141,674,628	4,792,412	—	—	—
The public	5,837,769	746,746,529	—	11,254	588,596,669	136,145,113
Other current assets	—	4,239,300	—	—	—	—
Total selected current assets	90,465,453	13,526,956,282	72,592,692	368,227,847	794,114,914	1,956,780,290
Loans receivable:						
Repayable in dollars	—	24,921,618,115	—	—	—	24,112,001,216
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (–)	—	–188,030,791	—	—	—	–157,719,000
Inventories						
Items for sale	—	6,941,896,817	—	—	—	6,920,923,606
Work-in-process	—	2,286,650	—	—	—	—
Raw materials and supplies	—	3,731,928	—	10	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (–)	—	–3,857,097,249	—	–356	—	–3,856,068,000
Real property and equipment:						
Land	—	641,499,237	—	153	—	—
Structures and facilities	—	2,924,808,987	6,430,333	—	—	—
Equipment	12,054,835	876,663,877	—	3,423,143	—	9,705,063
Leasehold improvements	—	5,769,777	—	—	—	—
Acquired security, pending disposition	—	1,468,045,440	—	—	—	—
Allowances (–)	—	–441,990,214	–3,933,337	–1,836,294	—	–3,087,346
Other assets						
Work-in-process, contractors	—	12,737,444	—	—	—	—
Materials and supplies — other	—	10,142,264	—	688,234	—	—
Other	—	1,151,800,786	—	8,601,830	—	580,012,836
Allowances (–)	—	–284,456,016	—	—	—	—
Total assets	102,520,288	47,716,403,332	75,089,689	379,104,568	794,114,914	29,562,548,665
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	46,692	2,250,561,800	3,511,226	687,349	483,719	1,797,029,442
The public	4,659,316	8,995,288,546	1,546,685	22,552,860	310,175,862	4,276,829,548
Advances from:						
Government agencies	103,542	138,415,176	790	—	—	—
The public	—	739,439,130	—	—	349,695,122	—
Deposit fund liabilities	10,310,762	1,080,991,227	–2,609	296,099	—	—
Other current liabilities	—	–51,047,669	—	—	—	—
Total selected current liabilities	15,120,312	13,153,648,211	5,056,091	23,536,308	660,354,703	6,073,858,990
Unfunded liabilities:						
Accrued annual leave	1,933,676	19,456,833	—	7,487,268	—	—
Other	—	2,998,636	—	2,047,613	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	35,679,741,371	—	—	113,000,000	23,811,290,398
Agency securities outstanding	—	258,597,000	—	—	—	—
Other	—	–225,792,950	—	—	—	—
Other liabilities	25,092	15,429,231,396	—	500,200	—	10,315,408,669
Total liabilities	17,079,050	64,317,880,497	5,056,091	33,571,389	773,354,703	40,200,558,056
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	27,540,232	3,489,743,423	143,692	78,376,635	20,760,212	356,930,700
Undelivered orders	44,295,946	8,019,597,885	66,954,520	272,872,946	—	296,444,842
Unfinanced budget authority (–):						
Unfilled customer orders	—	–1,677,961	—	–1,677,961	—	—
Contract authority	—	–3,632,340,198	—	—	—	–3,611,098,160
Borrowing authority	—	–7,736,893,931	—	—	—	–1,159,356,082
Invested capital	13,047,834	–16,840,958,102	2,496,996	–5,162,379	—	–6,520,930,692
Other equity:						
Receipt account equity	187,219	106,554,653	438,390	1,123,937	—	—
Unappropriated receipts (–)	—		—	—	—	—
Foreign currency fund equity	369,977		—	—	—	—
Miscellaneous equity	—	–3,702,935	—	—	—	—
Total Government equity	85,441,208	–16,601,477,165	70,033,597	345,533,178	20,760,212	–10,638,009,392
Total liabilities and Government equity	102,520,288	47,716,403,332	75,089,689	379,104,568	794,114,914	29,562,548,665

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Rural Electrification Administration — rural communication development fund	Rural Electrification Administration — other funds	Farmers Home Administration — agricultural credit insurance fund	Farmers Home Administration — rural development insurance fund	Farmers Home Administration — rural development loan fund †	Farmers Home Administration — rural housing insurance fund
ASSETS						
Selected current assets						
Fund balances with Treasury:						
Budget funds	$118,782	$2,691,852	$105,544,076	$56,208,700	$1,883,014	$31,027,147
Budget clearing accounts	—	—	—	—	—	—
Deposit funds	—	—	—	—	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	—	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable:						
Government agencies	—	31,235	57,563,522	—	—	18,141,200
The public	1,309,309	9,616	3,818,146,614	330,457,789	995,588	277,017,134
Allowances (−)	—	—	−243,405,972	−41,403,365	−243,113	−35,301,147
Advances to:						
Government agencies	—	—	—	—	—	—
The public	—	—	—	—	—	—
Other current assets	—	—	—	—	—	—
Total selected current assets	1,428,091	2,732,703	3,737,848,239	345,263,124	2,635,489	290,884,334
Loans receivable						
Repayable in dollars	20,469,917	—	387,537,850	64,588,357	4,197,858	329,034,472
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	−1,532,441	—	−22,691,926	−362,552	−1,327,491	−4,396,744
Inventories:						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	—	—	—
Structures and facilities	—	—	—	—	—	—
Equipment	—	2,028,610	—	—	—	—
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	911,303,428	116,127	24,670	530,987,754
Allowances (−)	—	−699,503	—	—	—	—
Other assets						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	—	—	—	—	—	—
Other	—	—	34,462,598	521,934,774	95,788	6,319,508
Allowances (−)	—	—	−18,936,538	−260,956,387	−71,841	−4,491,250
Total assets	20,365,567	4,061,810	5,029,523,651	670,583,443	5,554,473	1,148,338,074
LIABILITIES						
Selected current liabilities						
Accounts payable						
Government agencies	1,349,805	1,068,117	182,695,365	43,613,355	—	87,988,933
The public	—	1,401,134	1,276,426,084	404,609,366	—	1,446,747,037
Advances from:						
Government agencies	—	—	—	—	—	—
The public	—	—	153,474,282	63,093,137	—	172,097,807
Deposit fund liabilities	—	—	—	—	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	1,349,805	2,469,251	1,612,595,731	511,315,858	—	1,706,833,776
Unfunded liabilities:						
Accrued annual leave	—	1,885,379	—	—	—	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	23,233,000	—	6,220,500,000	1,726,000,000	—	3,785,717,973
Agency securities outstanding	—	—	178,309,832	—	—	80,287,168
Other	—	—	−154,121,754	—	—	−71,671,196
Other liabilities	—	—	4,493,071,398	183,736,638	—	411,372,491
Total liabilities	24,582,805	4,354,631	12,350,355,208	2,421,052,496	—	5,912,540,212
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	—	—	1,773,055,320	—	2,635,489	—
Undelivered orders	3,772,960	262,977	352,197,188	1,348,144,199	—	3,645,496,800
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	−3,694,674	—	—	−1,514,196,933	—	−5,061,446,242
Invested capital	−4,295,524	−556,272	−9,446,084,065	−1,584,416,320	2,918,984	−3,348,252,696
Other equity						
Receipt account equity	—	475	—	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	−4,217,239	−292,821	−7,320,831,556	−1,750,469,053	5,554,473	−4,764,202,138
Total liabilities and Government equity	20,365,567	4,061,810	5,029,523,651	670,583,443	5,554,473	1,148,338,074

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Farmers Home Administration — self-help housing land development fund	Farmers Home Administration — other funds †	Soil Conservation Service †	Animal and Plant Health Inspection Service	Federal Grain Inspection Service — inspection and weighing services	Federal Grain Inspection Service — other funds
ASSETS						
Selected current assets:						
Fund balances with Treasury						
Budget funds	$3,713,123	$713,398,601	$299,032,051	$48,048,409	$2,506,884	$2,146,401
Budget clearing accounts	—	—	5,601,431	464,871	—	—
Deposit funds	—	300,137,396	1,975	560,580	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	5,685,000	—
Unamortized premium or discount	—	—	—	—	−337,843	—
Accounts receivable:						
Government agencies	—	405	18,487,765	23,645,972	2,258,135	91,984
The public	6,660	1,304,296	10,060,685	1,613,369	2,899,457	—
Allowances (−)	—	−20,516	—	−277,521	−116,390	—
Advances to:						
Government agencies	—	—	—	—	—	—
The public	—	—	1,063,630	184,775	—	—
Other current assets	—	—	1,772,317	—	—	—
Total selected current assets	3,719,784	1,014,820,183	336,019,854	74,240,455	12,895,243	2,238,385
Loans receivable						
Repayable in dollars	128,216	3,660,230	—	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	−637	—	—	—	—
Inventories:						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	444,609	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment						
Land	—	—	592,052	671,534	—	—
Structures and facilities	—	—	4,738,727	41,308,134	—	—
Equipment	—	—	105,873,316	41,624,554	2,819,532	1,886,307
Leasehold improvements	—	—	133,800	92,719	—	—
Acquired security, pending disposition	455,079	16,383	—	—	—	—
Allowances (−)	—	—	−48,623,688	−20,792,585	−1,922,157	−980,222
Other assets:						
Work-in-process, contractors	—	—	—	4,295,522	1,197	—
Materials and supplies — other	—	—	—	731,000	—	—
Other	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Total assets	4,303,079	1,018,496,159	399,178,671	142,171,333	13,793,816	3,144,470
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	—	405	2,068,918	5,441,338	868,454	203,016
The public	—	—	58,081,868	19,567,238	1,404,388	258,001
Advances from						
Government agencies	—	1,440,400	—	83,706	—	—
The public	—	—	—	10,231	—	—
Deposit fund liabilities	—	300,137,396	1,975	560,580	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	—	301,578,201	60,152,762	25,663,093	2,272,842	461,016
Unfunded liabilities:						
Accrued annual leave	—	—	—	—	—	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	—	301,578,201	60,152,762	25,663,093	2,272,842	461,016
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	2,444,784	52,228,199	25,949,750	8,107,093	10,131,301	—
Undelivered orders	1,275,000	661,013,783	252,768,681	40,005,398	828,943	1,777,368
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	—	—	—	—
Contract authority	—	—	−10,225,086	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	583,295	3,675,976	64,931,134	67,930,878	560,730	906,085
Other equity:						
Receipt account equity	—	—	5,601,431	464,871	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	4,303,079	716,917,958	339,025,909	116,508,239	11,520,974	2,683,454
Total liabilities and Government equity	4,303,079	1,018,496,159	399,178,671	142,171,333	13,793,816	3,144,470

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1.— Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Agricultural Marketing Service — milk market orders assessment fund	Agricultural Marketing Service — other funds	Food Safety and Inspection Service	Food and Nutrition Service	Forest Service — working capital fund	Forest Service — trust and deposit funds
ASSETS						
Selected current assets:						
Fund balances with Treasury						
Budget funds	$18,940,941	$197,503,619	$24,218,519	$837,132,828	$107,275,239	$403,683,941
Budget clearing accounts	—	-9,798,650	—	-3,702,935	—	38,899,346
Deposit funds	—	55,439	-313	429,796,670	—	280,455,989
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (-)	—	—	—	—	—	—
Federal security holdings (at par)	3,200,000	—	—	—	—	200,000
Unamortized premium or discount	1,189,964	—	—	—	—	-3,744
Accounts receivable:						
Government agencies	3,400,780	7,943,163	3,265,174	39,732	2,178,409	—
The public	—	11,007,951	7,394,548	334,563,727	149,295	142,759,080
Allowances (-)	—	-21,442	-619,411	-126,304,868	-83,749	-33,857,563
Advances to:						
Government agencies	—	-160,030	—	—	—	136,441,118
The public	—	53,337	6,354,586	—	—	—
Other current assets	—	2,466,983	—	—	—	—
Total selected current assets	26,731,685	209,050,371	40,613,103	1,471,525,134	109,519,194	968,578,166
Loans receivable						
Repayable in dollars	—	—	—	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (-)	—	—	—	—	—	—
Inventories						
Items for sale	—	—	—	—	20,346,117	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	3,287,308	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (-)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	—	—	1,435,893
Structures and facilities	—	—	2,170	14,860	28,559,867	58,707,477
Equipment	4,962,106	8,298,761	12,363,913	2,970,444	209,904,492	5,647,614
Leasehold improvements	968,874	—	17,767	34,144	—	188,972
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (-)	-3,203,073	-3,697,436	-8,712,282	-1,902,235	-95,920,616	-1,287,034
Other assets.						
Work-in-process, contractors		—	—	32	—	166,364
Materials and supplies — other		—	—	—	—	—
Other		—	—	—	—	—
Allowances (-)		—	—	—	—	—
Total assets	29,459,592	213,651,696	44,284,691	1,472,642,378	275,696,362	1,033,437,451
LIABILITIES						
Selected current liabilities.						
Accounts payable						
Government agencies	—	424,271	4,036,330	1,694,170	8,499,716	4,625,009
The public	330,468	14,113,431	17,583,546	821,888,070	—	7,320,904
Advances from:						
Government agencies		—	—	—	12,889	—
The public		—	562,200	—	479,546	—
Deposit fund liabilities	—	55,439	-313	429,796,670	—	280,455,989
Other current liabilities	—	—	—	—	—	38,899,346
Total selected current liabilities	330,468	14,593,142	22,181,763	1,253,378,910	8,992,150	331,301,247
Unfunded liabilities:						
Accrued annual leave	2,369,064	6,088,020	—	—	—	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury		—	—	—	—	—
Agency securities outstanding		—	—	—	—	—
Other		—	—	—	—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	2,699,532	20,681,162	22,181,763	1,253,378,910	8,992,150	331,301,247
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated		196,961,665	234,834	6,988,376	71,370,631	505,555,314
Undelivered orders		7,274,215	18,084,766	214,860,783	29,156,414	22,997,404
Unfinanced budget authority (-):						
Unfilled customer orders	—	—	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	26,760,060	-1,486,694	3,783,328	1,117,244	166,177,168	64,859,285
Other equity:						
Receipt account equity		-9,798,650	—	—	—	108,724,201
Unappropriated receipts (-)		—	—	—	—	—
Foreign currency fund equity		—	—	—	—	—
Miscellaneous equity		—	—	-3,702,935	—	—
Total Government equity	26,760,060	192,970,535	22,102,928	219,263,468	266,704,212	702,136,204
Total liabilities and Government equity	29,459,592	213,651,696	44,284,691	1,472,642,378	275,696,362	1,033,437,451

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Forest Service — other funds †	Department of Agriculture — working capital fund	Department of Agriculture — general and trust funds	Department of Commerce	Department of Commerce — working capital fund	Department of Commerce — general administration funds
ASSETS						
Selected current assets						
Fund balances with Treasury:						
Budget funds	$585,959,761	$10,332,003	$649,832,762	$2,048,154,321	$-1,470,815	$8,344,943
Budget clearing accounts	—	—	-89,947,015	2,440,814	—	2,050,633
Deposit funds	—	—	69,690,002	54,144,022	—	422,847
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (-)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	108,203,000	—	—
Unamortized premium or discount	—	—	—	29,045,988	—	—
Accounts receivable:						
Government agencies	243,253,994	16,185,848	179,170,458	103,287,467	6,663,079	10,332,909
The public	4,360,776	76,696	1,202,596	183,419,779	—	—
Allowances (-)	-559,035	—	-136	-15,489,657	—	—
Advances to:						
Government agencies	28,453	—	572,675	3,920,376	1,070	—
The public	10,457,289	—	3,879,875	98,288,645	—	15,322
Other current assets	—	—	—	—	—	—
Total selected current assets	843,501,237	26,594,546	814,401,218	2,615,414,756	5,193,334	21,166,655
Loans receivable:						
Repayable in dollars	—	—	—	879,403,413	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (-)	—	—	—	-147,755,153	—	—
Inventories:						
Items for sale	—	—	627,094	18,384,908	—	—
Work-in-process	—	—	2,286,650	5,777,132	293,365	293,365
Raw materials and supplies	—	—	—	16,864,860	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (-)	—	—	-1,028,892	-695,227	—	—
Real property and equipment						
Land	638,273,570	—	526,035	5,818,544	—	—
Structures and facilities	2,740,863,539	—	44,183,881	213,328,642	—	—
Equipment	315,197,026	28,178,419	121,800,576	764,229,463	6,214,752	8,182,679
Leasehold improvements	3,780,417	496,546	56,517	5,968	—	—
Acquired security, pending disposition	25,142,000	—	—	19,572,471	—	—
Allowances (-)	-219,224,661	-17,074,825	-9,092,920	-468,671,958	-3,452,167	-3,795,458
Other assets:						
Work-in-process, contractors	8,257,854	—	16,475	94,104,651	—	—
Materials and supplies — other	8,526,460	196,570	—	1,840,676	764,896	-764,896
Other	373,451	—	—	1,305,027	—	—
Allowances (-)	—	—	—	—	—	—
Total assets	4,364,690,893	38,391,256	973,776,634	4,018,928,175	9,014,180	25,082,344
LIABILITIES						
Selected current liabilities						
Accounts payable						
Government agencies	51,802,748	2,011,803	50,458,311	117,417,746	801,964	2,350,700
The public	158,706,423	13,097,763	142,647,872	101,270,570	6,022,461	10,631,008
Advances from:						
Government agencies	136,478,077	—	399,314	53,323,717	—	—
The public	1,238	—	25,568	9,108,837	—	—
Deposit fund liabilities	—	—	69,690,002	53,721,175	—	—
Other current liabilities	—	—	-89,947,015	5,892,494	—	—
Total selected current liabilities	346,988,485	15,109,566	173,274,052	340,734,538	6,824,425	12,981,708
Unfunded liabilities:						
Accrued annual leave	—	1,627,101	—	67,554,458	1,167,663	2,669,862
Other	—	951,024	—	38,166,028	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	25,142,000	—	—	878,863	—	—
Total liabilities	372,130,485	17,687,691	173,274,052	447,333,887	7,992,088	15,651,570
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	247,670,037	8,086,178	122,093,215	617,522,214	2,478,378	7,784,263
Undelivered orders	260,975,946	3,398,802	519,033,951	1,750,486,681	1,828,483	5,244,060
Unfinanced budget authority (-)						
Unfilled customer orders	—	—	—	-99,614,719	-5,281,568	-6,134,966
Contract authority	-11,016,952	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	3,494,931,377	9,218,585	159,375,416	1,307,308,771	1,996,798	486,784
Other equity:						
Receipt account equity	—	—	—	2,441,264	—	2,050,633
Unappropriated receipts (-)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	-6,549,922	—	—
Total Government equity	3,992,560,408	20,703,565	800,502,582	3,571,594,288	1,022,092	9,430,775
Total liabilities and Government equity	4,364,690,893	38,391,256	973,776,634	4,018,928,175	9,014,180	25,082,344

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Bureau of the Census	Economic Development Administration — revolving fund	Economic Development Administration — other funds †	International Trade Administration	Minority Business Development Agency	National Oceanic and Atmospheric Administration — coastal energy impact fund
ASSETS						
Selected current assets						
Fund balances with Treasury.						
Budget funds	$34,379,363	$156,473,990	$623,728,096	$76,426,604	$75,700,303	$24,479,114
Budget clearing accounts	14,959	—	—	—	—	—
Deposit funds	29,462,269	—	—	16,280,781	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	—	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable						
Government agencies	24,320,557	—	1,980,719	8,563,245	4,753,124	—
The public	2,454,966	44,820,003	107,862,813	714,461	4,635,660	2,370,954
Allowances (−)	−18,196	−9,559,488	−600	−305,302	—	—
Advances to:						
Government agencies	3,264,501	—	—	—	—	—
The public	—	30,472,547	—	—	15,925	843,282
Other current assets	—	—	—	—	—	—
Total selected current assets	93,878,419	222,207,053	733,571,028	101,679,789	85,105,012	27,693,350
Loans receivable						
Repayable in dollars	—	641,253,267	97,698,564	8,954,781	—	94,205,628
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	−132,667,488	−488,983	−1,320,000	—	—
Inventories						
Items for sale	—	—	—	—	—	—
Work-in-process	661,438	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment.						
Land	—	—	—	315,587	—	—
Structures and facilities	—	—	—	—	—	—
Equipment	56,580,993	—	1,114,284	16,184,967	1,058,123	—
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	17,420,352	—	—	—	—
Allowances (−)	−23,347,991	—	−641,472	−6,441,275	−350,856	—
Other assets						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	1,840,676	—	—	—	—	—
Other	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Total assets	129,613,533	748,213,184	831,253,421	119,373,870	85,812,278	121,898,978
LIABILITIES						
Selected current liabilities						
Accounts payable						
Government agencies	18,170,500	42,978,800	—	9,204,747	1,101,763	—
The public	16,289,806	529,872	15,111,963	1,867,672	1,274,960	64,153
Advances from:						
Government agencies	—	—	—	—	—	—
The public	—	—	—	—	—	—
Deposit fund liabilities	29,462,269	—	—	16,280,781	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	63,922,574	43,508,672	15,111,963	27,353,200	2,376,743	64,153
Unfunded liabilities:						
Accrued annual leave	10,274,959	—	1,804,364	6,549,922	—	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	74,197,533	43,508,672	16,916,327	33,903,122	2,376,743	64,153
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	10,236,985	175,352,668	140,829,513	11,285,711	22,800,256	5,201,548
Undelivered orders	19,721,647	3,345,713	575,730,121	65,485,100	59,468,198	22,427,649
Unfinanced budget authority (−)						
Unfilled customer orders	—	—	—	−2,444,222	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	25,441,959	526,006,131	97,777,460	17,694,081	1,167,081	94,205,628
Other equity:						
Receipt account equity	15,409	—	—	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	−6,549,922	—	—
Total Government equity	55,416,000	704,704,512	814,337,094	85,470,748	83,435,535	121,834,825
Total liabilities and Government equity	129,613,533	748,213,184	831,253,421	119,373,870	85,812,278	121,898,978

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	National Oceanic and Atmospheric Administration — Federal ship financing fund, fishing vessels	National Oceanic and Atmospheric Administration — other funds †	National Bureau of Standards — working capital fund	National Telecommunications and Information Administration	Department of Commerce — other funds	Department of Defense
ASSETS						
Selected current assets:						
Fund balances with Treasury						
Budget funds	$2,116,522	$872,004,519	$30,524,625	$36,951,224	$108,495,833	$242,917,833,265
Budget clearing accounts	—	375,221	—	—	—	-54,117,817
Deposit funds	—	438,905	—	—	7,539,220	649,986,161
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (-)	—	—	—	—	—	—
Federal security holdings (at par)	—	108,203,000	—	—	—	11,894,757,100
Unamortized premium or discount	—	29,045,988	—	—	—	-232,431,518
Accounts receivable						
Government agencies	126,188	23,176,532	19,341,304	—	4,029,811	7,494,605,871
The public	6,207,221	10,512,349	2,011,571	—	1,829,780	755,945,884
Allowances (-)	-5,244,043	-204,741	-48,578	—	-108,709	-99,802,580
Advances to:						
Government agencies	—	597,651	10,000	—	47,154	2,506,485,020
The public	—	66,932,483	—	—	9,085	1,574,280,305
Other current assets	—	—	—	—	—	7,421,270
Total selected current assets	3,205,888	1,111,081,908	51,838,923	36,951,224	121,842,174	267,414,962,981
Loans receivable						
Repayable in dollars	26,086,886	11,204,287	—	—	—	5,270,835
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (-)	-11,257,414	-2,021,268	—	—	—	—
Inventories						
Items for sale	—	3,433,865	9,132,932	—	5,818,111	56,882,027,513
Work-in-process	—	91,729	4,437,234	—	—	519,670,614
Raw materials and supplies	—	9,679,887	7,184,973	—	—	1,044,089,180
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (-)	—	—	—	—	-695,227	-92,161
Real property and equipment:						
Land	—	4,314,841	1,188,116	—	—	3,313,562,300
Structures and facilities	—	91,127,714	122,200,928	—	—	96,503,664,765
Equipment	—	502,439,228	157,265,704	—	15,188,716	300,465,027,625
Leasehold improvements	—	—	5,968	—	—	6,326,344
Acquired security, pending disposition	2,152,119	—	—	—	—	—
Allowances (-)	—	-298,456,673	-126,172,842	—	-6,013,223	-8,022,679,880
Other assets:						
Work-in-process, contractors	—	93,457,848	646,804	—	—	27,874,461,400
Materials and supplies — other	—	—	—	—	—	65,579,438,905
Other	197,555	1,086,214	—	—	21,257	34,818,823,666
Allowances (-)	—	—	—	—	—	-16,909,135
Total assets	20,385,034	1,527,439,580	227,728,739	36,951,224	136,161,809	846,387,644,952
LIABILITIES						
Selected current liabilities:						
Accounts payable						
Government agencies	3,867	14,230,940	3,098,324	—	25,476,122	9,004,812,865
The public	47,405	22,045,200	23,552,031	—	3,834,039	28,949,788,053
Advances from						
Government agencies	—	23,784,659	26,740,418	—	2,796,639	2,783,750,461
The public	—	8,027,677	1,035,804	—	45,256	91,992,204
Deposit fund liabilities	—	438,905	—	—	7,539,220	649,986,181
Other current liabilities	963,213	4,929,280	—	—	—	118,334,473
Total selected current liabilities	1,014,485	73,456,662	54,426,576	—	39,693,377	41,598,664,236
Unfunded liabilities						
Accrued annual leave	—	36,427,726	938,208	—	7,721,754	3,462,812,430
Other	—	29,359,008	—	—	8,807,020	24,240,008
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	26,637,379
Other	—	—	—	—	—	—
Other liabilities	—	878,863	—	—	—	612,071,942
Total liabilities	1,014,485	140,122,259	55,364,784	—	56,222,151	45,724,425,995
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	2,169,641	178,770,502	20,698,929	2,297,648	37,616,172	72,172,623,104
Undelivered orders	21,762	905,767,822	15,584,180	34,653,576	41,208,368	205,439,030,112
Unfinanced budget authority (-)						
Unfilled customer orders	—	-46,878,067	-38,870,763	—	-5,134	-28,349,043,249
Contract authority	—	—	—	—	—	-22,946,088,828
Borrowing authority	—	—	—	—	—	—
Invested capital	17,179,146	349,281,843	174,951,608	—	1,120,252	574,058,028,342
Other equity:						
Receipt account equity	—	375,221	—	—	—	284,566,876
Unappropriated receipts (-)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	4,102,600
Total Government equity	19,370,549	1,387,317,321	172,363,955	36,951,224	79,939,658	800,663,218,957
Total liabilities and Government equity	20,385,034	1,527,439,580	227,728,739	36,951,224	136,161,809	846,387,644,952

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Air Force defense production guarantees	Air Force stock fund	Air Force industrial fund	Air Force cadet fund	Air Force surcharge collections, sales of commissary stores	Air Force — other regular governmental enterprises
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$1,804,450	$1,715,671,002	$687,548,042	$443,511	$89,019,633	$79,152,773,912
Budget clearing accounts	—	—	—	—	—	9,406,261
Deposit funds	—	—	—	—	—	142,187,430
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	—	4,227,500
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable:						
Government agencies	—	859,887,938	462,192,598	1,000,000	4,254,673	1,044,708,680
The public	—	52,582,623	20,131,926	—	—	327,785,020
Allowances (−)	—	−104,435	—	—	—	−3,511,578
Advances to:						
Government agencies	—	—	36,777	2,579,994	—	4,086,615
The public	—	—	65,053,122	—	—	1,092,131,650
Other current assets	—	—	—	—	—	—
Total selected current assets	1,804,450	2,628,037,128	1,234,962,465	4,023,505	93,274,305	81,773,795,490
Loans receivable						
Repayable in dollars	—	—	—	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories						
Items for sale	—	6,273,096,424	—	—	—	—
Work-in-process	—	—	153,516,879	—	—	—
Raw materials and supplies	—	—	197,496,885	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment						
Land	—	—	—	—	—	170,671,783
Structures and facilities	—	—	369,108,286	—	—	20,252,637,426
Equipment	—	—	1,202,828,402	—	—	76,554,913,987
Leasehold improvements	—	—	6,326,344	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	—	−827,999,231	—	—	—
Other assets						
Work-in-process, contractors	—	—	—	—	—	14,449,642,789
Materials and supplies — other	—	—	—	—	—	34,264,311,435
Other	—	141,615,493	506,544,903	—	—	—
Allowances (−)	—	—	−61,194	—	—	—
Total assets	1,804,450	9,042,749,045	2,842,723,739	4,023,505	93,274,305	227,465,972,310
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	—	326,536,067	1,094,434,571	1,811,238	—	1,198,297,590
The public	—	689,177,324	497,033,665	—	1,601,181	10,285,040,329
Advances from:						
Government agencies	—	—	—	—	—	1,003,270
The public	—	—	591,446	—	—	1,593,694
Deposit fund liabilities	—	—	—	—	—	142,187,430
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	—	1,015,713,391	1,592,059,683	1,811,238	1,601,181	11,628,122,513
Unfunded liabilities:						
Accrued annual leave	—	—	35,205,754	—	—	473,856,448
Other	—	—	—	—	—	14,066,810
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	118,920,759	7,799,541	—	—	—
Total liabilities	—	1,134,634,150	1,635,064,978	1,811,238	1,601,181	12,116,045,771
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	1,804,450	—	—	2,212,268	—	19,048,447,759
Undelivered orders	—	3,349,197,574	—	—	171,158,749	51,218,023,071
Unfinanced budget authority (−):						
Unfilled customer orders	—	−845,596,392	—	—	—	−497,264,071
Contract authority	—	−910,198,223	—	—	−79,485,625	−5,818,506
Borrowing authority	—	—	—	—	—	—
Invested capital	—	6,414,711,937	1,207,658,761	—	—	145,400,026,580
Other equity						
Receipt account equity	—	—	—	—	—	186,511,706
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	1,804,450	7,908,114,896	1,207,658,761	2,212,268	91,673,125	215,349,926,539
Total liabilities and Government equity	1,804,450	9,042,749,045	2,842,723,739	4,023,505	93,274,305	227,465,972,310

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Army defense production guarantees	Army conventional ammunition fund	Army stock fund	Army industrial fund	Army surcharge collections, sales of commissary stores	Army — other regular governmental enterprises †
ASSETS						
Selected current assets.						
Fund balances with Treasury:						
Budget funds	$2,205,729	$326,283,721	$1,239,797,258	$476,565,433	$158,393,669	$45,290,823,038
Budget clearing accounts	—	—	—	—	—	−51,567,749
Deposit funds	—	—	—	—	—	40,652,952
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	—	456,600
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable:						
Government agencies	—	89,099,110	137,592,950	167,365,801	—	1,104,110,105
The public	—	—	10,868,847	1,595,506	21,437	86,359,527
Allowances (−)	—	—	—	—	—	−59,018,143
Advances to:						
Government agencies	3,000	—	—	6,745	—	1,500,099,684
The public	—	—	—	6,743,032	—	199,802,353
Other current assets	—	—	—	—	—	—
Total selected current assets	2,208,729	415,382,831	1,388,259,055	652,276,516	158,415,105	48,111,718,367
Loans receivable:						
Repayable in dollars	4,465	—	—	—	—	4,409,000
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories:						
Items for sale	—	3,472,171,557	5,860,929,051	—	—	—
Work-in-process	—	—	—	21,543,618	—	—
Raw materials and supplies	—	150,416,239	304,920,478	210,254,228	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	24,277,115	—	262,260,085
Structures and facilities	—	—	—	1,600,717,944	—	19,077,622,856
Equipment	—	—	—	1,294,531,355	—	57,991,540,000
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	—	—	−1,296,237,879	—	—
Other assets:						
Work-in-process, contractors	—	683,902,107	—	49,061,804	—	—
Materials and supplies — other	—	—	—	—	—	6,196,589,000
Other	—	—	359,798,481	2,871,197	—	32,683,993,550
Allowances (−)	—	—	—	—	—	−10,415,550
Total assets	2,213,194	4,721,872,734	7,913,907,064	2,559,295,898	158,415,105	164,317,717,308
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	—	11,084,838	171,717,607	260,338,835	1,657,050	870,181,792
The public	—	379,070,376	581,762,427	215,604,202	—	5,488,873,360
Advances from:						
Government agencies	—	2,328,493,163	56,192,831	—	—	967,799
The public	—	—	—	50,305	—	49,194,579
Deposit fund liabilities	—	—	—	—	—	40,652,952
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	—	2,718,648,377	809,672,864	475,993,342	1,657,050	6,449,870,481
Unfunded liabilities:						
Accrued annual leave	—	—	—	13,529,956	—	2,602,442,543
Other	—	—	—	10,125,789	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	26,637,379
Other	—	—	—	—	—	—
Other liabilities	—	—	66,159,096	209,657	—	—
Total liabilities	—	2,718,648,377	875,831,960	499,858,744	1,657,050	9,078,950,403
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	2,208,729	679,969,161	—	1,634,759,280	57,038,820	8,448,402,171
Undelivered orders	—	3,812,989,073	3,356,599,714	493,247,239	99,719,235	36,860,677,790
Unfinanced budget authority (−):						
Unfilled customer orders	—	−6,796,223,781	−1,542,094,868	−1,804,529,293	—	−3,536,683,913
Contract authority	—	—	−1,267,811,388	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	4,465	4,306,489,903	6,491,381,645	1,735,959,927	—	113,514,079,606
Other equity:						
Receipt account equity	—	—	—	—	—	−51,567,749
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	3,859,000
Total Government equity	2,213,194	2,003,224,357	7,038,075,104	2,059,437,154	156,758,055	155,238,766,905
Total liabilities and Government equity	2,213,194	4,721,872,734	7,913,907,064	2,559,295,898	158,415,105	164,317,717,308

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Navy defense production guarantees	Navy industrial fund	Navy stock fund	Navy surcharge collectors, sales of commissary stores	Navy management fund	U.S. Naval Academy midshipmen's store
ASSETS						
Selected current assets						
Fund balances with Treasury						
Budget funds	$5,738,497	$1,324,871,112	$1,913,945,965	$37,336,336	$16,950,316	$1,186,687
Budget clearing accounts	—	—	—	—	—	—
Deposit funds	—	—	—	—	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	—	580,000
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable						
Government agencies	—	579,437,826	88,842,613	—	65,076,961	27,930
The public	—	11,869,079	37,211,483	—	—	1,880,755
Allowances (−)	—	—	—	—	—	—
Advances to:						
Government agencies	—	523,100,233	—	—	6,079,123	668,252
The public	—	39,690,607	—	—	—	—
Other current assets	—	—	—	—	—	—
Total selected current assets	5,738,497	2,478,968,857	2,040,000,061	37,336,336	88,106,399	4,343,624
Loans receivable						
Repayable in dollars	857,370	—	—	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories:						
Items for sale	—	—	29,214,175,757	—	—	2,279,548
Work-in-process	—	344,576,728	—	—	—	2,837
Raw materials and supplies	—	173,503,262	—	—	—	133,615
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	−92,161
Real property and equipment.						
Land	—	111,705,621	—	—	—	65,509
Structures and facilities	—	4,559,031,999	—	—	—	1,013,783
Equipment	—	3,692,671,467	—	—	—	883,215
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	−4,776,170,664	—	—	—	−1,167,112
Other assets:						
Work-in-process, contractors	—	51,879,624	535,594,899	—	—	—
Materials and supplies — other	—	748,326,745	—	—	—	245,000
Other	—	542,184,524	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Total assets	6,595,867	7,926,678,164	31,789,770,717	37,336,336	88,106,399	7,707,857
LIABILITIES						
Selected current liabilities:						
Accounts payable						
Government agencies	—	1,309,980,384	308,712,985	—	—	114,679
The public	—	333,294,401	321,313,515	—	106,399	1,550,563
Advances from:						
Government agencies	—	15,104,564	47,670,188	—	87,000,000	—
The public	—	37,699,044	—	—	—	—
Deposit fund liabilities	—	—	—	—	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	—	1,696,078,393	677,696,687	—	87,106,399	1,665,242
Unfunded liabilities						
Accrued annual leave	—	17,893,015	—	—	—	106,518
Other	—	—	—	—	—	47,410
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	397,066,438	—	—	—	—
Total liabilities	—	2,111,037,846	677,696,687	—	87,106,399	1,819,169
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	5,738,497	3,581,447,223	—	11,082,216	1,000,000	3,941,032
Undelivered orders	—	4,943,069,462	6,723,191,778	26,254,120	—	668,252
Unfinanced budget authority (−)						
Unfilled customer orders	—	−7,741,626,220	−1,226,899,626	—	—	−2,510,901
Contract authority	—	—	−4,134,188,778	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	857,370	5,032,749,854	29,749,770,656	—	—	3,790,305
Other equity:						
Receipt account equity	—	—	—	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	6,595,867	5,815,640,319	31,111,874,030	37,336,336	1,000,000	5,888,688
Total liabilities and Government equity	6,595,867	7,926,678,164	31,789,770,717	37,336,336	88,106,399	7,707,857

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	U.S Naval Academy laundry service	Marine Corps stock fund	Marine Corps industrial fund	Marine Corps surcharge collections, sales of commissary stores	Navy — other regular governmental enterprises †	Defense Supply Agency defense production guarantees
ASSETS						
Selected current assets.						
Fund balances with Treasury:						
Budget funds	$160,340	$60,073,163	$17,079,466	$12,551,670	$93,021,569,980	$,197
Budget clearing accounts	—	—	—	—	−12,270,509	—
Deposit funds	—	—	—	—	425,681,318	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	4,827,000	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable						
Government agencies	51,325	26,454,340	7,716,487	—	1,054,165,207	—
The public	225,775	—	—	—	57,955,519	—
Allowances (−)	—	—	—	—	—	—
Advances to:						
Government agencies	65,639	—	—	—	104,414,625	—
The public	—	—	102,444	—	157,517,652	—
Other current assets	—	—	—	—	—	—
Total selected current assets	503,079	86,527,503	24,898,396	12,551,670	94,813,860,791	7,197
Loans receivable:						
Repayable in dollars	—	—	—	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories.						
Items for sale	—	377,251,726	—	—	—	—
Work-in-process	—	—	30,552	—	—	—
Raw materials and supplies	—	—	7,364,473	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	11,112	—	499,294,344	—
Structures and facilities	—	—	9,826,965	—	25,990,671,241	—
Equipment	—	—	16,810,016	—	157,672,036,783	—
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Other assets:						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	—	—	—	—	24,348,753,508	—
Other	—	−3,337,415	314,247	—	33,853,452	—
Allowances (−)	—	—	—	—	—	—
Total assets	503,079	460,441,814	59,255,761	12,551,670	303,358,470,119	7,197
LIABILITIES						
Selected current liabilities.						
Accounts payable						
Government agencies	—	8,453,531	2,174,032	5,701,387	1,059,682,032	—
The public	39,961	47,903,341	3,421,316	—	5,805,069,380	—
Advances from:						
Government agencies	—	—	—	—	—	—
The public	—	—	—	—	—	—
Deposit fund liabilities	—	—	—	—	425,681,318	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	39,961	56,356,872	5,595,348	5,701,387	7,290,452,730	—
Unfunded liabilities						
Accrued annual leave	—	—	914,902	—	144,893,732	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	2,801,593	—	—	—
Total liabilities	39,961	56,356,872	9,311,842	5,701,387	7,435,346,462	—
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	249,903	—	63,675,205	6,850,282	24,336,084,497	7,197
Undelivered orders	213,215	89,038,628	10,217,038	—	65,139,017,770	—
Unfinanced budget authority (−)						
Unfilled customer orders	—	−19,924,300	−54,589,195	—	−1,939,667,296	—
Contract authority	—	−38,943,697	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	—	373,914,311	30,640,870	—	208,399,715,595	—
Other equity:						
Receipt account equity	—	—	—	—	−12,270,509	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	243,600	—
Total Government equity	463,118	404,084,942	49,943,918	6,850,282	295,923,123,657	7,197
Total liabilities and Government equity	503,079	460,441,814	59,255,761	12,551,670	303,358,470,119	7,197

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Defense homeowners assistance fund	Defense stock fund	Defense industrial fund	Defense agencies — other funds †	Corps of Engineers revolving fund	Corps of Engineers civil funds †
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$5,067,408	$1,360,259,759	$235,355,615	$14,411,861,595	$138,116,220	$1,035,252,608
Budget clearing accounts	—	—	—	1,062,171	—	−747,990
Deposit funds	—	—	—	8,846,407	—	32,596,683
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	11,692,218,000	—	192,448,000
Unamortized premium or discount	—	—	—	−239,806,343	—	7,374,825
Accounts receivable						
Government agencies	—	900,928,093	100,045,604	597,881,949	163,265,801	40,499,880
The public	—	95,103,786	330,288	24,153,733	2,944,874	24,925,706
Allowances (−)	—	−30,063,658	—	−7,104,766	—	—
Advances to:						
Government agencies	—	—	584,566	354,249,298	3,934	10,506,534
The public	—	—	—	13,054,580	—	184,866
Other current assets	—	—	—	6,276,383	—	1,144,888
Total selected current assets	5,067,408	2,326,227,981	336,316,073	26,862,693,006	304,330,829	1,344,186,000
Loans receivable						
Repayable in dollars	—	—	—	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories						
Items for sale	—	11,049,516,191	—	632,366,306	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	1,394,094	4,304,428	2,239,578,209
Structures and facilities	—	—	194,256	425,107,062	1,008,799,417	23,208,933,530
Equipment	—	—	1,187,671	1,913,979,937	—	123,645,394
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	—	—	—	−349,241,144	−771,863,850
Other assets:						
Work-in-process, contractors	—	339,986,240	—	—	—	11,764,393,937
Materials and supplies — other	—	—	—	—	21,213,217	—
Other	36,848	—	—	152,184,781	58,993,165	339,770,441
Allowances (−)	—	—	—	—	—	−6,432,390
Total assets	5,104,256	13,715,730,411	337,698,000	29,987,725,186	1,048,399,912	38,242,211,271
LIABILITIES						
Selected current liabilities:						
Accounts payable						
Government agencies	—	145,613,630	12,703,178	2,025,962,099	127,104,778	62,332,394
The public	356,480	1,045,090,295	194,054,255	2,649,606,233	72,052,019	336,152,570
Advances from						
Government agencies	—	53,602,906	—	6,417,886	14,083,344	173,014,511
The public	—	—	—	300,760	2,562,176	—
Deposit fund liabilities	—	—	—	8,846,407	—	32,596,683
Other current liabilities	—	7,599,653	108,955	—	110,323,365	302,500
Total selected current liabilities	356,480	1,251,906,483	206,866,388	4,691,133,385	326,125,682	604,398,658
Unfunded liabilities:						
Accrued annual leave	—	—	147,161	173,822,400	—	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	1,319,445	—	—	—	17,795,414	—
Total liabilities	1,675,925	1,251,906,483	207,013,549	4,864,955,785	343,921,096	604,398,658
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	4,520,001	17,658,160	118,301,055	13,463,146,250	10,020,032	664,133,269
Undelivered orders	190,927	5,040,224,244	120,404,623	23,515,780,068	103,047,711	360,297,421
Unfinanced budget authority (−):						
Unfilled customer orders	—	−1,666,986,060	−108,217,463	−196,525,117	−134,862,597	−134,842,156
Contract authority	—	−1,916,461,290	—	−14,587,701,322	—	−5,480,000
Borrowing authority	—	—	—	—	—	—
Invested capital	−1,282,597	10,989,388,874	196,236	2,927,007,351	726,273,670	36,754,452,068
Other equity:						
Receipt account equity	—	—	—	1,062,171	—	−747,990
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	3,428,331	12,463,823,928	130,684,451	25,122,769,401	704,478,816	37,637,812,613
Total liabilities and Government equity	5,104,256	13,715,730,411	337,698,000	29,987,725,186	1,048,399,912	38,242,211,271

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Soldiers' and Airmen's Home revolving fund	Soldiers' and Airmen's Home — trust funds	Department of Education	College housing loans	Student loan insurance fund	Higher education facilities loan and insurance fund
ASSETS						
Selected current assets						
Fund balances with Treasury						
Budget funds	$178,929,537	$190,397	$15,679,510,349	$109,803,423	$598,021,225	$29,511,147
Budget clearing accounts	—	—	80,687,187	—	—	—
Deposit funds	21,392	—	44,632,222	—	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	—	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable:						
Government agencies	—	—	54,024,658	37,175,809	—	8,420,437
The public	—	—	262,211,983	52,911,413	72,687,043	8,975,002
Allowances (−)	—	—	−45,498,086	−6,976,073	−34,049,770	−4,472,243
Advances to:						
Government agencies	—	—	511,427,097	451,504,000	—	59,923,097
The public	—	—	469,491	—	—	—
Other current assets	—	—	—	—	—	—
Total selected current assets	178,950,929	190,397	16,587,464,901	644,418,572	636,658,498	102,357,439
Loans receivable:						
Repayable in dollars	—	—	11,068,914,875	2,300,426,583	3,202,588,426	355,956,729
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	−2,524,884,612	−78,553,794	−2,095,030,736	−29,591,255
Inventories:						
Items for sale	—	240,954	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	—	—	—
Structures and facilities	—	—	126,944,180	797,180	—	1,520,000
Equipment		—	59,283,906	—	—	—
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	—	−37,388,100	—	—	—
Other assets						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	—	—	—	—	—	—
Other	—	—	600,687,771	—	594,857,428	—
Allowances (−)	—	—	−272,978,380	—	−272,978,380	—
Total assets	178,950,929	431,351	25,608,044,541	2,867,088,541	2,066,095,236	430,242,913
LIABILITIES						
Selected current liabilities						
Accounts payable:						
Government agencies	207,636	10,532	58,906,852	17,119,828	—	33,370,611
The public	1,561,110	33,351	3,098,772,757	10,877,017	535,650,629	—
Advances from:						
Government agencies	—	—	—	—	—	—
The public	—	—	—	—	—	—
Deposit fund liabilities	21,392	—	92,929,902	—	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	1,790,138	43,883	3,250,609,511	27,996,845	535,650,629	33,370,611
Unfunded liabilities:						
Accrued annual leave	—	—	15,780,603	—	—	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	2,625,324,866	2,625,324,866	—	—
Agency securities outstanding	—	—	559,553,000	451,504,000	—	108,049,000
Other	—	—	—	—	—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	1,790,138	43,883	6,451,267,980	3,104,825,711	535,650,629	141,419,611
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	9,822,747	102,901	1,981,526,037	22,748,522	68,470,591	—
Undelivered orders	5,758,797	43,612	10,778,975,471	142,169,205	—	9,063,731
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	−15,780,603	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	—	240,954	1,485,601,496	−402,654,897	1,461,974,016	279,759,571
Other equity						
Receipt account equity	161,579,248	—	4,920,623,817	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	5,830,343	—	—	—
Total Government equity	177,160,791	387,467	19,156,776,562	−237,737,170	1,530,444,607	288,823,302
Total liabilities and Government equity	178,950,929	431,351	25,608,044,541	2,867,088,541	2,066,095,236	430,242,913

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Department of Education — other funds †	Department of Energy	Alaska Power Administration	Bonneville Power Administration fund	Southeastern Power Administration	Southwestern Power Administration
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$14,942,174,554	$10,694,494,934	$1,425,568	$106,296,022	$41,554,523	$31,820,086
Budget clearing accounts	80,687,187	18,637,790	–489	—	—	9,197,736
Deposit funds	44,632,222	53,384,442	771	509,196	—	34,166
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (–)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	—	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable:						
Government agencies	8,428,412	479,625,984	—	5,907,684	433,252	4,252,665
The public	127,638,526	1,956,158,033	692,787	93,307,190	5,589,615	20,248,710
Allowances (–)	—	–3,672,735	—	—	—	—
Advances to:						
Government agencies	—	2,745,664	—	—	—	—
The public	469,491	133,819,742	1,290	1,885,226	100	95,945
Other current assets	—	998,525	3,000	—	2,500	4,600
Total selected current assets	15,204,030,392	13,336,192,379	2,122,926	207,905,318	47,579,990	65,653,909
Loans receivable:						
Repayable in dollars	5,209,943,137	11,183,205	—	5,836,116	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (–)	–321,708,827	—	—	—	—	—
Inventories:						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	15,054,163,128	—	33,023,243	—	4,853,328
Stockpile materials and commodities	—	13,081,193,022	17,046	—	—	—
Allowances (–)	—	–45,459,361	—	—	—	—
Real property and equipment:						
Land	—	433,388,506	—	26,720,000	—	195,832
Structures and facilities	124,627,000	15,307,464,052	113,186,770	2,445,980,000	—	57,443,153
Equipment	59,283,906	10,584,162,915	—	90,425,227	190,582	5,570,303
Leasehold improvements	—	139,371,123	1,776,972	90,217,287	—	5,028,926
Acquired security, pending disposition	—	10,017,923	—	—	—	—
Allowances (–)	–37,388,100	–11,183,039,254	—	–785,609,928	–24,022	–14,684,782
Other assets:						
Work-in-process, contractors	—	6,697,658,780	—	414,904,530	—	7,658,654
Materials and supplies — other	—	23,130,128	—	—	—	—
Other	5,830,343	4,468,727,817	18,697,757	473,758,113	—	1,629,050
Allowances (–)	—	–1,446,712	—	—	—	—
Total assets	20,244,617,851	67,916,707,653	135,801,471	3,003,159,906	47,746,550	133,348,374
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	8,416,412	70,678,671	—	17,267,466	115,343	2,767,789
The public	2,552,245,111	2,248,898,525	22,089	105,651,702	1,034,463	—
Advances from:						
Government agencies	—	3,542,316	—	3,466,625	—	—
The public	—	7,176,738	—	7,176,738	—	—
Deposit fund liabilities	92,929,902	53,384,442	771	509,196	—	34,166
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	2,653,591,425	2,383,680,692	22,859	134,071,727	1,149,807	2,801,955
Unfunded liabilities:						
Accrued annual leave	15,780,603	50,916,493	170,682	—	130,353	553,693
Other	—	3,158,026,050	—	—	—	17,979,072
Debt issued under borrowing authority						
Borrowings from Treasury	—	2,251,452,052	—	1,340,000,000	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	1,200,903,588	—	306,244	—	—
Total liabilities	2,669,372,028	9,044,978,874	193,541	1,474,377,971	1,280,159	21,334,720
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	1,890,306,924	6,434,888,425	478,067	2,500,313,069	40,354,544	23,663,293
Undelivered orders	10,627,742,536	8,200,464,838	936,607	–162,011,852	41,975	6,817,682
Unfinanced budget authority (–):						
Unfilled customer orders	–15,780,603	–1,803,872,141	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	–2,474,383,010	—	–2,338,301,217	—	—
Invested capital	146,522,806	48,434,721,707	134,193,745	1,528,781,935	36,208	47,733,023
Other equity:						
Receipt account equity	4,920,623,817	79,908,959	–489	—	6,033,664	33,799,656
Unappropriated receipts (–)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	5,830,343	—	—	—	—	—
Total Government equity	17,575,245,823	58,871,728,778	135,607,930	1,528,781,935	46,466,391	112,013,654
Total liabilities and Government equity	20,244,617,851	67,916,707,653	135,801,471	3,003,159,906	47,746,550	133,348,374

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Western Area Power Administration	Department of Energy — other funds †	Department of Health and Human Services	Food and Drug Administration — revolving fund for certification and other services	Food and Drug Administration — other funds †	Centers for Disease Control †
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$291,398,694	$10,222,000,040	$15,163,484,870	$2,675,720	$82,133	$215,161,087
Budget clearing accounts	-227	9,440,770	11,105,088	—	—	—
Deposit funds	5,717,250	47,123,059	208,566,044	—	—	76,198
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (-)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	68,595,315,569	—	—	—
Unamortized premium or discount	—	—	-45,813,351	—	—	—
Accounts receivable						
Government agencies	100,845	468,931,538	551,508,828	—	—	8,065,727
The public	107,616,280	1,728,703,452	2,316,275,471	170	—	3,181,074
Allowances (-)	—	-3,672,735	-570,891,053	—	—	-6,100
Advances to:						
Government agencies	1,180,111	1,565,553	15,060,470,177	—	—	108,091,888
The public	449,649	131,387,532	13,715,509,197	1,065	—	773,499
Other current assets	297,500	690,925	423,184	—	—	—
Total selected current assets	406,760,102	12,606,170,134	115,005,954,022	2,676,955	82,133	335,343,372
Loans receivable:						
Repayable in dollars	—	5,347,089	13,791,679,201	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (-)	—	—	-14,741,641	—	—	—
Inventories:						
Items for sale	—	—	10,542,052	—	—	—
Work-in-process	—	—	23,492	—	—	—
Raw materials and supplies	—	15,016,286,557	610,671	—	—	—
Stockpile materials and commodities	—	13,081,175,976	8,538	—	—	—
Allowances (-)	—	-45,459,361	—	—	—	—
Real property and equipment:						
Land	32,488,259	373,984,416	19,540,908	—	—	1,323,847
Structures and facilities	833,162,407	11,857,691,721	1,176,144,543	—	29,709	56,555,804
Equipment	36,259,216	10,451,717,587	944,785,430	1,921,037	4,754,090	82,420,436
Leasehold improvements	—	42,347,937	—	—	—	—
Acquired security, pending disposition	—	10,017,923	—	—	—	—
Allowances (-)	-61,460,625	-10,321,259,897	-123,744,301	-807,439	—	—
Other assets:						
Work-in-process, contractors	297,600,910	5,977,494,686	12,983,726	—	—	—
Materials and supplies — other	10,756,725	12,373,403	65,092,823	—	—	10,107,606
Other	67,145,665	3,907,497,232	698,222,620	—	—	—
Allowances (-)	—	-1,446,712	-120,935,700	—	—	—
Total assets	1,622,712,660	62,973,938,692	131,466,166,385	3,790,554	4,865,932	485,751,065
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	913,129	49,614,944	374,204,447	27,141	—	1,314,462
The public	62,348,552	2,079,841,719	17,018,670,939	15,147	567	10,837,606
Advances from:						
Government agencies	—	75,691	12,346,024,494	409	—	5,453,808
The public	—	—	36,840,034	174,104	—	—
Deposit fund liabilities	5,717,250	47,123,059	208,803,799	—	—	76,198
Other current liabilities	—	—	32,059	—	—	—
Total selected current liabilities	68,978,931	2,176,655,413	29,984,575,772	216,802	567	17,682,075
Unfunded liabilities:						
Accrued annual leave	4,244,770	45,816,995	169,051,839	—	—	9,668,109
Other	—	3,140,046,978	12,223,896	—	—	29,578
Debt issued under borrowing authority:						
Borrowings from Treasury	—	911,452,052	—	—	—	—
Agency securities outstanding	—	—	9,729,000	—	—	—
Other	—	—	13,144,794,025	—	—	—
Other liabilities	4,733,249	1,195,864,095	—	—	—	—
Total liabilities	77,956,950	7,469,835,533	43,320,374,532	216,802	567	27,379,762
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	114,788,916	3,755,290,536	61,625,224,023	2,243,535	552	38,104,982
Undelivered orders	148,962,112	8,205,718,313	23,722,508,806	216,619	81,014	279,556,316
Unfinanced budget authority (-):						
Unfilled customer orders	-6,874,922	-1,796,997,219	-97,720,433	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	-136,081,793	—	—	—	—
Invested capital	1,287,879,830	45,436,096,967	2,881,639,228	1,113,598	4,783,799	140,710,005
Other equity:						
Receipt account equity	-227	40,076,354	14,140,228	—	—	—
Unappropriated receipts (-)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	1,544,755,710	55,504,103,158	88,145,791,853	3,573,752	4,865,365	458,371,303
Total liabilities and Government equity	1,622,712,660	62,973,938,692	131,466,166,385	3,790,554	4,865,932	485,751,065

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	National Institutes of Health — service and supply fund	National Institutes of Health — other funds	Alcohol, Drug Abuse, and Mental Health Administration	Health Resources and Services Administration — health professions graduate student loan insurance	Health Resources and Services Administration — health professions education fund	Health Resources and Services Administration — nurse training fund
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$5,388,376	$3,336,494,118	$285,484,135	$1,863,883	$9,848,679	$1,590,353
Budget clearing accounts	—	639,221	—	—	—	—
Deposit funds	—	305,117	2,161,221	—	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	910,000	—	9,000,000	—	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable:						
Government agencies	7,443,618	8,226,510	6,998,192	—	—	67,787
The public	455,122	2,337,837	42,415,959	—	—	—
Allowances (−)	—	—	−7,212,697	—	—	—
Advances to:						
Government agencies	267,134	1,365,834,551	373,024,953	—	5,981,315	374,211
The public	4,442	46,942,111	880,496	—	—	—
Other current assets	—	287,000	—	—	—	—
Total selected current assets	13,558,693	4,761,976,466	703,752,259	10,863,883	15,829,994	2,032,352
Loans receivable						
Repayable in dollars	—	—	—	12,893,352	4,027,755	3,181,269
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	−587,176	—	—
Inventories						
Items for sale	6,831,928	813,632	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	7,441	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	7,340,539	373,904	—	—	—
Structures and facilities	—	364,829,547	47,576,397	—	—	—
Equipment	19,932,014	340,857,843	49,609,688	—	—	—
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	−10,525,250	—	−47,244	—	—	—
Other assets:						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	—	—	3,987,758	—	—	—
Other	623,546	1,029,859	—	—	9,701,206	4,859,017
Allowances (−)	—	—	—	—	—	—
Total assets	30,420,930	5,476,847,886	805,260,203	23,170,058	29,558,955	10,072,637
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	1,662,189	5,195,476	5,077,107	—	291,231	—
The public	13,394,226	828,848,149	11,282,691	535,649	—	—
Advances from:						
Government agencies	1,245,059	35,348,060	44,147	—	—	—
The public	—	1,464,648	—	—	—	—
Deposit fund liabilities	—	305,117	2,161,221	—	—	—
Other current liabilities	1,260	30,799	—	—	—	—
Total selected current liabilities	16,302,734	871,192,249	18,565,166	535,649	291,231	—
Unfunded liabilities						
Accrued annual leave	2,672,238	32,943,502	8,265,435	—	—	—
Other	1,900	103,112	7,280,741	—	—	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	9,729,000	—
Other	—	—	—	—	−9,729,000	—
Other liabilities	—	—	—	—	—	—
Total liabilities	18,976,872	904,238,863	34,111,342	535,649	291,231	—
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	—	44,438,140	14,956,596	10,328,234	10,686,639	—
Undelivered orders	14,231,679	3,904,659,485	667,666,661	—	—	—
Unfinanced budget authority (−):						
Unfilled customer orders	−16,975,720	−58,394,075	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	14,188,099	680,794,947	85,961,768	12,306,175	18,581,085	10,072,637
Other equity:						
Receipt account equity	—	1,110,525	2,563,836	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	11,444,058	4,572,609,023	771,148,861	22,634,409	29,267,724	10,072,637
Total liabilities and Government equity	30,420,930	5,476,847,886	805,260,203	23,170,058	29,558,955	10,072,637

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Health Resources and Services Administration — medical facilities guarantee and loan fund	Health Resources and Services Administration — other funds †	Health Maintenance Organization — loan guarantee and loan fund	Office of the Assistant Secretary for Health — service and supply fund	Office of the Assistant Secretary for Health — other funds	Health Care Financing Administration — Federal hospital insurance trust fund †
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$44,926,426	$1,371,434,325	$6,148,781	$4,642,339	$152,706,239	$145,845,581
Budget clearing accounts	—	9,090,739	—	—	—	—
Deposit funds	—	18,876	—	—	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	1,472,569	21,176,142,000
Unamortized premium or discount	—	—	—	—	−21,958	−44,746,343
Accounts receivable:						
Government agencies	5,103,217	27,596,216	—	1,040,125	16,152,617	24,776,470
The public	2,355,294	104,039,664	4,491,127	21,366	48,789	—
Allowances (−)	—	−2,740,752	—	—	—	—
Advances to:						
Government agencies	—	464,770,571	—	13,758	6,204,747	—
The public	—	59,811,425	—	2,195	77,280	4,691,629
Other current assets	—	—	—	—	136,184	—
Total selected current assets	52,384,937	2,034,023,064	10,639,908	5,719,783	176,776,468	21,306,709,338
Loans receivable:						
Repayable in dollars	25,844,959	551,764,807	3,025,000	—	—	10,613,270,126
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	−1,500,000	−11,554,464	−1,100,000	—	—	—
Inventories:						
Items for sale	—	—	—	2,760,886	—	—
Work-in-process	—	—	—	23,492	—	—
Raw materials and supplies	—	—	—	610,671	—	—
Stockpile materials and commodities	—	—	—	1,097	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	2,090,451	—	—	2,216,140	—
Structures and facilities	—	586,620,598	—	—	24,829,370	—
Equipment	—	224,780,569	—	8,803,144	7,674,248	—
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	—	—	−6,917,575	—	—
Other assets:						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	—	47,101,018	—	—	—	—
Other	—	107,671,205	—	—	3,663,564	—
Allowances (−)	—	—	—	—	—	—
Total assets	76,729,896	3,542,497,248	12,564,908	11,001,500	215,159,810	31,919,979,464
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	5,417,835	144,694,545	3,836,932	775,526	35,916,833	—
The public	—	43,264,852	—	3,449,901	9,756,333	—
Advances from:						
Government agencies	—	—	—	104,278	—	—
The public	—	—	—	—	—	—
Deposit fund liabilities	—	18,876	—	—	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	5,417,835	187,978,274	3,836,932	4,329,705	45,673,166	—
Unfunded liabilities:						
Accrued annual leave	—	30,799,105	—	1,613,522	4,604,322	—
Other	—	306,994	—	—	4,178,276	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	5,417,835	219,084,373	3,836,932	5,943,226	54,455,764	—
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	46,967,101	97,735,111	6,802,977	3,812,868	13,896,784	31,744,692,834
Undelivered orders	—	1,646,872,453	—	6,269,200	117,132,326	175,286,630
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	—	−8,691,988	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	24,344,959	1,569,714,572	1,925,000	3,668,195	29,674,937	—
Other equity:						
Receipt account equity	—	9,090,739	—	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	71,312,061	3,323,412,875	8,727,977	5,058,273	160,704,046	31,919,979,464
Total liabilities and Government equity	76,729,896	3,542,497,248	12,564,908	11,001,500	215,159,810	31,919,979,464

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Health Care Financing Administration — Federal supplementary medical insurance trust fund	Health Care Financing Administration — other funds †	Social Security Administration — Federal old-age and survivors insurance trust fund †	Social Security Administration — Federal disability insurance trust fund †	Social Security Administration — other trust funds	Social Security Administration — general funds
ASSETS						
Selected current assets						
Fund balances with Treasury						
Budget funds	$-90,794,287	$736,354,480	$2,907,087,448	$169,868,151	$2,294,111	$4,173,544,414
Budget clearing accounts	—	—	—	—	—	—
Deposit funds	—	752,456	—	—	414,008	16,866,004
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	10,736,461,000	—	30,967,503,000	5,703,827,000	—	—
Unamortized premium or discount	—	—	—	−1,045,050	—	—
Accounts receivable						
Government agencies	91,491,700	279,375,778	—	—	10,070,186	52,561,867
The public	—	131,020,733	769,575,455	395,200,200	2,625,553	846,404,053
Allowances (−)	—	−120,446,579	−122,952,000	−60,930,000	−687,240	−255,915,685
Advances to						
Government agencies	—	11,359,533,828	—	—	124,614,168	706,312,414
The public	—	10,222,328	440,542	3,664,025	3,706,284	9,508,442
Other current assets	—	—	—	—	—	—
Total selected current assets	10,737,158,413	12,398,813,024	34,521,654,445	6,210,584,326	143,037,070	5,549,281,509
Loans receivable						
Repayable in dollars	—	—	—	2,541,252,899	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories						
Items for sale	—	2,755	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	—	6,196,028	—
Structures and facilities	—	—	—	—	95,696,781	—
Equipment	—	22,365,013	—	—	169,112,106	734,042
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	−3,676,192	—	—	−100,289,342	−164,006
Other assets:						
Work-in-process, contractors	—	—	—	—	12,983,726	—
Materials and supplies — other	—	—	—	—	3,895,661	780
Other	—	—	112,262,115	123,435,233	32,149,949	302,826,906
Allowances (−)	—	—	−18,048,000	−27,670,000	—	−75,217,700
Total assets	10,737,158,413	12,417,504,600	34,615,868,560	8,847,602,458	362,781,980	5,777,461,529
LIABILITIES						
Selected current liabilities:						
Accounts payable						
Government agencies	—	3,153,031	—	—	34,098,919	126,220,197
The public	—	9,512,140	14,049,721,800	1,509,675,902	135,777,662	371,159,631
Advances from:						
Government agencies	—	—	—	98,148	5,847,939	—
The public	—	—	—	—	35,201,282	—
Deposit fund liabilities	—	752,456	—	—	414,008	17,103,758
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	—	13,417,627	14,049,721,800	1,509,774,050	211,339,811	514,483,586
Unfunded liabilities						
Accrued annual leave	—	624,930	—	—	63,734,726	467,299
Other	—	9,105	—	—	302,144	12,046
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	13,154,523,025	—	—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	—	14,051,662	27,204,244,825	1,509,774,050	275,376,683	514,962,931
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	10,736,448,390	224,937,555	7,410,456,788	7,322,896,927	−321,550,562	4,109,566,558
Undelivered orders	710,023	12,098,180,655	1,166,947	14,931,482	253,247,822	1,152,237,524
Unfinanced budget authority (−)						
Unfilled customer orders	—	—	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	—	80,334,728	—	—	155,708,037	694,516
Other equity						
Receipt account equity	—	—	—	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	10,737,158,413	12,403,452,938	7,411,623,735	7,337,828,409	87,405,297	5,262,498,598
Total liabilities and Government equity	10,737,158,413	12,417,504,600	34,615,868,560	8,847,602,458	362,781,980	5,777,461,529

Government Corporations and Other Business-Type Activities

Table GA-I-1.—Statements of Financial Condition, Sept. 30, 1985—Continued

Account	Departmental management—working capital fund	Department management—other funds †	Department of Housing and Urban Development	College housing debt service grant	Federal Housing Administration	Housing for the elderly or handicapped
ASSETS						
Selected current assets						
Fund balances with Treasury:						
Budget funds	$12,904,753	$1,665,933,625	$13,999,838,280	$2,121,512	$56,610,483	$12,112,783
Budget clearing accounts	—	1,375,128	-4,374,445	—	—	—
Deposit funds	—	187,972,164	45,708,437	—	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	7,887,928,436	—	3,918,813,879	—
Unamortized premium or discount	—	—	12,034,677	—	45,240,928	—
Accounts receivable						
Government agencies	915,492	11,621,326	1,414,592,343	—	199,818,055	588,415
The public	5,882	12,097,192	1,696,951,496	—	845,538,287	54,409,404
Allowances (−)	—	—	-223,482,598	—	-195,101,260	-136,169
Advances to						
Government agencies	—	545,446,637	363,376,037	—	20,000,000	147,755
The public	—	13,574,783,433	15,052,962	—	13,842,799	—
Other current assets	—	—	14,716,236	—	14,602,170	—
Total selected current assets	13,826,127	15,999,229,504	25,222,341,883	2,121,512	4,919,565,342	67,122,189
Loans receivable						
Repayable in dollars	—	36,419,034	27,290,377,003	—	4,204,195,685	5,666,573,724
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	-2,138,375,591	—	-2,022,057,467	-14,193,998
Inventories						
Items for sale	—	132,851	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	271,083	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment						
Land	—	—	2,435,206	—	—	—
Structures and facilities	—	6,337	—	—	—	—
Equipment	346,711	11,474,489	13,486,195	—	93,768	—
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	1,218,091,434	—	1,210,022,002	346,648
Allowances (−)	-265,835	-1,051,418	-487,481,660	—	-470,656,015	-11,587
Other assets						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies—other	—	—	—	—	—	—
Other	—	—	117,560,722	—	95,538,170	—
Allowances (−)	—	—	-28,440,956	—	-13,700,546	—
Total assets	13,907,003	16,046,210,797	51,210,265,319	2,121,512	7,923,000,940	5,719,836,976
LIABILITIES						
Selected current liabilities:						
Accounts payable						
Government agencies	63,506	6,459,517	2,424,987,467	—	118,641,617	232,969,104
The public	642,355	20,796,326	2,098,600,932	—	435,509,721	1,600
Advances from						
Government agencies	1,665,801	12,296,216,844	21,036,458	—	20,111,598	—
The public	—	—	1,749,024,183	—	1,747,813,720	813,998
Deposit fund liabilities	—	187,972,164	45,708,437	—	—	—
Other current liabilities	—	—	9,921,807	—	—	505,133
Total selected current liabilities	2,371,663	12,511,444,851	6,349,279,285	—	2,322,076,656	234,289,835
Unfunded liabilities						
Accrued annual leave	—	13,658,649	31,291,083	—	—	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	22,967,015,900	—	3,439,434,000	4,801,000,000
Agency securities outstanding	—	—	720,629,912	—	117,156,912	97,323,400
Other	—	—	-396,127,863	—	—	-18,735,363
Other liabilities	—	—	22,244,157	—	22,244,157	—
Total liabilities	2,371,663	12,525,103,501	29,694,332,473	—	5,900,911,725	5,113,877,872
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	9,618,084	98,183,933	58,428,132,906	—	3,837,935,372	1,463,648,016
Undelivered orders	1,836,380	3,388,225,592	210,244,174,351	611,419,752	2,555,102	373,690,864
Unfinanced budget authority (−)						
Unfilled customer orders	—	-13,658,649	-1,254,351,195	—	-1,243,001,788	—
Contract authority	—	—	-246,536,012,493	-609,298,239	—	—
Borrowing authority	—	—	-2,004,506,526	—	—	-2,004,506,526
Invested capital	80,876	46,981,293	2,642,870,248	—	-575,399,471	773,126,750
Other equity						
Receipt account equity	—	1,375,128	-4,374,445	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—			
Total Government equity	11,535,340	3,521,107,296	21,515,932,846	2,121,512	2,022,089,215	605,959,104
Total liabilities and Government equity	13,907,003	16,046,210,797	51,210,265,319	2,121,512	7,923,000,940	5,719,836,976

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Low-rent public housing program	Nonprofit sponsor assistance	Community disposal operations fund	Rental housing assistance fund	Liquidating programs revolving fund	Housing programs — other funds †
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$2,608,804,707	$6,247,425	$445,599	—	$83,897,628	$3,395,555,109
Budget clearing accounts	—	—	—	—	—	—
Deposit funds	—	—	—	—	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	—	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable:						
Government agencies	350	—	806	—	598,799	9,000,399
The public	708,042,337	—	526	$4,243,601	15,288,237	22,437,449
Allowances (−)	−1,548,535	—	—	—	−9,908,721	−13,323,269
Advances to:						
Government agencies	191,643	—	—	—	3,371,382	253,314,131
The public	—	—	—	—	—	403,520
Other current assets	—	—	—	—	—	—
Total selected current assets	3,315,490,502	6,247,425	446,931	4,243,601	99,247,325	3,667,387,338
Loans receivable:						
Repayable in dollars	14,694,143,532	1,724,081	464,619	—	367,171,284	614,803
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	−8,249,830	−796,903	−1,000	—	−3,057,376	−611,086
Inventories:						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	
Real property and equipment:						
Land	50,704	—	—	—	2,384,501	—
Structures and facilities	—	—	—	—	—	—
Equipment	—	—	—	—	—	—
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	2,000	—
Allowances (−)	—	—	—	—	−2,385,701	—
Other assets:						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	—	—	—	—	—	—
Other	108,109	—	—	—	20,228,547	—
Allowances (−)	−108,109	—	—	—	−14,632,301	—
Total assets	18,001,434,908	7,172,604	910,550	4,243,601	468,958,279	3,667,391,055
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	479,447,181	—	—	—	476,540	50,154,480
The public	44,444,736	—	—	—	3,739,374	1,480,020,268
Advances from:						
Government agencies	—	—	—	—	—	924,861
The public	—	—	72,968	—	—	—
Deposit fund liabilities	—	—	—	—	—	—
Other current liabilities	—	17,329	—	—	—	9,258,095
Total selected current liabilities	523,891,917	17,329	72,968	—	4,215,914	1,540,357,705
Unfunded liabilities:						
Accrued annual leave	—	—	—	—	—	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	14,726,581,900	—	—	—	—	—
Agency securities outstanding	—	—	—	—	77,300,600	—
Other	—	—	—	—	−35,678,500	—
Other liabilities	—	—	—	—	—	—
Total liabilities	15,250,473,816	17,329	72,968	—	45,838,014	1,540,357,705
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	348,696,322	5,474,887	373,963	4,243,601	19,671,229	49,676,260,864
Undelivered orders	2,442,902,263	755,209	—		75,360,183	198,377,483,023
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	—	—	—	—
Contract authority	—	—	—	—	—	−245,926,714,254
Borrowing authority	—	—	—	—	—	—
Invested capital	−40,637,494	925,179	463,620	—	328,088,854	3,717
Other equity:						
Receipt account equity	—	—	—	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	
Total Government equity	2,750,961,092	7,155,275	837,582	4,243,601	423,120,266	2,127,033,350
Total liabilities and Government equity	18,001,434,908	7,172,604	910,550	4,243,601	468,958,279	3,667,391,055

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Government National Mortgage Association — management and liquidating functions	Government National Mortgage Association — guarantees of mortgage-backed securities	Government National Mortgage Association — participation sales fund	Rehabilitation loan fund	Urban renewal programs	Community planning and development — other funds †
ASSETS						
Selected current assets:						
Fund balances with Treasury						
Budget funds	$1,389,738	$37,973	$116,260	$143,320,655	$83,729,379	$7,457,441,569
Budget clearing accounts	—	—	—	—	—	—
Deposit funds	—	—	—	—	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	850,507,507	1,018,056,050	2,100,551,000	—	—	—
Unamortized premium or discount	−8,940,031	−5,383,057	−18,883,163	—	—	—
Accounts receivable:						
Government agencies	4,768,325	28,834,214	1,141,586,843	2,522,799	—	1,602,459
The public	17,154,194	10,649,240	—	10,664,800	1,715,477	6,628,691
Allowances (−)	—	—	—	−3,095,336	−913,634	−5,385,302
Advances to:						
Government agencies	86,143,653	—	—	—	—	—
The public	—	—	—	—	—	—
Other current assets	—	—	—	—	—	—
Total selected current assets	951,023,387	1,052,194,420	3,223,370,940	153,412,918	84,531,221	7,460,287,417
Loans receivable:						
Repayable in dollars	1,634,016,361	3,143,300	—	717,515,730	813,884	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	−89,405,932	—	—
Inventories:						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	—	—	—
Structures and facilities	—	—	—	—	—	—
Equipment	—	97,277	—	—	—	—
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	7,720,784	—	—
Allowances (−)	—	−19,455	—	−5,807,456	—	—
Other assets:						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	—	—	—	—	—	—
Other	—	—	—	1,685,897	—	—
Allowances (−)	—	—	—	—	—	—
Total assets	2,585,039,748	1,055,415,542	3,223,370,940	785,121,940	85,345,105	7,460,287,417
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	5,454,567	303,792	1,516,634,302	404,051	—	4,087,467
The public	56,884,022	2,627,947	33,728,160	4,720,396	1,596,311	476,404
Advances from:						
Government agencies	—	—	—	—	—	—
The public	—	—	—	—	—	323,497
Deposit fund liabilities	—	—	—	—	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	62,338,589	2,931,739	1,550,362,462	5,124,448	1,596,311	4,887,368
Unfunded liabilities:						
Accrued annual leave	—	—	—	—	—	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	428,849,000	—	—	—	—	—
Other	−341,714,000	—	—	—	—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	149,473,589	2,931,739	1,550,362,462	5,124,448	1,596,311	4,887,368
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	8,234,550	1,049,262,681	1,673,008,478	64,311,951	38,960,317	216,511,777
Undelivered orders	880,450,247	—	—	83,976,519	43,974,592	7,238,888,273
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	1,546,881,361	3,221,121	—	631,709,022	813,884	—
Other equity:						
Receipt account equity	—	—	—	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	2,435,566,159	1,052,483,802	1,673,008,478	779,997,492	83,748,794	7,455,400,050
Total liabilities and Government equity	2,585,039,748	1,055,415,542	3,223,370,940	785,121,940	85,345,105	7,460,287,417

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Management and administration — working capital fund	Management and administration — other funds	Department of Housing and Urban Development — other funds	**Department of the Interior**	Bureau of Land Management — working capital fund	Bureau of Land Management — other funds †
ASSETS						
Selected current assets						
Fund balances with Treasury:						
Budget funds	$5,175,686	$64,628,581	$78,003,195	$4,124,230,797	$11,914,930	$114,433,442
Budget clearing accounts	—	-4,374,445	—	9,930,347	—	5,065,033
Deposit funds	—	45,708,437	—	547,224,654	—	180,461,628
Foreign currency funds	—	—	—	1,564,268	—	1,227,456
Allowances, foreign currency funds (-)	—	—	—	-57,416	—	—
Federal security holdings (at par)	—	—	—	7,616,757,000	—	—
Unamortized premium or discount	—	—	—	-44,292	—	—
Accounts receivable						
Government agencies	10,794,322	14,476,559	—	238,271,157	1,354,396	16,759,068
The public	3,749	113,677	61,826	419,055,880	—	9,226,864
Allowances (-)	-3,749	-65,624	-1,000	-86,964,201	—	-857,242
Advances to:						
Government agencies	—	207,473	—	67,718,140	—	53,225,193
The public	—	806,664	—	721,282,601	—	837,358
Other current assets	114,065	—	—	75,500	—	—
Total selected current assets	16,084,073	121,501,322	78,064,021	13,659,044,437	13,269,326	380,378,801
Loans receivable						
Repayable in dollars	—	—	—	562,868,882	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (-)	—	—	—	-8,871,856	—	—
Inventories						
Items for sale	—	—	—	259,680,016	2,737,469	—
Work-in-process	—	—	—	41,599,766	—	—
Raw materials and supplies	271,083	—	—	9,356,705	—	—
Stockpile materials and commodities	—	—	—	879,836,754	—	—
Allowances (-)	—	—	—	-76,431	-76,431	—
Real property and equipment:						
Land	—	—	—	7,595,077,180	—	27,642,386
Structures and facilities	—	—	—	11,803,226,923	—	519,562,492
Equipment	11,293,051	2,002,099	—	1,229,088,658	33,795,765	68,643,155
Leasehold improvements	—	—	—	47,721,193	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (-)	-8,601,446	—	—	-396,361,435	-13,228,736	-28,648,415
Other assets:						
Work-in-process, contractors	—	—	—	6,421,137,776	—	61,687,333
Materials and supplies — other	—	—	—	62,571,579	—	5,478,749
Other	—	—	—	2,940,045,510	—	845,260,830
Allowances (-)	—	—	—	—	—	—
Total assets	19,046,761	123,503,421	78,064,021	45,105,945,658	36,497,394	1,880,005,330
LIABILITIES						
Selected current liabilities:						
Accounts payable						
Government agencies	2,247,955	14,166,026	385	181,573,732	1,048,462	3,417,807
The public	2,945,150	31,636,550	270,292	460,249,706	—	30,794,479
Advances from:						
Government agencies	—	—	—	765,280	—	—
The public	—	—	—	18,612,583	—	—
Deposit fund liabilities	—	45,708,437	—	547,157,993	—	180,461,628
Other current liabilities	141,249	—	—	7,421,342,456	—	1,227,456
Total selected current liabilities	5,334,355	91,511,013	270,677	8,629,701,749	1,048,462	215,901,371
Unfunded liabilities.						
Accrued annual leave	—	31,291,083	—	140,199,793	—	21,532,452
Other	—	—	—	19,090,297	—	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	251,650,000	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	—	4,192,831,723	—	835,000,388
Total liabilities	5,334,355	122,802,095	270,677	13,233,473,562	1,048,462	1,072,434,211
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	10,749,718	211,371	10,577,811	2,034,775,085	7,293,043	78,235,491
Undelivered orders	11,251,141	34,251,650	67,215,533	2,776,143,678	4,927,821	72,691,186
Unfinanced budget authority (-):						
Unfilled customer orders	-11,251,141	-98,267	—	-20,391,324	—	—
Contract authority	—	—	—	-4,725,951	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	2,962,688	-29,288,983	—	26,926,930,887	23,228,068	718,797,110
Other equity						
Receipt account equity	—	-4,374,445	—	1,562,023,310	—	2,878,747
Unappropriated receipts (-)	—	—	—	-1,402,562,985	—	-65,031,415
Foreign currency fund equity	—	—	—	279,396	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	13,712,406	701,326	77,793,344	31,872,472,096	35,448,931	807,571,119
Total liabilities and Government equity	19,046,761	123,503,421	78,064,021	45,105,945,658	36,497,394	1,880,005,330

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Bureau of Minerals Management Service †	Bureau of Reclamation — lower Colorado River basin development fund	Bureau of Reclamation — upper Colorado River basin func	Bureau of Reclamation — other funds	Fish and Wildlife Service †	National Park Service †
ASSETS						
Selected current assets						
Fund balances with Treasury						
Budget funds	$69,788,656	$55,932,607	$71,021,225	$443,143,726	$323,290,787	$700,212,088
Budget clearing accounts	9,666	—	—	374,059	—	3,952,157
Deposit funds	9,384,091	5,117,139	3,636,857	7,201,381	1,276,306	1,045,977
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	7,420,115,000	—	—	—	—	65,000
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable:						
Government agencies	61,000	12,128,592	102,111	10,166,558	11,701,202	51,692,347
The public	163,492,517	371,029	99,620	31,686,166	1,346,198	3,114,316
Allowances (−)	—	—	—	—	—	—
Advances to:						
Government agencies	—	—	—	386,885	—	3,445,380
The public	185,278	40,968	182,716	524,538	772,090	2,539,272
Other current assets	—	—	—	—	—	—
Total selected current assets	7,663,036,229	73,590,334	75,042,530	493,483,315	338,386,583	766,066,538
Loans receivable						
Repayable in dollars	—	—	—	451,083,459	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories:						
Items for sale	—	—	—	—	1,043,588	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	185,716	474,103	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	—	4,813,020,628	2,740,273,335
Structures and facilities	—	—	999,127,935	7,438,035,584	422,841,946	1,353,238,267
Equipment	20,190,630	12,362,759	27,152,403	60,697,311	155,562,570	194,497,818
Leasehold improvements	—	—	—	—	47,721,193	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	—	−21,024,247	−196,774,155	—	−28,417,832
Other assets:						
Work-in-process, contractors	—	1,166,000,136	736,666,445	2,823,366,379	60,309,322	593,727,094
Materials and supplies — other	123,920	6,580,740	6,449,593	2,264,259	—	2,110,114
Other	—	248,465,815	119,938,263	1,680,510,279	—	42,566,347
Allowances (−)	—	—	—	—	—	—
Total assets	7,683,350,779	1,507,185,502	1,943,827,026	12,752,666,429	5,838,885,830	5,664,061,681
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	2,310,277	77,132	3,250,826	18,594,949	2,450,905	43,200,053
The public	4,086,698	21,358,339	18,373,036	112,281,087	20,361,656	29,073,761
Advances from:						
Government agencies	—	—	—	—	15,301	287,329
The public	—	—	5,061,051	12,390,674	29,619	—
Deposit fund liabilities	9,393,777	5,117,139	3,636,857	7,201,381	1,276,306	1,045,977
Other current liabilities	7,420,115,000	—	—	—	—	—
Total selected current liabilities	7,435,907,752	26,552,610	30,321,770	150,468,091	24,133,787	73,607,120
Unfunded liabilities:						
Accrued annual leave	5,058,436	—	—	20,647,798	18,168,615	30,158,176
Other	—	—	—	—	—	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	96,846,328	1,289,261,101	—	—
Total liabilities	7,440,966,188	26,552,610	127,168,098	1,460,376,989	42,302,403	103,765,295
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	—	17,994,150	13,443,986	174,855,985	95,851,544	225,644,008
Undelivered orders	63,826,319	29,002,075	35,286,258	155,659,859	224,714,303	475,363,316
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	—	—	−6,384,735	−3,886,954
Contract authority	—	—	—	—	—	−4,725,951
Borrowing authority	—	—	—	—	—	—
Invested capital	15,296,624	1,433,636,667	1,767,928,684	10,961,773,596	5,482,330,631	4,867,901,968
Other equity						
Receipt account equity	163,261,648	—	—	965,650,855	71,683	—
Unappropriated receipts (−)	—	—	—	−965,650,855	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	242,384,591	1,480,632,892	1,816,658,928	11,292,289,440	5,796,583,427	5,560,296,386
Total liabilities and Government equity	7,683,350,779	1,507,185,502	1,943,827,026	12,752,666,429	5,838,885,830	5,664,061,681

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Geological Survey †	Office of Surface Mining Reclamation and Enforcement	Bureau of Mines — helium fund	Bureau of Mines — other funds	Bureau of Indian Affairs — revolving fund for loans	Bureau of Indian Affairs — Indian loan guaranty and insurance fund
ASSETS						
Selected current assets:						
Fund balances with Treasury						
Budget funds	$31,369,558	$608,968,131	$16,920,868	$53,927,643	$6,618,662	$26,771,283
Budget clearing accounts	859,023	6,075	—	-399	—	—
Deposit funds	11,277,712	1,459,771	—	708,328	—	—
Foreign currency funds	336,812	—	—	—	—	—
Allowances, foreign currency funds (−)	-57,416	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	—	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable						
Government agencies	73,655,248	6,696	3,810,981	7,210,415	—	—
The public	53,351,800	140,377,470	368,338	102,264	—	—
Allowances (−)	-2,002,043	-83,918,132	—	—	—	—
Advances to:						
Government agencies	2,266,249	—	—	—	—	—
The public	726,357	152,127,757	14,001	131,848	—	180,157
Other current assets	—	—	—	—	—	—
Total selected current assets	171,783,299	819,027,768	21,114,188	62,080,099	6,618,662	26,951,441
Loans receivable:						
Repayable in dollars	—	—	—	—	105,445,927	6,339,497
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	-8,323,788	-548,068
Inventories						
Items for sale	254,944,388	—	610,152	—	—	—
Work-in-process	958,379	—	—	—	—	—
Raw materials and supplies	1,822,990	—	1,161,166	—	—	—
Stockpile materials and commodities	—	—	879,836,754	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	505,000	121,684	2,014,620	6,424,804	—	—
Structures and facilities	22,694,000	—	11,166,633	78,010,868	—	—
Equipment	296,701,421	7,681,639	57,176,888	83,070,995	—	—
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	-3,269,849	-45,803,968	-54,997,363	—	—
Other assets:						
Work-in-process, contractors	—	—	1,693,447	12,930,063	—	—
Materials and supplies — other	38,213,530	—	—	259,667	—	—
Other	—	—	259,650	3,040,500	—	—
Allowances (−)	—	—	—	—	—	—
Total assets	787,623,007	823,561,242	929,229,531	190,819,634	103,740,801	32,742,869
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	22,806,973	1,936,230	169,997	3,031,903	—	—
The public	29,627,439	151,189,912	814,835	2,950,067	1,915,800	258,123
Advances from:						
Government agencies	—	—	—	—	—	—
The public	—	—	732,555	—	—	—
Deposit fund liabilities	11,277,712	1,459,771	—	708,328	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	63,712,123	154,585,913	1,717,387	6,690,299	1,915,800	258,123
Unfunded liabilities:						
Accrued annual leave	29,762,935	2,839,648	556,454	5,896,471	—	—
Other	—	—	—	—	—	19,090,297
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	251,650,000	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	539,329,047	3,040,500	—	—
Total liabilities	93,475,058	157,425,561	793,252,889	15,627,269	1,915,800	19,348,420
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	2,242,626	32,308,233	17,019,721	6,268,071	4,702,863	19,193,566
Undelivered orders	104,773,002	575,711,166	2,636,730	49,114,473	—	7,499,751
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	586,076,773	1,693,826	116,320,191	119,802,564	97,122,139	-13,298,868
Other equity:						
Receipt account equity	776,151	428,303,171	—	7,256	—	—
Unappropriated receipts (−)	—	-371,880,715	—	—	—	—
Foreign currency fund equity	279,396	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	694,147,949	666,135,681	135,976,642	175,192,365	101,825,001	13,394,449
Total liabilities and Government equity	787,623,007	823,561,242	929,229,531	190,819,634	103,740,801	32,742,869

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Bureau of Indian Affairs — trust funds	Bureau of Indian Affairs — other funds	Office of the Secretary — working capital fund	Office of the Secretary — other funds †	**Department of Justice**	Department of Justice — working capital fund
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$990,110,104	$445,816,321	$3,179,295	$150,811,468	$1,207,032,078	$9,582,788
Budget clearing accounts	—	-1,409,085	—	1,073,798	8,336,577	—
Deposit funds	—	321,245,683	—	4,409,782	128,158,314	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (-)	—	—	—	—	—	—
Federal security holdings (at par)	195,167,000	1,410,000	—	—	—	—
Unamortized premium or discount	-14,469	-29,823	—	—	—	—
Accounts receivable:						
Government agencies	—	19,675,203	8,650,602	21,296,738	152,868,712	13,233,321
The public	2,450,444	12,833,266	140,406	95,181	46,285,077	118,156
Allowances (-)	-80,221	-106,562	—	—	-625,000	—
Advances to:						
Government agencies	—	8,394,433	—	—	2,855,004	—
The public	-1,526,617	482,878,994	14,760	81,653,123	63,158,796	125,431
Other current assets	—	—	—	75,500	—	—
Total selected current assets	1,186,106,240	1,290,708,432	11,985,062	259,415,590	1,608,069,557	23,059,695
Loans receivable:						
Repayable in dollars	—	—	—	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (-)	—	—	—	—	—	—
Inventories:						
Items for sale	—	—	344,419	—	16,058,741	199,807
Work-in-process	1,998	40,639,389	—	—	14,306,192	—
Raw materials and supplies	323	5,634,200	78,207	—	34,069,685	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (-)	—	—	—	—	—	—
Real property and equipment:						
Land	—	5,074,723	—	—	12,818,992	—
Structures and facilities	5,396,474	932,049,790	1,247,408	19,855,527	481,995,197	—
Equipment	400,392	196,412,282	5,762,066	8,980,564	465,018,862	3,616,409
Leasehold improvements	—	—	—	—	212,970	101,292
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (-)	—	—	-1,983,425	-2,213,446	-85,307,408	-3,578,001
Other assets:						
Work-in-process, contractors	672,105	962,576,481	—	1,508,971	174,362,480	—
Materials and supplies — other	—	—	—	1,091,006	12,772,199	—
Other	—	—	—	3,826	370,773,485	21,599
Allowances (-)	—	—	—	—	—	—
Total assets	1,192,577,532	3,433,095,297	17,433,737	288,642,037	3,105,150,973	23,420,800
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	1,292,509	37,427,988	1,939,182	38,618,537	43,063,009	3,300,870
The public	-428,005	14,995,533	7,651,763	14,943,182	321,340,019	12,999,139
Advances from:						
Government agencies	—	—	—	462,649	26,003,420	—
The public	—	398,684	—	—	—	—
Deposit fund liabilities	—	321,245,683	—	4,333,434	103,003,786	—
Other current liabilities	—	—	—	—	3,668,092	—
Total selected current liabilities	864,505	374,067,888	9,590,945	58,357,804	497,078,325	16,300,008
Unfunded liabilities:						
Accrued annual leave	—	—	—	5,578,808	140,100,529	334,126
Other	—	—	—	—	161,678,737	25,052
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	1,184,722,882	243,000,450	1,419,362	211,664	274,011,365	—
Total liabilities	1,185,587,386	617,068,338	11,010,308	64,148,276	1,072,868,957	16,659,187
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	1,184,977,748	129,980,872	—	24,763,179	361,213,646	4,461,149
Undelivered orders	278,457	788,497,263	5,060,312	181,101,385	739,191,565	4,579,476
Unfinanced budget authority (-)						
Unfilled customer orders	—	—	-4,085,558	-6,034,077	-156,721,390	-2,280,938
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	-1,178,266,059	1,897,548,824	5,448,675	23,589,476	1,114,432,712	1,926
Other equity:						
Receipt account equity	—	—	—	1,073,798	26,166,242	—
Unappropriated receipts (-)	—	—	—	—	-52,000,759	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	6,990,145	2,816,026,960	6,423,430	224,493,761	2,032,282,016	6,761,613
Total liabilities and Government equity	1,192,577,532	3,433,095,297	17,433,737	288,642,037	3,105,150,973	23,420,800

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Department of Justice — legal activities and general administration †	Federal Bureau of Investigation	Immigration and Naturalization Service	Drug Enforcement Administration	Federal Prison Industries, Inc. *	Federal Prison System, commissary funds
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$183,508,700	$335,081,458	$90,304,802	$58,722,824	$21,583,886	$6,971,964
Budget clearing accounts	2,482,184	3,668,092	528,893	1,169,651	—	—
Deposit funds	26,003,420	970,712	92,334,261	4,676,374	10,022	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	—	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable						
Government agencies	15,764,137	13,542,443	3,862,275	61,553,568	34,379,799	2,739
The public	762,405	1,237,272	29,927,858	236,779	1,074,459	8,050
Allowances (−)	—	—	—	—	—	—
Advances to.						
Government agencies	89,478	—	18,525	1,851,346	—	—
The public	4,401,812	—	2,860,614	10,335,259	—	6,727
Other current assets	—	—	—	—	—	—
Total selected current assets	233,012,137	354,499,976	219,837,227	138,545,802	57,048,167	6,989,499
Loans receivable:						
Repayable in dollars	—	—	—	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories:						
Items for sale	13,405	—	—	—	13,100,881	2,744,649
Work-in-process	—	—	—	—	12,397,289	—
Raw materials and supplies	—	—	—	—	34,069,685	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	688,451	—	—	—
Structures and facilities	521	40,053,427	24,742,404	—	63,116,000	—
Equipment	15,534,099	191,254,782	77,711,939	57,703,953	47,988,554	1,409,971
Leasehold improvements	10,595	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	−3,706,446	—	−43,547,908	—	−33,335,076	−442,634
Other assets:						
Work-in-process, contractors	—	—	10,903,957	—	—	—
Materials and supplies — other	—	628,755	—	—	—	—
Other	266,710,214	—	1,167,000	99,631,512	3,243,160	—
Allowances (−)	—	—	—	—	—	—
Total assets	511,574,525	586,436,940	291,503,070	295,881,267	197,628,660	10,701,485
LIABILITIES						
Selected current liabilities:						
Accounts payable						
Government agencies	15,174,617	3,284,880	4,840,839	799,465	7,822,322	40,697
The public	112,925,865	51,463,126	36,402,186	29,142,906	16,356,519	922,038
Advances from:						
Government agencies	26,003,420	—	—	—	—	—
The public	—	—	—	—	—	—
Deposit fund liabilities	—	970,712	92,334,261	4,676,374	—	—
Other current liabilities	—	3,668,092	—	—	—	—
Total selected current liabilities	154,103,902	59,386,810	133,577,286	34,618,745	24,178,840	962,735
Unfunded liabilities						
Accrued annual leave	33,603,033	52,000,759	19,490,636	15,092,891	2,357,343	99,315
Other	204,524	—	—	99,631,512	—	314,736
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	266,752,214	—	7,259,151	—	—	—
Total liabilities	454,663,673	111,387,569	160,327,073	149,343,149	26,536,184	1,376,786
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	34,659,875	43,561,098	7,677,344	10,018,736	672,563	5,183,237
Undelivered orders	42,465,669	251,543,845	57,531,280	87,011,475	51,635,709	614,149
Unfinanced budget authority (−):						
Unfilled customer orders	−23,732,246	—	—	−4,796,061	−126,161,628	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	1,035,370	231,936,964	49,571,774	53,134,317	244,945,833	3,527,313
Other equity						
Receipt account equity	2,482,184	8,224	16,395,599	1,169,651	—	—
Unappropriated receipts (−)	—	−52,000,759	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	56,910,852	475,049,371	131,175,967	146,538,118	171,092,477	9,324,699
Total liabilities and Government equity	511,574,525	586,436,940	291,503,070	295,881,267	197,628,660	10,701,485

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Federal Prison System — other funds	Operation Sting	Office of Justice Assistance, Research and Statistics — other funcs	**Department of Labor**	Unemployment trust fund	Pension Benefit Guaranty Corporation
ASSETS						
Selected current assets.						
Fund balances with Treasury						
Budget funds	$210,873,672	$17,079	$290,384,884	$8,988,768,359	$1,666,071,291	$727,772
Budget clearing accounts	491,061	—	-3,304	3,507,180	—	—
Deposit funds	4,114,089	—	49,436	29,489,762	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (-)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	17,311,646,000	17,008,666,000	302,980,000
Unamortized premium or discount	—	—	—	-184,074	-1,977,364	1,793,290
Accounts receivable.						
Government agencies	10,143,564	—	386,867	574,022,398	420,071,571	9,168,002
The public	11,542,199	—	1,377,900	297,449,218	3,631,635	6,527,379
Allowances (-)	—	—	-625,000	-4,500,000	—	—
Advances to:						
Government agencies	642,500	—	253,154	-1,053,172	—	—
The public	5,624,151	117,369	39,687,433	467,609,474	—	—
Other current assets	—	—	—	130,560	—	—
Total selected current assets	243,431,237	134,448	331,511,369	27,666,885,705	19,096,463,132	321,196,443
Loans receivable						
Repayable in dollars	—	—	—	3,156,502	—	3,156,502
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (-)	—	—	—	-1,110,827	—	-1,110,827
Inventories.						
Items for sale	—	—	—	—	—	—
Work-in-process	1,908,902	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (-)	—	—	—	—	—	—
Real property and equipment.						
Land	12,130,541	—	—	1,000,750	—	—
Structures and facilities	354,082,845	—	—	159,052,106	—	—
Equipment	68,587,334	—	1,211,841	183,743,412	—	4,668,597
Leasehold improvements	101,083	—	—	656,203	—	656,203
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (-)	—	—	-697,341	-83,518,733	—	-1,997,997
Other assets:						
Work-in-process, contractors	163,458,524	—	—	—	—	—
Materials and supplies — other	12,143,443	—	—	255,737	—	—
Other	—	—	—	1,047,083,406	—	19,786,522
Allowances (-)	—	—	—	—	—	—
Total assets	855,843,909	134,448	332,025,869	28,977,204,260	19,096,463,132	346,355,444
LIABILITIES						
Selected current liabilities						
Accounts payable						
Government agencies	7,666,868	—	132,450	39,150,927	24,984,272	-1,742,102
The public	46,604,681	—	14,523,560	119,629,884	1,362,567	2,906,278
Advances from:						
Government agencies	—	—	—	130,206	—	—
The public	—	—	—	20,875,564	—	20,875,564
Deposit fund liabilities	5,022,439	—	—	32,996,342	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	59,293,988	—	14,656,010	212,783,524	26,346,839	22,039,740
Unfunded liabilities						
Accrued annual leave	16,180,376	—	942,049	48,930,885	—	1,150,361
Other	61,500,714	—	2,198	12,468,697,668	—	1,621,697,668
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	2,832,732,543	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	136,975,078	—	15,600,257	15,563,144,621	26,346,839	1,644,887,769
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	125,222,746	—	129,756,899	22,606,028,564	19,068,324,641	394,700,527
Undelivered orders	55,948,751	134,448	187,726,764	4,945,747,953	1,791,652	4,456,176
Unfinanced budget authority (-)						
Unfilled customer orders	249,483	—	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	-2,932,732,543	—	-100,000,000
Invested capital	531,333,962	—	-1,054,747	-11,207,177,077	—	-1,597,689,029
Other equity						
Receipt account equity	6,113,889	—	-3,304	2,192,742	—	—
Unappropriated receipts (-)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	718,868,830	134,448	316,425,611	13,414,059,639	19,070,116,293	-1,298,532,325
Total liabilities and Government equity	855,843,909	134,448	332,025,869	28,977,204,260	19,096,463,132	346,355,444

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Department of Labor — working capital fund	Department of Labor — other funds †	Department of State	Department of State — working capital fund	Department of State — trust funds	International Boundary and Water Commission †
ASSETS						
Selected current assets						
Fund balances with Treasury						
Budget funds	$16,420,293	$7,305,549,003	$1,426,852,924	$3,824,093	$16,634,804	$5,280,500
Budget clearing accounts	—	3,507,180	-30,461,163	—	—	—
Deposit funds	—	29,489,762	29,160,942	—	—	50,890
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (-)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	2,462,247,000	—	2,462,247,000	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable						
Government agencies	728,451	144,054,373	143,753,365	5,667,123	69,908,434	315,143
The public	964	287,289,240	311,591,405	36,968	188,076	14,696
Allowances (-)	—	-4,500,000	-475,220	-84,717	—	9,497
Advances to						
Government agencies	—	-1,063,172	28,233	—	—	28,233
The public	45,379	467,564,095	9,218	—	—	9,218
Other current assets	130,560	—	1,146	1,146	—	—
Total selected current assets	17,325,647	8,231,900,482	4,342,707,649	9,443,710	2,548,978,313	5,708,178
Loans receivable:						
Repayable in dollars	—	—	10,032,000	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (-)	—	—	-500,000	—	—	—
Inventories.						
Items for sale	—	—	630,462	630,462	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (-)	—	—	—	—	—	—
Real property and equipment:						
Land	—	1,000,750	261,824,560	—	—	45,967,513
Structures and facilities	3,454,162	155,597,944	585,125,784	—	—	135,896,968
Equipment	—	179,074,815	146,586,605	1,930,921	—	5,655,683
Leasehold improvements	—	—	100,000,000	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (-)	-2,561,116	-78,959,620	-247,248,338	-665,843	—	-40,113,850
Other assets:						
Work-in-process, contractors	—	—	79,929,408	—	—	66,716,908
Materials and supplies — other	255,737	—	200,064	—	—	200,064
Other	—	1,027,296,883	—	—	—	—
Allowances (-)	—	—	—	—	—	—
Total assets	18,474,430	9,515,911,255	5,279,288,393	11,339,250	2,548,978,313	220,031,464
LIABILITIES						
Selected current liabilities						
Accounts payable:						
Government agencies	1,292,123	14,616,634	303,966,485	2,003,659	—	85,155
The public	5,044,749	110,316,291	856,035,678	1,858,273	676,081	1,093,517
Advances from:						
Government agencies	130,206	—	495,340	495,340	—	—
The public	—	—	—	—	—	—
Deposit fund liabilities	—	32,996,942	29,160,942	—	—	50,890
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	6,467,078	157,929,868	1,189,658,445	4,357,272	676,081	1,229,562
Unfunded liabilities:						
Accrued annual leave	2,225,479	45,555,045	80,273,295	276,296	—	589,684
Other	—	10,847,000,000	—	—	—	—
Debt issued under borrowing authority.						
Borrowings from Treasury	—	2,832,732,543	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	8,692,557	13,883,217,456	1,269,931,740	4,633,568	676,081	1,819,245
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	6,256,644	3,136,746,752	3,095,188,338	142,654	2,548,161,311	2,856,832
Undelivered orders	4,471,366	4,935,028,760	21,691,255	5,898,250	140,922	1,403,070
Unfinanced budget authority (-):						
Unfilled customer orders	—	—	-954,466	-954,466	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	-2,832,732,543	—	—	—	—
Invested capital	-946,137	-9,608,541,912	679,479,210	1,619,244	—	—
Other equity:						
Receipt account equity	—	2,192,742	—	—	—	—
Unappropriated receipts (-)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	213,952,316	—	—	213,952,316
Total Government equity	9,781,872	-4,367,306,201	4,009,356,653	6,705,682	2,548,302,233	218,212,219
Total liabilities and Government equity	18,474,430	9,515,911,255	5,279,288,393	11,339,250	2,548,978,313	220,031,464

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Department of State — other funds †	**Department of Transportation**	Transportation Systems Center — working capital fund	Office of the Secretary — working capital fund	Office of the Secretary — other funds	Coast Guard supply fund
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$1,401,113,527	$13,469,708,778	$55,438,417	$–1,662,987	$59,893,284	$10,293,671
Budget clearing accounts	–30,461,163	581,605	—	—	1,671,956	—
Deposit funds	29,110,053	9,381,402	12,880	—	720,548	—
Foreign currency funds	—	3,023,521	—	—	—	—
Allowances, foreign currency funds (–)	—	—	—	—	—	—
Federal security holdings (at par)	—	19,502,659,000	—	—	—	—
Unamortized premium or discount	—	4,003,047	—	—	—	—
Accounts receivable:						
Government agencies	67,862,665	177,086,681	—	15,496,332	8,663,369	6,534,456
The public	311,352,565	82,027,078	—	66,978	433,017	537,283
Allowances (–)	–400,000	–26,117,291	—	—	—	—
Advances to:						
Government agencies	—	188,537,815	—	3,882	1,523,790	4,990
The public	—	71,435,927	21,954	225	366,607	—
Other current assets	—	14,889,404	—	746,681	13,696,105	—
Total selected current assets	1,778,577,647	33,497,216,966	55,473,251	14,651,111	86,968,675	17,370,400
Loans receivable:						
Repayable in dollars	10,032,000	2,148,733,792	—	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (–)	–500,000	–428,830,540	—	—	—	—
Inventories:						
Items for sale	—	33,885,829	—	—	—	33,885,829
Work-in-process	—	946,547,447	—	671,976	—	—
Raw materials and supplies	—	652,698,534	—	186,046	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (–)	—	—	—	—	—	—
Real property and equipment:						
Land	215,857,047	109,793,944	1,836,649	—	—	—
Structures and facilities	449,228,816	2,241,628,406	23,202,826	—	59,704	—
Equipment	139,000,000	3,371,822,891	14,789,202	22,368,295	5,071,235	—
Leasehold improvements	100,000,000	1,543,960,241	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (–)	–206,468,645	–1,456,446,369	—	–11,802,608	—	—
Other assets:						
Work-in-process, contractors	13,212,500	20,428,676	—	—	—	—
Materials and supplies — other	—	43,075,250	291,432	—	—	—
Other	—	1,622,081,756	—	2,363,000	—	—
Allowances (–)	—	–4,263,731	—	—	—	—
Total assets	2,498,939,365	44,342,533,090	95,593,361	28,637,820	92,099,614	51,256,230
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	301,877,670	137,545,635	1,217,872	3,172,752	88,216	15,476,932
The public	852,407,808	1,216,845,712	11,234,907	5,033,294	19,644,216	6,689,972
Advances from:						
Government agencies	—	150,218,429	43,007,591	5,813,483	6,608,433	—
The public	—	845,739	—	—	31,551	—
Deposit fund liabilities	29,110,053	9,381,402	12,880	—	720,548	—
Other current liabilities	—	1,944,971	—	—	—	—
Total selected current liabilities	1,183,395,531	1,516,781,888	55,473,251	14,019,529	27,092,963	22,166,904
Unfunded liabilities:						
Accrued annual leave	79,407,315	192,459,854	—	—	5,695,066	—
Other	—	37,783,657	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	130,000,000	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	88,889,410	—	—	—	—
Total liabilities	1,262,802,846	1,965,914,810	55,473,251	14,019,529	32,768,029	22,166,904
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	544,027,540	30,869,050,597	—	631,582	21,174,562	371,356
Undelivered orders	14,249,013	34,877,308,397	—	13,533,921	37,992,171	2,211,633
Unfinanced budget authority (–):						
Unfilled customer orders	—	–173,003,916	—	–13,533,921	–1,578,152	–7,379,493
Contract authority	—	–36,284,400,280	—	—	—	—
Borrowing authority	—	–155,639,718	—	—	—	—
Invested capital	677,859,966	13,220,611,350	40,120,110	13,986,709	51,048	33,885,829
Other equity:						
Receipt account equity	—	20,963,826	—	—	—	—
Unappropriated receipts (–)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	1,728,023	—	—	1,671,956	—
Total Government equity	1,236,136,519	42,376,618,280	40,120,110	14,618,291	59,311,585	29,089,326
Total liabilities and Government equity	2,498,939,365	44,342,533,090	95,593,361	28,637,820	92,099,614	51,256,230

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Coast Guard yard fund	Coast Guard cadet fund †	Coast Guard surcharge collections, sales of commissary stores	Coast Guard — other funds	Federal Aviation Administration — Federal aviation insurance fund	Federal Aviation Administration — airport and airway trust fund
ASSETS						
Selected current assets.						
Fund balances with Treasury						
Budget funds	$55,476,675	$212,524	$252,269	$1,561,392,781	$196,624	$.004
Budget clearing accounts	—	—	—	807,690	—	—
Deposit funds	—	—	—	3,965,348	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	80,685,000	33,610,000	7,410,218,000
Unamortized premium or discount	—	—	—	4,469,731	—	—
Accounts receivable						
Government agencies	4,711,588	—	—	55,470,737	—	—
The public	2,057	—	—	35,022,021	—	—
Allowances (−)	—	—	—	−13,179,413	—	—
Advances to:						
Government agencies	—	—	—	109,222,681	—	—
The public	12,097	—	—	7,596,504	—	—
Other current assets	—	—	—	—	—	—
Total selected current assets	60,202,417	212,524	252,269	1,845,453,081	33,806,624	7,410,219,004
Loans receivable						
Repayable in dollars	—	—	—	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	—	10,965,029	—	—
Raw materials and supplies	20,227,508	—	—	367,493,230	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment						
Land	771,319	—	—	55,152,526	—	—
Structures and facilities	26,324,139	—	—	772,963,474	—	—
Equipment	7,710,052	—	—	145,924,678	—	—
Leasehold improvements	—	—	—	1,539,940,349	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	−17,410,177	—	—	—	—	—
Other assets						
Work-in-process, contractors	907,773	—	—	—	—	—
Materials and supplies — other	485,432	—	—	—	—	—
Other	—	—	—	920,987,822	—	—
Allowances (−)	−482,449	—	—	—	—	—
Total assets	98,736,013	212,524	252,269	5,658,880,189	33,806,624	7,410,219,004
LIABILITIES						
Selected current liabilities						
Accounts payable						
Government agencies	1,397,220	—	—	50,499,173	335	—
The public	3,596,344	212,524	—	66,942,087	3,606	—
Advances from						
Government agencies	74,529,913	—	—	3,578,429	—	—
The public	—	—	—	—	—	—
Deposit fund liabilities	—	—	—	3,965,348	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	79,523,477	212,524	—	124,975,037	3,941	—
Unfunded liabilities:						
Accrued annual leave	—	—	—	10,144,640	6,366	—
Other	—	—	—	37,677,248	—	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	79,523,477	212,524	—	172,796,925	10,307	—
GOVERNMENT EQUITY						
Unexpended budget authority.						
Unobligated	45,163,660	—	252,269	547,998,998	33,796,318	7,410,219,004
Undelivered orders	10,045,193	—	—	1,129,973,717	—	—
Unfinanced budget authority (−):						
Unfilled customer orders	−74,529,913	—	—	−5,798,756	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	38,533,597	—	—	3,813,101,615	—	—
Other equity						
Receipt account equity	—	—	—	807,690	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	19,212,536	—	252,269	5,486,083,264	33,796,318	7,410,219,004
Total liabilities and Government equity	98,736,013	212,524	252,269	5,658,880,189	33,806,624	7,410,219,004

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Federal Aviation Administration — other funds †	Federal Highway Administration — right-of-way revolving fund	Federal Highway Administration — highway trust fund	Federal Highway Administration — other trust funds	Federal Highway Administration — other funds	National Highway Traffic Safety Administration
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$347,919,743	$144,448,348	$1,608,426,754	$93,295,014	$788,854,978	$33,996,984
Budget clearing accounts	−1,897,644	—	—	—	—	2,649
Deposit funds	3,517,495	—	—	—	393,725	59,032
Foreign currency funds	—	—	—	—	3,023,521	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	11,942,416,000	—	—	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable						
Government agencies	13,526,047	—	13,053,964	—	1,990,214	559,702
The public	15,912,611	—	658,239	3,334	54,916	37,801
Allowances (−)	−742,479	—	—	—	—	—
Advances to:						
Government agencies	14,539,885	—	28,406,706	138,623	181,136	24,296,070
The public	25,974,135	—	11,415,124	26,002	19,101,311	6,624,043
Other current assets	—	—	—	—	—	—
Total selected current assets	418,749,794	144,448,348	13,604,376,788	93,462,973	813,599,801	65,576,281
Loans receivable						
Repayable in dollars	58,999,342	115,551,652	74,883,758	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	−48,604,933	—	—	—	—	—
Inventories:						
Items for sale	—	—	—	—	—	—
Work-in-process	934,910,442	—	—	—	—	—
Raw materials and supplies	260,272,562	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	38,009,802	—	309,333	—	436,761	—
Structures and facilities	1,150,017,908	—	11,914,611	—	14,818,217	—
Equipment	1,793,051,484	—	26,083,154	363	389,626	8,082,354
Leasehold improvements	3,927,773	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	−159,798,491	—	−4,833,740	—		—
Other assets:						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	38,345,522	—	512,676	—	—	—
Other	64,316,963	—	—	—	1,650	—
Allowances (−)	—	—	—	—	—	—
Total assets	4,552,198,167	260,000,000	13,713,246,580	93,463,337	829,246,055	73,658,635
LIABILITIES						
Selected current liabilities:						
Accounts payable						
Government agencies	49,025,382	—	−1,474,414	2,297,585	−266,144	1,448,644
The public	194,500,130	—	812,451,885	143,642	37,439,672	2,055,224
Advances from:						
Government agencies	3,427,502	—	—	—	—	13,253,078
The public	814,188	—	—	—	—	—
Deposit fund liabilities	3,517,495	—	—	—	393,725	59,032
Other current liabilities	—	—	1,292,683	19,924	632,365	—
Total selected current liabilities	251,284,697	—	812,270,154	2,461,151	38,199,618	16,815,978
Unfunded liabilities:						
Accrued annual leave	155,630,989	—	10,292,285	165,064	540,802	2,729,297
Other	106,409	—	—	—	—	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	47,147,420	—	—	—	—	—
Total liabilities	454,169,516	—	822,562,439	2,626,215	38,740,420	19,545,275
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	829,490,407	83,778,671	19,223,655,592	32,288,337	150,008,312	199,532,562
Undelivered orders	3,119,771,240	216,221,329	20,534,314,786	74,332,993	638,470,496	217,668,502
Unfinanced budget authority (−)						
Unfilled customer orders	−25,785,659	—	—	—	—	−13,480,534
Contract authority	−6,593,146,426	−40,000,000	−26,890,984,524	−15,619,507	−35,120,000	−327,529,822
Borrowing authority	−125,000,556	—	—	—	—	−27,439,162
Invested capital	6,894,597,290	—	23,698,286	−164,701	15,047,735	5,353,057
Other equity:						
Receipt account equity	−1,897,644	—	—	—	22,043,026	8,756
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	56,067	—
Total Government equity	4,098,028,651	260,000,000	12,890,684,141	90,837,122	790,505,636	54,113,360
Total liabilities and Government equity	4,552,198,167	260,000,000	13,713,246,580	93,463,337	829,246,055	73,658,635

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Federal Railroad Administration — railroad rehabilitation and improvement funds	Federal Railroad Administration — other funds	Urban Mass Transportation Administration †	Maritime Administration — vessel operations revolving fund	Maritime Administration — war-risk insurance revolving fund	Maritime Administration — Federal ship financing fund
ASSETS						
Selected current assets						
Fund balances with Treasury						
Budget funds	$48,425,992	$628,158,411	$7,891,880,802	$51,387,115	$54,563	$11,296,460
Budget clearing accounts	—	—	1,998	—	—	—
Deposit funds	—	150,921	7,988	—	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	13,170,000	—
Unamortized premium or discount	—	—	—	—	135,091	—
Accounts receivable						
Government agencies	151,630	480,320	531,002	48,382,787	186,621	90,800
The public	1,686,739	2,797,968	9,365,263	—	—	14,568,737
Allowances (−)	—	—	—	—	—	−13,015,478
Advances to:						
Government agencies	—	3,641,768	6,578,283	—	—	—
The public	—	67,203	35,996	—	—	—
Other current assets	—	446,618	—	—	—	—
Total selected current assets	50,264,361	635,743,209	7,908,401,333	99,769,902	13,546,275	12,940,519
Loans receivable						
Repayable in dollars	—	1,301,280,274	748,207	—	—	597,270,558
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	−380,225,607
Inventories:						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	10	—	—	—	—
Structures and facilities	—	69,084,063	6,076,373	—	—	—
Equipment	—	36,321,625	3,873,634	46,119,113	—	22,933,052
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	—	—	−1,615,944	—	−1,565,587
Other assets:						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	—	—	—	—	—	—
Other	593,776,441	—	—	—	—	4,335,997
Allowances (−)	—	—	—	—	—	—
Total assets	644,040,802	2,042,429,181	7,919,099,547	144,273,071	13,546,275	255,688,932
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	—	1,820,926	320,257	2,623,663	—	2,879,572
The public	3,842,042	422,179	10,846,581	3,825,274	—	—
Advances from:						
Government agencies	—	—	—	—	—	—
The public	—	—	—	—	—	—
Deposit fund liabilities	—	150,921	7,988	—	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	3,842,042	2,394,027	11,174,826	6,448,937	—	2,879,572
Unfunded liabilities						
Accrued annual leave	—	2,313,544	1,629,587	—	—	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	—	—	130,000,000
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	3,842,042	4,707,570	12,804,414	6,448,937	—	132,879,572
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	1,326,341	201,457,537	2,016,729,632	15,683,564	13,546,275	9,960,947
Undelivered orders	43,772,977	431,445,028	6,262,494,878	97,612,568	—	100,000
Unfinanced budget authority (−)						
Unfilled customer orders	—	—	—	−19,975,167	—	—
Contract authority	—	—	−2,382,000,000	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	595,099,441	1,404,819,046	9,068,626	44,503,169	—	112,748,413
Other equity:						
Receipt account equity	—	—	1,998	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	640,198,760	2,037,721,611	7,906,295,134	137,824,134	13,546,275	122,809,360
Total liabilities and Government equity	644,040,802	2,042,429,181	7,919,099,547	144,273,071	13,546,275	255,688,932

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Maritime Administration — Federal ship financing escrow fund	Maritime Administration — other funds	Saint Lawrence Seaway Development Corporation	Department of the Treasury	Exchange Stabilization Fund	Office of the Secretary — working capital fund
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$58,413	$67,367,230	$12,643,708	$52,546,236,247	$5,133,287,111	$2,776,863
Budget clearing accounts	—	-5,044	—	433,283,494	—	—
Deposit funds	—	553,464	—	283,721,655	—	—
Foreign currency funds	—	—	—	446,991,587	—	—
Allowances, foreign currency funds (-)	—	—	—	—	—	—
Federal security holdings (at par)	22,520,000	40,000	—	2,341,256,343	2,072,761,843	—
Unamortized premium or discount	-601,775	—	—	-13,464,000	—	—
Accounts receivable:						
Government agencies	—	7,257,113	—	7,658,822,021	4,138,303	78,519
The public	—	69,203	810,911	44,164,443,104	107,715,123	—
Allowances (-)	—	-9,433	829,512	-7,389,766,921	—	—
Advances to:						
Government agencies	—	—	—	1,127,490,867	—	—
The public	—	167,697	7,026	31,553,750	—	9,885
Other current assets	—	—	—	1,920,531,717	—	—
Total selected current assets	21,976,638	75,460,230	14,291,157	103,551,099,865	7,317,902,379	2,865,267
Loans receivable:						
Repayable in dollars	—	—	—	7,027	—	—
Repayable in foreign currencies	—	—	—	3,328,515,564	—	—
Allowances (-)	—	—	—	956	—	—
Inventories:						
Items for sale	—	—	—	17,281,128	—	—
Work-in-process	—	—	—	-27,988,921	—	—
Raw materials and supplies	—	4,519,189	—	16,618,981	—	56,048
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (-)	—	—	—	—	—	—
Real property and equipment:						
Land	—	6,720,013	6,557,530	80,036,808	—	—
Structures and facilities	—	43,882,590	123,484,502	129,490,020	—	—
Equipment	—	1,232,539,250	6,565,772	1,557,804,282	—	2,145,749
Leasehold improvements	—	92,119	—	17,727,862	—	—
Acquired security, pending disposition	—	—	—	47,591	—	—
Allowances (-)	—	-1,219,456,113	-40,163,710	-309,676,648	—	-840,879
Other assets:						
Work-in-process, contractors	—	18,969,472	551,431	51,519,018	—	—
Materials and supplies — other	—	3,440,188	—	20,856,253	—	—
Other	—	36,299,883	—	69,260,894,949	6,846,933,007	—
Allowances (-)	—	-3,781,282	—	-2,303,852	—	—
Total assets	21,976,638	198,685,539	111,286,681	177,691,928,883	14,164,835,386	4,226,185
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	—	6,042,891	984,772	283,294,615	64,744,478	295,391
The public	21,976,638	15,985,494	—	27,599,670,536	—	193,521
Advances from:						
Government agencies	—	—	—	1,069,748,432	1,067,000,000	751,691
The public	—	—	—	324,448,275,659	—	—
Deposit fund liabilities	—	553,464	—	283,709,759	—	—
Other current liabilities	—	—	—	1,975,114,266	—	—
Total selected current liabilities	21,976,638	22,581,849	984,772	355,659,813,266	1,131,744,478	1,240,603
Unfunded liabilities:						
Accrued annual leave	—	2,917,726	394,487	230,051,292	—	54,535
Other	—	—	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	41,741,990	—	10,653,331,334	9,808,542,983	—
Total liabilities	21,976,638	67,241,565	1,379,260	366,543,195,912	10,940,287,461	1,295,138
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	—	16,922,746	15,061,926	41,552,927,852	—	1,064,431
Undelivered orders	—	46,897,956	449,011	13,196,968,940	—	560,233
Unfinanced budget authority (-):						
Unfilled customer orders	—	-10,942,321	—	-5,754,473,300	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	-3,200,000	575,273	—	—
Invested capital	—	78,565,593	97,596,485	-250,441,508,586	200,000,000	1,306,383
Other equity:						
Receipt account equity	—	—	—	9,122,226,956	—	—
Unappropriated receipts (-)	—	—	—	3,024,547,925	3,024,547,925	—
Foreign currency fund equity	—	—	—	446,991,587	—	—
Miscellaneous equity	—	—	—	576,324	—	—
Total Government equity	—	131,443,974	109,907,422	-188,851,267,029	3,224,547,925	2,931,048
Total liabilities and Government equity	21,976,638	198,685,539	111,286,681	177,691,928,883	14,164,835,386	4,226,185

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Office of the Secretary — other funds	Office of Revenue Sharing	Federal Law Enforcement Training Center	Financial Management Service — check forgery insurance fund	Financial Management Service — Division of Check Claims	Financial Management Service — fishermen's protective fund
ASSETS						
Selected current assets:						
Fund balances with Treasury.						
Budget funds	$18,834,230	$1,188,413,129	$2,026,848	$1,832,016	—	$60,637
Budget clearing accounts	—	—	468,148	—	—	—
Deposit funds	1,979	—	—	—	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	8,500	—	—	—	—	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable:						
Government agencies	6,673,688	—	4,382,712	—	—	17,182,905
The public	9,863	151,243	97,518	—	$39,173,486	—
Allowances (−)	—	—	—	—	—	—
Advances to:						
Government agencies	2,622,588	—	3,302	—	—	—
The public	132,914	—	85,822	—	—	—
Other current assets	2,013	—	20,000	—	—	—
Total selected current assets	28,285,775	1,188,564,372	7,084,350	1,832,016	39,173,486	17,243,542
Loans receivable.						
Repayable in dollars	—	—	—	—	—	7,027
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	740,775	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities		—	—	—	—	—
Allowances (−)		—	—	—	—	—
Real property and equipment:						
Land	24,425,110	—	3,051,288	—	—	—
Structures and facilities	26,270,469	—	25,956,801	—	—	—
Equipment	12,859,008	—	2,987,210	—	—	—
Leasehold improvements	40,800	—	8,042,280	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Other assets.						
Work-in-process, contractors	—	—	27,346,766	—	—	—
Materials and supplies — other	289,040	—	—	—	—	—
Other	31,448	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Total assets	92,201,650	1,188,564,372	75,209,470	1,832,016	39,173,486	17,250,569
LIABILITIES						
Selected current liabilities						
Accounts payable						
Government agencies	3,440,491	—	963,779	—	—	—
The public	7,820,959	—	33,711	—	—	—
Advances from:						
Government agencies	—	—	—	—	—	—
The public	—	—	—	—	—	—
Deposit fund liabilities	1,979	—	—	—	—	—
Other current liabilities	—	1,134,215,163	—	—	—	—
Total selected current liabilities	11,263,429	1,134,215,163	997,490	—	—	—
Unfunded liabilities.						
Accrued annual leave	5,281,758	—	726,759	—	—	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	16,545,187	1,134,215,163	1,724,249	—	—	—
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	5,813,170	54,349,209	692,820	1,832,016	—	60,637
Undelivered orders	11,207,163	—	4,925,891	—	—	—
Unfinanced budget authority (−)						
Unfilled customer orders	—	—	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	58,634,117	—	67,398,361	—	—	17,189,932
Other equity						
Receipt account equity	2,013	—	468,148	—	39,173,486	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	75,656,463	54,349,209	73,485,221	1,832,016	39,173,486	17,250,569
Total liabilities and Government equity	92,201,650	1,188,564,372	75,209,470	1,832,016	39,173,486	17,250,569

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Financial Management Service — miscellaneous loans and other assets *	Financial Management Service — other funds † *	United States Customs Service *	Bureau of Engraving and Printing fund	Bureau of the Mint	International Revenue Service — Federal tax lien revolving fund
ASSETS						
Selected current assets:						
Fund balances with Treasury						
Budget funds	—	$18,703,715,455	$117,545,142	$91,690,894	$4,749,801	$9,424,727
Budget clearing accounts	—	3,962,929	162,304,361	72,000	—	—
Deposit funds	—	115,354,745	19,542,977	1,328	52,642,377	—
Foreign currency funds	—	446,991,587	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	170,286,000	—	—	—	—
Unamortized premium or discount	—	−10,823,161	—	—	—	—
Accounts receivable						
Government agencies	—	7,542,708,444	6,078,658	6,760,979	52,478,821	—
The public	—	365,972,570	143,530,017	20,009,550	128,348	—
Allowances (−)	—	—	—	—	—	—
Advances to						
Government agencies	—	1,067,070,299	—	152,577	142,545	—
The public	—	79,739	5,440,976	62,591	77,256	—
Other current assets	$105,492,603	301,500	—	—	—	—
Total selected current assets	105,492,603	28,405,620,106	454,442,131	118,749,919	110,219,149	9,424,727
Loans receivable						
Repayable in dollars	—	—	—	—	—	—
Repayable in foreign currencies	3,328,515,564	—	—	—	—	—
Allowances (−)	956	—	—	—	—	—
Inventories						
Items for sale	—	—	—	11,145,735	6,135,393	—
Work-in-process	—	—	—	9,663,789	−38,393,484	—
Raw materials and supplies	—	3,916,158	—	5,140,575	7,506,200	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	80,812	1,478,000	—	—
Structures and facilities	—	—	5,195,656	28,589,884	33,479,388	575,273
Equipment	—	37,866,414	113,350,053	114,117,386	50,195,156	—
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	−23,493,196	—	−60,924,906	−26,937,685	—
Other assets						
Work-in-process, contractors	—	—	4,042	24,168,210	—	—
Materials and supplies — other	—	—	800,502	7,781,619	—	—
Other	424,322,546	33,122,525,156	—	9,744,955	122,199	—
Allowances (−)	—	—	—	−1,653,238	—	—
Total assets	3,858,331,669	61,546,434,638	573,873,196	268,001,926	142,326,316	10,000,000
LIABILITIES						
Selected current liabilities						
Accounts payable						
Government agencies	—	20,579,495	—	4,272,706	—	—
The public	—	54,206,410	35,318,619	20,341,238	3,326,890	—
Advances from:						
Government agencies	—	1,497,061	—	464,680	—	—
The public	—	—	—	—	—	—
Deposit fund liabilities	—	115,354,745	19,542,977	1,328	52,642,377	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	—	191,637,710	54,861,596	25,079,953	55,969,267	—
Unfunded liabilities						
Accrued annual leave	—	4,442,468	12,847,931	—	3,799,989	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—		—	—
Agency securities outstanding	—	—	—		—	—
Other	—	—	—		—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	—	196,080,178	67,709,527	25,079,953	59,769,257	—
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	—	12,592,849,865	55,879,427	62,928,973	1,642,712	9,424,727
Undelivered orders	—	12,824,769,090	70,614,645	70,214,293	53,912,818	—
Unfinanced budget authority (−):						
Unfilled customer orders	—	−5,715,000,000	—	−39,473,300	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	575,273
Invested capital	3,328,516,520	33,293,152,476	25,926,544	149,252,007	27,001,529	—
Other equity						
Receipt account equity	529,815,149	7,907,591,442	353,743,053		—	—
Unappropriated receipts (−)	—	—	—		—	—
Foreign currency fund equity	—	446,991,587	—		—	—
Miscellaneous equity	—	—	—		—	—
Total Government equity	3,858,331,669	61,350,354,459	506,163,669	242,921,974	82,557,059	10,000,000
Total liabilities and Government equity	3,858,331,669	61,546,434,638	573,873,196	268,001,926	142,326,316	10,000,000

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Internal Revenue Service — administrative accounts	Internal Revenue Service — revenue accounts	Comptroller of the Currency	Department of the Treasury — other funds	**Environmental Protection Agency**	Revolving fund for certification and other services
ASSETS						
Selected current assets						
Fund balances with Treasury:						
Budget funds	$436,674,294	$28,953,049	$524,113	$26,805,727,941	$11,303,201,404	$1,016,721
Budget clearing accounts	-43,095,272	309,775,727	—	-204,400	154,876	—
Deposit funds	8,419,995	35,906,101	11,896	51,840,257	-1,576,646	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (-)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	98,200,000	—	683,300,000	—
Unamortized premium or discount	—	—	-2,640,839	—	-51,192,428	
Accounts receivable						
Government agencies	15,335,762	—	1,877,069	1,126,162	20,101,343	—
The public	1,272,057	43,457,038,248	1,971,700	27,373,380	37,744,047	—
Allowances (-)	—	-7,389,710,095	—	-56,826	-867,660	—
Advances to:						
Government agencies	48,474,176	—	—	9,025,379	8,187,128	—
The public	18,234,270	—	1,197,644	6,232,652	3,389,635	—
Other current assets	2,527,053	1,811,501,299	—	687,249	—	—
Total selected current assets	487,842,335	38,253,464,330	101,141,584	26,901,751,794	12,002,441,898	1,016,721
Loans receivable						
Repayable in dollars	—	—	—	—	13,751,808	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (-)	—	—	—	—	—	—
Inventories						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (-)	—	—	—	—	—	—
Real property and equipment:						
Land	—	48,812,774	—	2,188,824	3,821,125	—
Structures and facilities	—	921,849	—	8,500,700	64,353,536	—
Equipment	334,409,150	785,860,378	11,355,092	92,658,687	225,038,862	—
Leasehold improvements	—	—	9,644,782	—	11,562,629	—
Acquired security, pending disposition	—	47,591	—	—	—	—
Allowances (-)	-160,299,496	—	-9,711,520	-27,470,965	—	—
Other assets:						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	6,599,477	—	—	5,385,615	—	—
Other	5,515,944	155,179,587	—	28,696,520,107	13,294,293	—
Allowances (-)	—	-650,613	—	—	—	—
Total assets	674,067,410	39,243,635,896	112,429,937	55,679,534,762	12,334,264,151	1,016,721
LIABILITIES						
Selected current liabilities:						
Accounts payable						
Government agencies	154,403,840	28,953,049	183,742	5,457,644	44,008,449	—
The public	253,048,623	455,781,268	9,734,970	26,759,864,327	418,048,944	—
Advances from						
Government agencies	—	—	—	35,000	148,375	—
The public	—	324,405,261,942	43,013,717	—	6,358,759	—
Deposit fund liabilities	8,419,995	35,906,101	—	51,840,257	-1,576,646	—
Other current liabilities	-2,371,846	843,270,969	—	—	—	—
Total selected current liabilities	413,500,611	325,769,173,328	52,932,429	26,817,197,228	466,987,881	—
Unfunded liabilities:						
Accrued annual leave	172,567,023	—	7,958,980	22,371,850	20,262,560	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	4,942,724	832,118,290	—	7,727,337	179,400	—
Total liabilities	591,010,358	326,601,291,618	60,891,408	26,847,296,415	487,429,841	—
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	35,329,422	—	37,195,753	28,693,864,692	1,141,174,589	101,771
Undelivered orders	82,104,470	—	—	78,560,335	9,765,222,655	914,950
Unfinanced budget authority (-)						
Unfilled customer orders	—	—	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	8,142,106	-287,692,031,376	14,342,776	59,660,036	940,282,190	—
Other equity						
Receipt account equity	-43,095,272	334,375,653	—	153,284	154,876	—
Unappropriated receipts (-)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	576,324	—	—	—	—	—
Total Government equity	83,057,051	-287,357,655,723	51,538,529	28,832,238,347	11,846,834,310	1,016,721
Total liabilities and Government equity	674,067,410	39,243,635,896	112,429,937	55,679,534,762	12,334,264,151	1,016,721

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Hazardous substance response trust fund	Environmental Protection Agency — other funds †	**General Services Administration**	General Services Administration — Federal buildings fund	General Services Administration — general supply fund	General Services Administration — National Archives trust fund
ASSETS						
Selected current assets						
Fund balances with Treasury						
Budget funds	$645,521,177	$10,656,663,506	$2,252,948,263	$1,362,521,578	$243,688,221	$661,389
Budget clearing accounts	—	154,876	63,675,163	—	—	—
Deposit funds	—	−1,576,646	124,511,372	—	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	683,300,000	—	444,128	—	—	318,215
Unamortized premium or discount	−51,192,428	—	—	—	—	—
Accounts receivable						
Government agencies	5,801,429	14,299,914	498,951,793	167,084,118	154,072,077	3,940,892
The public	341,219	37,402,827	21,434,457	1,043,148	4,250,916	503,104
Allowances (−)	—	−867,660	−1,685,197	−68,271	−532,896	−38,155
Advances to:						
Government agencies	126,363	8,060,765	2,129,785	426,639	96,009	244,876
The public	54	3,389,781	1,753,411	397,802	—	1,102
Other current assets	—	—	8,877,972	2,088,299	—	4,217
Total selected current assets	1,283,897,814	10,717,527,362	2,973,041,148	1,533,495,314	401,574,326	5,635,641
Loans receivable:						
Repayable in dollars	—	13,751,808	36,809,923	—	11,680	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories						
Items for sale	—	—	253,606,177	—	251,441,969	1,517,535
Work-in-process	—	—	338,447,106	337,823,545	—	—
Raw materials and supplies	—	—	1,466,029	383,170	—	—
Stockpile materials and commodities	—	—	3,579,346,422	3,341,926	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment						
Land	—	3,821,125	449,703,159	449,684,722	—	—
Structures and facilities	—	64,353,536	4,493,763,620	4,469,174,722	—	—
Equipment	—	225,038,862	985,722,502	33,790,684	784,694,968	2,820,384
Leasehold improvements	—	11,562,629	9,811,070	9,380,571	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	—	−1,925,361,988	−1,404,552,953	−407,917,194	−2,248,527
Other assets:						
Work-in-process, contractors	—	—	500,921,318	301,551,741	—	—
Materials and supplies — other	—	—	3,974,184	—	685,061	994,646
Other	38,856	13,255,437	54,352,297	6,464,193	—	—
Allowances (−)	—	—	—	—	—	—
Total assets	1,283,936,670	11,049,310,759	11,755,602,967	5,760,537,634	1,030,490,810	8,719,679
LIABILITIES						
Selected current liabilities:						
Accounts payable						
Government agencies	20,407,028	23,601,421	44,505,662	9,784,914	18,958,176	261,672
The public	30,460,504	387,588,441	612,300,211	322,518,674	87,589,639	306,621
Advances from						
Government agencies	—	148,375	531,453,252	516,200,674	1,766,602	—
The public	5,314,221	1,044,538	7,679,368	6,755,694	764,722	54,343
Deposit fund liabilities	—	−1,576,646	124,511,372	—	—	—
Other current liabilities	—	—	3,520,195	−2,628,948	639,510	922,304
Total selected current liabilities	56,181,753	410,806,128	1,323,970,059	852,631,008	109,718,650	1,544,940
Unfunded liabilities:						
Accrued annual leave	2,188,119	18,074,441	62,550,570	25,624,761	1,938,829	515,153
Other	—	—	16,141,552	900,000	—	—
Debt issued under borrowing authority.						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	179,400	1,217,002,147	1,078,281,908	850,005	—
Total liabilities	58,369,871	429,059,970	2,619,664,328	1,957,437,676	112,507,484	2,060,093
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	192,573,268	948,499,550	1,262,687,400	616,912,377	117,790,281	3,515,494
Undelivered orders	397,487,492	9,366,820,213	1,297,520,689	592,326,622	538,480,680	575,207
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	−957,053,096	−501,028,420	−364,403,606	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	635,506,038	304,776,152	7,459,471,166	3,094,889,379	626,115,969	2,568,885
Other equity:						
Receipt account equity	—	154,876	73,254,114	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	58,367	—	—	—
Total Government equity	1,225,566,799	10,620,250,790	9,135,938,639	3,803,099,958	917,983,325	6,659,585
Total liabilities and Government equity	1,283,936,670	11,049,310,759	11,755,602,967	5,760,537,634	1,030,490,810	8,719,679

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	General Services Administration — National defense stockpile transaction fund	General Services Administration — Federal telecommunications fund	General Services Administration — automatic data processing fund	General Services Administration — William Langer jewel bearing plant revolving fund	General Services Administration — liquidation of Virgin Islands Corporation	General Services Administration — working capital fund
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$448,002,764	$83,921,386	$14,157,637	$3,024,515	$349,481	$4,229,339
Budget clearing accounts	—	—	—	—	—	—
Deposit funds	—	—	—	—	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	—	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable:						
Government agencies	—	52,310,853	82,889,264	141,280	—	3,220,456
The public	1,529,133	3,198,825	—	311,139	28,589	1,961
Allowances (−)	−142,267	−24,106	−97,811	—	—	—
Advances to:						
Government agencies	—	863,485	—	436,223	—	—
The public	—	499,268	34,395	—	—	6,213
Other current assets	—	3,002,214	—	—	—	—
Total selected current assets	449,389,630	143,771,926	96,983,485	3,913,157	378,069	7,457,971
Loans receivable:						
Repayable in dollars	—	—	—	—	88,780	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories:						
Items for sale	—	—	—	646,673	—	—
Work-in-process	—	—	—	615,464	—	—
Raw materials and supplies	—	—	—	326,900	—	755,959
Stockpile materials and commodities	3,575,944,314	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	18,438	—	—
Structures and facilities	—	—	—	1,844,001	—	—
Equipment	—	59,242,601	84,920,440	1,371,622	—	5,520,792
Leasehold improvements	—	—	—	385,709	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	−19,742,629	−84,388,901	−996,816	—	−4,251,694
Other assets:						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	—	2,289,420	—	—	—	—
Other	—	1,117,683	41,560	33,299	—	2,501
Allowances (−)	—	—	—	—	—	—
Total assets	4,025,333,944	186,679,000	97,556,584	8,158,445	466,849	9,485,329
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	—	13,546	108,369	—	—	693,884
The public	2,312	125,113,371	47,264,647	224,458	—	2,554,882
Advances from:						
Government agencies	—	5,325,736	5,975,730	1,620,000	—	—
The public	—	—	95,833	—	—	—
Deposit fund liabilities	—	—	—	—	—	—
Other current liabilities	—	2,589,907	—	16,707	—	305,334
Total selected current liabilities	2,312	133,042,560	53,444,579	1,861,164	—	3,554,100
Unfunded liabilities:						
Accrued annual leave	—	2,171,279	900,065	—	—	606,930
Other	—	15,241,552	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	117,845,275	—	—	—	—	—
Total liabilities	117,847,587	150,455,391	54,344,644	1,861,164	—	4,161,030
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	433,982,545	2,424,400	61,874,400	4,519,351	378,069	2,710,395
Undelivered orders	15,404,772	20,350,723	58,731,923	78,969	—	1,193,476
Unfinanced budget authority (−):						
Unfilled customer orders	—	−12,007,326	−77,067,417	−2,546,327	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	3,458,099,039	25,455,813	−326,966	4,245,288	88,780	1,420,429
Other equity:						
Receipt account equity	—	—	—	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	3,907,486,357	36,223,610	43,211,940	6,297,281	466,849	5,324,299
Total liabilities and Government equity	4,025,333,944	186,679,000	97,556,584	8,158,445	466,849	9,485,329

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	General Services Administration — Consumer information Center fund	General Services Administration — other funds †	**National Aeronautics and Space Administration**	National Aeronautics and Space Administration	**Office of Personnel Management**	Office of Personnel Management — revolving fund
ASSETS						
Selected current assets						
Fund balances with Treasury						
Budget funds	$1,437,126	$90,954,826	$2,543,709,957	$2,543,709,957	$13,709,686,149	$6,065,963
Budget clearing accounts	—	63,675,163	6,338,398	6,338,398	15,856	—
Deposit funds	—	124,511,372	731,048,751	731,048,751	440,071	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	125,913	—	—	135,271,382,000	—
Unamortized premium or discount	—	—	—	—	−27,138,718	—
Accounts receivable						
Government agencies	190,022	35,102,830	527,889,547	527,889,547	4,361,112,245	21,011,411
The public	—	10,567,643	460,904,530	460,904,530	89,148,799	23,343
Allowances (−)	—	−781,691	—	—	−22,197,772	—
Advances to						
Government agencies	—	60,553	7,428,606	7,428,606	8,857,814	1,501,062
The public	—	814,630	156,447,125	156,447,125	51,724,794	480,379
Other current assets	3,810	3,779,431	—	—	—	—
Total selected current assets	1,630,959	328,810,672	4,433,766,914	4,433,766,914	153,443,031,238	29,082,158
Loans receivable						
Repayable in dollars	—	36,709,463	—	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories						
Items for sale	—	—	—	—	—	—
Work-in-process	—	8,098	767,317,405	767,317,405	11,709,747	11,571,349
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	60,181	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment						
Land	—	—	117,199,000	117,199,000	—	—
Structures and facilities	—	2,744,898	3,476,644,000	3,476,644,000	—	—
Equipment	19,371	13,341,641	3,201,147,194	3,201,147,194	31,756,668	10,259,144
Leasehold improvements	—	44,790	2,029,000	2,029,000	—	—
Acquired security, pending disposition	—	—	80,147,948	80,147,948	—	—
Allowances (−)	—	−1,263,073	—	—	−3,788,333	−2,705,979
Other assets						
Work-in-process, contractors	—	199,369,577	26,964,508	26,964,508	—	—
Materials and supplies — other	—	5,057	221,893,844	221,893,844	—	—
Other	—	46,693,061	7,193,902,282	7,193,902,282	1,831,682,672	—
Allowances (−)	—	—	—	—	—	—
Total assets	1,650,330	626,524,364	19,521,012,094	19,521,012,094	155,314,391,992	48,206,672
LIABILITIES						
Selected current liabilities						
Accounts payable						
Government agencies	375,819	14,309,282	154,079,975	154,079,975	384,183,900	402,472
The public	46,324	26,679,282	1,764,607,278	1,764,607,278	2,314,354,720	9,175,077
Advances from						
Government agencies	—	564,510	—	—	26,378,335	25,914,874
The public	—	8,775	—	—	130,000	130,000
Deposit fund liabilities	—	124,511,372	737,387,149	737,387,149	440,071	—
Other current liabilities	2,184	1,673,196	—	—	—	—
Total selected current liabilities	424,328	167,746,418	2,656,074,402	2,656,074,402	2,725,487,026	35,622,424
Unfunded liabilities						
Accrued annual leave	38,725	30,754,828	76,319,379	76,319,379	9,314,971	3,476,292
Other	—	—	—	—	548,401,000,000	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	20,024,959	322,678,104	322,678,104	—	—
Total liabilities	463,053	218,526,205	3,055,071,885	3,055,071,885	551,135,801,998	39,098,716
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	848,465	17,731,623	912,820,274	912,820,274	1,215,550,171	22,482,989
Undelivered orders	358,166	70,020,150	1,592,019,866	1,592,019,866	13,868,002	6,001,333
Unfinanced budget authority (−)						
Unfilled customer orders	—	—	−727,147,630	−727,147,630	−23,453,239	−23,453,239
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	−19,354	246,933,905	14,688,247,699	14,688,247,699	−397,027,390,796	4,076,673
Other equity						
Receipt account equity	—	73,254,114	—	—	15,856	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	58,367	—	—	—	—
Total Government equity	1,187,277	407,998,159	16,465,940,209	16,465,940,209	−395,821,410,005	9,107,956
Total liabilities and Government equity	1,650,330	626,524,364	19,521,012,094	19,521,012,094	155,314,391,992	48,206,672

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Office of Personnel Management — employees health benefits fund	Office of Personnel Management — employees life insurance fund 1/	Office of Personnel Management — retired employees health benefits fund	Office of Personnel Management — other funds	**Small Business Administration**	Small Business Administration — business loan and investment fund
ASSETS						
Selected current assets:						
Fund balances with Treasury						
Budget funds	$4,220,715	$889,342	$110,412	$13,698,399,717	$2,034,676,377	$353,445,344
Budget clearing accounts	—	—	—	15,856	—	—
Deposit funds	—	—	—	440,071	4,051,619	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	1,174,277,000	6,639,746,000	4,499,000	127,452,860,000	—	—
Unamortized premium or discount	1,785,300	−21,025,480	−31,033	−7,867,504	—	—
Accounts receivable:						
Government agencies	402,586,070	214,101,617	79,139	3,723,334,008	94,967,609	85,617,273
The public	19,487,257	—	4,313	69,633,885	390,803,934	294,078,306
Allowances (−)	—	—	—	−22,197,772	—	—
Advances to:						
Government agencies	706,234	998,416	77,082	5,575,020	23,404,734	23,284,634
The public	—	51,164,598	—	79,817	20,554,508	13,335,297
Other current assets	—	—	—	—	—	—
Total selected current assets	1,603,062,575	6,885,874,493	4,738,913	144,920,273,099	2,568,458,782	769,760,855
Loans receivable:						
Repayable in dollars	—	—	—	—	7,777,052,057	3,220,465,747
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	−1,393,938,260	−1,311,040,167
Inventories						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	—	138,398	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	—	—	—
Structures and facilities	—	—	—	—	11,623,766	—
Equipment	388,665	—	—	21,108,860	145,230	145,230
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	158,836,182	136,638,238
Allowances (−)	−120,327	—	—	−962,028	—	—
Other assets:						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	—	—	—	—	—	—
Other	1,823,357,237	—	1,595,410	6,730,025	415,598,557	357,661,202
Allowances (−)	—	—	—	—	—	—
Total assets	3,426,688,150	6,885,874,493	6,334,323	144,947,288,355	9,537,776,313	3,173,631,105
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	—	—	578	383,780,850	363,565,847	188,011,869
The public	533,482,943	47,294,030	119,569	1,724,283,101	56,766,325	17,008,414
Advances from:						
Government agencies	—	—	—	463,461	6,678,472	6,678,472
The public	—	—	—	—	37,596,192	32,956,987
Deposit fund liabilities	—	—	—	440,071	4,051,619	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	533,482,943	47,294,030	120,147	2,108,967,482	468,658,455	244,655,743
Unfunded liabilities:						
Accrued annual leave	—	—	—	5,838,679	11,921,580	—
Other	—	11,401,000,000	—	537,000,000,000	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	155,964,000	130,177,400
Other	—	—	—	—	−101,882,506	−89,646,098
Other liabilities	—	—	—	—	—	—
Total liabilities	533,482,943	11,448,294,030	120,147	539,114,806,162	534,661,529	285,187,045
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	1,069,579,632	—	4,618,766	118,868,784	1,774,221,910	296,377,213
Undelivered orders	—	—	—	7,866,669	325,578,417	228,727,899
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	1,823,625,575	−4,562,419,537	1,595,410	−394,294,269,116	6,903,314,457	2,363,338,948
Other equity:						
Receipt account equity	—	—	—	15,856	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	2,893,205,207	−4,562,419,537	6,214,176	−394,167,517,807	9,003,114,784	2,888,444,061
Total liabilities and Government equity	3,426,688,150	6,885,874,493	6,334,323	144,947,288,355	9,537,776,313	3,173,631,105

1/ The fund's liability for future benefit payments increased $4.5 billion and an unfunded liability has been recognized, due to a change in accounting principles to comply with new GAO Title 2 requirements.

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Small Business Administration — disaster loan fund	Small Business Administration — lease guarantee revolving fund	Small Business Administration — surety bond guarantees revolving fund	Small Business Administration — pollution control equipment contract guarantees revolving fund	Small Business Administration — other funds	Veterans Administration
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$1,570,159,387	$4,809,559	$24,550,677	$22,781,781	$58,929,630	$5,954,395,670
Budget clearing accounts	—	—	—	—	—	10,102,513
Deposit funds	—	—	—	—	4,051,619	69,595,118
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	—	11,293,731,999
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable:						
Government agencies	8,920,823	—	—	—	429,513	304,919,332
The public	93,891,864	8,230	2,296,416	—	529,119	971,724,047
Allowances (−)	—	—	—	—	—	−33,136,944
Advances to:						
Government agencies	—	—	—	—	120,100	203,997,205
The public	—	20,369	—	—	7,198,841	74,951,881
Other current assets	—	—	—	—	—	49,916
Total selected current assets	1,672,972,073	4,838,158	26,847,093	22,781,781	71,258,822	18,850,330,737
Loans receivable						
Repayable in dollars	4,556,586,310	—	—	—	—	2,677,231,568
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	−82,898,093	—	—	—	—	—
Inventories:						
Items for sale	—	—	—	—	—	45,996,342
Work-in-process	—	—	—	—	—	92,444
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	—	—	76,610,181
Structures and facilities	—	—	—	—	11,623,766	4,848,713,883
Equipment	—	—	—	—	—	2,266,696,819
Leasehold improvements	—	—	—	—	—	4,898,397
Acquired security, pending disposition	22 197,944	—	—	—	—	818,883,003
Allowances (−)	—	—	—	—	—	−62,600,630
Other assets:						
Work-in-process, contractors	—	—	—	—	—	1,547,464,381
Materials and supplies — other	—	—	—	—	—	—
Other	57,406,164	531,191	—	—	—	942,910,833
Allowances (−)	—	—	—	—	—	−626,156,232
Total assets	6,226,264,398	5,369,349	26,847,093	22,781,781	82,882,587	31,393,071,728
LIABILITIES						
Selected current liabilities:						
Accounts payable						
Government agencies	174,691,429	—	—	—	862,549	235,997,653
The public	2,300,685	229,643	21,394,622	7,259,484	8,573,478	2,755,615,873
Advances from:						
Government agencies	—	—	—	—	—	58,730
The public	2,928,969	415,727	1,236,492	—	58,017	134,856,381
Deposit fund liabilities	—	—	—	—	4,051,619	69,595,118
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	179,921,083	645,369	22,631,114	7,259,484	13,545,662	3,196,123,754
Unfunded liabilities:						
Accrued annual leave	—	—	—	—	11,921,580	478,469,977
Other	—	—	—	—	—	267,476
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	—	—	1,730,077,996
Agency securities outstanding	25,786,600	—	—	—	—	577,684,000
Other	−12,236,408	—	—	—	—	−429,521,117
Other liabilities	—	—	—	—	—	12,060,840,092
Total liabilities	193,471,275	645,369	22,631,114	7,259,484	25,467,242	17,613,942,179
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	1,452,958,014	4,192,789	4,215,979	15,522,297	955,618	14,006,368,162
Undelivered orders	40,092,977	—	—	—	56,757,542	1,522,896,268
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	—	—	—	−107,468,632
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	4,539,742,132	531,191	—	—	−297,814	−1,875,077,434
Other equity:						
Receipt account equity	—	—	—	—	—	232,411,185
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	6,032,793,122	4,723,979	4,215,979	15,522,297	57,415,345	13,779,129,549
Total liabilities and Government equity	6,226,264,398	5,369,349	26,847,093	22,781,781	82,882,587	31,393,071,728

Government Corporations and Other Business-Type Activities

Table GA-I-1.— Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Loan guaranty revolving fund	Direct loan revolving fund	Canteen Service revolving fund	Service-disabled veterans insurance fund	Veterans reopened insurance fund	Veterans Administration education loan fund
ASSETS						
Selected current assets						
Fund balances with Treasury						
Budget funds	$244,695,814	$60,421,076	$35,534,926	$9,576,033	$560,866	$169,168
Budget clearing accounts	—	—	—	—	—	—
Deposit funds	—	—	—	—	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	514,453,000	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable:						
Government agencies	143,757	1,506	966,647	11	12,779,952	295,624
The public	60,369,587	2,487,915	643,163	1,354,233	1,232,919	—
Allowances (−)	−33,136,944	—	—	—	—	—
Advances to:						
Government agencies	84,540,100	26,709,917	—	—	—	—
The public	2,361,818	1,204	—	—	—	—
Other current assets	—	—	49,916	—	—	—
Total selected current assets	358,974,132	89,621,618	37,194,652	10,930,277	529,026,737	464,792
Loans receivable						
Repayable in dollars	1,221,246,794	154,338,711	—	37,959,167	37,732,789	51,616,660
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories:						
Items for sale	—	—	24,065,380	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	—	—	—
Structures and facilities	—	—	—	—	—	—
Equipment	—	—	27,505,830	—	—	—
Leasehold improvements	—	—	196,846	—	—	—
Acquired security, pending disposition	817,414,405	1,468,598	—	—	—	—
Allowances (−)	−46,426,694	−291,533	−13,785,776	—	—	—
Other assets:						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	—	—	—	—	—	—
Other	828,610,430	—	—	600,913	45,340	—
Allowances (−)	−626,156,232	—	—	—	—	—
Total assets	2,553,662,835	245,137,393	75,176,933	49,490,356	566,804,866	52,081,453
LIABILITIES						
Selected current liabilities:						
Accounts payable						
Government agencies	94,828,430	618,413	3,104,177	—	—	—
The public	—	11,343,557	16,904,783	3,177,023	16,211,616	—
Advances from						
Government agencies	—	—	—	—	—	—
The public	7,939,912	303,503	—	1,271,239	2,965,065	—
Deposit fund liabilities	—	—	—	—	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	102,768,342	12,265,472	20,008,960	4,448,263	19,176,681	—
Unfunded liabilities:						
Accrued annual leave	—	—	3,240,197	—	—	—
Other	—	—	267,476	—	—	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	1,730,077,996	—	—	—	—
Agency securities outstanding	472,539,744	105,144,256	—	—	—	—
Other	−337,371,149	−92,149,969	—	—	—	—
Other liabilities	—	—	—	245,208,606	522,741,934	—
Total liabilities	237,936,937	1,755,337,756	23,516,633	249,656,869	541,918,615	—
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	256,205,790	77,319,897	10,117,504	6,482,014	509,850,056	464,792
Undelivered orders	—	36,249	7,068,188	—	—	—
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	2,059,520,107	−1,587,556,508	34,474,607	−206,648,526	−484,963,804	51,616,660
Other equity						
Receipt account equity	—	—	—	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	2,315,725,897	−1,510,200,363	51,660,299	−200,166,512	24,886,252	52,081,453
Total liabilities and Government equity	2,553,662,835	245,137,393	75,176,933	49,490,356	566,804,866	52,081,453

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Vocational rehabilitation revolving fund	Veterans Administration special therapeutic and rehabilitation activities fund	Servicemen's group life insurance fund	Supply fund	Post-Vietnam era veterans education account	General post fund, national homes
ASSETS						
Selected current assets						
Fund balances with Treasury						
Budget funds	$1,379,243	$1,008,759	$6,039,652	$165,059,504	$553,523,404	$1,518,100
Budget clearing accounts	—	—	—	—	—	—
Deposit funds	—	—	—	—	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	120,496,999	—	—	16,930,000
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable						
Government agencies	—	—	3,124,969	22,261,948	4,564	−746,755
The public	—	218,709	—	1,273,885	3,576,712	45,991
Allowances (−)	—	—	—	—	—	—
Advances to:						
Government agencies	—	—	—	1,037,511	—	23,312
The public	—	—	—	283,707	—	—
Other current assets	—	—	—	—	—	—
Total selected current assets	1,379,243	1,227,468	129,661,620	189,916,554	557,104,680	17,770,648
Loans receivable						
Repayable in dollars	403,884	—	—	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories:						
Items for sale	—	—	—	—	—	354
Work-in-process	—	—	—	92,444	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	—	—	—	—	—
Structures and facilities	—	—	—	—	—	—
Equipment	—	278,747	—	4,090,015	—	27,185,526
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	—	—	−2,096,627	—	—
Other assets:						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	—	—	—	—	—	—
Other	—	—	—	112,400,114	—	—
Allowances (−)	—	—	—	—	—	—
Total assets	1,783,126	1,506,215	129,661,620	304,402,501	557,104,680	44,956,528
LIABILITIES						
Selected current liabilities:						
Accounts payable						
Government agencies	17,131	—	127,503	18,153,822	5,426,379	315,557
The public	—	—	—	67,461,247	—	—
Advances from:						
Government agencies	—	6,043	—	52,687	—	—
The public	—	73,078	—	—	—	—
Deposit fund liabilities	—	—	—	—	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	17,131	79,121	127,503	85,667,756	5,426,379	315,557
Unfunded liabilities:						
Accrued annual leave	—	—	—	1,014,685	—	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	—	—	—	—
Total liabilities	17,131	79,121	127,503	86,682,441	5,426,379	315,557
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	1,362,111	1,148,347	129,534,117	44,045,760	551,678,301	18,201,847
Undelivered orders	—	—	—	167,671,670	—	—
Unfinanced budget authority (−)						
Unfilled customer orders	—	—	—	−107,468,632	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	—	—
Invested capital	403,884	278,747	—	113,471,262	—	27,185,880
Other equity:						
Receipt account equity	—	—	—	—	—	−746,755
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	1,765,995	1,427,094	129,534,117	217,720,060	551,678,301	44,640,972
Total liabilities and Government equity	1,783,126	1,506,215	129,661,620	304,402,501	557,104,680	44,956,528

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	National service life insurance fund	U.S. Government life insurance fund	Veterans special life insurance fund	Veterans Administration — other funds	Other independent agencies	Action †
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$16,221,388	$1,330,915	$578,045	$4,856,778,778	$3,963,858,022	$76,658,138
Budget clearing accounts	—	—	—	10,102,513	2,058,718	85,571
Deposit funds	—	—	—	69,595,118	154,092,987	378,244
Foreign currency funds	—	—	—	—	13,807,030	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	9,431,024,000	268,954,000	941,874,000	—	27,605,457,173	—
Unamortized premium or discount	—	—	—	—	323,184,131	—
Accounts receivable:						
Government agencies	225,845,225	4,996,621	21,274,295	13,970,969	3,860,423,301	—
The public	29,380,387	634,407	2,485,967	868,020,172	1,294,113,584	1,583,152
Allowances (−)	—	—	—	—	−35,580,465	−158,315
Advances to:						
Government agencies	—	—	—	91,686,365	35,052,733	—
The public	—	—	—	72,305,152	930,565,172	40,887,732
Other current assets	—	—	—	—	220,834,570	—
Total selected current assets	9,702,471,000	275,915,944	966,212,306	5,982,459,067	38,367,866,958	119,434,522
Loans receivable						
Repayable in dollars	1,064,775,260	28,579,007	79,642,942	936,355	19,769,114,452	—
Repayable in foreign currencies	—	—	—	—	780,329	—
Allowances (−)	—	—	—	—	−13,361,691	—
Inventories:						
Items for sale	—	—	—	21,930,608	6,187,327	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	619,373,010	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	−1,914,122	—
Real property and equipment:						
Land	—	—	—	76,610,181	575,516,504	—
Structures and facilities	—	—	—	4,848,713,883	16,325,196,910	—
Equipment	—	—	—	2,209,636,700	6,941,587,044	181,014
Leasehold improvements	—	—	—	4,701,552	296,085,279	—
Acquired security, pending disposition	—	—	—	—	9,436,779	—
Allowances (−)	—	—	—	—	−4,592,058,466	−36,203
Other assets:						
Work-in-process, contractors	—	—	—	1,547,464,381	125,625,572	—
Materials and supplies — other	—	—	—	—	1,910,235	—
Other	296,556	5,072	46,216	906,191	19,376,521,308	—
Allowances (−)	—	—	—	—	−3,196,700,316	—
Total assets	10,767,542,817	304,500,023	1,045,901,464	14,693,358,918	94,611,169,114	119,579,333
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	—	—	—	113,406,241	636,690,634	—
The public	545,672,406	24,294,625	47,845,351	2,022,705,266	1,913,805,043	17,989,610
Advances from:						
Government agencies	—	—	—	—	3,971,240,313	2,353,935
The public	87,634,905	34,860	19,091,165	15,542,653	23,772,352	—
Deposit fund liabilities	—	—	—	69,595,118	18,442,200	637,962
Other current liabilities	—	—	—	—	191,842,304	—
Total selected current liabilities	633,307,311	24,329,485	66,936,516	2,221,249,277	6,755,792,846	20,981,507
Unfunded liabilities:						
Accrued annual leave	—	—	—	474,215,096	207,654,492	1,535,348
Other	—	—	—	—	335,453,208	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	295,153,457	—
Agency securities outstanding	—	—	—	—	31,801,949,212	—
Other	—	—	—	—	9,384,299	—
Other liabilities	10,070,051,658	274,122,744	948,715,150	—	9,908,813,723	—
Total liabilities	10,703,358,969	298,452,229	1,015,651,666	2,695,464,372	49,314,201,177	22,516,855
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	8,841,478,193	246,518,409	899,275,790	2,412,685,235	35,369,993,523	−259,718
Undelivered orders	—	—	—	1,348,120,161	9,300,374,144	98,785,477
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	—	—	−10,845,680	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	—	−24,948,746,543	—
Invested capital	−9,004,979,842	−245,538,665	−869,025,992	8,236,684,755	22,041,469,241	−1,548,852
Other equity:						
Receipt account equity	227,685,497	5,068,050	—	404,394	3,543,944,902	85,571
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	778,350	—
Total Government equity	64,183,848	6,047,794	30,249,798	11,997,894,546	45,296,967,938	97,062,478
Total liabilities and Government equity	10,767,542,817	304,500,023	1,045,901,464	14,693,358,918	94,611,169,114	119,579,333

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	American Battle Monuments Commission	District of Columbia — loans and repayable advances	Equal Employment Opportunity Commission	Export-Import Bank of the United States *	Farm Credit Administration — revolving fund for administrative expenses	Farm Credit Administration — banks for cooperatives investment fund
ASSETS						
Selected current assets:						
Fund balances with Treasury:						
Budget funds	$3,891,362	—	$25,305,035	$5,003,551	$5,950,646	$148,091,211
Budget clearing accounts	37,480	—	11,766	—	—	—
Deposit funds	1,860	—	2,168,087	38,155	—	—
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	27,100,000	—	—
Unamortized premium or discount	—	—	—	—	—	—
Accounts receivable:						
Government agencies	—	—	110,938	866,160,077	102,261	—
The public	—	$137,698,242	190,757	—	4,197,503	—
Allowances (−)	—	—	—	749,151	—	—
Advances to:						
Government agencies	—	—	423,796	—	—	—
The public	—	—	—	41,971	222,907	—
Other current assets	—	—	—	—	—	—
Total selected current assets	3,930,703	137,698,242	28,210,379	899,092,905	10,473,317	148,091,211
Loans receivable:						
Repayable in dollars	—	35,477,986	—	17,503,755,553	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories:						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	4,976,766	—	—	—	—	—
Structures and facilities	34,516,717	—	—	—	—	—
Equipment	2,519,937	—	1,234,708	405,145	—	—
Leasehold improvements	—	—	—	—	2,959,878	—
Acquired security, pending disposition	—	—	—	9,436,779	—	—
Allowances (−)	—	—	-88,905	—	−2,959,878	—
Other assets:						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	446,165	—	—	—	—	—
Other	—	1,536,582,412	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Total assets	46,390,289	1,709,758,639	29,356,183	18,412,690,383	10,473,317	148,091,211
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	429,415	—	385,558	129,710,006	57,501	—
The public	1,145,304	—	5,225,392	108,097,985	3,168,426	—
Advances from:						
Government agencies	—	—	495,884	—	—	—
The public	—	—	—	—	5,293,750	—
Deposit fund liabilities	1,860	—	2,168,087	38,155	—	—
Other current liabilities	—	—	—	—	—	—
Total selected current liabilities	1,576,579	—	8,274,921	237,846,146	8,519,677	—
Unfunded liabilities:						
Accrued annual leave	289,302	—	6,041,870	1,457,724	—	—
Other	—	—	—	—	—	—
Debt issued under borrowing authority:						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	15,695,949,212	—	—
Other	—	—	—	27,648,074	—	—
Other liabilities	65,857	—	—	—	—	—
Total liabilities	1,931,739	—	14,316,791	15,962,901,156	8,519,677	—
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	39,100	—	—	1,152,978,186	6,119,007	148,091,211
Undelivered orders	2,211,686	—	19,923,692	5,479,668,878	1,128,383	—
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	—	—	−5,293,750	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	-6,000,000,000	—	—
Invested capital	42,170,284	1,572,060,398	-4,884,300	1,817,142,163	—	—
Other equity:						
Receipt account equity	37,480	137,698,242	—	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	44,458,550	1,709,758,639	15,039,392	2,449,789,227	1,953,641	148,091,211
Total liabilities and Government equity	46,390,289	1,709,758,639	29,356,183	18,412,690,383	10,473,317	148,091,211

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Farm Credit Administration — short-term credit investment fund	Federal Communications Commission †	Federal Deposit Insurance Corporation	Federal Emergency Management Agency — national insurance development fund	Federal Emergency Management Agency — national flood insurance fund	Federal Emergency Management Agency — other funds
ASSETS						
Selected current assets						
Fund balances with Treasury						
Budget funds	$111,707,505	$10,061,594	—	$277,670	$4,905,325	$1,012,734,817
Budget clearing accounts	—	−155	—	—	—	17,368
Deposit funds	—	2,107,086	$17,912,000	—	—	702
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	16,129,526,000	—	149,925,000	1,160,000
Unamortized premium or discount	—	—	244,008,000	—	−56,707	−657
Accounts receivable						
Government agencies	—	—	431,199,000	—	—	9,415,248
The public	—	—	41,380,000	2,620,129	1,486,502	773,309
Allowances (−)	—	—	—	—	—	—
Advances to:						
Government agencies	—	—	—	—	—	401,060
The public	—	135,066	—	172,662	—	500,047,452
Other current assets	—	—	—	—	32,147,814	39,863,168
Total selected current assets	111,707,505	12,303,591	16,864,025,000	3,070,462	188,407,935	1,564,412,465
Loans receivable						
Repayable in dollars	—	—	—	—	—	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	58,039	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment:						
Land	—	1,166,044	4,014,000	—	—	—
Structures and facilities	—	3,716,794	40,689,000	—	—	—
Equipment	—	24,003,157	—	—	—	—
Leasehold improvements	—	—	—	—	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Other assets						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	—	—	—	—	—	—
Other	—	—	9,955,504,000	536,461	31,387,186	—
Allowances (−)	—	—	−2,243,117,000	—	—	—
Total assets	111,707,505	41,247,626	24,621,115,000	3,606,923	219,795,121	1,564,412,465
LIABILITIES						
Selected current liabilities						
Accounts payable						
Government agencies	—	—	—	1,829,174	—	13,399,096
The public	—	4,741,084	482,686,000	3,929,358	17,797,909	87,913,011
Advances from						
Government agencies	—	—	—	—	—	—
The public	—	820	—	497,523	11,802,391	—
Deposit fund liabilities	—	2,107,086	—	—	—	702
Other current liabilities	—	—	—	10,000	139,263,662	18,471,845
Total selected current liabilities	—	6,848,989	482,686,000	6,266,055	168,863,962	119,784,656
Unfunded liabilities						
Accrued annual leave	—	4,525,740	—	—	—	7,857,535
Other	—	—	—	—	—	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	69,000,000	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	—	4,641,970,000	4,945,116	248,459,608	—
Total liabilities	—	11,374,729	5,124,656,000	80,211,171	417,323,570	127,642,192
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	111,707,505	—	11,495,361,000	176,221,628	996,758,188	276,288,598
Undelivered orders	—	4,184,735	—	1,582,780	22,842,491	1,169,963,586
Unfinanced budget authority (−)						
Unfilled customer orders	—	—	—	—	—	−1,623,718
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	−181,000,000	−1,000,000,000	—
Invested capital	—	25,688,316	8,001,098,000	−73,408,655	−217,129,129	−7,858,192
Other equity						
Receipt account equity	—	−155	—	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	111,707,505	29,872,896	19,496,459,000	−76,604,248	−197,528,449	1,436,770,274
Total liabilities and Government equity	111,707,505	41,247,626	24,621,115,000	3,606,923	219,795,121	1,564,412,465

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Federal Home Loan Bank Board revolving fund	Federal Savings and Loan Insurance Corporation	Harry S Truman Scholarship Foundation	National Credit Union Administration — operating fund	National Credit Union Administration — share insurance fund	National Foundation on the Arts and the Humanities
ASSETS						
Selected current assets						
Fund balances with Treasury						
Budget funds	$1,343,472	$568,147	$142,884	$14,844	$1,970,197	$264,130,213
Budget clearing accounts	7,801	—	—	—	—	—
Deposit funds	62,632	—	—	—	—	79,402
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	5,843,354,000	46,949,000	3,841,000	1,127,448,000	—
Unamortized premium or discount	—	−85,559,199	—	−7,600	10,910,972	—
Accounts receivable						
Government agencies	4,362,378	—	—	—	19,429,880	1,260,041
The public	586,088	345,182,368	—	119,349	11,476,649	552,931
Allowances (−)	—	—	—	—	—	−352,117
Advances to						
Government agencies	—	—	—	349,926	—	—
The public	60,030	—	—	22,956	—	28,560
Other current assets	30,433	127,444,368	—	124,596	540	—
Total selected current assets	6,452,834	6,230,989,684	47,091,884	4,465,071	1,171,236,238	265,699,032
Loans receivable						
Repayable in dollars	—	1,035,983,161	—	—	841,216	—
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	−10,690,705	—	—	—	—
Inventories						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Real property and equipment						
Land	10,165,227	—	—	—	—	—
Structures and facilities	39,355,306	112,167,204	—	—	960,000	—
Equipment	11,611,175	939,387	22,423	3,386,793	—	1,738,599
Leasehold improvements	2,241,316	—	—	13,084	—	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	−12,000,003	−9,480,436	—	−2,576,389	—	—
Other assets						
Work-in-process, contractors	—	—	—	—	—	—
Materials and supplies — other	—	—	—	—	—	—
Other	—	4,257,198,882	—	—	37,302,737	3,750
Allowances (−)	—	−951,901,366	—	—	−1,681,701	—
Total assets	57,825,854	10,665,205,811	47,114,307	5,288,559	1,208,658,490	267,441,381
LIABILITIES						
Selected current liabilities						
Accounts payable						
Government agencies	757,674	4,622,632	—	199,902	349,926	194,227
The public	2,984,922	69,760,264	—	309,674	9,626,610	729,653
Advances from						
Government agencies	—	—	—	—	—	—
The public	—	—	—	—	—	—
Deposit fund liabilities	62,632	—	—	—	—	79,402
Other current liabilities	—	—	—	4,521,409	29,418,372	—
Total selected current liabilities	3,805,228	74,382,896	—	5,030,984	39,394,908	1,003,282
Unfunded liabilities						
Accrued annual leave	1,360,774	296,223	19,554	1,627,605	134,974	995,880
Other	—	—	—	—	82,234	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	—	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other liabilities	—	3,093,835,493	—	—	49,600,000	—
Total liabilities	5,166,002	3,168,516,613	19,554	6,658,589	89,212,116	1,999,162
GOVERNMENT EQUITY						
Unexpended budget authority						
Unobligated	4,005,467,461	3,019,856,124	104,282	1,332,183	288,713,726	22,497,775
Undelivered orders	2,608,112	731,778	38,602	—	−87,046,488	242,197,975
Unfinanced budget authority (−)						
Unfilled customer orders	—	—	—	−3,510,501	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	−4,000,000,000	—	—	—	—	—
Invested capital	44,584,280	4,476,101,296	46,951,868	808,288	917,779,136	746,469
Other equity						
Receipt account equity	—	—	—	—	—	—
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—	—
Total Government equity	52,659,853	7,496,689,198	47,094,752	−1,370,029	1,119,446,374	265,442,219
Total liabilities and Government equity	57,825,854	10,665,205,811	47,114,307	5,288,559	1,208,658,490	267,441,381

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	National Science Foundation †	Nuclear Regulatory Commission	Panama Canal Commission	Pennsylvania Avenue Development Corporation — land acquisition and development fund	Pennsylvania Avenue Development Corporation — other funds	Railroad Retirement Board
ASSETS						
Selected current assets						
Fund balances with Treasury						
Budget funds	$1,117,087,237	$149,974,559	$67,963,559	$3	$19,218,391	$4,584,390
Budget clearing accounts	−1,106	—	—	—	—	—
Deposit funds	3,390,481	5,837,557	1,775,006	—	—	117,192,872
Foreign currency funds	—	—	—	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	—	—	—	4,231,560,000
Unamortized premium or discount	—	—	—	—	—	153,895,656
Accounts receivable:						
Government agencies	23,974	406,476	4,471,197	—	3,554	2,478,692,517
The public	71,353	15,741,199	7,152,344	—	7,856	237,627,379
Allowances (−)	—	−306,733	—	—	—	−14,863,222
Advances to:						
Government agencies	18,792,378	—	—	429,577	—	—
The public	351,702,365	3,370,053	266,051	18,598	300	—
Other current assets	—	—	20,712,000	—	—	113,567
Total selected current assets	1,491,066,683	175,023,109	102,342,157	448,178	19,230,101	7,208,803,159
Loans receivable						
Repayable in dollars	—	—	—	—	—	922,207,499
Repayable in foreign currencies	—	—	—	—	—	—
Allowances (−)	—	—	—	—	—	—
Inventories						
Items for sale	—	—	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	—	—	41,118,986	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	—	−423,954	—	—	—
Real property and equipment						
Land	1,427,660	—	21,311,330	73,604,346	21,429,652	—
Structures and facilities	113,915,588	—	647,693,145	—	2,137	—
Equipment	230,313,573	27,534,706	192,183,275	—	292,048	3,484,361
Leasehold improvements	82,905,594	—	—	1,455,620	29,563	—
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	—	−10,582,834	−426,669,494	−1,363,858	−238,576	−1,810,377
Other assets						
Work-in-process, contractors	—	—	35,302,058	—	73,153,372	—
Materials and supplies — other	—	—	—	—	—	—
Other	—	—	262,236,957	2,111,827	—	—
Allowances (−)	—	—	—	—	—	—
Total assets	1,919,629,099	191,974,980	875,294,460	76,256,113	113,898,296	8,132,684,642
LIABILITIES						
Selected current liabilities:						
Accounts payable:						
Government agencies	—	24,058,106	4,291,659	23,685,434	4,232	348,545,537
The public	2,406,137	26,728,677	28,473,799	95	126,337	240,282,127
Advances from						
Government agencies	—	—	—	—	—	3,967,507,500
The public	—	—	—	—	—	38,693
Deposit fund liabilities	3,390,481	5,837,557	1,775,006	—	—	—
Other current liabilities	—	—	152,128	—	—	—
Total selected current liabilities	5,796,618	56,624,339	34,692,592	23,685,529	130,570	4,556,373,857
Unfunded liabilities:						
Accrued annual leave	5,131,799	13,094,273	40,368,754	—	80,259	264,844
Other	—	—	333,585,974	—	—	—
Debt issued under borrowing authority						
Borrowings from Treasury	—	—	—	76,153,457	—	—
Agency securities outstanding	—	—	—	—	—	—
Other	—	—	—	−18,263,834	—	—
Other liabilities	—	—	35,698,496	50,325	—	—
Total liabilities	10,928,417	69,718,612	444,345,816	81,625,476	210,828	4,556,638,701
GOVERNMENT EQUITY						
Unexpended budget authority:						
Unobligated	33,366,596	13,311,499	9,373,219	16,965,745	10,252,509	4,112,394
Undelivered orders	1,452,166,821	89,823,323	56,520,616	24,436	8,847,022	—
Unfinanced budget authority (−):						
Unfilled customer orders	−357,575	−60,136	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	—	—	−23,746,543	—	—
Invested capital	423,525,944	3,550,866	365,054,809	1,386,999	94,587,936	1,252,140
Other equity:						
Receipt account equity	—	15,630,817	—	—	—	3,570,681,407
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	−1,106	—	—	—	—	—
Total Government equity	1,908,700,681	122,256,369	430,948,644	−5,369,363	113,687,468	3,576,045,941
Total liabilities and Government equity	1,919,629,099	191,974,980	875,294,460	76,256,113	113,898,296	8,132,684,642

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Smithsonian Institution	Tennessee Valley Authority	United States Information Agency †	United States Railway Association	Other	Off-budget Federal agencies
ASSETS						
Selected current assets						
Fund balances with Treasury						
Budget funds	$60,020,112	$251,319,668	$386,911,432	$613,573	$233,408,465	$296,746,425
Budget clearing accounts	238,622	—	1,621,230	—	40,140	—
Deposit funds	775,277	—	1,051,920	—	1,321,706	16,266,400
Foreign currency funds	13,794,111	—	12,919	—	—	—
Allowances, foreign currency funds (−)	—	—	—	—	—	—
Federal security holdings (at par)	—	—	585,000	25,555,173	18,454,000	2,363,049,000
Unamortized premium or discount	—	—	−6,334	—	—	115
Accounts receivable:						
Government agencies	460,121	32,297,807	4,617,048	496,544	6,914,241	853,687,621
The public	15,951	484,243,602	521,309	—	885,611	5,763,983,748
Allowances (−)	—	−20,413,088	−28,437	—	−207,703	−20,774,910
Advances to:						
Government agencies	13,479,722	—	—	—	1,176,275	177,503
The public	1,909,548	—	4,124,219	—	27,562,701	28,467,278
Other current assets	398,064	—	—	—	—	594
Total selected current assets	91,091,550	747,447,990	399,410,306	26,665,290	289,545,455	9,301,623,775
Loans receivable						
Repayable in dollars	—	262,339,647	—	8,509,390	—	165,133,575,979
Repayable in foreign currencies	—	—	780,329	—	—	−92,583
Allowances (−)	—	−2,670,986	—	—	—	−423,056,000
Inventories						
Items for sale	—	6,187,327	—	—	—	—
Work-in-process	—	—	—	—	—	—
Raw materials and supplies	1,340,468	576,855,516	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—	—
Allowances (−)	—	−1,490,168	—	—	—	—
Real property and equipment						
Land	—	435,383,652	2,037,827	—	—	593,970,356
Structures and facilities	—	15,188,022,543	143,708,793	251,683	—	4,214,064,229
Equipment	32,184,304	6,262,224,170	93,879,068	—	53,449,202	3,004,289,008
Leasehold improvements	—	206,210,497	—	—	263,728	123,992,188
Acquired security, pending disposition	—	—	—	—	—	—
Allowances (−)	−15,069,116	−4,096,190,251	—	—	−12,992,145	−2,757,425,594
Other assets:						
Work-in-process, contractors	—	—	17,170,142	—	—	1,055,326,985
Materials and supplies — other	—	—	909,167	—	554,903	148,081,293
Other	—	3,283,992,159	—	5,175,719	4,489,217	16,024,312,351
Allowances (−)	—	—	—	—	−249	−86,427
Total assets	109,547,205	22,868,312,097	657,895,632	40,602,082	335,316,113	198,418,575,560
LIABILITIES						
Selected current liabilities						
Accounts payable						
Government agencies	—	68,763,784	—	284,595	15,122,172	1,248,093,051
The public	16,267,563	730,748,747	11,559,684	—	41,106,676	1,596,137,609
Advances from:						
Government agencies	—	826,414	—	—	56,581	5,331,208
The public	—	6,103,560	—	—	35,615	1,218,815,282
Deposit fund liabilities	19,878	—	1,051,920	—	1,271,472	16,266,400
Other current liabilities	—	—	—	—	4,889	4,787,967,537
Total selected current liabilities	16,287,441	806,442,505	12,611,604	284,595	57,597,405	8,872,611,087
Unfunded liabilities.						
Accrued annual leave	7,657,896	60,546,332	23,023,175	—	31,342,630	—
Other	—	1,785,000	—	—	—	300,000,000
Debt issued under borrowing authority						
Borrowings from Treasury	—	150,000,000	—	—	—	163,740,903,627
Agency securities outstanding	—	16,106,000,000	—	—	—	10,000
Other	—	—	—	—	—	326,250,489
Other liabilities	—	1,830,749,041	—	—	3,439,787	21,999,958,701
Total liabilities	23,945,338	18,955,522,877	35,634,779	284,595	92,379,822	195,241,733,904
GOVERNMENT EQUITY						
Unexpended budget authority.						
Unobligated	15,525,441	13,369,116,288	106,481,139	30,083	90,182,351	28,731,385,656
Undelivered orders	58,499,211	255,343,898	278,639,434	305,323	141,322,374	13,557,233,405
Unfinanced budget authority (−):						
Unfilled customer orders	—	—	—	—	—	—
Contract authority	—	—	—	—	—	—
Borrowing authority	—	−13,744,000,000	—	—	—	−45,967,680,244
Invested capital	10,797,759	4,032,329,034	237,061,570	220,367,606	11,253,210	6,898,727,306
Other equity						
Receipt account equity	—	—	18,710	−180,385,525	178,355	−42,824,467
Unappropriated receipts (−)	—	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—	—
Miscellaneous equity	779,456	—	—	—	—	—
Total Government equity	85,601,868	3,912,789,220	622,260,852	40,317,467	242,936,290	3,176,841,656
Total liabilities and Government equity	109,547,205	22,868,312,097	657,895,632	40,602,082	335,316,113	198,418,575,560

Government Corporations and Other Business-Type Activities

Table GA-I-1. — Statements of Financial Condition, Sept. 30, 1985 — Continued

Account	Rural Electrification Administration — rural electrification and telephone revolving fund	Rural Electrification Administration — Rural Telephone Bank	Federal Financing Bank	United States Postal Service	United States Railway Association
ASSETS					
Selected current assets					
Fund balances with Treasury					
Budget funds	$1,347,338	$23,064,369	$999,044	$271,335,151	$ 522
Budget clearing accounts	—	—	—	—	—
Deposit funds	—	—	—	16,266,400	—
Foreign currency funds	—	—	—	—	—
Allowances, foreign currency funds (–)	—	—	—	—	—
Federal security holdings (at par)	—	933,000	—	2,362,116,000	—
Unamortized premium or discount	—	115	—	—	—
Accounts receivable:					
Government agencies	—	11,106	461,626,533	392,049,982	—
The public	1,310,479,311	8,132,781	4,386,744,257	56,662,133	1,965,267
Allowances (–)	—	—	—	–20,768,990	–5,920
Advances to:					
Government agencies	—	—	—	177,503	—
The public	—	—	—	28,487,278	—
Other current assets	—	594	—	—	—
Total selected current assets	1,311,826,649	32,141,965	4,849,369,835	3,106,325,457	1,959,869
Loans receivable					
Repayable in dollars	10,236,742,478	1,382,655,112	153,513,252,559	—	925,830
Repayable in foreign currencies	—	—	—	—	–92,583
Allowances (–)	–418,659,000	–4,397,000	—	—	—
Inventories:					
Items for sale	—	—	—	—	—
Work-in-process	—	—	—	—	—
Raw materials and supplies	—	—	—	—	—
Stockpile materials and commodities	—	—	—	—	—
Allowances (–)	—	—	—	—	—
Real property and equipment:					
Land	—	—	—	593,970,356	—
Structures and facilities	—	—	—	4,214,064,229	—
Equipment	—	—	—	3,004,289,008	—
Leasehold improvements	—	—	—	123,992,188	—
Acquired security, pending disposition	—	—	—	—	—
Allowances (–)	—	—	—	–2,757,425,594	—
Other assets:					
Work-in-process, contractors	—	—	—	1,055,326,985	—
Materials and supplies — other	—	—	—	148,081,293	—
Other	420,000,000	—	—	17,571,593,018	32,719,333
Allowances (–)	—	—	—	—	–86,427
Total assets	11,549,910,127	1,410,400,077	158,362,622,394	27,060,216,940	35,426,022
LIABILITIES					
Selected current liabilities					
Accounts payable					
Government agencies	53,245,065	18,617,159	301,173	1,175,929,654	—
The public	52,643	203,766	—	1,595,881,200	—
Advances from:					
Government agencies	—	—	331,208	5,000,000	—
The public	—	—	—	1,218,815,282	—
Deposit fund liabilities	—	—	—	16,266,400	—
Other current liabilities	—	—	4,787,967,537	—	—
Total selected current liabilities	53,297,708	18,820,925	4,788,599,919	4,011,892,536	—
Unfunded liabilities:					
Accrued annual leave	—	—	—	—	—
Other	—	—	—	300,000,000	—
Debt issued under borrowing authority:					
Borrowings from Treasury	7,864,742,068	758,709,000	153,513,252,559	1,604,200,000	—
Agency securities outstanding	—	—	10,000	—	—
Other	—	—	—	250,000,000	78,250,489
Other liabilities	951,328,562	212,870,153	—	20,835,759,986	—
Total liabilities	8,869,368,338	990,400,077	158,301,862,478	27,001,852,522	78,250,489
GOVERNMENT EQUITY					
Unexpended budget authority					
Unobligated	—	—	26,410,760,116	2,320,625,540	—
Undelivered orders	2,485,844,114	665,345,573	8,666,251,151	1,739,792,567	—
Unfinanced budget authority (–)					
Unfilled customer orders	—	—	—	—	—
Contract authority	—	—	—	—	—
Borrowing authority	–2,178,643,736	–652,025,241	–35,077,011,267	–8,060,000,000	—
Invested capital	2,373,341,410	406,679,668	60,759,916	4,057,946,311	—
Other equity					
Receipt account equity	—	—	—	—	–42,824,467
Unappropriated receipts (–)	—	—	—	—	—
Foreign currency fund equity	—	—	—	—	—
Miscellaneous equity	—	—	—	—	—
Total Government equity	2,680,541,789	420,000,000	60,759,916	58,364,418	–42,824,467
Total liabilities and Government equity	11,549,910,127	1,410,400,077	158,362,622,394	27,060,216,940	35,426,022

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985

Account	TOTAL	Funds appropriated to the President	International security assistance — guaranty reserve fund	International security assistance — special defense acquisition fund	International security assistance — other funds	Agency for International Development — Alliance for Progress loan fund
INCOME AND EXPENSE						
Income						
Sales of goods	$60,396,897,675	$64,548,263	—	$61,309,259	—	—
Sales of services	53,479,828,092	—	—	—	—	—
Insurance and guarantee premiums	5,954,920,537	39,071,554	—	—	—	—
Interest income	67,583,483,489	684,638,162	$57,679,312	—	$62,327,141	$79,353,591
Other income	37,108,231,437	34,877,443	—	—	—	—
Total income	224,523,361,230	823,135,423	57,679,312	61,309,259	62,327,141	79,353,591
Expense						
Cost of goods sold	65,950,750,042	64,370,399	—	61,309,259	—	—
Interest expense						
Treasury borrowings	22,413,159,975	—	—	—	—	—
Federal securities	1,309,984,133	—	—	—	—	—
Other	17,537,237,112	—	—	—	—	—
Other expenses						
Administrative	26,545,821,700	18,450,594	—	—	—	—
Depreciation	1,650,760,300	415,646	—	—	—	—
Other operating expenses	16,390,995,274	26,618,151	—	—	—	—
Other	84,249,905,285	28,013,923	—	—	—	—
Total expense	236,048,613,820	137,868,713	—	61,309,259	—	—
Income or expense (–) before extraordinary items	–11,525,252,590	685,266,710	57,679,312	—	62,327,141	79,353,591
Extraordinary income and expense (–)						
Gain or loss (–) on disposition of assets	–345,418,510	—	—	—	—	—
Other	188,732,009	—	—	—	—	—
Total extraordinary income and expense (–)	–156,686,500	—	—	—	—	—
Net income or expense (–) before distribution	–11,681,939,090	685,266,710	57,679,312	—	62,327,141	79,353,591
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	–396,465,993,758	4,372,955,364		—	—	761,281,224
Net income or expense (–)	–11,681,939,090	685,266,710	57,679,312	—	62,327,141	79,353,591
Adjustments for prior periods	13,671,828,247	–25,760,907	–98,445	—	–26,770,262	—
Distribution of income						
Dividends	–171,785,318	—	—	—	—	—
Other	–21,639,695,248	–161,086,479	–57,580,867	—	–35,556,879	—
Closing balance	–416,287,585,167	4,871,374,688	—	—		840,634,815

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Agency for International Development — development loan fund	Agency for International Development — development loan fund liquidation account	Agency for International Development — housing and other credit guaranty programs	Agency for International Development — acquisition of property revolving fund	Agency for International Development — common defense, economic, and triangular trade loans	Agency for International Development — foreign currency loans, private enterprise
INCOME AND EXPENSE						
Income						
Sales of goods	—	—	—	$3,239,004	—	—
Sales of services	—	—	—	—	—	—
Insurance and guarantee premiums	—	—	$6,868,367	—	—	—
Interest income	$199,393,804	$5,655,718	2,738,764	—	$16,630,062	$847,474
Other income	—	362,655	2,071,001	—	—	—
Total income	199,393,804	6,018,373	11,678,132	3,239,004	16,630,062	847,474
Expense						
Cost of goods sold	—	—	—	3,061,140	—	—
Interest expense						
Treasury borrowings	—	—	—	—	—	—
Federal securities	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other expenses						
Administrative	—	—	5,905,973	172,382	—	—
Depreciation	—	—	101,083	—	—	—
Other operating expenses	—	—	—	624,394	—	—
Other	-39,097	65,305	2,308,163	26,327	23,193,831	981,292
Total expense	-39,097	65,305	8,315,219	3,884,242	23,193,831	981,292
Income or expense (-) before extraordinary items	199,432,902	5,953,067	3,362,913	-645,238	-6,563,770	-133,818
Extraordinary income and expense (-):						
Gain or loss (-) on disposition of assets	—	—	—	—	—	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (-)	—	—	—	—	—	—
Net income or expense (-) before distribution	199,432,902	5,953,067	3,362,913	-645,238	-6,563,770	-133,818
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	1,874,708,011	781,368,678	48,183,280	2,187,877	-865,899,107	-36,250,743
Net income or expense (-)	199,432,902	5,953,067	3,362,913	-645,238	-6,563,770	-133,818
Adjustments for prior periods	—	—	-2,947	1,110,695	—	—
Distribution of income						
Dividends	—	—	—	—	—	—
Other	—	—	40,051,267	—	—	—
Closing balance	2,074,140,912	787,321,745	91,594,512	2,653,333	-872,462,877	-36,384,560

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Agency for International Development — loans for predecessor agencies in liquidation	Agency for International Development — other loans	Agency for International Development — other funds	Overseas Private Investment Corporation	Inter-American Foundation	Department of Agriculture
INCOME AND EXPENSE						
Income						
Sales of goods	—	—	—	—	—	$1,768,168,629
Sales of services	—	—	—	—	—	201,846,849
Insurance and guarantee premiums	—	—	—	$32,203,188	—	157,917,982
Interest income	$10,725,651	$161,678,940	$88,803	67,518,902	—	4,545,161,228
Other income	4,591,023	—	—	4,825,444	$23,027,320	634,006,752
Total income	15,316,674	161,678,940	88,803	124,547,534	23,027,320	7,307,101,441
Expense						
Cost of goods sold	—	—	—	—	—	4,897,636,995
Interest expense						
Treasury borrowings	—	—	—	—	—	2,982,580,140
Federal securities	—	—	—	—	—	—
Other	—	—	—	—	—	11,134,486,884
Other expenses						
Administrative	—	—	—	12,372,239	—	692,639,368
Depreciation	—	—	—	314,563	—	−27,961,458
Other operating expenses	—	—	—	—	25,993,758	5,980,052,244
Other	1,417,424	60,677	—	—	—	8,331,608,268
Total expense	1,417,424	60,677	—	12,686,802	25,993,758	34,191,022,440
Income or expense (−) before extraordinary items	13,899,249	161,618,263	88,803	111,860,732	−2,966,437	−26,883,920,999
Extraordinary income and expense (−)						
Gain or loss (−) on disposition of assets	—	—	—	—	—	4,052,869
Other	—	—	—	—	—	−3,802,449
Total extraordinary income and expense (−)	—	—	—	—	—	250,421
Net income or expense (−) before distribution	13,899,249	161,618,263	88,803	111,860,732	−2,966,437	−26,883,670,579
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	972,441,106	931,922,825	—	8,011,328	−104,999,116	−35,014,789,376
Net income or expense (−)	13,899,249	161,618,263	88,803	111,860,732	−2,966,437	−26,883,670,579
Adjustments for prior periods	—	—	—	52	—	15,936,319,478
Distribution of income						
Dividends	—	—	—	—	—	—
Other	—	—	—	−108,000,000	—	—
Closing balance	986,340,356	1,093,541,089	88,803	11,872,113	−107,965,554	−45,962,140,477

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Federal Crop Insurance Corporation	Commodity Credit Corporation	Rural Electrification Administration — rural communication development fund	Farmers Home Administration — agricultural credit insurance fund	Farmers Home Administration — rural development insurance fund	Farmers Home Administration — rural development loan fund
INCOME AND EXPENSE						
Income:						
Sales of goods	—	$1,757,563,237	—	—	—	—
Sales of services	—	—	—	—	—	—
Insurance and guarantee premiums	$137,156,915	15,594,722	—	$1,270,577	$2,979,765	—
Interest income	5,905,425	417,121,872	$1,067,294	2,228,436,262	458,154,183	$199,987
Other income	199,445,145	409,731,735	—	13,431,463	262,877	37,360
Total income	342,507,485	2,600,011,566	1,067,294	2,243,138,303	461,396,825	237,346
Expense						
Cost of goods sold	—	4,849,069,336	—	—	—	—
Interest expense						
Treasury borrowings	408,898	2,048,967,181	2,549,984	525,107,260	167,140,668	—
Federal securities	—	—	—	—	—	—
Other	—	19,233,020	—	4,585,306,704	1,297,262,384	6,047,094
Other expenses						
Administrative	—	374,975,736	—	238,759,223	70,168,072	659,457
Depreciation	—	-43,833,085	—	—	—	—
Other operating expenses	256,189,042	724,405,360	—	4,615,434,463	49,303,059	-992,710
Other	399,402,556	7,414,816,991	1,532,441	86,517,383	607,381	176
Total expense	656,000,497	15,387,636,540	4,082,425	10,051,125,034	1,564,481,566	5,714,016
Income or expense (-) before extraordinary items	-313,493,012	-12,787,624,973	-3,015,131	-7,807,986,731	-1,123,084,741	-5,476,669
Extraordinary income and expense (-):						
Gain or loss (-) on disposition of assets	—	—	—	—	—	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (-)	—	—	—	—	—	—
Net income or expense (-) before distribution	-313,493,012	-12,787,624,973	-3,015,131	-7,807,986,731	-1,123,084,741	-5,476,669
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	-624,414,247	-10,479,596,041	-2,509,108	-6,897,266,744	-2,714,159,503	-97,721,481
Net income or expense (-)	-313,493,012	-12,787,624,973	-3,015,131	-7,807,986,731	-1,123,084,741	-5,476,669
Adjustments for prior periods	—	12,337,041,538	—	1,089,943,000	560,005,000	—
Distribution of income:						
Dividends	—	—	—	—	—	—
Other	—	—	—	—	—	—
Closing balance	-937,907,259	-10,930,179,476	-5,524,239	-13,615,310,475	-3,277,239,244	-103,198,149

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Farmers Home Administration — rural housing insurance fund	Farmers Home Administration — self-help housing land development fund	Farmers Home Administration — other funds	Agricultural Marketing Service — milk market orders assessment fund	Forest Service — working capital fund	Department of Agriculture — working capital fund
INCOME AND EXPENSE						
Income						
Sales of goods	—	—	—	—	$10,605,392	—
Sales of services	—	—	—	$34,157,310	71,068,876	$96,620,664
Insurance and guarantee premiums	$916,003	—	—	—	—	—
Interest income	1,432,069,401	$2,571	$-66,930	2,271,162	—	—
Other income	1,254,946	—	26,256	—	9,816,970	—
Total income	1,434,240,350	2,571	-40,674	36,428,472	91,491,237	96,620,664
Expense						
Cost of goods sold	—	—	—	—	48,567,659	—
Interest expense						
Treasury borrowings	205,844,820	—	—	32,561,328	—	—
Federal securities	—	—	—	—	—	—
Other	5,224,850,190	721,099	1,066,392		—	—
Other expenses						
Administrative	189,480,122	652,283	8,238,988	—	9,705,485	—
Depreciation	—	—	—	—	15,851,627	—
Other operating expenses	230,363,945	—	-90	—	8,778,609	96,570,565
Other	227,829,440	—	200,899,900	—	—	—
Total expense	6,078,368,516	1,373,383	210,205,191	32,561,328	82,903,381	96,570,565
Income or expense (-) before extraordinary items	-4,644,128,166	-1,370,812	-210,245,865	3,867,144	8,587,857	50,099
Extraordinary income and expense (-)						
Gain or loss (-) on disposition of assets	—	—	—	—	4,080,026	-27,156
Other	—	—	—	—	-3,802,449	—
Total extraordinary income and expense (-)	—	—	—	—	277,577	-27,156
Net income or expense (-) before distribution	-4,644,128,166	-1,370,812	-210,245,865	3,867,144	8,865,434	22,943
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	-10,999,805,343	-11,076,558	-3,349,778,228	21,299,850	139,509,481	728,545
Net income or expense (-)	-4,644,128,166	-1,370,812	-210,245,865	3,867,144	8,865,434	22,943
Adjustments for prior periods	1,947,736,874	—	—	1,593,066	—	—
Distribution of income						
Dividends	—	—	—	—	—	—
Other	—	—	—	—	—	—
Closing balance	-13,696,196,635	-12,447,370	-3,560,024,092	26,760,060	148,374,915	751,487

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	**Department of Commerce**	Department of Commerce — working capital fund	Economic Development Administration — revolving fund	National Oceanic and Atmospheric Administration — coastal energy impact fund	National Oceanic and Atmospheric Administration — Federal ship financing fund, fishing vessels	National Bureau of Standards — working capital fund
INCOME AND EXPENSE						
Income:						
Sales of goods	$26,356,339	—	—	—	—	$5,103,264
Sales of services	120,293,041	$49,353,752	—	—	—	70,939,289
Insurance and guarantee premiums	1,744,348	—	$189,171	—	$1,555,177	—
Interest income	9,754,930	—	687,246	$6,271,417	2,796,267	—
Other income	37,972,904	—	38,000,000	—	—	—
Total income	196,121,562	49,353,752	38,876,417	6,271,417	4,351,444	76,042,552
Expense:						
Cost of goods sold	99,468,868	48,061,721	—	—	—	49,697,417
Interest expense						
Treasury borrowings	46,881,949	—	42,978,800	—	3,903,149	—
Federal securities	—	—	—	—	—	—
Other	1,296	—	—	—	—	—
Other expenses						
Administrative	25,921,844	219,140	—	—	—	25,702,704
Depreciation	490,437	441,053	—	—	—	—
Other operating expenses	21,890,116	309,344	—	—	1,240,056	—
Other	266,327	—	—	—	—	266,283
Total expense	194,920,836	49,031,259	42,978,800	—	5,143,205	75,666,404
Income or expense (−) before extraordinary items	1,200,726	322,493	−4,102,383	6,271,417	−791,761	376,149
Extraordinary income and expense (−):						
Gain or loss (−) on disposition of assets	727,206	—	457,876	—	269,330	—
Other	−38,572,564	—	−38,672,564	—	—	—
Total extraordinary income and expense (−)	−37,845,358	—	−38,214,688	—	269,330	—
Net income or expense (−) before distribution	−36,644,633	322,493	−42,317,071	6,271,417	−522,431	376,149
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	−452,236,379	1,927,563	−485,665,885	20,410,134	9,297,979	−556,480
Net income or expense (−)	−36,644,633	322,493	−42,317,071	6,271,417	−522,431	376,149
Adjustments for prior periods	−45,731	−68,837	—	—	—	—
Distribution of income:						
Dividends	—	—	—	—	—	—
Other	—	—	—	—	—	—
Closing balance	−488,926,742	2,181,219	−527,982,956	26,681,551	8,775,548	−180,332

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Science and Technical Research — other funds	Department of Defense	Air Force defense production guarantees	Air Force stock fund	Air Force industrial fund	Air Force cadet fund
INCOME AND EXPENSE						
Income						
Sales of goods	$21,253,075	$51,771,824,336	—	$10,211,499,224	$4,012,526,733	—
Sales of services	—	16,042,169,101	—	—	2,568,704,919	—
Insurance and guarantee premiums	—	—	—	—	—	—
Interest income	—	54,469	—	—	—	—
Other income	−27,096	371,788,151	—	—	—	$39,088,666
Total income	21,225,979	68,185,836,058	—	10,211,499,224	6,581,231,652	39,088,666
Expense						
Cost of goods sold	1,709,730	51,592,633,407	—	10,230,630,074	6,516,010,426	—
Interest expense						
Treasury borrowings	—	—	—	—	—	—
Federal securities	—	—	—	—	—	—
Other	1,296	—	—	—	—	—
Other expenses						
Administrative	—	6,277,497	—	—	—	—
Depreciation	49,384	33,108,761	—	—	—	—
Other operating expenses	20,340,715	639,975,542	—	40,310,995	—	40,131,590
Other	44	16,734,234,648	—	17,964,602	—	—
Total expense	22,101,169	69,006,229,855	—	10,288,925,671	6,516,010,426	40,131,590
Income or expense (−) before extraordinary items	−875,190	−820,393,797	—	−77,426,447	65,221,226	−1,042,925
Extraordinary income and expense (−)						
Gain or loss (−) on disposition of assets	—	−144,978	—	—	−147,935	—
Other	100,000	−1,381	—	—	—	—
Total extraordinary income and expense (−)	100,000	−146,359	—	—	−147,935	—
Net income or expense (−) before distribution	−775,190	−820,540,156	—	−77,426,447	65,073,291	−1,042,925
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	2,350,310	21,658,318,466	$1,804,450	4,015,258,101	161,389,459	3,255,192
Net income or expense (−)	−775,190	−820,540,156	—	−77,426,447	65,073,291	−1,042,925
Adjustments for prior periods	23,106	−346,508	—	—	−67,066,764	—
Distribution of income						
Dividends	—	−214,619	—	—	—	—
Other	—	—	—	—	—	—
Closing balance	1,598,227	20,837,217,182	1,804,450	3,937,831,654	159,395,986	2,212,268

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Air Force surcharge collections, sales of commissary stores	Army defense production guarantees	Army conventional ammunition fund	Army stock fund	Army industrial fund	Army surcharge collections, sales of commissary stores
INCOME AND EXPENSE						
Income						
Sales of goods	—	—	$2,186,407,651	$6,580,860,404	$1,499,903,367	—
Sales of services	—	—	—	—	2,075,673,784	—
Insurance and guarantee premiums	—	—	—	—	—	—
Interest income	—	—	—	—	—	—
Other income	$109,255,317	—	—	—	61,755,155	$84,028,282
Total income	109,255,317	—	2,186,407,651	6,580,860,404	3,637,332,306	84,028,282
Expense						
Cost of goods sold	—	—	1,745,699,421	6,049,634,083	3,503,916,852	—
Interest expense						
Treasury borrowings	—	—	—	—	—	—
Federal securities	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other expenses						
Administrative	—	—	—	—	—	—
Depreciation	—	—	—	—	—	—
Other operating expenses	102,945,668	—	—	—	—	—
Other	—	—	117,141,524	−196,123,900	—	55,303,161
Total expense	102,945,668	—	1,862,840,944	5,853,510,183	3,503,916,852	55,303,161
Income or expense (−) before extraordinary items	6,309,650	—	323,566,706	727,350,221	133,415,454	28,725,121
Extraordinary income and expense (−)						
Gain or loss (−) on disposition of assets	—	—	—	—	—	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (−)	—	—	—	—	—	—
Net income or expense (−) before distribution	6,309,650	—	323,566,706	727,350,221	133,415,454	28,725,121
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	85,363,475	$2,213,194	74,425,137	−389,870,516	233,947,214	128,032,934
Net income or expense (−)	6,309,650	—	323,566,706	727,350,221	133,415,454	28,725,121
Adjustments for prior periods	—	—	−74,425,137	—	11,106,931	—
Distribution of income						
Dividends	—	—	—	—	—	—
Other	—	—	—	—	—	—
Closing balance	91,673,125	2,213,194	323,566,706	337,479,705	378,469,599	156,758,055

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Navy defense production guarantees	Navy industrial fund	Navy stock fund	Navy surcharge collections, sales of commissary stores	U.S. Naval Academy midshipmen's store	U.S. Naval Academy laundry service
INCOME AND EXPENSE						
Income						
Sales of goods	—	$6,179,472,930	$7,220,440,000	$33,917,535	$11,213,547	$2,047,774
Sales of services	—	8,533,557,855	—	—	1,855,023	—
Insurance and guarantee premiums	—	—	—	—	—	—
Interest income	—	—	—	—	54,469	—
Other income	—	—	24,228,342	—	215,844	—
Total income	—	14,713,030,785	7,244,668,342	33,917,535	13,338,883	2,047,774
Expense						
Cost of goods sold	—	14,342,917,613	−6,644,022,950	—	9,852,045	1,099,855
Interest expense						
Treasury borrowings	—	—	—	—	—	—
Federal securities	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other expenses						
Administrative	—	—	—	—	—	219,801
Depreciation	—	—	—	—	123,408	—
Other operating expenses	—	—	—	—	2,781,204	641,311
Other	—	—	16,581,623,288	33,756,088	—	7,707
Total expense	—	14,342,917,613	9,937,600,338	33,756,088	12,756,656	1,968,674
Income or expense (−) before extraordinary items	—	370,113,172	−2,692,931,996	161,448	582,227	79,100
Extraordinary income and expense (−)						
Gain or loss (−) on disposition of assets	—	—	—	—	2,957	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (−)	—	—	—	—	2,957	—
Net income or expense (−) before distribution	—	370,113,172	−2,692,931,996	161,448	585,183	79,100
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	$6,595,867	713,596,267	10,996,465,110	37,174,888	5,518,124	384,018
Net income or expense (−)	—	370,113,172	−2,692,931,996	161,448	585,183	79,100
Adjustments for prior periods	—	—	—	—	—	—
Distribution of income						
Dividends	—	—	—	—	−214,619	—
Other	—	—	—	—	—	—
Closing balance	6,595,867	1,083,709,439	8,303,533,115	37,336,336	5,888,688	463,118

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Marine Corps stock fund	Marine Corps industrial fund	Marine Corps surcharge collections, sales of commissary stores	Defense homeowners assistance fund	Defense stock fund	Defense industrial fund
INCOME AND EXPENSE						
Income						
Sales of goods	$408,759,554	$80,879,124	$8,412,787	$538,600	$13,305,326,201	$29,038,360
Sales of services	—	19,412,327	—	—	—	955,635,972
Insurance and guarantee premiums	—	—	—	—	—	—
Interest income	—	—	—	—	—	—
Other income	—	—	—	—	17,308,942	—
Total income	408,759,554	100,291,451	8,412,787	538,600	13,322,635,143	984,674,333
Expense						
Cost of goods sold	365,141,336	102,176,081	6,467,462	—	12,583,634,695	924,448,273
Interest expense						
Treasury borrowings	—	—	—	—	—	—
Federal securities	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other expenses						
Administrative	—	—	—	394,685	—	5,663,011
Depreciation	—	—	—	—	—	113,603
Other operating expenses	—	—	—	—	448,306,631	4,858,143
Other	—	—	—	—	121,051,853	373,181
Total expense	365,141,336	102,176,081	6,467,462	394,685	13,152,993,179	935,456,211
Income or expense (–) before extraordinary items	43,618,218	–1,884,630	1,925,325	143,915	169,641,964	49,218,121
Extraordinary income and expense (–):						
Gain or loss (–) on disposition of assets	—	—	—	—	—	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (–)	—	—		—	—	—
Net income or expense (–) before distribution	43,618,218	–1,884,630	1,925,325	143,915	169,641,964	49,218,121
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	–162,598,666	17,606,143	4,924,957	–46,846,122	5,342,716,154	57,293,928
Net income or expense (–)	43,618,218	–1,884,630	1,925,325	143,915	169,641,964	49,218,121
Adjustments for prior periods	—	—	—	—	130,700,000	5,652,589
Distribution of income						
Dividends	—	—	—	—	—	—
Other	—	—	—	—	—	—
Closing balance	–118,980,448	15,721,513	6,850,282	–46,702,206	5,643,058,118	112,164,638

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Corps of Engineers revolving fund	Soldiers' and Airmen's Home revolving fund	**Department of Education**	College housing loans	Student loan insurance fund	Higher education facilities loan and insurance fund
INCOME AND EXPENSE						
Income						
Sales of goods	—	$580,545	—	—	—	—
Sales of services	$1,887,329,221	—	—	—	—	—
Insurance and guarantee premiums	—	—	$-441,033	—	$-441,033	—
Interest income	—	—	138,365,939	$119,964,303	—	$18,401,636
Other income	35,907,604	—	35,000	35,000	—	—
Total income	1,923,236,825	580,545	137,959,906	119,999,303	-441,033	18,401,636
Expense						
Cost of goods sold	1,854,457,471	550,671	—	—	—	—
Interest expense						
Treasury borrowings	—	—	94,591,136	68,003,834	—	26,587,302
Federal securities	—	—	34,645,535	28,137,687	—	6,507,848
Other	—	—	2,925,968,682	—	2,925,968,682	—
Other expenses						
Administrative	—	—	3,364,908	216,510	1,500,000	1,648,398
Depreciation	32,871,750	—	286,025,335	285,645,335	—	380,000
Other operating expenses	—	—	86,745,698	—	86,745,698	—
Other	3,117,145	—	638,835,324	—	638,835,324	—
Total expense	1,890,446,366	550,671	4,070,176,618	362,003,366	3,653,049,704	35,123,548
Income or expense (-) before extraordinary items	32,790,459	29,874	-3,932,216,712	-262,004,063	-3,653,490,737	-16,721,912
Extraordinary income and expense (-)						
Gain or loss (-) on disposition of assets	—	—	—	—	—	—
Other	—	-1,381	—	—	—	—
Total extraordinary income and expense (-)	—	-1,381	—	—	—	—
Net income or expense (-) before distribution	32,790,459	28,493	-3,932,216,712	-262,004,063	-3,653,490,737	-16,721,912
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	369,534,506	134,651	444,907,767	-139,417,849	673,574,498	-89,248,882
Net income or expense (-)	32,790,459	28,493	-3,932,216,712	-262,004,063	-3,653,490,737	-16,721,912
Adjustments for prior periods	-6,314,127	—	—	—	—	—
Distribution of income						
Dividends	—	—	—	—	—	—
Other	—	—	—	—	—	—
Closing balance	396,010,838	163,144	-3,487,308,944	-401,421,912	-2,979,916,238	-105,970,794

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Department of Energy	Bonneville Power Administration	Southeastern Power Administration	Southwestern Power Administration	Colorado River basins power marketing fund, Western Area Power Administration	Department of Health and Human Services
INCOME AND EXPENSE						
Income.						
Sales of goods	$2,819,097,089	$2,714,260,154	—	$104,836,935	—	$167,189,522
Sales of services	251,616,638	160,796,976	$90,819,662	—	—	39,593,188
Insurance and guarantee premiums	—	—	—	—	—	12,957,660
Interest income	124,690	55,154	3,507	66,029	—	20,718,517
Other income	155,475,146	36,909,552	1,134	7,681	$118,556,778	86,164
Total income	3,226,313,562	2,912,021,836	90,824,304	104,910,645	118,556,778	240,545,050
Expense						
Cost of goods sold	19,592,957	—	19,592,957	—	—	35,334,992
Interest expense						
Treasury borrowings	202,758,352	199,977,153	—	—	2,781,199	—
Federal securities	—	—	—	—	—	—
Other	294,476	65,428	6,213	222,834	—	23,070,200
Other expenses.						
Administrative	10,124,158	6,801,201	911,541	2,411,416	—	—
Depreciation	95,486,017	92,948,801	16,501	1,167,817	1,332,897	3,159,652
Other operating expenses	2,331,722,527	2,196,160,425	653,025	100,780,684	32,126,393	152,377,604
Other	5,375,235	5,358,222	17,013	—	—	43,165,496
Total expense	2,865,353,721	2,503,311,230	21,197,250	104,602,752	36,242,489	257,108,143
Income or expense (−) before extraordinary items	560,959,841	408,710,606	69,627,053	307,893	82,314,289	−16,563,093
Extraordinary income and expense (−):						
Gain or loss (−) on disposition of assets	5,658,689	—	—	5,658,689	—	—
Other	—	—	—	—	—	−948,313
Total extraordinary income and expense (−)	5,658,689	—	—	5,658,689	—	−948,313
Net income or expense (−) before distribution	566,618,530	408,710,606	69,627,053	5,966,582	82,314,289	−17,511,406
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	1,271,685,596	197,606,828	964,620,614	9,078,319	100,379,837	−296,945,765
Net income or expense (−)	566,618,530	408,710,606	69,627,053	5,966,582	82,314,289	−17,511,406
Adjustments for prior periods	−408,516,767	−408,122,291	—	529,578	−924,054	−3,903,438
Distribution of income						
Dividends	—	—	—	—	—	—
Other	−177,599,832	−163,297,194	—	—	−14,302,638	—
Closing balance	1,252,187,528	34,897,949	1,034,247,668	15,574,479	167,467,433	−308,360,609

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Food and Drug Administration — revolving fund for certification and other services	National Institutes of Health — service and supply fund	Health Resources and Services Administration — health professions graduate student loan insurance	Health Resources and Services Administration — health professions eduction fund	Health Resources and Services Administration — nurse training fund	Health Resources and Services Administration — medical facilities guarantee and loan fund
INCOME AND EXPENSE						
Income						
Sales of goods	—	$138,192,778	—	—	—	$9,137,000
Sales of services	$2,561,917	—	—	—	—	—
Insurance and guarantee premiums	—	—	$12,957,660	—	—	—
Interest income	—	—	666,986	$1,711,276	—	9,810,868
Other income	—	86,164	—	—	—	—
Total income	2,561,917	138,278,942	13,624,646	1,711,276	—	18,947,868
Expense						
Cost of goods sold	—	27,301,487	—	—	—	—
Interest expense						
Treasury borrowings	—	—	—	—	—	—
Federal securities	—	—	—	—	—	—
Other	—	3,244	—	607,804	—	10,752,148
Other expenses						
Administrative	—	—	—	—	—	—
Depreciation	—	1,860,608	—	—	—	—
Other operating expenses	2,158,585	109,381,079	—	—	—	—
Other	—	—	311,480	7,090	$218,857	36,991,177
Total expense	2,158,585	138,546,418	311,480	614,893	218,857	47,743,325
Income or expense (–) before extraordinary items	403,332	–267,476	13,313,166	1,096,383	–218,857	–28,795,457
Extraordinary income and expense (–)						
Gain or loss (–) on disposition of assets	—	—	—	—	—	—
Other	—	–948,313	—	—	—	—
Total extraordinary income and expense (–)	—	–948,313	—	—	—	—
Net income or expense (–) before distribution	403,332	–1,215,789	13,313,166	1,096,383	–218,857	–28,795,457
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	3,321,589	10,845,350	10,444,627	10,282,052	3,275,261	–295,682,237
Net income or expense (–)	403,332	–1,215,789	13,313,166	1,096,383	–218,857	–28,795,457
Adjustments for prior periods	–151,169	121,758	—	—	—	—
Distribution of income.						
Dividends	—	—	—	—	—	—
Other	—	—	—	—	—	—
Closing balance	3,573,752	9,751,320	23,757,793	11,378,435	3,056,404	–324,477,694

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Health Maintenance Organization — loan guarantee and loan fund	Office of the Assistant Secretary for Health — service and supply fund	Departmental management — working capital fund	**Department of Housing and Urban Development**	Federal Housing Administration	Housing for the elderly or handicapped
INCOME AND EXPENSE						
Income						
Sales of goods	$8,160,534	$7,409,749	$4,289,461	$41,739,350	—	—
Sales of services	—	37,031,271	—	—	—	—
Insurance and guarantee premiums	—	—	—	1,079,679,961	$952,881,124	—
Interest income	8,529,386	—	—	2,627,097,024	716,900,379	$438,772,541
Other income	—	—	—	179,108,511	81,503,289	3,593,269
Total income	16,689,920	44,441,020	4,289,461	3,927,624,846	1,751,284,792	442,365,809
Expense						
Cost of goods sold	2,520,000	5,513,505	—	39,286,603	—	—
Interest expense						
Treasury borrowings	—	—	—	1,539,044,175	300,789,713	451,140,618
Federal securities	—	—	—	43,539,902	12,788,238	—
Other	11,707,004	—	—	9,959,417	—	6,076,734
Other expenses:						
Administrative	—	—	—	319,472,150	281,912,000	103,376
Depreciation	—	1,299,044	—	63,266,613	—	—
Other operating expenses	—	36,781,892	4,056,248	390,625,325	236,374,872	158,955
Other	5,636,892	—	—	1,171,234,562	910,030,517	1,320,227
Total expense	19,863,897	43,594,441	4,056,248	3,576,428,747	1,741,895,340	458,799,910
Income or expense (−) before extraordinary items	−3,173,976	846,579	233,213	351,196,099	9,389,452	−16,434,100
Extraordinary income and expense (−)						
Gain or loss (−) on disposition of assets	—	—	—	−355,444,629	—	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (−)	—	—	—	−355,444,629	—	—
Net income or expense (−) before distribution	−3,173,976	846,579	233,213	−4,248,530	9,389,452	−16,434,100
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	−47,994,250	3,390,542	15,171,301	−21,463,961,663	−1,917,855,357	157,393,204
Net income or expense (−)	−3,173,976	846,579	233,213	−4,248,530	9,389,452	−16,434,100
Adjustments for prior periods	—	−4,849	−3,869,179	2,418,309,000	12,955,051	—
Distribution of income						
Dividends	—	—	—	−99,850,932	−99,850,932	—
Other	—	—	—	−1,250,000	—	—
Closing balance	−51,168,227	4,232,273	11,535,335	−19,151,002,125	−1,995,361,785	140,959,104

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Low-rent public housing program	Nonprofit sponsor assistance	Community disposal operations fund	Rental housing assistance fund	Liquidating programs revolving fund	Housing programs — other funds
INCOME AND EXPENSE						
Income						
Sales of goods	—	—	—	—	—	—
Sales of services	—	—	—	—	—	—
Insurance and guarantee premiums	—	—	—	—	—	—
Interest income	$883,459,469	—	$33,473	—	$16,589,973	—
Other income	—	—	—	$55,342,238	3,158,286	$5,909,185
Total income	883,459,469	—	33,473	55,342,238	19,748,259	5,909,185
Expense						
Cost of goods sold	—	—	—	—	—	—
Interest expense						
Treasury borrowings	787,079,931	—	—	—	—	—
Federal securities	—	—	—	—	4,633,650	—
Other	—	—	—	—	3,882,684	—
Other expenses.						
Administrative	—	—	—	—	—	574,210
Depreciation	—	—	—	62,182,047	—	—
Other operating expenses	141,824,025	—	—	—	313,897	—
Other	1,812,375	$–6,774	–6,001	—	8,232,034	6,155,316
Total expense	930,716,330	–6,774	–6,001	62,182,047	17,062,266	6,729,526
Income or expense (–) before extraordinary items	–47,256,861	6,774	39,474	–6,839,809	2,685,993	–820,341
Extraordinary income and expense (–):						
Gain or loss (–) on disposition of assets	—	—	—	—	–285,048	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (–)	—	—	—	—	–285,048	—
Net income or expense (–) before distribution	–47,256,861	6,774	39,474	–6,839,809	2,400,945	–820,341
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	–4,271,272,186	–3,351,500	–13,801,341	11,083,410	–2,973,351,052	4,001,193
Net income or expense (–)	–47,256,861	6,774	39,474	–6,839,809	2,400,945	–820,341
Adjustments for prior periods	159,378	—	—	—	489,631	—
Distribution of income						
Dividends	—	—	—	—	—	—
Other	—	—	—	—	–1,250,000	—
Closing balance	–4,318,369,669	–3,344,725	–13,761,867	4,243,601	–2,971,710,476	3,180,852

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Government National Mortgage Association — management and liquidating functions	Government National Mortgage Association — guarantees of mortgage-backed securities	Government National Mortgage Association — participation sales fund	Rehabilitation loan fund	Urban renewal programs	Management and administration — working capital fund
INCOME AND EXPENSE						
Income						
Sales of goods	—	—	—	—	—	$41,739,350
Sales of services	—	—	—	—	—	—
Insurance and guarantee premiums	—	$126,798,837	—	—	—	—
Interest income	$225,209,872	100,903,881	$217,572,608	$26,408,039	$1,246,789	—
Other income	4,677,027	19,785,589	—	199,265	4,940,364	—
Total income	229,886,899	247,488,306	217,572,608	26,607,304	6,187,153	41,739,350
Expense						
Cost of goods sold	—	—	—	—	—	39,286,603
Interest expense						
Treasury borrowings	—	—	—	—	33,913	—
Federal securities	26,118,014	—	—	—	—	—
Other	—	—	—	—	—	—
Other expenses						
Administrative	1,023,511	2,388,191	74,512	—	33,112,259	284,090
Depreciation	—	9,728	—	—	—	1,074,838
Other operating expenses	—	8,992,288	—	3,505,979	—	-544,692
Other	6,311,429	31,287	217,498,095	19,863,152	—	-7,097
Total expense	33,452,954	11,421,495	217,572,608	23,369,131	33,146,173	40,093,742
Income or expense (-) before extraordinary items	196,433,946	236,066,811	—	3,238,173	-26,959,020	1,645,608
Extraordinary income and expense (-)						
Gain or loss (-) on disposition of assets	-355,159,581	—	—	—	—	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (-)	-355,159,581	—	—	—	—	—
Net income or expense (-) before distribution	-158,725,635	236,066,811	—	3,238,173	-26,959,020	1,645,608
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	196,856,136	816,416,991	—	39,148,323	-13,509,448,075	218,590
Net income or expense (-)	-158,725,635	236,066,811	—	3,238,173	-26,959,020	1,645,608
Adjustments for prior periods	2,397,435,658	—	—	-458,173	—	7,727,454
Distribution of income						
Dividends	—	—	—	—	—	—
Other	—	—	—	—	—	—
Closing balance	2,435,566,159	1,052,483,802	—	41,928,323	-13,536,407,095	9,591,652

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Department of the Interior	Bureau of Land Management — working capital fund	Bureau of Reclamation — lower Colorado River basin development fund	Bureau of Reclamation — upper Colorado River basin fund	Bureau of Mines — helium fund	Bureau of Indian Affairs — revolving fund for loans
INCOME AND EXPENSE						
Income						
Sales of goods	$96,688,882	$2,923,279	$75,662,686	—	$13,816,801	—
Sales of services	107,844,822	10,934,805	—	$37,257,770	3,774,100	—
Insurance and guarantee premiums	302,969	—	—	—	—	—
Interest income	6,280,594	—	106,376	—	192	$6,143,543
Other income	3,787,449	—	—	—	3,684,135	—
Total income	214,904,717	13,858,084	75,769,062	37,257,770	21,275,228	6,143,543
Expense						
Cost of goods sold	55,086,943	2,757,963	—	—	9,606,347	—
Interest expense:						
Treasury borrowings	6,288,222	—	—	6,288,222	—	—
Federal securities	—	—	—	—	—	—
Other	12,694,410	—	5,732,926	—	6,959,819	—
Other expenses						
Administrative	77,701,083	1,027,870	59,204,235	—	759,492	—
Depreciation	6,140,908	2,548,790	—	1,349,169	2,095,659	—
Other operating expenses	20,266,207	4,873,077	—	10,972,349	4,420,781	—
Other	1,386,631	1,037,065	—	—	699	—
Total expense	179,564,404	12,214,766	64,937,161	18,609,740	23,842,798	—
Income or expense (–) before extraordinary items	35,340,313	1,643,318	10,831,902	18,648,030	–2,567,569	6,143,543
Extraordinary income and expense (–):						
Gain or loss (–) on disposition of assets	–964,317	—	—	—	–964,317	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (–)	–964,317	—	—	—	–964,317	—
Net income or expense (–) before distribution	34,375,996	1,643,318	10,831,902	18,648,030	–3,531,886	6,143,543
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	374,422,614	11,665,425	97,223,653	186,773,736	68,040,565	22,316,167
Net income or expense (–)	34,375,996	1,643,318	10,831,902	18,648,030	–3,531,886	6,143,543
Adjustments for prior periods	76,358	—	—	—	76,358	—
Distribution of income:						
Dividends	—	—	—	—	—	—
Other	—	—	—	—	—	—
Closing balance	408,874,968	13,308,743	108,055,555	205,421,767	64,585,036	28,459,710

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Bureau of Indian Affairs — Indian loan guaranty and insurance fund	Office of the Secretary — working capital fund	**Department of Justice**	Department of Justice — working capital fund	Federal Prison Industries, Inc	Federal Prison System, commissary funds
INCOME AND EXPENSE						
Income						
Sales of goods	—	$4,286,115	$265,709,132	$571,935	$239,230,527	$25,906,670
Sales of services	—	55,878,146	135,563,055	135,563,055	—	—
Insurance and guarantee premiums	$302,969	—	—	—	—	—
Interest income	30,484	—	—	—	—	—
Other income	—	103,314	913,473	—	691,014	222,459
Total income	333,453	60,267,577	402,185,659	136,134,990	239,921,540	26,129,129
Expense						
Cost of goods sold	—	42,722,632	219,110,343	571,935	197,087,470	21,450,939
Interest expense						
Treasury borrowings	—	—	—	—	—	—
Federal securities	—	—	—	—	—	—
Other	—	1,666	—	—	—	—
Other expenses.						
Administrative	1,789,920	14,919,567	4,688,244	—	1,901,918	2,779,618
Depreciation	—	147,290	4,774,064	459,393	4,173,378	141,293
Other operating expenses	—	—	147,896,818	134,608,352	12,127,698	1,160,768
Other	—	378,866	12,594,703	11,492	12,559,853	23,358
Total expense	1,789,920	58,170,021	389,064,173	135,651,173	227,850,317	25,555,974
Income or expense (−) before extraordinary items	−1,456,466	2,097,556	13,121,486	483,817	12,071,223	573,154
Extraordinary income and expense (−).						
Gain or loss (−) on disposition of assets	—	—	−499,596	−469,686	—	−29,910
Other	—	—	—	—	—	—
Total extraordinary income and expense (−)	—	—	−499,596	−469,686	—	−29,910
Net income or expense (−) before distribution	−1,456,466	2,097,556	12,621,890	14,132	12,071,223	543,244
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	−10,802,561	−794,372	153,373,594	1,711,853	145,479,500	5,985,413
Net income or expense (−)	−1,456,466	2,097,556	12,621,890	14,132	12,071,223	543,244
Adjustments for prior periods	—	—	2,590,329	—	—	2,646,000
Distribution of income						
Dividends	—	—	—	—	—	—
Other	—	—	—	—	—	—
Closing balance	−12,259,027	1,303,183	168,585,813	1,725,985	157,550,723	9,174,657

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Operation Sting	**Department of Labor**	Pension Benefit Guaranty Corporation	Department of Labor — working capital fund	**Department of State**	Department of State — working capital fund
INCOME AND EXPENSE						
Income						
Sales of goods	—	$57,245,817	—	$57,245,817	$4,915,852	$4,915,852
Sales of services	—	—	—	—	23,291,112	23,291,112
Insurance and guarantee premiums	—	95,299,855	$95,299,855	—	—	—
Interest income	—	54,808,019	54,808,019	—	1,027	1,027
Other income	—	39,482	39,482	—	6,137	6,137
Total income	—	207,393,173	150,147,356	57,245,817	28,214,128	28,214,128
Expense						
Cost of goods sold	—	54,074,103	—	54,074,103	3,574,907	3,574,907
Interest expense						
Treasury borrowings	—	—	—	—	—	—
Federal securities	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other expenses:						
Administrative	$6,709	32,575,647	32,575,647	—	—	—
Depreciation	—	1,068,544	347,731	740,813	515,892	515,892
Other operating expenses	—	964,325,023	964,325,023	—	22,880,925	22,880,925
Other	—	6,716,627	6,652,843	63,783	245,538	245,538
Total expense	6,709	1,058,779,944	1,003,901,245	54,878,699	27,217,263	27,217,263
Income or expense (–) before extraordinary items	–6,709	–851,386,771	–853,753,889	2,367,118	996,865	996,865
Extraordinary income and expense (–)						
Gain or loss (–) on disposition of assets	—	—	—	—	—	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (–)	—	—	—	—	—	—
Net income or expense (–) before distribution	–6,709	–851,386,771	–853,753,889	2,367,118	996,865	996,865
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	196,828	–520,154,658	–527,597,255	7,442,598	3,991,722	3,991,722
Net income or expense (–)	–6,709	–851,386,771	–853,753,889	2,367,118	996,865	996,865
Adjustments for prior periods	–55,671	82,818,820	82,818,820		–688,536	–688,536
Distribution of income						
Dividends	—	—	—	—	—	—
Other	—	–27,843	—	–27,843	—	—
Closing balance	134,448	–1,288,750,452	–1,298,532,325	9,781,872	4,300,051	4,300,051

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Department of Transportation	Office of the Secretary—working capital fund	Coast Guard supply fund	Coast Guard yard fund	Coast Guard cadet fund	Coast Guard surcharge collections, sales of commissary stores
INCOME AND EXPENSE						
Income						
Sales of goods	$120,452,702	—	$85,952,390	$33,523,004	—	$288,427
Sales of services	275,855,532	$45,016,627	—	—	—	—
Insurance and guarantee premiums	64,866,041	—	—	—	—	—
Interest income	12,273,194	—	—	—	$229,459	—
Other income	44,111,087	—	—	257,539	3,962,456	—
Total income	517,558,556	45,016,627	85,952,390	33,780,544	4,191,915	288,427
Expense						
Cost of goods sold	117,269,507	8,434,913	85,394,162	23,440,433	—	—
Interest expense						
Treasury borrowings	1,419,542	—	—	—	—	—
Federal securities	—	—	—	—	—	—
Other	2,613	1,824	—	789	—	—
Other expenses						
Administrative	67,019,737	2,217,766	—	4,315,786	—	—
Depreciation	18,246,561	4,607,885	—	369,871	—	—
Other operating expenses	942,351,518	2,184,747	—	5,822,427	229,459	—
Other	57,779,580	27,569,493	—	1,368	3,962,456	236,691
Total expense	1,204,089,057	45,016,627	85,394,162	33,950,674	4,191,915	236,691
Income or expense (–) before extraordinary items	–686,530,501	—	558,228	–170,131	—	51,737
Extraordinary income and expense (–)						
Gain or loss (–) on disposition of assets	–2,038,449	—	—	—	—	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (–)	–2,038,449	—	—	—	—	—
Net income or expense (–) before distribution	–688,568,950	—	558,228	–170,131	—	51,737
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	–11,878,764,082	—	7,988,942	42,981	—	200,533
Net income or expense (–)	–688,568,950	—	558,228	–170,131	—	51,737
Adjustments for prior periods	—	—	—	—	—	—
Distribution of income						
Dividends	—	—	—	—	—	—
Other	—	—	—	—	—	—
Closing balance	–12,567,333,032	—	8,547,170	–127,150	—	252,269

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Federal Aviation Administration — Federal aviation insurance fund	Maritime Administration — vessel operations revolving fund	Maritime Administration — war-risk insurance revolving fund	Maritime Administration — Federal ship financing fund	Maritime Administration — other funds	Saint Lawrence Seaway Development Corporation
INCOME AND EXPENSE						
Income:						
Sales of goods	—	—	—	—	$688,881	—
Sales of services	—	$221,121,645	—	—	—	$9,717,260
Insurance and guarantee premiums	—	—	—	$64,866,041	—	—
Interest income	—	—	$1,277,780	10,711,504	54,451	—
Other income	$2,840,471	—	—	30,565,879	5,142,504	1,342,238
Total income	2,840,471	221,121,645	1,277,780	106,143,424	5,885,836	11,059,498
Expense:						
Cost of goods sold	—	—	—	—	—	—
Interest expense:						
Treasury borrowings	—	—	—	1,419,542	—	—
Federal securities	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other expenses:						
Administrative	97,079	—	—	2,955,505	55,651,732	1,781,869
Depreciation	152	1,491,591	—	1,352,281	8,449,673	1,975,108
Other operating expenses	1,958	125,231,978	—	324,272,339	477,738,216	6,870,394
Other	—	—	—	24,545,352	1,464,220	—
Total expense	99,188	126,723,569	—	354,545,019	543,303,841	10,627,372
Income or expense (−) before extraordinary items	2,741,283	94,398,076	1,277,780	−248,401,595	−537,418,005	432,126
Extraordinary income and expense (−):						
Gain or loss (−) on disposition of assets	—	—	—	−2,038,449	—	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (−)	—	—	—	−2,038,449	—	—
Net income or expense (−) before distribution	2,741,283	94,398,076	1,277,780	−250,440,044	−537,418,005	432,126
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	31,055,035	43,426,058	12,268,495	373,249,404	−12,346,495,739	−499,791
Net income or expense (−)	2,741,283	94,398,076	1,277,780	−250,440,044	−537,418,005	432,126
Adjustments for prior periods	—	—	—	—	—	—
Distribution of income						
Dividends	—	—	—	—	—	—
Other	—	—	—	—	—	—
Closing balance	33,796,318	137,824,134	13,546,275	122,809,360	−12,883,913,744	−67,665

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Department of the Treasury	Exchange Stabilization Fund	Office of the Secretary — working capital fund	Financial Management Service — fishermen's protective fund	Financial Management Service — miscellaneous loans and other assets [1]	Bureau of Engraving and Printing fund
INCOME AND EXPENSE						
Income						
Sales of goods	$236,309,530	—	$841,196	—	—	$235,468,334
Sales of services	183,091,255	—	2,992,506	—	—	3,695,475
Insurance and guarantee premiums	—	—	—	—	—	—
Interest income	21,910,983,117	$863,608,559	—	—	$21,040,179,936	—
Other income	99,178,305	95,815,637	—	—	—	—
Total income	22,429,562,206	959,424,195	3,833,702	—	21,040,179,936	239,163,809
Expense						
Cost of goods sold	164,520,202	—	3,684,304	—	—	160,835,898
Interest expense						
Treasury borrowings	—	—	—	—	—	—
Federal securities	—	—	—	—	—	—
Other	394,522,915	394,522,915	—	—	—	—
Other expenses						
Administrative	187,233,857	8,795	—	—	—	19,767,923
Depreciation	1,292,206	—	135,079	—	—	—
Other operating expenses	—	—	—	—	—	—
Other	9,853,887	—	—	—	—	6,205,041
Total expense	757,423,068	394,531,711	3,819,383	—	—	186,808,862
Income or expense (–) before extraordinary items	21,672,139,138	564,892,485	14,318	—	21,040,179,936	52,354,948
Extraordinary income and expense (–)						
Gain or loss (–) on disposition of assets	—	—	—	—	—	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (–)	—	—	—	—	—	—
Net income or expense (–) before distribution	21,672,139,138	564,892,485	14,318	—	21,040,179,936	52,354,948
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	10,526,441,707	2,458,876,189	701,924	$17,250,569	7,870,402,658	142,944,562
Net income or expense (–)	21,672,139,138	564,892,485	14,318	—	21,040,179,936	52,354,948
Adjustments for prior periods	779,251	779,251	—	—	—	—
Distribution of income						
Dividends	—	—	—	—	—	—
Other	–20,841,901,639	—	—	—	–20,841,901,639	—
Closing balance	11,357,458,457	3,024,547,925	716,242	17,250,569	8,068,680,956	195,299,509

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	International Revenue Service — Federal tax lien revolving fund	Comptroller of the Currency	**Environmental Protection Agency**	Revolving fund for certification and other services	**General Services Administration**	General Services Administration — Federal buildings fund
INCOME AND EXPENSE						
Income						
Sales of goods	—	—	—	—	$2,120,760,668	—
Sales of services	—	$176,403,274	$533,000	$533,000	3,756,993,927	$2,611,958,022
Insurance and guarantee premiums	—	—	—	—	—	—
Interest income	—	7,194,622	—	—	498,148	3,476
Other income	$3,362,668	—	—	—	35,838,274	557,931
Total income	3,362,668	183,597,896	533,000	533,000	5,914,091,017	2,612,519,429
Expense						
Cost of goods sold	—	—	—	—	5,291,377,431	2,227,922,064
Interest expense						
Treasury borrowings	—	—	—	—	—	—
Federal securities	—	—	—	—	—	—
Other	—	—	—	—	−733,715	−733,715
Other expenses						
Administrative	—	167,457,139	—	—	5,071,218	—
Depreciation	—	1,157,127	—	—	280,243,556	152,049,067
Other operating expenses	—	—	533,000	533,000	10,077,509	72,439
Other	3,007,993	640,853	—	—	37,752,414	−713,944
Total expense	3,007,993	169,255,119	533,000	533,000	5,623,788,414	2,378,595,912
Income or expense (−) before extraordinary items	354,675	14,342,776	—	—	290,302,603	233,923,517
Extraordinary income and expense (−)						
Gain or loss (−) on disposition of assets	—	—	—	—	4,214,822	50,000
Other	—	—	—	—	232,056,716	−66,542,808
Total extraordinary income and expense (−)	—	—	—	—	236,271,538	−66,492,808
Net income or expense (−) before distribution	354,675	14,342,776	—	—	526,574,141	167,430,709
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	−929,948	37,195,753	558,721	558,721	3,532,773,674	−49,885,779
Net income or expense (−)	354,675	14,342,776	—	—	526,574,141	167,430,709
Adjustments for prior periods	—	—	−117,000	−117,000	−45,472,166	−63,312,938
Distribution of income						
Dividends	—	—	—	—	−35,549,394	—
Other	—	—	—	—	−11,005,942	−9,976,113
Closing balance	−575,273	51,538,529	441,721	441,721	3,967,320,312	44,255,879

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	General Services Administration — general supply fund	General Services Administration — National Archives trust fund	General Services Administration — National defense stockpile transaction fund	General Services Administration — Federal telecommunications fund	General Services Administration — automatic data processing fund	General Services Administration — William-Langer jewel bearing plant revolving fund
INCOME AND EXPENSE						
Income						
Sales of goods	$2,012,375,181	$8,022,008	$72,781,920	—	—	$2,833,053
Sales of services	264,182,943	—	—	$664,053,442	$216,799,520	—
Insurance and guarantee premiums	—	—	—	—	—	—
Interest income	—	348,048	99,888	3,688	—	—
Other income	33,807,691	1,661	140,507	1,003	109	165,064
Total income	2,310,365,816	8,371,717	73,022,315	664,058,134	216,799,629	2,998,117
Expense						
Cost of goods sold	2,116,795,119	4,778,851	41,980,210	657,441,983	216,671,327	2,515,272
Interest expense						
Treasury borrowings	—	—	—	—	—	—
Federal securities	—	—	—	—	—	—
Other	—	—	—	—	—	—
Other expenses						
Administrative	549,702	2,985,226	—	249,389	—	—
Depreciation	120,264,424	171,457	—	7,446,977	35,536	53,453
Other operating expenses	311,054	—	9,694,016	—	—	—
Other	38,099,833	10,852	-522	285,222	—	17,495
Total expense	2,276,020,132	7,946,385	51,673,705	665,423,572	216,706,862	2,586,221
Income or expense (-) before extraordinary items	34,345,684	425,332	21,348,610	-1,365,438	92,767	411,896
Extraordinary income and expense (-)						
Gain or loss (-) on disposition of assets	4,164,822	—	—	—	—	—
Other	—	—	298,599,524	—	—	—
Total extraordinary income and expense (-)	4,164,822	—	298,599,524	—	—	—
Net income or expense (-) before distribution	38,510,505	425,332	319,948,135	-1,365,438	92,767	411,896
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	3,140,253	6,518,291	3,569,377,885	—	—	1,447,527
Net income or expense (-)	38,510,505	425,332	319,948,135	-1,365,438	92,767	411,896
Adjustments for prior periods	-196,837	-314,622	18,415,233	—	—	—
Distribution of income						
Dividends	-34,838,258	—	—	—	—	—
Other	—	—	—	-415,000	-145,000	—
Closing balance	6,615,663	6,629,001	3,907,741,253	-1,780,438	-52,233	1,859,423

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	General Services Administration — liquidation of Virgin Islands Corporation	General Services Administration — working capital fund	General Services Administration — Consumer Information Center fund	**Office of Personnel Management**	Office of Personnel Management — revolving fund	Office of Personnel Management — employees health benefits fund
INCOME AND EXPENSE						
Income						
Sales of goods	—	$22,260,935	$2,487,572	—	—	—
Sales of services	—	—	—	$102,212,730	$102,212,730	—
Insurance and guarantee premiums	—	—	—	932,700,068	—	—
Interest income	$43,048	—	—	14,558,832,562	—	$322,070,768
Other income	—	15,306	1,149,000	33,680,387,376	—	6,684,245,026
Total income	43,048	22,276,241	3,636,572	49,274,132,737	102,212,730	7,006,315,794
Expense						
Cost of goods sold	—	20,751,331	2,521,274	103,330,666	103,330,666	—
Interest expense						
Treasury borrowings	—	—	—	—	—	—
Federal securities	—	—	—	4,775,077	—	2,213,323
Other	—	—	—	—	—	—
Other expenses						
Administrative	—	—	1,286,901	55,318,865	330,550	9,033,008
Depreciation	—	222,641	—	7,045,929	1,110,050	35,837
Other operating expenses	—	—	—	199,572	199,572	—
Other	—	53,478	—	53,525,045,445	-17,367	5,998,926,661
Total expense	—	21,027,451	3,808,175	53,695,715,553	104,953,471	6,010,208,828
Income or expense (-) before extraordinary items	43,048	1,248,790	-171,603	-4,421,582,816	-2,740,741	996,106,966
Extraordinary income and expense (-)						
Gain or loss (-) on disposition of assets	—	—	—	63,500	63,500	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (-)	—	—	—	63,500	63,500	—
Net income or expense (-) before distribution	43,048	1,248,790	-171,603	-4,421,519,316	-2,677,240	996,106,966
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	69,851	703,136	1,402,508	-387,345,810,508	4,799,482	1,897,098,241
Net income or expense (-)	43,048	1,248,790	-171,603	-4,421,519,316	-2,677,240	996,106,966
Adjustments for prior periods	—	—	-63,000	-4,200,451,396	—	—
Distribution of income						
Dividends	—	-711,136	—	—	—	—
Other	—	-469,829	—	-28,128	-28,128	—
Closing balance	112,899	770,961	1,167,906	-395,967,809,347	2,094,114	2,893,205,207

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Office of Personnel Management — employees life insurance fund 1/	Office of Personnel Management — retired employees health benefits fund	Office of Personnel Management — other funds	**Small Business Administration**	Small Business Adminstration — business loan and investment fund	Small Business Adminstration — disaster loan fund
INCOME AND EXPENSE						
Income						
Sales of goods	—	—	—	—	—	—
Sales of services	—	—	—	—	—	—
Insurance and guarantee premiums	$932,700,068	—	—	$28,681,922	$19,641,427	—
Interest income	668,815,019	$548,215	$13,567,398,560	547,078,646	327,295,583	$219,752,893
Other income	207,544	14,836,702	26,981,098,104	46,653,508	34,586,890	3,792,338
Total income	1,601,722,631	15,384,918	40,548,496,664	622,414,077	381,523,900	223,545,231
Expense						
Cost of goods sold	—	—	—	—	—	—
Interest expense						
Treasury borrowings	—	—	—	353,320,752	179,202,992	174,117,760
Federal securities	2,255,124	—	306,630	—	—	—
Other	—	—	—	8,594,607	7,268,925	1,325,682
Other expenses						
Adminstrative	1,144,636	133,801	44,676,870	907,652	—	—
Depreciation	—	—	5,900,042	—	—	—
Other operating expenses	—	—	—	36,482,887	31,754,967	3,589,584
Other	1,960,291,012	13,050,107	45,552,795,032	588,340,898	438,365,808	105,078,049
Total expense	1,963,690,772	13,183,908	45,603,678,574	987,646,796	656,592,692	284,111,074
Income or expense (-) before extraordinary items	-361,968,141	2,201,010	-5,055,181,910	-365,232,720	-275,068,792	-60,565,843
Extraordinary income and expense (-)						
Gain or loss (-) on disposition of assets	—	—	—	—	—	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (-)	—	—	—	—	—	—
Net income or expense (-) before distribution	-361,968,141	2,201,010	-5,055,181,910	-365,232,720	-275,068,792	-60,565,843
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	—	4,013,167	-389,251,721,398	-7,054,352,491	-4,373,258,139	-2,466,126,226
Net income or expense (-)	-361,968,141	2,201,010	-5,055,181,910	-365,232,720	-275,068,792	-60,565,843
Adjustments for prior periods	-4,200,451,396	—	—	-23,949	—	-23,949
Distribution of income						
Dividends	—	—	—	—	—	—
Other	—	—	—	—	—	—
Closing balance	-4,562,419,537	6,214,176	-394,306,903,307	-7,419,609,159	-4,648,326,932	-2,526,716,018

1/ The fund's liability for future benefit payments increased $4.5 billion and an unfunded liability has been recognized, due to a change in accounting principles to comply with new GAO Title 2 requirements.

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Small Business Administration — lease guarantee revolving fund	Small Business Administration — surety bond guarantees revolving fund	Small Business Administration — pollution control equipment contract guarantees revolving fund	Small Business Administration — other funds	**Veterans Administration**	Loan guaranty revolving fund
INCOME AND EXPENSE						
Income						
Sales of goods	—	—	—	—	$820,060,696	—
Sales of services	—	—	—	—	4,538,761	—
Insurance and guarantee premiums	—	$8,930,390	$110,106	—	235,613,280	—
Interest income	$30,170	—	—	—	288,605,471	$117,860,690
Other income	294,709	4,050,277	3,929,295	—	215,423,090	176,399,398
Total income	324,878	12,980,666	4,039,401	—	1,564,241,298	294,260,089
Expense						
Cost of goods sold	—	—	—	—	742,910,943	—
Interest expense						
Treasury borrowings	—	—	—	—	—	—
Federal securities	—	—	—	—	—	—
Other	—	—	—	—	36,069,972	29,504,876
Other expenses						
Administrative	—	—	—	$907,652	8,578,249	-3,085,676
Depreciation	—	—	—	—	52,135,857	50,120,414
Other operating expenses	76,916	—	1,061,421	—	423,601,437	19,926
Other	1,004,437	30,892,604	13,000,000	—	436,806,480	381,378,338
Total expense	1,081,353	30,892,604	14,061,421	907,652	1,700,102,938	457,937,878
Income or expense (-) before extraordinary items	-756,474	-17,911,938	-10,022,021	-907,652	-135,861,640	-163,677,789
Extraordinary income and expense (-)						
Gain or loss (-) on disposition of assets	—	—	—	—	-91,774	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (-)	—	—	—	—	-91,774	—
Net income or expense (-) before distribution	-756,474	-17,911,938	-10,022,021	-907,652	-135,953,414	-163,677,789
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	-21,519,546	-200,192,083	10,544,318	-3,800,813	-141,567,297	1,263,163,747
Net income or expense (-)	-756,474	-17,911,938	-10,022,021	-907,652	-135,953,414	-163,677,789
Adjustments for prior periods	—	—	—	—	8,502,307	—
Distribution of income						
Dividends	—	—	—	—	-6,752,000	—
Other	—	—	—	—	—	—
Closing balance	-22,276,021	-218,104,021	522,297	-4,708,465	-275,770,405	1,099,485,957

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Direct loan revolving fund	Canteen Service revolving fund	Service-disabled veterans insurance fund	Veterans reopened insurance fund	Veterans Administration education loan fund	Vocational rehabilitation revolving fund
INCOME AND EXPENSE						
Income						
Sales of goods	—	$178,496,680	—	—	—	—
Sales of services	—	4,538,761	—	—	—	—
Insurance and guarantee premiums	—	—	$30,123,813	$23,500,253	—	—
Interest income	$11,678,424	277,801	2,460,944	54,983,571	$2,138,663	—
Other income	14,946,306	363,282	425,515	344,591	2,113	—
Total income	26,624,730	183,676,525	33,010,271	78,828,416	2,140,776	—
Expense						
Cost of goods sold	—	115,055,256	—	—	—	—
Interest expense						
Treasury borrowings	—	—	—	—	—	—
Federal securities	—	—	—	—	—	—
Other	6,565,095	—	—	—	—	—
Other expenses						
Administrative	—	7,777,360	—	1,354,346	—	—
Depreciation	—	2,015,443	—	—	—	—
Other operating expenses	978,708	54,897,542	38,075,515	96,923,035	—	—
Other	—	—	10,709,240	−17,649,778	271,990	$1,274
Total expense	7,543,804	179,745,601	48,784,754	80,627,603	271,990	1,274
Income or expense (−) before extraordinary items	19,080,927	3,930,923	−15,774,483	−1,799,188	1,868,787	−1,274
Extraordinary income and expense (−)						
Gain or loss (−) on disposition of assets	—	−91,774	—	—	—	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (−)	—	−91,774	—	—	—	—
Net income or expense (−) before distribution	19,080,927	3,839,150	−15,774,483	−1,799,188	1,868,787	−1,274
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	−1,529,281,290	47,438,069	−192,891,029	26,685,439	56,964,666	−80,232
Net income or expense (−)	19,080,927	3,839,150	−15,774,483	−1,799,188	1,868,787	−1,274
Adjustments for prior periods	—	—	8,499,000	—	—	—
Distribution of income						
Dividends	—	—	—	—	−6,752,000	—
Other	—	—	—	—	—	—
Closing balance	−1,510,200,363	51,277,218	−200,166,512	24,886,252	52,081,453	−81,505

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Veterans Administration special therapeutic and rehabilitation activities fund	Servicemen's group life insurance fund	Supply fund	Veterans special life insurance fund	**Other independent agencies**	District of Columbia — loans and repayable advances
INCOME AND EXPENSE						
Income						
Sales of goods	$25,223	—	$641,538,793	—	$15,830,869	—
Sales of services	—	—	—	—	4,498,314,276	—
Insurance and guarantee premiums	—	$107,024,937	—	$74,964,277	3,306,525,929	—
Interest income	—	14,368,169	—	84,837,207	4,178,922,410	$153,209,966
Other income	2,213,279	—	19,988,887	739,719	598,923,184	—
Total income	2,238,502	121,393,106	661,527,680	160,541,203	12,598,516,667	153,209,966
Expense:						
Cost of goods sold	—	—	627,855,687	—	2,451,170,776	—
Interest expense						
Treasury borrowings	—	—	—	—	18,050,275	—
Federal securities	—	—	—	—	1,209,789,030	—
Other	—	—	—	—	1,799,542,326	—
Other expenses:						
Administrative	2,069,861	462,358	—	—	479,263,323	—
Depreciation	—	—	—	—	453,138,584	—
Other operating expenses	—	101,230,330	26,152,789	105,323,591	2,050,083,523	—
Other	—	—	6,865,495	55,229,922	538,483,926	—
Total expense	2,069,861	101,692,688	660,873,971	160,553,514	8,999,521,762	—
Income or expense (−) before extraordinary items	168,642	19,700,418	653,709	−12,311	3,598,994,905	153,209,966
Extraordinary income and expense (−)						
Gain or loss (−) on disposition of assets	—	—	—	—	−5,903	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (−)	—	—	—	—	−5,903	—
Net income or expense (−) before distribution	168,642	19,700,418	653,709	−12,311	3,598,989,003	153,209,966
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	1,255,146	109,833,700	45,082,378	30,262,109	24,868,518,571	163,340,334
Net income or expense (−)	168,642	19,700,418	653,709	−12,311	3,598,989,003	153,209,966
Adjustments for prior periods	3,307	—	—	—	−91,343,845	—
Distribution of income						
Dividends	—	—	—	—	−29,418,372	—
Other	—	—	—	—	−215,330,364	−178,852,056
Closing balance	1,427,094	129,534,117	45,736,087	30,249,798	28,131,414,992	137,698,245

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Export-Import Bank of the United States *	Farm Credit Administration — revolving fund for administrative expenses	Farm Credit Administration — banks for cooperatives investment fund	Farm Credit Administration — short-term credit investment fund	Federal Deposit Insurance Corporation	Federal Emergency Management Agency — national insurance development fund
INCOME AND EXPENSE						
Income						
Sales of goods	—	—	—	—	—	—
Sales of services	—	—	—	—	—	—
Insurance and guarantee premiums	$33,184,864	—	—	—	$1,480,803,000	$10,145,897
Interest income	1,503,823,853	—	—	—	1,612,559,000	—
Other income	19,867,304	$20,661,304	—	—	327,219,000	—
Total income	1,556,876,020	20,661,304	—	—	3,420,581,000	10,145,897
Expense						
Cost of goods sold	—	—	—	—	—	—
Interest expense						
Treasury borrowings	2,176,083	—	—	—	—	7,102,646
Federal securities	21,914,646	—	—	—	—	—
Other	1,738,664,456	—	—	—	—	—
Other expenses						
Administrative	16,748,472	19,172,304	—	—	162,974,000	754,239
Depreciation	44,405	—	—	—	144,042,000	—
Other operating expenses	1,119,434	—	—	—	327,507,000	2,357,156
Other	118,776,913	—	—	—	9,897,000	5,060,898
Total expense	1,899,444,408	19,172,304	—	—	644,420,000	15,274,939
Income or expense (–) before extraordinary items	–342,568,388	1,488,999	—	—	2,776,161,000	–5,129,042
Extraordinary income and expense (–)						
Gain or loss (–) on disposition of assets	–5,903	—	—	—	—	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (–)	–5,903	—	—	—	—	—
Net income or expense (–) before distribution	–342,574,290	1,488,999	—	—	2,776,161,000	–5,129,042
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	1,792,363,517	741,826	$1,908,789	$18,292,495	16,720,298,000	–71,475,206
Net income or expense (–)	–342,574,290	1,488,999	—	—	2,776,161,000	–5,129,042
Adjustments for prior periods	—	–277,185	—	—	—	—
Distribution of income						
Dividends	—	—	—	—	—	—
Other	—	—	—	—	—	—
Closing balance	1,449,789,227	1,953,641	1,908,789	18,292,495	19,496,459,000	–76,604,248

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Federal Emergency Management Agency — national flood insurance fund	Federal Home Loan Bank Board revolving fund	Federal Savings and Loan Insurance Corporation	Harry S. Truman Scholarship Foundation	National Credit Union Administration — operating fund	National Credit Union Administration — share insurance fund
INCOME AND EXPENSE						
Income						
Sales of goods	—	—	—	—	—	—
Sales of services	—	—	—	—	$14,818,132	—
Insurance and guarantee premiums	$353,939,306	—	$1,412,737,084	—	—	$15,715,779
Interest income	4,713,801	—	663,870,896	$3,959,419	783,007	83,788,781
Other income	2,485,427	$63,751,209	33,966,122	—	426,767	708,016
Total income	361,138,534	63,751,209	2,110,574,102	3,959,419	16,027,906	100,212,576
Expense						
Cost of goods sold	—	—	—	—	—	—
Interest expense						
Treasury borrowings	230,213	—	—	—	—	—
Federal securities	—	—	155,800,721	—	—	—
Other	—	—	60,877,852	—	—	—
Other expenses						
Administrative	7,507,567	43,287,964	1,196,268	—	3,893,231	—
Depreciation	—	2,356,764	75,587	—	321,366	—
Other operating expenses	269,252,035	17,066,937	1,398,695,510	2,028,913	17,031,516	10,947,822
Other	30,413,829	—	—	—	—	25,451,248
Total expense	307,403,644	62,711,666	1,616,645,938	2,028,913	21,246,112	36,399,070
Income or expense (−) before extraordinary items	53,734,890	1,039,544	493,928,164	1,930,505	−5,218,206	63,813,506
Extraordinary income and expense (−)						
Gain or loss (−) on disposition of assets	—	—	—	—	—	—
Other	—	—	—	—	—	—
Total extraordinary income and expense (−)	—	—	—	—	—	—
Net income or expense (−) before distribution	53,734,890	1,039,544	493,928,164	1,930,505	−5,218,206	63,813,506
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	−1,423,554,103	11,173,289	6,942,693,079	45,021,363	3,713,089	288,713,726
Net income or expense (−)	53,734,890	1,039,544	493,928,164	1,930,505	−5,218,206	63,813,506
Adjustments for prior periods	—	−4,137,260	—	—	135,088	−87,046,488
Distribution of income						
Dividends	—	—	—	—	—	−29,418,372
Other	—	—	60,067,955	—	—	—
Closing balance	−1,369,819,212	8,075,573	7,496,689,198	46,951,868	−1,370,029	236,062,372

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Pennsylvania Avenue Development Corporation — land acquisition and development fund	Pennsylvania Avenue Development Corporation — other funds	Tennessee Valley Authority	United States Railway Association	Other	**Off-budget Federal agencies**
INCOME AND EXPENSE						
Income						
Sales of goods	—	—	$15,824,372	$6,497	—	—
Sales of services	—	—	4,483,422,359	73,785	—	$27,736,070,805
Insurance and guarantee premiums	—	—	—	—	—	—
Interest income	$290,850	—	33,304,464	118,618,373	—	17,999,285,343
Other income	4,871,112	$219,378	122,262,167	—	$2,485,377	969,620,000
Total income	5,161,961	219,378	4,654,813,362	118,698,655	2,485,377	46,704,976,148
Expense						
Cost of goods sold	—	—	2,451,170,776	—	—	—
Interest expense						
Treasury borrowings	7,424,454	—	1,116,879	—	—	17,168,225,432
Federal securities	—	—	1,032,073,662	—	—	17,234,589
Other	18	—	—	—	—	1,192,763,030
Other expenses						
Administrative	28,634	1,408,887	218,677,466	3,614,291	—	24,351,213,307
Depreciation	359,048	32,970	305,852,593	—	53,852	372,167,195
Other operating expenses	787,518	844,803	—	—	2,444,879	2,142,289,448
Other	206	—	348,883,831	—	—	2,082,165,373
Total expense	8,599,878	2,286,659	4,357,775,207	3,614,291	2,498,731	47,326,058,374
Income or expense (−) before extraordinary items	−3,437,917	−2,067,281	297,038,155	115,084,364	−13,354	−621,082,227
Extraordinary income and expense (−)						
Gain or loss (−) on disposition of assets	—	—	—	—	—	−945,950
Other	—	—	—	—	—	—
Total extraordinary income and expense (−)	—	—	—	—	—	−945,950
Net income or expense (−) before distribution	−3,437,917	−2,067,281	297,038,155	115,084,364	−13,354	−622,028,177
ANALYSIS OF CHANGE IN RETAINED EARNINGS						
Opening balance	−1,913,446	−17,205,385	18,428,572	375,789,516	189,114	484,640,663
Net income or expense (−)	−3,437,917	−2,067,281	297,038,155	115,084,364	−13,354	−622,028,177
Adjustments for prior periods	−18,000	—	—	—	—	−897,051
Distribution of income						
Dividends	—	—	—	—	—	—
Other	—	—	−96,546,264	—	—	−231,465,021
Closing balance	−5,369,363	−19,272,665	218,920,463	490,873,880	175,761	−369,749,585

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Government Corporations and Other Business-Type Activities

Table GA-I-2. — Statements of Income and Retained Earnings, Oct. 1, 1984, through Sept. 30, 1985 — Continued

Account	Rural Electrification Administration — rural electrification and telephone revolving fund	Rural Electrification Administration — Rural Telephone Bank	Federal Financing Bank	United States Postal Service	United States Railway Association
INCOME AND EXPENSE					
Income					
Sales of goods	—	—	—	—	—
Sales of services	—	—	—	$27,736,070,805	—
Insurance and guarantee premiums	—	—	—	—	—
Interest income	$382,335,763	$102,881,821	$17,201,544,494	309,869,656	$2,653,608
Other income	—	—	—	969,620,000	—
Total income	382,335,763	102,881,821	17,201,544,494	29,015,560,461	2,653,608
Expense					
Cost of goods sold	—	—	—	—	—
Interest expense					
Treasury borrowings	3,458,783	74,451,831	17,002,937,795	87,377,024	—
Federal securities	—	—	—	17,234,589	—
Other	582,186,874	—	—	603,995,079	6,581,077
Other expenses					
Administrative	—	27,483	2,099,072	24,349,086,752	—
Depreciation	—	—	—	372,167,195	—
Other operating expenses	—	—	—	2,142,289,448	—
Other	386,781,000	494,000	—	1,694,890,373	—
Total expense	972,426,657	74,973,314	17,005,036,866	29,267,040,460	6,581,077
Income or expense (–) before extraordinary items	–590,090,894	27,908,507	196,507,628	–251,479,999	–3,927,469
Extraordinary income and expense (–)					
Gain or loss (–) on disposition of assets	—	—	—	—	–945,950
Other	—	—	—	—	—
Total extraordinary income and expense (–)	—	—	—	—	–945,950
Net income or expense (–) before distribution	–590,090,894	27,908,507	196,507,628	–251,479,999	–4,873,419
ANALYSIS OF CHANGE IN RETAINED EARNINGS					
Opening balance	144,043,424		67,808,802	310,739,486	–37,951,048
Net income or expense (–)	–590,090,894	27,908,507	196,507,628	–251,479,999	–4,873,419
Adjustments for prior periods	–1,982	—	—	–895,069	—
Distribution of income					
Dividends	—	—	—	—	—
Other	—	–27,908,507	–203,556,514	—	—
Closing balance	–446,049,453	—	60,759,916	58,364,418	–42,824,467

CURRENT ASSETS
1982–1984

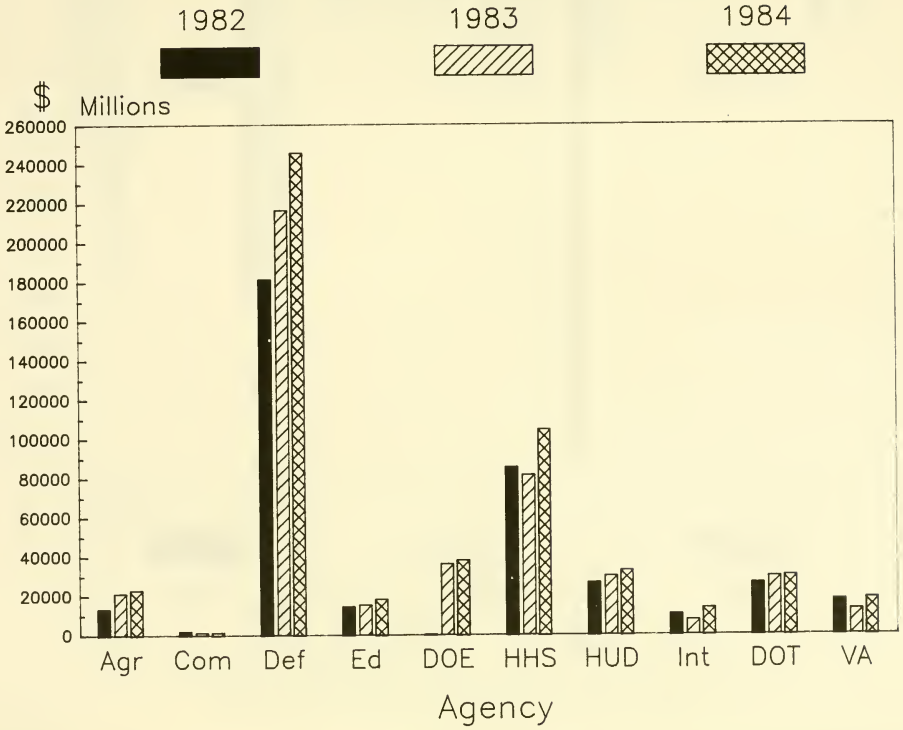


CHART 2

ACCOUNTS RECEIVABLE
1982–1984

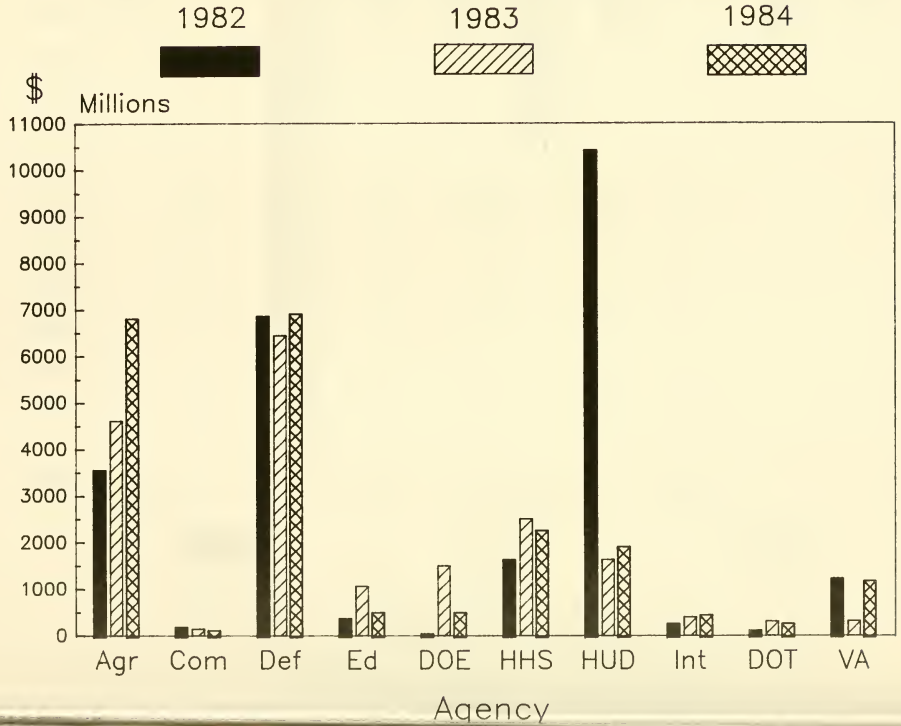


CHART 3

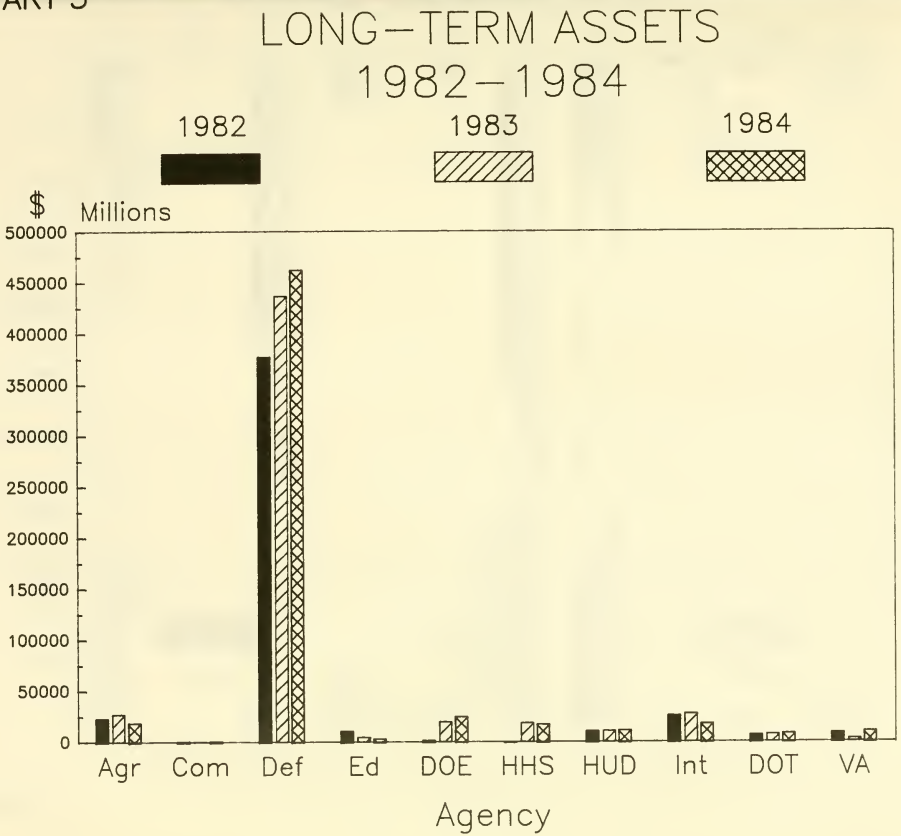
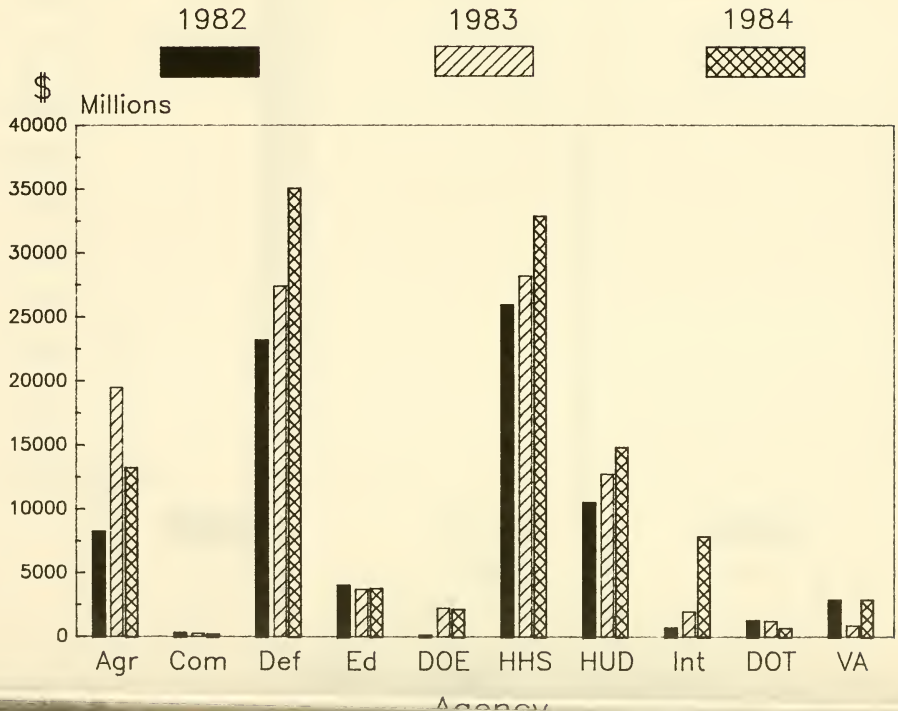

LONG-TERM ASSETS
1982-1984
1982
1983
1984
$ Millions
500000
450000
400000
350000
300000
250000
200000
150000
100000
50000
0
Agr
Com
Def
Ed
DOE
HHS
HUD
Int
DOT
VA
Agency

CHART 4

SELECTED CURRENT LIABILITIES
1982–1984



ACCOUNTS PAYABLE
1982–1984

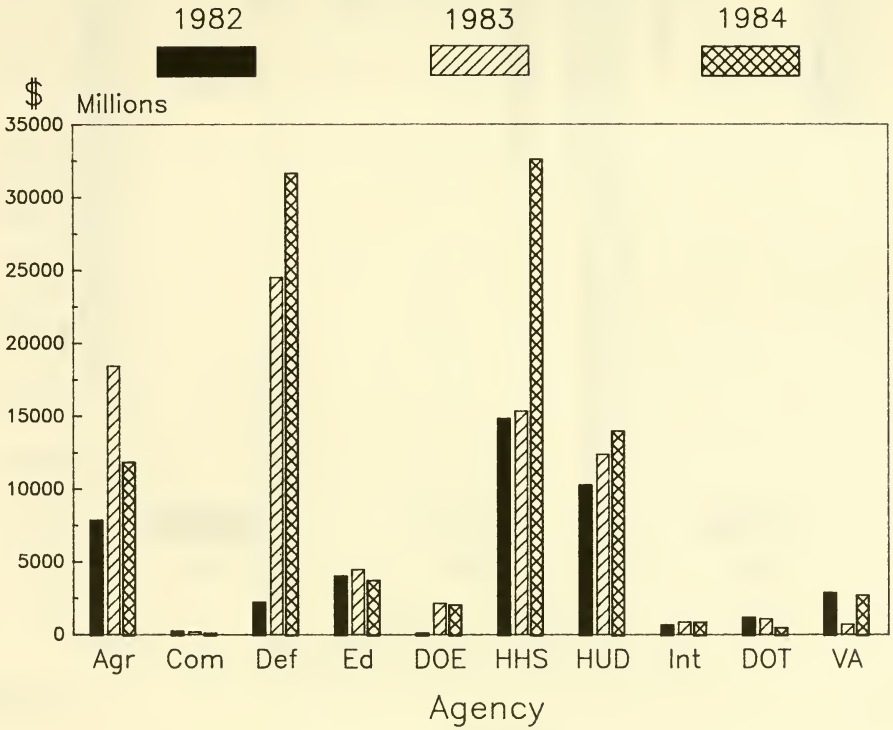


CHART 6

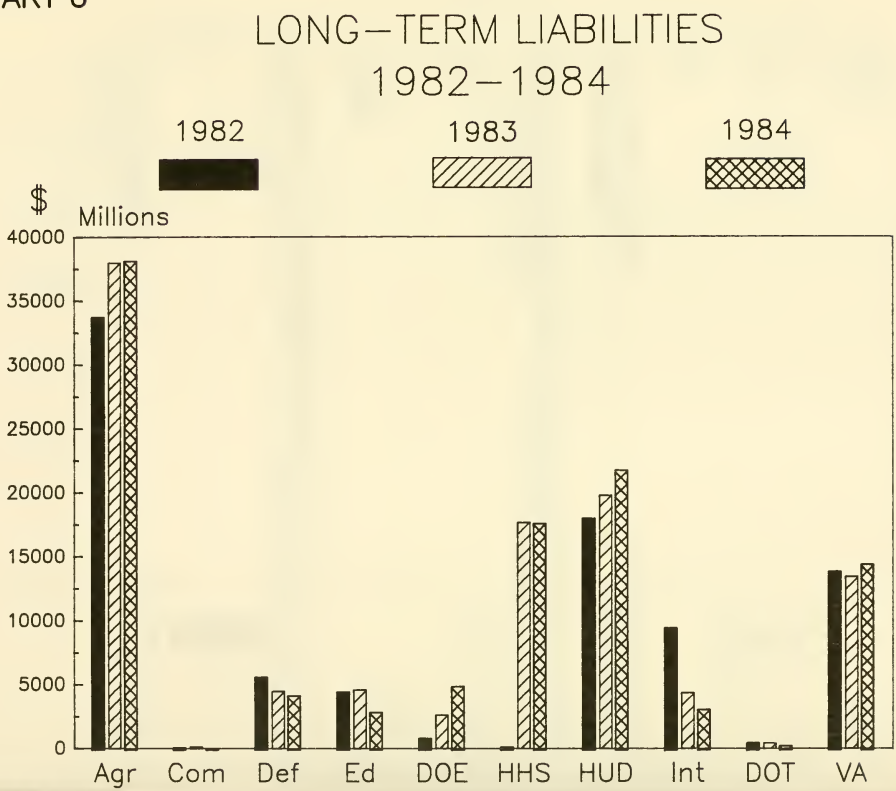

LONG–TERM LIABILITIES
1982–1984
1982
1983
1984
$ Millions
40000
35000
30000
25000
20000
15000
10000
5000
0
Agr
Com
Def
Ed
DOE
HHS
HUD
Int
DOT
VA

CHART 7

UNDELIVERED ORDERS
1982–1984

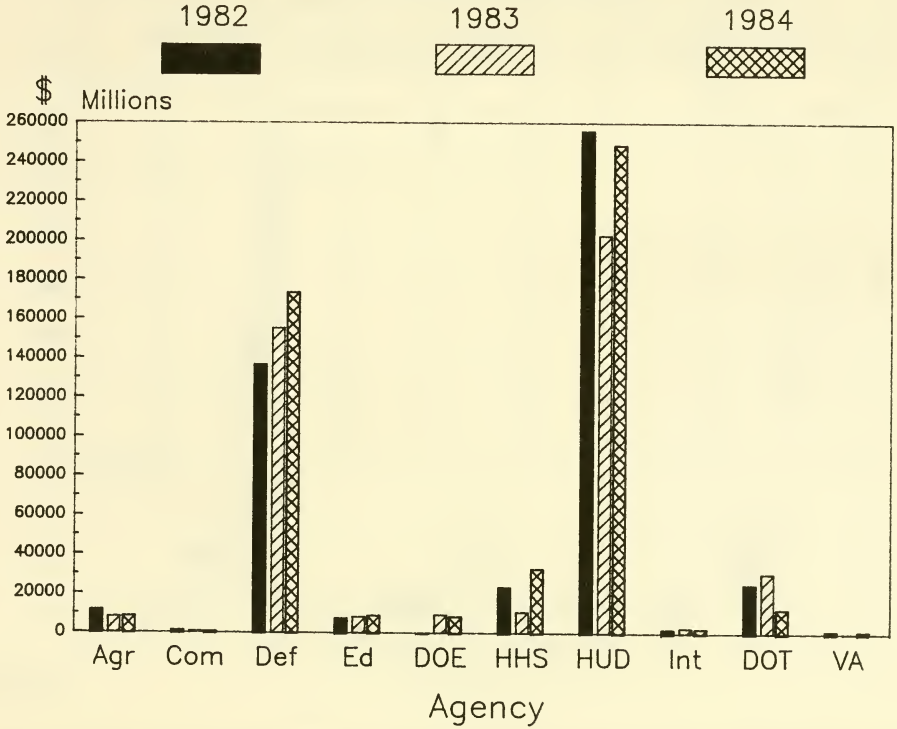
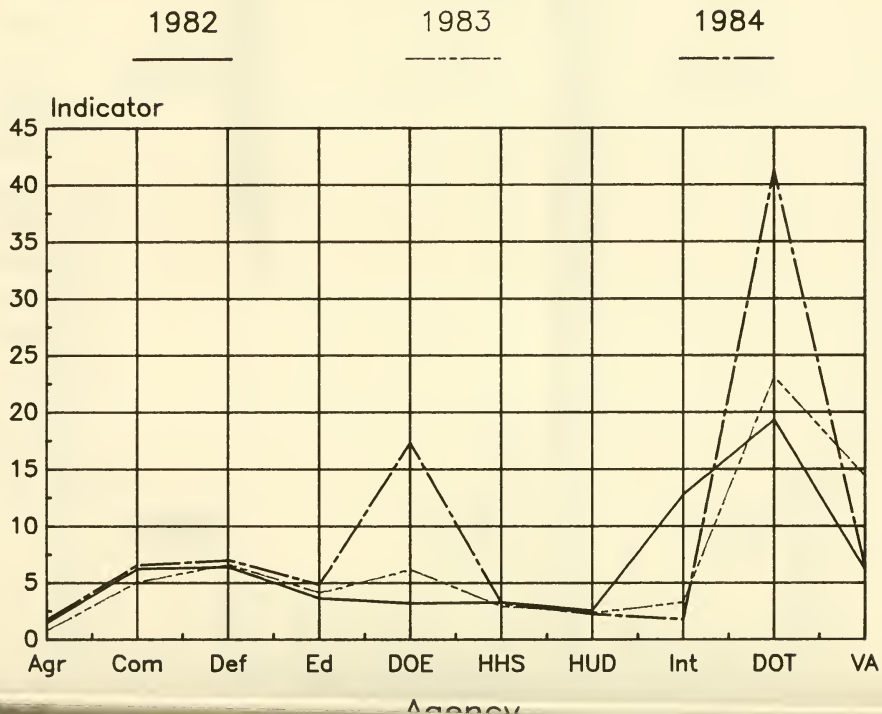


CHART 8

QUICK RATIO
1982–1984



DEBT RATIO
1982–1984

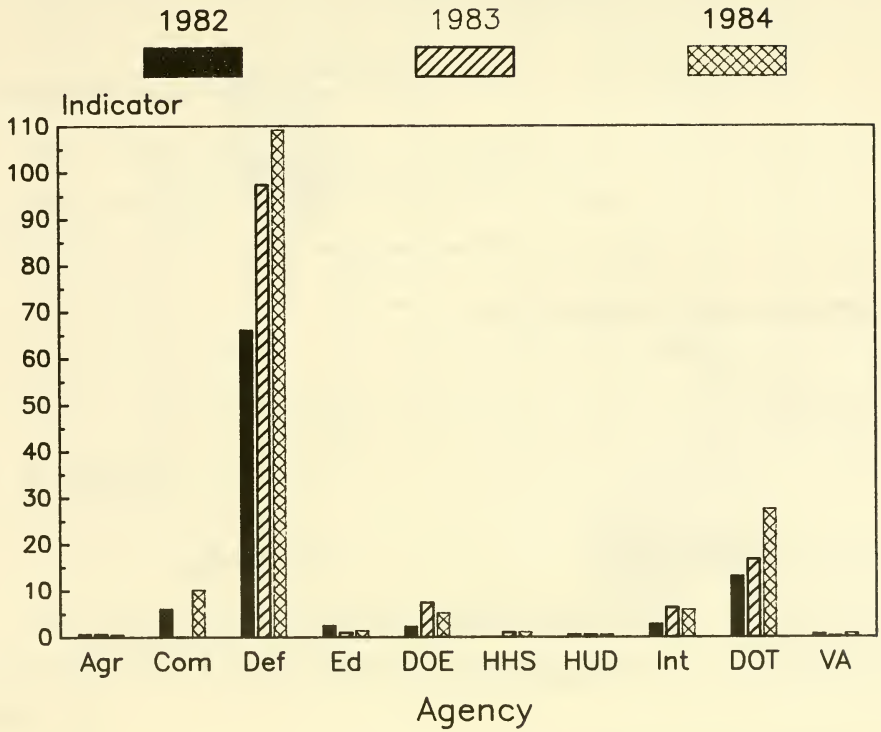
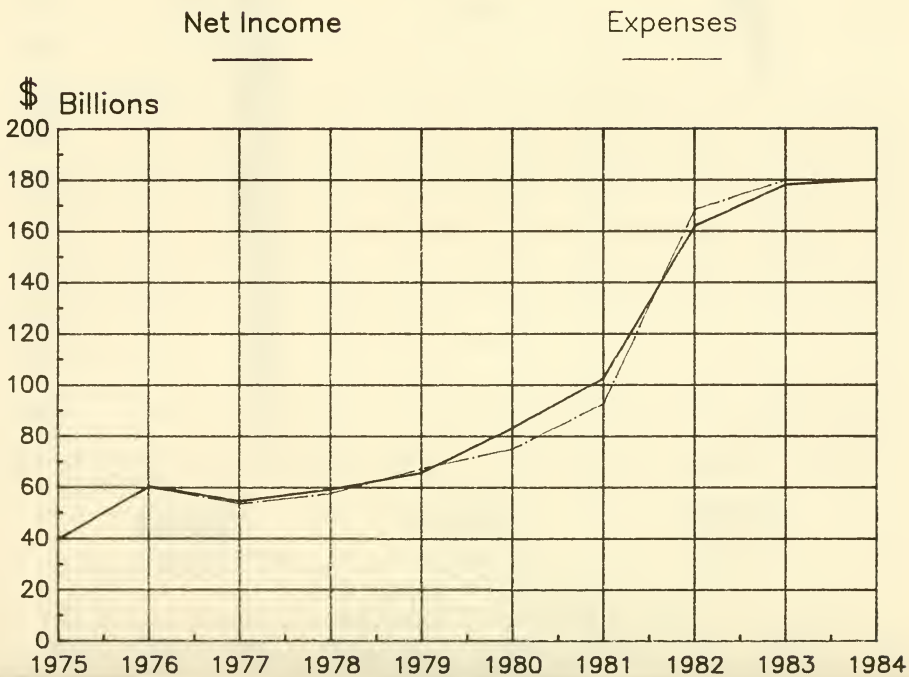
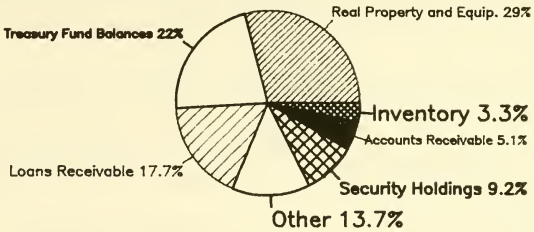


CHART 10

INCOME AND EXPENSE OF GOVERNMENT CORPORATIONS AND OTHER BUSINESS–TYPE ACTIVITIES, 1975–1984



GOVERNMENT—WIDE ASSETS
1982



GOVERNMENT—WIDE LIABILITIES
1982

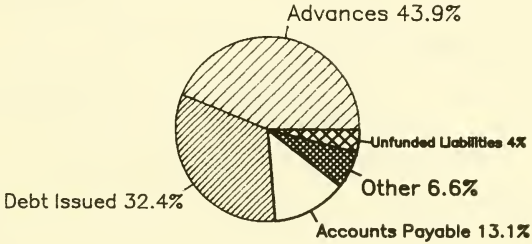
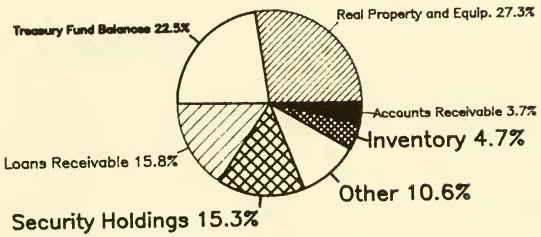
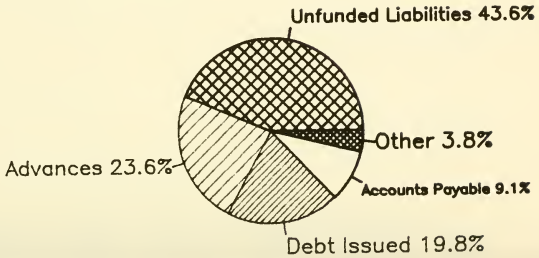


CHART 12

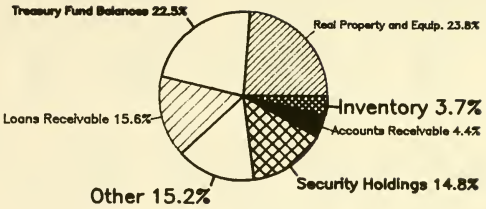
GOVERNMENT–WIDE ASSETS
1983



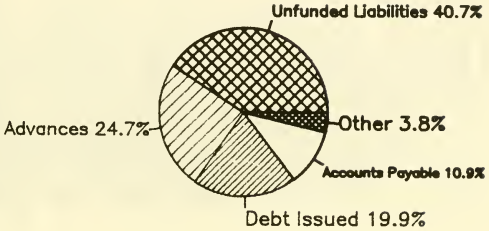
GOVERNMENT–WIDE LIABILITIES
1983



GOVERNMENT–WIDE ASSETS
1984



GOVERNMENT–WIDE LIABILITIES
1984



Section II. — Federal Credit Programs

Table GA—II—1. — Direct and Guaranteed Loans Outstanding, Sept. 30, 1985

[In thousands of dollars. Source: Schedule 3 to the SF-220 compiled by the Financial Management Service]

Agency and program	Direct loans or credit		Guarantees or insurance	
	Amount outstanding	Maximum authority	Amount outstanding	Maximum authority
I—Wholly owned Government enterprises				
U.S. dollar loans				
Funds appropriated to the President:				
International security assistance:				
Defense Security Assistance Agency:				
Foreign military credit sales	508,323	508,323	18,103,462	18,103,462
Military credit sales to Israel	183,750	183,750	-	-
Emergency security assistance for Israel	358,398	358,398	-	-
Guaranty reserve fund	529,565	529,565	-	-
International development assistance:				
Agency for International Development:				
Alliance for Progress loan fund	2,804,346	2,804,346	-	-
Development loan fund	8,921,392	10,463,513	-	-
Housing and other credit guaranty programs	12,527	12,527	1,175,631	2,183,100
Other programs	6,677,606	6,975,360	-	-
Overseas Private Investment Corporation	35,856	50,000	534,403	755,850
Total funds appropriated to the President	20,031,763		19,813,496	
Department of Agriculture:				
Commodity Credit Corporation:				
Commodity loans	12,233,221	12,233,221	-	-
Loans to foreign governments and private trade entities	10,045,701	10,045,701	-	-
Export credit sales program	802,594	802,594	-	-
Storage facility and equipment loans	397,657	397,657	-	-
Guaranteed foreign loans	-	-	5,708,514	5,708,514
Rescheduled claims on guaranteed loans	632,829	632,829	-	-
Rural Electrification Administration:				
Rural communication development fund	20,470	30,067	5,558	13,317
Farmers Home Administration:				
Agricultural credit insurance fund:				
Farm ownership loans	134,899	134,899	7,542,098	7,542,098
Operating loans	45,004	45,004	6,758,285	6,758,285
Emergency loans	199,816	199,816	14,515,422	14,515,422
Other loans	7,819	7,819	629,131	629,131
Rural development insurance loans	64,588	64,588	10,089,903	10,089,903
Rural housing insurance loans	329,034	329,034	29,103,625	29,103,625
Other 1/	7,986	14,980	-	-
Total Department of Agriculture	24,921,617		74,352,536	
Department of Commerce:				
Economic Development Administration:				
Loan revolving fund	641,253	641,253	235,839	235,839
Trade adjustment assistance	9,780	9,780	-	-
Drought assistance programs	87,919	87,919	-	-
International Trade Administration	8,955	8,955	-	-
National Oceanic and Atmospheric Administration:				
Coastal energy impact fund	94,206	750,000	-	-
Federal ship financing fund, fishing vessels	26,087	26,087	157,980	850,000
Other	11,204	11,204	-	-
Total Department of Commerce	879,404		393,819	
Department of Defense:				
Defense production guarantees	957	861	-	-
Operations and maintenance	550	550	-	-
Ryukyu Islands, construction of power systems	3,859	3,859	-	-
Total Department of Defense	5,366		-	
Department of Education:				
College housing loans	2,300,427	5,204,081	-	-
Student loan insurance fund	3,202,588	3,202,588	37,200,000	37,200,000
Higher education facilities loan and insurance fund	355,957	889,750	-	-
Loans to students in higher education	5,209,944	7,543,746	-	-
Total Department of Education	11,068,916		37,200,000	
Department of Energy	11,183	57,555	226,729	244,448
Department of Health and Human Services:				
Health Resources and Services Administration:				
Health professions graduate student loan insurance fund	12,893	12,893	830,750	830,750
Health professions education fund	4,028	4,028	-	-
Medical facilities guarantee and loan fund	25,845	30,000	994,927	994,927
Health Maintenance Organization	3,035	3,035	118,196	118,196
Health teaching facilities	-	-	12,932	74,955
Hospital construction activities	47,252	50,120	-	-
Student loan program	502,693	502,693	-	-
Other loans	5,002	5,002	-	-
Charges for subsistance, laundry, and health services	868	868	-	-
Community development loans	36,173	36,173	-	-
Total Department of Health and Human Services	637,789		1,956,805	
Department of Housing and Urban Development:				
Federal Housing Administration fund	4,204,244	4,204,244	190,376,023	190,376,023
Housing for the elderly or handicapped	5,666,574	7,565,000	-	-
Low-rent public housing program	14,694,144	14,694,144	8,889,156	30,000,000
Other housing loans	369,667	369,667	90,874	712,750
Government National Mortgage Association:				
Management and liquidating functions	1,634,017	1,634,017	-	-
Guarantees of mortgage-backed securities	3,143	3,143	201,717,223	201,717,223
Rehabilitation loan fund	717,516	735,131	-	-
Urban renewal programs	814	814	14,914	14,914
Total Department of Housing and Urban Development	27,290,119		401,088,190	
Department of the Interior:				
Bureau of Reclamation:				
Irrigation distribution systems	93,721	136,990	-	-
Small reclamation projects	342,789	458,976	-	-
Drought emergency assistance	14,574	32,449	-	-
Bureau of Indian Affairs:				
Revolving fund for loans	105,446	105,446	-	-
Indian loan guaranty and insurance fund	5,791	5,791	118,579	200,000
Territorial Affairs:				
Guam Power Authority	-	-	36,000	36,000
Virgin Islands construction	-	-	28,209	101,000
Total Department of the Interior	562,321		182,788	

FINANCIAL OPERATIONS OF GOVERNMENT AGENCIES AND FUNDS

Table GA–II–1. – Direct and Guaranteed Loans Outstanding, Sept. 30, 1985–Con.

[In thousands of dollars]

Agency and program	Direct loans or credit		Guarantees or insurance	
	Amount outstanding	Maximum authority	Amount outstanding	Maximum authority
1--Wholly owned Government enterprises				
U.S. dollar loans--Continued				
Department of Labor:				
Pension Benefit Guaranty Corporation	2,046	2,046	-	
Department of State:				
Emergencies in the diplomatic and consular services	1,573	1,573	-	-
Loans to the United Nations	8,459	8,459	-	-
Total Department of State	10,032		-	
Department of Transportation:				
Federal Aviation Administration:				
Purchase of aircraft	58,999	58,999	356,023	4,600,000
Federal Highway Administration:				
Right-of-way revolving fund	118,138	300,000	-	-
Highway trust fund	74,884	380,000	-	-
Maritime Administration:				
Federal ship financing fund	597,271	597,271	6,719,791	9,500,000
Federal Railroad Administration:				
Loans to railroads	1,301,280	1,301,280	184,208	184,208
Urban Mass Transportation Administration:				
Land, facilities, and equipment acquisitions	748	748	-	-
Washington Metropolitan Area Transit Authority construction bonds	-	-	997,000	997,000
Total Department of Transportation	2,151,320		8,257,022	
Department of the Treasury:				
New York City loan guarantees	-	-	190,369	190,369
Other loans	3,218,894	3,218,894	-	-
Total Department of the Treasury	3,218,894		190,369	
Environmental Protection Agency:				
Puerto Rico Aquaduct and Sewer Authority	13,752	13,752	-	-
General Services Administration:				
Liquidation of Virgin Islands Corporation	88	88	-	-
Federal buildings fund	-	-	1,108,257	1,108,257
Disposal of surplus property	36,709	36,709	-	-
Total General Services Administration	36,797		1,108,257	
Small Business Administration:				
Business loan and investment fund:				
Business loans	2,251,723	2,251,723	7,307,849	7,307,849
Economic opportunity loans	186,483	186,483	86,853	86,853
Loans for the handicapped	108,020	108,020	2,292	2,292
State and local development company loans	221,647	221,647	762,681	762,681
Investment company assistance program	403,724	403,724	1,025,191	1,025,191
Other loans	48,869	48,869	5,472	5,472
Disaster loan fund:				
Financial assistance programs	4,556,586	4,556,586	3,199	3,199
Total Small Business Administration	7,777,052		9,193,537	
Veterans Administration:				
Loan guarantee revolving fund:				
Loans for homes, farms, and businesses	1,221,263	1,221,263	55,674,258	55,674,258
Direct loans to homeowners	154,339	154,339	-	-
Service-disabled veterans insurance fund	38,100	220,325	-	-
Veterans reopened insurance fund	37,733	417,131	-	-
Education loans	51,617	51,617	-	-
National service life insurance fund	1,064,775	7,076,034	-	-
U.S. Government life insurance fund	28,579	182,239	-	-
Veterans special life insurance fund	79,643	686,188	-	-
Other loans	1,325	6,003	-	-
Total Veterans Administration	2,677,374		55,674,258	
Other independent agencies:				
District of Columbia:				
Loans for capital outlay and repayable advances	1,572,060	1,572,060	-	-
Export-Import Bank of the United States:				
Direct loans	16,859,834	22,075,356	-	-
Guaranteed loans	-	-	6,319,837	14,581,144
Federal Savings and Loan Insurance Corporation:				
Loans to aid industry and homeowners	1,163,298	1,163,298	-	-
Interstate Commerce Commission:				
Railroad improvement loans	-	-	12,380	12,380
National Credit Union Administration:				
Share insurance fund	841	841	4,131	4,131
Tennessee Valley Authority:				
Energy resource and conservation projects	262,340	262,340	-	-
United States Railway Association:				
Conrail plant modernization	850,939	1,000,000	-	-
Total other independent agencies	20,709,312		6,336,348	
Total budget Federal agencies	122,005,057		615,974,154	
Off-budget Federal agencies:				
Rural Electrification Administration:				
Rural electrification and telephone revolving fund:				
Electrical systems	7,897,277	19,177,470	24,546,515	35,579,273
Telephone systems	2,339,466	5,124,868	946,322	1,197,081
Rural telephone bank	1,382,655	2,395,864	-	-
Federal Financing Bank	153,513,253	153,513,253	-	-
United States Railway Association	926	395,000	-	-
Total off-budget Federal agencies	165,133,577		25,492,837	
Total Part I	287,138,634		641,466,991	

Table GA—II—1. — Direct and Guaranteed Loans Outstanding, Sept. 30, 1985—Con.

[In thousands of dollars]

Agency and program	Direct loans or credit		Guarantees or insurance	
	Amount outstanding	Maximum authority	Amount outstanding	Maximum authority
II--Wholly owned Government enterprises Loans repayable in foreign currencies				
Funds appropriated to the President:				
International development assistance:				
Agency for International Development:				
Development loan fund, liquidation account	104,235	104,235	-	-
Loans of predecessor agencies	306,964	306,964	-	-
Common defense, economic, and triangular trade loans	444,110	444,110	-	-
Other development programs	48,857	48,857	284	20,000
Total funds appropriated to the President	904,166		284	
United States Information Agency	780	1,405	-	-
Total Part II	904,946		284	
III--Privately owned Government-sponsored enterprises				
Farm Credit Administration:				
Banks for cooperatives	8,057,617	8,057,617	-	-
Federal intermediate credit banks	16,498,946	16,498,946	-	-
Federal land banks	54,521,645	54,521,645	-	-
Federal Home Loan Bank Board	85,745,385	85,745,385	-	-
Federal Home Loan Mortgage Corporation	12,616,900	12,616,900	-	-
Federal National Mortgage Association	93,212,449	93,212,449	-	-
Student Loan Marketing Association	5,099,884	5,099,884	6,476,417	6,476,417
Total Part III	275,752,826		6,476,417	
Grand total, all parts	563,796,406		647,943,692	

Note.--If the maximum authority is indefinite, an amount equal to direct loans outstanding or guaranteed loans outstanding is shown in the maximum authority columns.

International Statistics

The tables in this section are designed to provide data on U.S. reserve assets and liabilities and other statistics related to the U.S. balance of payments and international financial position.

Table IFS-1 shows the reserve assets of the United States, including its gold stock, special drawing rights held in the Special Drawing Account in the International Monetary Fund, holdings of convertible foreign currencies, and reserve position in the International Monetary Fund.

Table IFS-2 brings together statistics on liabilities to foreign official institutions, and selected liabilities to all other foreigners, which are used in the U.S. balance of payments statistics.

Table IFS-3 shows U.S. Treasury nonmarketable bonds and notes issued to official institutions and other residents of foreign countries.

Table IFS-4 presents a measure of weighted-average changes in exchange rates between the U.S. dollar and the currencies of certain other countries.

Table IFS—1. — U.S. Reserve Assets

[In millions of dollars]

End of calendar year or month	Total reserve assets 1/	Gold stock		Special drawing rights 1/ 4/	Foreign currencies 5/	Reserve position in International Monetary Fund 1/ 6/
		Total 2/	Treasury 3/			
1981	30,074	11,151	11,151	4,095	9,774	5,054
1982	33,958	11,148	11,148	5,250	10,212	7,348
1983	33,747	11,121	11,121	5,025	6,289	11,312
1984	34,934	11,096	11,096	5,641	6,656	11,541
1985-Jan	34,380	11,095	11,095	5,693	6,270	11,322
Feb	34,272	11,093	11,093	5,781	6,301	11,097
Mar	35,493	11,093	11,093	5,973	7,041	11,386
Apr	35,493	11,091	11,091	5,971	7,049	11,382
May	35,782	11,091	11,091	6,163	7,158	11,370
June	36,088	11,090	11,090	6,196	7,408	11,394
July	37,071	11,090	11,090	6,510	7,958	11,513
Aug	37,154	11,090	11,090	6,692	7,894	11,478
Sept	38,295	11,090	11,090	6,847	8,672	11,686
Oct	41,657	11,090	11,090	6,926	11,798	11,843
Nov	42,852	11,090	11,090	7,253	12,554	11,955
Dec	43,186	11,090	11,090	7,293	12,656	11,947
1986-Jan	43,673	11,090	11,090	7,441	13,318	11,824

1/ Beginning July 1974, the International Monetary Fund (IMF) adopted a technique for valuing the special drawing right (SDR) based on a weighted-average of exchange rates for the currencies of selected member countries. The U.S. SDR holdings and reserve position in the IMF are also valued on this basis beginning July 1974.

2/ Includes gold held by the Exchange Stabilization Fund.

3/ Treasury values its gold stock at $42.2222 per fine troy ounce and pursuant to 31 U.S.C. 5117(b) issues gold certificates to the Federal Reserve at the same rate against all gold held.

4/ Includes allocations of SDRs in the Special Drawing Account in the International Monetary Fund, plus or minus transactions in SDRs.

Allocations of SDRs on Jan. 1 of respective years are as follows: 1970, 867 million; 1971, 717 million; 1972, 710 million; 1979, 874 million (in SDR terms); 1980, 874 million (in SDR terms); and 1981, 857 million (in SDR terms).

5/ Includes holdings of Treasury and Federal Reserve System; beginning November 1978, these are valued at current market exchange rates or, where appropriate, as such other rates as may be agreed upon by the parties to the transactions.

6/ The United States has the right to purchase foreign currencies equivalent to its reserve position in the Fund automatically if needed. Under appropriate conditions the United States could purchase additional amounts related to the U.S. quota.

Table IFS–2. – Selected U.S. Liabilities to Foreigners

[In millions of dollars]

End of calendar year or month	Liabilities to foreign countries: Total	Official institutions 1/: Total	Liabilities reported by banks in U.S.	Marketable U.S. Treasury bonds and notes	Nonmarketable U.S. Treasury bonds and notes 2/	Other readily marketable liabilities 3/	Liabilities to banks 4/	Liabilities to other foreigners: Total	Liabilities reported by banks in U.S.	Marketable U.S. Gov't bonds 2/ 5/	Nonmarketable U.S. Treasury bonds and notes 6/	Liabilities to nonmonetary international and regional organizations 7/
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1981.....	346,584	161,236	79,126	53,185	11,791	17,134	139,527	37,414	26,035	7,298	4,081	8,408
1982.....	421,624	163,885	71,647	67,733	8,750	15,755	190,701	57,509	44,606	11,169	1,734	9,529
1983.....	485,452	170,104	79,876	68,514	7,250	14,464	232,053	72,171	56,887	15,284	-	11,124
1984 r.....	545,936	174,780	86,065	69,019	5,800	13,895	257,460	99,106	67,894	31,212	-	14,590
1984-Dec. r..	545,936	174,780	86,065	69,019	5,800	13,895	257,460	99,106	67,894	31,212	-	14,590
1985-Jan. r..	540,348	171,119	79,977	71,568	5,800	13,775	250,409	103,073	70,474	32,599	-	15,746
Feb. r..	547,925	167,772	75,920	72,915	5,300	13,638	258,747	106,622	73,206	33,416	-	14,783
Mar. r..	550,802	164,225	77,734	67,647	5,300	13,543	265,512	105,831	71,890	33,941	-	15,235
Apr. r..	551,788	165,028	79,997	67,022	4,900	13,109	260,929	108,261	71,475	36,786	-	17,570
May r...	555,160	168,072	79,844	70,552	4,500	13,175	260,076	110,182	72,589	37,593	-	16,830
June r..	564,045	172,012	81,504	73,265	4,500	12,743	264,284	111,926	71,289	40,637	-	15,822
July r..	573,074	174,969	82,828	75,053	4,500	12,587	267,958	115,729	71,565	44,164	-	14,419
Aug.....	571,476	175,390	84,145	75,157	3,550	12,538	266,589	117,116	72,029	45,087	-	12,381
Sept....	580,648	174,506	82,382	76,221	3,550	12,353	269,716	121,230	73,219	48,011	-	15,195
Oct.....	577,859	172,467	81,412	74,972	3,550	12,534	269,306	122,121	72,984	49,137	-	13,964
Nov.....	583,116	174,220	83,608	74,695	3,550	12,367	267,042	126,628	74,928	51,700	-	15,226
Dec. p..	603,741	172,581	79,644	77,399	3,550	11,988	288,397	126,401	74,337	52,064	-	16,362

1/ Includes Bank for International Settlements.
2/ Derived by applying reported transactions to benchmark data.
3/ Includes debt securities of U.S. Government corporations, federally sponsored agencies, and private corporations.
4/ Includes liabilities payable in dollars to foreign banks, and liabilities payable in foreign currencies to foreign banks and to "other foreigners."
5/ Includes marketable U.S. Government bonds and notes held by foreign banks.
6/ Includes nonmarketable U.S. Government bonds and notes held by foreign banks.
7/ Principally the International Bank for Reconstruction and Development, the Inter-American Development Bank, and the Asian Development Bank.

Note.--Table is based on Treasury Department data and on data reported to the Treasury Department by banks and brokers in the United States.

Data correspond generally to statistics following in this section and in the "Capital Movements" section, except for the inclusion of investments by foreign official reserve agencies in debt securities of U.S. federally sponsored agencies and U.S. corporations. Table excludes International Monetary Fund "holdings of dollars" and holdings of U.S. Treasury letters of credit and nonnegotiable noninterest-bearing special U.S. notes held by other international and regional organizations.

Table IFS–3. – Nonmarketable U.S. Treasury Bonds and Notes Issued to Official Institutions and Other Residents of Foreign Countries

[In millions of dollars or dollar equivalent]

End of calendar year or month	Grand total	Payable in dollars: Total	Germany	Switzerland	Payable in foreign currencies: Total	Germany 1/	Switzerland 2/
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1981.....	15,872	11,791	11,791	-	4,081	3,622	459
1982.....	10,484	8,750	8,750	-	1,734	1,275	459
1983.....	7,250	7,250	7,250	-	-	-	-
1984.....	5,800	5,800	5,800	-	-	-	-
1985-Jan.....	5,800	5,800	5,800	-	-	-	-
Feb.....	5,300	5,300	5,300	-	-	-	-
Mar.....	5,300	5,300	5,300	-	-	-	-
Apr.....	4,900	4,900	4,900	-	-	-	-
May.....	4,500	4,500	4,500	-	-	-	-
June.....	4,500	4,500	4,500	-	-	-	-
July.....	4,500	4,500	4,500	-	-	-	-
Aug.....	3,550	3,550	3,550	-	-	-	-
Sept.....	3,550	3,550	3,550	-	-	-	-
Oct.....	3,550	3,550	3,550	-	-	-	-
Nov.....	3,550	3,550	3,550	-	-	-	-
Dec.....	3,550	3,550	3,550	-	-	-	-
1986-Jan.....	3,550	3,550	3,550	-	-	-	-

1/ Beginning 1978, indicates notes publicly issued to private German residents.
2/ Beginning 1979, indicates notes publicly issued to private Swiss residents.

Table IFS—4. — Weighted Average of Exchange Rate Changes for the Dollar

[Percent change relative to exchange rates as of end-May 1970]

End of calendar year or month	Trade-weighted average appreciation (+) or depreciation (-) of the U.S. dollar 1/ vis-a-vis: Currencies of OECD countries 2/	Currencies of 46 main trading countries 3/
1975	-10.9	-4.6
1976	-10.3	-1.0
1977	-14.6	-1.0
1978	-21.5	-4.1
1979	-18.4	+6.6
1980	-15.0	+21.3
1981	-3.4	+58.9
1982	+9.2	+141.2
1983	+21.8	+446.4
1984	+41.9	+1,853.3
1985p	+34.3	+4,928.3
1985-Jan.	+43.4	+2,023.3
Feb.	+49.5	+2,253.3
Mar.	+44.9	+2,476.5
Apr.	+46.2	+2,801.1
May	+46.8	+3,088.2
June	+45.9	+3,640.5
July	+40.2	+3,972.6
Aug.	+41.0	+4,154.9
Sept.	+38.1	+4,348.3
Oct.	+36.9	+4,538.2
Nov.	+34.8	+4,738.5
Dec. p	+34.3	+4,928.3
1986-Jan. p	+33.2	+5,272.5

1/ This table presents calculations of weighted average percentage changes in the rates of exchange between the dollar and certain foreign currencies, in order to provide a measure of changes in the dollar's general foreign exchange value broader than a measure provided by any single exchange rate change. Calculations are provided for two sets of countries that account for a major share of U.S. foreign trade. U.S. bilateral trade patterns in 1972 are used as a convenient, readily available proxy for the assignment of relative weights to individual exchange rate changes, although such weights do not provide a full measure of individual currencies' relative importance in U.S. international transactions because they take no account of factors other than trade. The calculations do not purport to represent a guide to measuring the impact of exchange rate changes on U.S. international transactions.

Exchange rate data used in constructing the indices reported here differ somewhat from those used in earlier calculations to more accurately reflect end-of-period currency values.

The equations used are as follows:

Equation one is used to calculate a trade-weighted average of changes in the dollar cost of foreign currencies:

(EQ1) $E_m = \Sigma(\Delta\$/fc_i * M_i/\Sigma M)$

Where: E_m is the weighted average of percentage changes in the dollar cost of individual foreign currencies;

$\Delta\$/fc_i$ is the percent change in the dollar cost of foreign currency i; and

$M_i/\Sigma M$ is U.S. imports from country i, as a proportion of total U.S. imports from all countries in the set.

Equation two is used to calculate a trade-weighted average of changes in the foreign exchange cost of dollars:

(EQ2) $E_x = \Sigma(\Delta fc_i/\$ * X_i/\Sigma X)$

Where: E_x is the weighted average of percentage changes in the foreign currency cost of dollars;

$\Delta fc_i/\$$ is the percent change in the foreign currency i cost of dollars; and

$X_i/\Sigma X$ is U.S. exports to country i, as a proportion of total U.S. exports to all countries in the set.

Equation three combines the above export-weighted and import-weighted averages to provide an overall measure of exchange rate change:

(EQ3) $E = [(E_m * m/m+x)*(-1)] + [E_x * x/m+x]$

Where: $m/m+x$ is U.S. imports as a proportion of its total trade with all countries in the set; and

$x/m+x$ is U.S. exports as a proportion of its total trade with all countries in the set.

2/ Australia, Austria, Belgium-Luxembourg, Canada, Denmark, Finland, France, Germany, Greece, Iceland, Ireland, Italy, Japan, the Netherlands, New Zealand, Norway, Portugal, Spain, Sweden, Switzerland, Turkey, and United Kingdom.

3/ The currencies of 46 IMF member countries which account for approximately 90 percent of U.S. total trade.

INTRODUCTION

Background

Data relating to capital movements between the United States and foreign countries have been collected in some form since 1935. Reports are filed with district Federal Reserve banks by commercial banks, thrift institutions, bank holding companies, securities brokers and dealers, and nonbanking enterprises in the United States. Statistics on the principal types of data by country or geographical area are then consolidated and are published in the Treasury Bulletin.

The reporting forms and instructions 1/ used in the Treasury International Capital (TIC) Reporting System have been revised a number of times to meet changing conditions and to increase the usefulness of the published statistics. The most recent, general revision of the report forms became effective with the banking reports as of April 30, 1978, and with the nonbanking reports as of December 31, 1978. Revised forms and instructions are developed with the cooperation of other Government agencies and the Federal Reserve System and in consultations with representatives of banks, securities firms, and nonbanking enterprises.

Basic Definitions

The term "foreigner" as used in the Treasury reports covers all institutions and individuals domiciled outside the United States, including U.S. citizens domiciled abroad, and the foreign branches, subsidiaries, and other affiliates abroad of U.S. banks and business concerns; the central governments, central banks, and other official institutions of foreign countries, wherever located; and international and regional organizations, wherever located. The term "foreigner" also includes persons in the United States to the extent that they are known by reporting institutions to be acting on behalf of foreigners.

In general, data are reported opposite the foreign country or geographical area in which the foreigner is domiciled, as shown on the records of reporting institutions. For a number of reasons, the geographical breakdown of the reported data may not in all cases reflect the ultimate ownership of the assets. Reporting institutions are not expected to go beyond the addresses shown on their records, and so may not be aware of the country of domicile of the ultimate beneficiary. Furthermore, U.S. liabilities arising from deposits of dollars with foreign banks are reported in the Treasury statistics as liabilities to foreign banks, whereas the liability of the foreign bank receiving the deposit may be to foreign official institutions or to residents of another country.

Data pertaining to branches or agencies of foreign official institutions are reported opposite the country to which the official institution belongs. Data pertaining to international and regional organizations are reported opposite the appropriate international or regional classification except for the Bank for International Settlements which is included in the classification "Other Europe."

Reporting Coverage

Reports are required from banks, bank holding companies, International Banking Facilities (IBF's), savings and loan and other thrift institutions, securities brokers and dealers, and nonbanking enterprises in the United States, including the branches, agencies, subsidiaries, and other affiliates in the United States of foreign banking and nonbanking firms. Entities that have reportable liabilities, claims, or securities transactions below specified exemption levels are exempt from reporting.

Banks, thrift institutions, and some brokers and dealers file monthly reports covering their dollar liabilities to, and dollar claims on, foreigners in a number of countries. Twice a year, as of June 30 and December 31, they also report the same liabilities and claims items with respect to foreigners in countries not shown separately on the monthly reports. Quarterly reports are filed with respect to liabilities and claims denominated in foreign currencies vis-a-vis foreigners. Effective January 31, 1984, the specified exemption level applicable to the monthly and quarterly banking reports was raised from $10 million to $15 million. There is no separate exemption level for the semiannual reports.

Banks, securities brokers and dealers, and in some instances nonbanking enterprises report monthly their transactions in securities with foreigners; the applicable exemption level is $500,000 on the grand total of purchases and on the grand total of sales during the month covered by the report.

Quarterly reports are filed by exporters, importers, industrial and commercial concerns, financial institutions other than banks, thrift institutions and brokers, and other nonbanking enterprises if their liabilities to, or claims on, unaffiliated foreigners exceed a specified exemption level on a two quarter-end average basis. Effective March 31, 1982, this exemption level was set at $10 million, up from $2 million. Nonbanking enterprises also report for each monthend their U.S. dollar-denominated deposit and certificates of deposit claims of $10 million or more on banks abroad.

Description of Statistics

Section I presents data on liabilities to foreigners reported by banks, thrift institutions, brokers, and dealers in the United States. Beginning April 1978, the following major changes were made in the reporting coverage: Amounts due to banks' own foreign offices are reported separately; a previous distinction between short-term and long-term liabilities was eliminated; a separation provided of the liabilities of the respondents themselves from their custody liabilities to foreigners; and foreign currency liabilities are only available quarterly. Also, beginning April 1978, the data on liabilities were made more complete by extending to securities brokers and dealers the requirement to report certain of their own liabilities and all of their custody liabilities to foreigners. Effective as of January 31, 1985, savings and loan associations and other thrift institutions began to file the TIC banking forms. Previously they had reported on TIC forms for nonbanking enterprises.

Section II presents the claims on foreigners reported by banks in the United States. Beginning with data reported as of the end of April 1978, a distinction was made between banks' claims held for their own account and claims held for their domestic customers. The former are available in a monthly series whereas the latter data are collected on a quarterly basis only. Also, the distinction in reporting of long-term and short-term components of banks' claims was discontinued. Maturity data began to be collected quarterly on a time remaining to maturity basis as opposed to the historic original maturity classification. Foreign currency claims are also collected on a quarterly basis only. Beginning March 1981, this claims coverage was extended to certain items in the hands of brokers and dealers in the United States. See notes to section I above concerning the reporting of thrift institutions.

Another important change in the claims reporting, beginning with new quarterly data as of June 1981, was the adoption of a broadened concept of "foreign public borrower," which replaced the previous category of "foreign official institution" to produce more meaningful information on lending to the public sector of foreign countries. The term "foreign public borrower" encompasses central governments and departments of central governments of foreign countries and of their possessions; foreign central banks, stabilization funds, and exchange authorities; corporations and other agencies of central governments, including development banks, development institutions, and other agencies which are majority-owned by the central government or its departments; State, provincial, and local governments of foreign countries and their departments and agencies; and any international or regional organization or subordinate or affiliated agency thereof, created by treaty or convention between sovereign states.

Section III includes supplementary statistics on U.S. banks' liabilities to, and claims on, foreigners. The supplementary data on banks' loans and credits to nonbank foreigners combine selected information from the TIC reports with data from the monthly Federal Reserve 2502 reports submitted by major foreign branches of U.S. banks. Other supplementary data on U.S. banks' dollar liabilities to, and banks' own dollar claims on, countries not regularly reported separately are available semiannually in the May and November issues of the Treasury Bulletin.

Section IV shows the liabilities to, and claims on, unaffiliated foreigners by exporters, importers, industrial and commercial concerns, financial institutions other than banks, thrift institutions, brokers, and other nonbanking enterprises in the United States. The data exclude the intercompany accounts of nonbanking enterprises in the United States with their own branches and subsidiaries abroad or with their foreign parent companies. (Such transactions are reported by business enterprises to the Department of Commerce on its direct investment forms.) The data also exclude claims held through banks in the United States. Beginning with data reported as of December 31, 1978, financial liabilities and claims of reporting enterprises are distinct from their commercial liabilities and claims; and items are collected on a time remaining to maturity basis instead of the original maturity basis used previously.

Section V contains data on transactions in all types of long-term domestic and foreign securities by foreigners as reported by banks and brokers in the United States (except nonmarketable U.S. Treasury notes, foreign series, and nonmarketable U.S. Treasury bonds and notes, foreign currency series which are shown in the "International Financial Statistics" section, table IFS-3). The data cover new issues of securities, transactions in outstanding issues, and redemptions of securities. They include transactions executed in the United States for the account of foreigners, and transactions executed abroad for the account of reporting institutions and their domestic customers. The data include transactions which are classified as direct investments in the balance of payments accounts. Also, see notes for section I above concerning the reporting of thrift institutions.

The geographical breakdown of the data on securities transactions shows the country of domicile of the foreign buyers and sellers of the securities; in the case of outstanding issues, this may differ from the country of the original issuer. The gross figures contain some offsetting transactions between foreigners. The net figures for total transactions represent transactions by foreigners with U.S. residents; but the net figures for transactions of individual countries and areas may include some transactions between foreigners of different countries.

The data published in these sections do not cover all types of reportable capital movements between the United States and foreign countries. The principal exclusions are the intercompany capital transactions of nonbanking business enterprises in the United States with their own branches and subsidiaries abroad or with their foreign parent companies, and capital transactions of the U.S. Government. Consolidated data on all types of international capital transactions are published by the Department of Commerce in its regular reports on the U.S. balance of payments.

1/ Copies of the reporting forms and instructions may be obtained from the Office of Data Management, Office of the Assistant Secretary for International Affairs, Department of the Treasury, Washington, D.C. 20220, or from district Federal Reserve banks.

CAPITAL MOVEMENTS

Section I. — Liabilities to Foreigners Reported by Banks in the United States

Table CM—I—1. — Total Liabilities by Type of Holder

[In millions of dollars]

End of calendar year or month	Total liabilities	Foreign countries: Official institutions 1/: Total	Foreign countries: Official institutions 1/: Payable in dollars	Foreign countries: Official institutions 1/: Payable in foreign currencies 3/	Foreign countries: Banks and other foreigners: Total	Foreign countries: Banks and other foreigners: Payable in dollars	Foreign countries: Banks and other foreigners: Payable in foreign currencies 3/	International and regional 2/: Total	International and regional 2/: Payable in dollars	International and regional 2/: Payable in foreign currencies 3/	Memoranda: Total liabilities to all foreigners reported by IBF's 4/: Payable in dollars	Memoranda: Total liabilities to all foreigners reported by IBF's 4/: Payable in foreign currencies 3/
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1981.....	247,412	79,126	79,126	-	165,561	162,042	3,519	2,725	2,721	4	47,584	748
1982.....	311,900	71,647	71,647	-	235,307	230,487	4,820	4,946	4,922	24	122,465	2,716
1983.....	374,826	79,676	79,876	-	288,940	283,774	5,167	6,010	5,957	53	153,963	2,369
1984 r.....	415,893	86,065	86,065	-	325,354	316,787	8,567	4,473	4,454	20	166,352	3,352
1984-Dec. r.....	415,893	86,065	86,065	-	325,354	316,787	8,567	4,473	4,454	20	166,352	3,352
1985-Jan. r.....	407,997	79,999	79,999	-	320,884	312,317	8,567	7,114	7,094	20	170,097	3,352
Feb. r.....	413,890	75,939	75,939	-	331,954	323,387	8,567	5,996	5,977	20	171,525	3,352
Mar. r.....	421,243	77,749	77,749	-	337,402	329,432	7,970	6,092	6,070	22	179,065	3,539
Apr. r.....	418,769	80,012	80,012	-	332,404	324,434	7,970	6,353	6,331	22	171,618	3,539
May r.....	419,405	79,859	79,859	-	332,665	324,695	7,970	6,881	6,859	22	173,722	3,539
June r.....	422,992	81,546	81,546	-	335,574	325,364	10,210	5,873	5,844	28	170,932	4,360
July r.....	427,365	82,795	82,795	-	339,522	329,313	10,210	5,048	5,019	28	174,104	4,360
Aug.....	430,261	84,261	84,261	-	338,618	328,409	10,210	7,382	7,353	28	174,509	4,360
Sept.....	432,969	82,382	82,382	-	342,935	330,952	11,983	7,651	7,467	184	170,236	5,076
Oct.....	430,652	81,412	81,412	-	342,290	330,307	11,983	6,950	6,766	184	170,691	5,076
Nov.....	433,566	83,608	83,608	-	341,970	329,987	11,983	7,988	7,803	184	169,156	5,076
Dec. p.....	448,109	79,644	79,644	-	362,734	350,751	11,983	5,731	5,547	184	179,898	5,076

1/ Includes Bank for International Settlements.
2/ Principally the International Bank for Reconstruction and Development and the Inter-American Development Bank.
3/ Data as of preceding quarter for non-quarter-end months.
4/ Establishment of International Banking Facilities (IBF's) permitted beginning December 1981.

Note.--Total liabilities include liabilities previously classified as either "short term" or "long term" on the Treasury reports filed by banks. The maturity distinction was discontinued with new reports filed as of Apr. 30, 1978, and historical series adjusted accordingly. See introductory text to Capital Movements tables for discussion of changes in reporting.

Table CM—I—2. — Total Liabilities by Type, Payable in Dollars

Part A — Foreign Countries

[In millions of dollars]

End of calendar year or month	Total foreign countries	Official institutions 1/				Banks					Other foreigners			
		Deposits		U.S. Treasury bills & certificates	Other liabilities 2/	Deposits		U.S. Treasury bills & certificates	Other liabilities 2/	To own foreign offices	Deposits		U.S. Treasury bills & certificates	Other liabilities 2/
		Demand	Time 2/			Demand	Time 2/				Demand	Time 2/		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1981.....	241,168	2,564	4,230	52,389	19,943	11,614	8,720	1,685	16,488	97,500	5,191	16,030	699	4,114
1982.....	302,134	1,899	5,528	46,658	17,562	8,675	28,386	5,809	23,792	119,219	5,209	33,219	1,540	4,637
1983.....	363,649	1,837	7,318	54,341	16,379	8,759	37,439	10,178	25,400	145,111	6,577	42,290	3,666	4,334
1984.....	402,852	1,823	9,374	59,976	14,893	10,556	47,095	11,448	29,149	150,646	6,938	52,678	4,029	4,250
1984-Dec.r..	402,852	1,823	9,374	59,976	14,893	10,556	47,095	11,448	29,149	150,646	6,938	52,678	4,029	4,250
1985-Jan.r..	392,216	1,780	6,385	56,662	13,171	9,030	48,617	10,933	27,074	146,188	6,747	54,504	4,118	5,106
Feb.r..	399,327	1,872	8,723	52,474	12,871	9,656	50,666	10,493	28,738	150,426	7,491	56,302	3,964	5,450
Mar.r..	407,161	1,923	8,533	54,685	12,609	9,137	54,126	10,602	28,953	154,724	6,863	55,095	4,182	5,749
Apr.r..	404,446	1,975	9,191	57,226	11,621	9,266	51,493	10,446	29,309	152,445	6,695	54,743	3,973	5,864
May r..	404,554	1,630	8,743	56,691	12,795	8,714	52,588	10,216	26,750	151,838	7,098	55,491	3,915	6,086
June r.	406,910	1,881	9,166	58,589	11,909	9,847	49,765	9,745	29,129	155,589	7,526	54,147	4,085	5,531
July r.	412,107	1,546	9,121	60,727	11,401	8,647	49,783	9,934	29,356	160,025	7,299	54,524	4,012	5,730
Aug....	412,669	1,538	9,340	60,921	12,463	8,594	49,873	9,966	29,213	158,734	7,351	55,446	4,169	5,064
Sept...	413,334	2,151	8,954	56,493	14,764	10,468	48,779	9,952	31,052	157,481	8,064	55,227	4,193	5,735
Oct....	411,719	1,707	10,277	54,398	15,031	9,045	47,833	9,897	29,568	160,981	7,555	55,029	4,232	6,167
Nov....	413,595	2,018	10,523	54,331	16,736	10,043	46,797	9,429	29,800	158,989	8,646	55,932	4,360	5,991
Dec. p.	430,394	2,075	10,907	53,252	13,409	10,297	49,246	9,554	33,059	174,258	8,689	54,641	4,243	6,763

Part B — Nonmonetary International and Regional Organizations

[In millions of dollars]

End of calendar year or month	Total	Deposits		U.S. Treasury bills and certificates	Other liabilities 2/
		Demand	Time 2/		
	(1)	(2)	(3)	(4)	(5)
1981.....	2,721	262	58	541	1,860
1982.....	4,922	106	1,664	1,621	1,531
1983.....	5,957	297	3,584	463	1,612
1984.....	4,454	254	1,267	916	2,017
1984-Dec.r.....	4,454	254	1,267	916	2,017
1985-Jan.r.....	7,094	417	2,847	1,921	1,909
Feb.r.....	5,977	341	1,101	2,258	2,277
Mar.r.....	6,070	191	1,653	2,082	2,144
Apr.r.....	6,331	167	2,441	1,434	2,289
May r.....	6,859	264	3,912	775	1,908
June r.....	5,844	164	3,158	642	1,880
July r.....	5,019	134	2,556	767	1,563
Aug.....	7,353	252	4,366	742	1,993
Sept.....	7,467	243	2,261	2,759	2,204
Oct.....	6,766	143	1,299	3,636	1,687
Nov.....	7,803	252	1,051	5,069	1,432
Dec. p.....	5,547	85	2,064	1,736	1,661

1/ Includes Bank for International Settlements.
2/ Time deposits exclude negotiable time certificates of deposit, which are included in "Other liabilities."

Note.--Nonmonetary international and regional organizations include principally the International Bank for Reconstruction and Development and the Inter-American Development Bank.

CAPITAL MOVEMENTS

Table CM—I—3. — Total Liabilities by Country

[Position at end of period in millions of dollars]

Country	Calendar year			1985				
	1982	1983	1984r	Aug.	Sept.	Oct.	Nov. p	Dec. p
Europe:								
Austria	522	590	617	724	799	645	687	725
Belgium-Luxembourg	2,698	3,193	4,424	5,983	6,145	5,682	5,977	5,645
Bulgaria	115	46	50	28	37	16	26	44
Czechoslovakia	16	23	44	86	21	36	52	78
Denmark	514	481	486	670	898	677	743	633
Finland	752	532	434	399	374	618	521	515
France	8,227	9,657	12,842	15,988	16,025	16,268	16,146	15,804
German Democratic Republic	155	135	190	117	112	131	143	218
Germany	5,491	3,799	3,711	5,778	5,656	4,798	7,696	5,145
Greece	537	522	702	537	595	538	576	666
Hungary	149	148	138	151	195	154	196	186
Italy	5,704	8,632	11,025	9,672	9,393	10,021	9,373	9,842
Netherlands	3,638	4,438	4,973	4,770	4,763	4,491	4,554	4,222
Norway	1,571	1,683	1,553	1,158	1,046	1,135	1,011	850
Poland	58	85	52	42	44	46	58	45
Portugal	404	381	608	681	648	654	627	659
Romania	91	160	65	89	83	61	73	69
Spain	1,418	1,609	2,090	2,040	2,162	2,117	2,145	2,162
Sweden	1,392	1,806	1,680	2,035	1,680	1,772	1,494	1,356
Switzerland	29,355	32,529	32,020	29,773	29,780	28,985	29,483	29,361
Turkey	297	471	585	405	516	418	288	429
United Kingdom	49,094	61,537	69,984	75,441	72,501	75,874	76,606	78,942
U.S.S.R.	50	65	79	45	44	58	44	113
Yugoslavia	499	562	602	622	647	627	676	673
Other Europe	7,022	7,413	7,356	7,055	7,465	7,437	8,653	9,359
Total Europe	119,766	140,497	156,307	164,289	161,629	163,257	167,847	167,744
Canada	12,779	16,450	17,346	17,409	18,024	16,954	17,094	18,136
Latin America and Caribbean:								
Argentina	3,729	4,042	4,399	5,098	5,640	5,879	5,905	6,036
Bahamas	44,990	55,980	57,198	55,805	53,931	54,755	53,635	59,248
Bermuda	1,717	2,423	2,459	2,816	2,229	2,342	2,520	2,910
Brazil	2,016	3,173	5,294	5,977	5,913	5,881	5,633	5,540
British West Indies	26,746	35,493	37,608	39,066	40,073	38,389	37,004	43,416
Chile	1,628	1,843	2,038	1,982	1,919	1,952	2,878	2,137
Colombia	2,598	1,696	2,523	2,548	2,606	2,569	2,928	3,109
Cuba	9	8	10	9	13	64	7	11
Ecuador	455	1,047	1,092	1,043	1,251	1,029	1,255	1,241
Guatemala	670	789	899	998	1,009	961	1,090	1,075
Jamaica	127	109	186	152	144	122	150	122
Mexico	8,607	10,739	12,614	13,810	14,284	14,085	14,423	14,520
Netherlands Antilles	3,630	3,902	4,276	4,441	5,077	4,770	4,721	4,956
Panama	4,828	5,952	6,960	7,453	7,190	8,273	6,528	7,548
Peru	1,148	1,167	1,267	1,144	1,160	1,094	1,125	1,167
Trinidad and Tobago	425	133	343	214	338	208	213	340
Uruguay	761	1,245	1,395	1,558	1,577	1,499	1,535	1,550
Venezuela	8,678	8,687	10,561	10,988	11,216	11,498	11,440	12,014
Other Latin America and Caribbean	2,874	3,410	3,963	4,223	4,169	4,201	4,476	4,379
Total Latin America and Caribbean	115,637	141,838	154,587	159,326	159,738	159,485	157,467	171,318
Asia:								
China:								
Mainland	204	250	1,155	1,117	1,937	1,809	1,380	1,594
Taiwan	2,762	4,051	4,992	6,067	6,286	6,461	7,433	7,805
Hong Kong	4,790	6,712	7,375	8,925	9,132	9,172	9,378	9,280
India	434	472	512	486	647	476	565	713
Indonesia	857	997	1,033	1,337	1,363	1,570	1,381	1,467
Israel	608	1,733	1,273	888	1,200	2,128	1,606	1,621
Japan	16,391	18,347	23,173	25,004	26,624	25,186	24,716	26,057
Korea	1,694	1,654	1,737	1,581	1,669	1,763	1,697	1,716
Lebanon	238	262	417	308	333	320	334	324
Malaysia	326	289	922	461	422	901	970	789
Pakistan	309	337	529	565	560	536	502	572
Philippines	770	1,249	1,383	1,694	1,726	1,444	1,308	1,251
Singapore	5,363	8,228	10,294	8,935	8,762	7,478	7,445	6,946
Syria	35	30	61	68	53	42	39	45
Thailand	629	748	1,258	1,074	1,032	1,017	1,069	1,357
Oil-exporting countries 1/	13,500	13,150	16,913	14,862	15,432	15,132	15,021	14,611
Other Asia	578	605	638	603	639	631	727	645
Total Asia	49,488	59,115	73,666	73,965	77,817	76,167	75,571	76,804
Africa:								
Egypt	432	672	648	737	923	885	780	1,362
Ghana	51	39	37	33	47	38	33	33
Liberia	286	219	267	270	330	393	327	352
Morocco	81	84	118	162	157	140	145	163
South Africa	295	453	336	432	388	423	480	407
Zaire	23	87	153	103	115	136	140	163
Oil-exporting countries 2/	1,281	620	1,189	1,092	1,054	1,080	1,411	1,498
Other Africa	685	660	658	690	647	653	698	910
Total Africa	3,134	2,834	3,405	3,519	3,660	3,748	4,014	4,888
Other countries:								
Australia	5,909	7,871	5,323	3,876	3,810	3,500	2,955	2,817
All other	241	211	385	495	638	591	631	670
Total other countries	6,150	8,082	5,708	4,372	4,448	4,090	3,585	3,488
Total foreign countries	306,954	368,816	411,419	422,879	425,317	423,702	425,578	442,378
International and regional:								
International	4,049	5,281	3,747	6,458	6,707	5,935	7,117	4,697
European regional	71	111	53	32	64	79	30	33
Latin American regional	541	465	607	767	815	665	599	913
Asian regional	254	92	54	117	48	149	213	54
African regional	16	14	10	6	12	110	27	33
Middle Eastern regional	15	48	2	2	5	12	2	1
Total international and regional	4,946	6,010	4,473	7,382	7,651	6,950	7,988	5,731
Grand total	311,900	374,826	415,893	430,261	432,969	430,652	433,566	448,109

1/ Includes Bahrain, Iran, Iraq, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates (Trucial States).

2/ Includes Algeria, Gabon, Libya, and Nigeria.

CAPITAL MOVEMENTS

Table CM—I—4. — Total Liabilities by Type and Country, as of Dec. 31, 1985, Preliminary

[Position in millions of dollars]

Country	Total liabilities					Liabilities payable in dollars										
				Totals		To foreign official institutions and unaffiliated foreign banks						Liabilities to all other foreigners				
						Deposits				Liabilities to banks' foreign offices		Deposits		Short-term U.S. Treasury obligations	Other liabilities	Memorandum
	Total	Payable in dollars	Payable in foreign currencies 1/	Banks' own liabilities	Custody liabilities	Demand	Time 2/	Short-term U.S. Treasury obligations	Other liabilities			Demand	Time 2/			Negotiable CD's held for foreigners
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		(15)
Europe:																
Austria	725	693	32	430	262	86	120	150	235	46	13	36	6	1		*
Belgium-Luxembourg	5,645	5,224	421	4,872	352	267	1,300	113	624	2,478	53	139	34	16		142
Bulgaria	44	44	-	43	1	35	6	-	2	*	*	1	-	*		-
Czechoslovakia	78	78	-	77	1	47	*	-	29	-	-	1	-	*		-
Denmark	633	514	119	366	148	156	67	146	64	60	13	7	*	*		*
Finland	515	491	24	267	224	71	26	174	134	59	12	14	*	1		21
France	15,804	15,520	284	10,464	5,056	362	2,790	4,744	2,163	5,058	112	226	21	44		71
German Democratic Republic	218	218	*	217	*	84	-	*	43	80	1	9	-	-		-
Germany	5,145	4,714	431	2,491	2,223	510	131	1,980	348	1,129	171	272	73	101		28
Greece	666	663	3	588	75	72	140	50	66	31	51	237	4	14		17
Hungary	186	171	14	166	5	104	4	-	57	*	4	2	*	*		-
Italy	9,842	9,538	304	6,702	2,835	457	2,549	2,081	2,201	1,528	97	418	7	200		52
Netherlands	4,222	4,027	195	2,867	1,140	115	754	1,061	317	1,366	92	114	19	188		14
Norway	850	848	2	281	567	147	17	385	236	2	27	14	3	17		16
Poland	49	49	*	43	5	30	1	-	7	-	1	9	*	*		*
Portugal	659	651	7	612	39	48	51	-	64	28	25	298	3	136		25
Romania	69	69	1	59	10	11	1	-	53	*	1	2	-	*		*
Spain	2,162	2,139	23	1,976	164	228	254	49	210	166	135	1,006	21	71		66
Sweden	1,356	1,344	12	575	769	190	60	740	236	54	15	20	6	24		1
Switzerland	29,361	28,870	490	7,335	21,536	1,017	1,466	15,422	5,724	2,624	148	1,708	473	288		3,017
Turkey	429	429	*	360	69	115	127	41	50	74	8	18	1	*		-
United Kingdom	78,942	76,981	1,961	68,850	8,131	1,875	13,861	1,778	9,031	46,584	397	574	1,338	1,542		193
U.S.S.R.	113	106	7	105	1	97	*	*	2	-	2	4	1	-		-
Yugoslavia	673	673	1	665	8	48	120	2	138	341	4	18	-	3		*
Other Europe	9,359	9,326	33	4,710	4,616	80	2,992	1,768	4,192	34	16	169	30	45		2,647
Total Europe	167,744	163,380	4,364	115,162	48,218	6,253	26,831	30,685	26,425	61,743	1,397	5,315	2,040	2,692		6,311
Canada	18,136	17,470	666	14,413	3,057	290	2,032	1,695	1,728	5,003	306	5,612	465	337		469
Latin America and Caribbean:																
Argentina	6,036	6,029	6	4,520	1,510	92	28	1,138	499	51	589	3,549	19	65		43
Bahamas	59,248	59,011	238	58,283	727	36	7,028	92	2,699	48,207	62	596	164	125		422
Bermuda	2,910	2,805	105	1,973	832	23	688	212	217	79	233	611	267	476		83
Brazil	5,540	5,521	19	4,017	1,504	421	1,256	1,202	482	198	321	1,405	49	190		33
British West Indies	45,416	44,274	1,142	41,515	759	41	9,177	140	3,318	28,494	107	657	108	232		62
Chile	2,137	2,126	11	2,056	70	84	272	-	42	97	216	1,340	46	30		18
Colombia	3,109	3,102	7	2,419	683	96	131	354	563	30	249	1,644	14	21		132
Cuba	11	11	-	10	1	3	*	-	1	-	3	6	-	-		-
Ecuador	1,241	1,241	*	1,234	8	53	285	-	166	10	104	612	4	6		2
Guatemala	1,075	1,071	4	1,052	20	30	11	1	12	7	104	871	1	35		9
Jamaica	122	122	*	121	1	18	4	-	7	9	26	56	-	1		-
Mexico	14,520	14,045	475	13,168	877	175	1,302	-	208	175	1,306	9,812	260	806		424
Netherlands Antilles	4,956	4,852	105	4,666	186	28	258	31	65	3,110	101	1,082	52	126		26
Panama	7,548	7,526	22	6,845	681	110	736	2	320	2,130	223	3,291	448	266		108
Peru	1,167	1,166	1	1,135	31	46	23	1	52	23	89	917	5	10		5
Trinidad and Tobago	340	333	7	332	1	113	15	1	79	2	22	103	-	-		*
Uruguay	1,550	1,549	1	1,484	64	21	69	*	140	58	151	1,047	45	19		13
Venezuela	12,014	11,919	95	10,720	1,198	248	1,718	1,054	294	830	860	6,709	52	154		80
Other Latin America and Caribbean	4,379	4,358	21	4,153	205	191	117	121	190	91	456	3,102	20	70		44
Total Latin America and Caribbean	171,318	169,060	2,258	159,703	9,356	1,825	23,117	4,349	9,354	83,597	5,222	37,411	1,554	2,631		1,503
Asia:																
China:																
Mainland	1,594	1,594	*	1,579	15	31	947	-	556	7	12	39	-	1		*
Taiwan	7,805	7,800	5	3,643	4,157	202	1,654	4,057	1,172	117	123	449	3	24		22
Hong Kong	9,280	8,072	1,208	7,489	584	288	682	410	305	3,840	332	2,136	23	57		34
India	713	710	3	219	491	71	30	264	257	23	22	42	*	1		*
Indonesia	1,467	1,467	*	1,119	348	185	284	247	258	278	43	171	-	1		*
Israel	1,621	1,611	11	875	736	80	312	651	108	72	61	299	6	22		40
Japan	24,053	23,953	3,007	16,323	6,708	622	519	5,173	1,769	13,861	227	535	73	152		83
Korea	1,716	1,704	12	1,008	697	169	243	465	270	420	22	110	*	5		2
Lebanon	324	323	1	314	9	65	13	4	23	21	24	171	1	1		*
Malaysia	799	793	5	103	690	51	8	684	24	10	11	10	*	*		-
Pakistan	572	572	*	240	331	80	10	323	46	47	17	48	-	*		-
Philippines	1,251	1,132	119	1,095	37	148	57	-	56	195	175	468	3	29		4
Singapore	6,946	6,897	48	4,137	2,760	73	933	2,747	466	2,526	36	413	1	1		*
Syria	45	45	-	44	2	8	-	-	-	-	13	23	1	*		*
Thailand	1,357	1,354	3	532	822	121	5	813	206	37	20	140	*	1		*
Other Asia	15,255	15,174	81	6,289	8,885	676	1,483	3/7,684	2,018	1,830	260	914	3/28	280		556
Total Asia	76,804	72,280	4,524	45,009	27,271	2,870	7,284	23,521	7,536	23,286	1,400	5,667	140	576		743
Africa:																
Egypt	1,362	1,362	*	846	516	168	321	147	195	80	21	63	1	367		367
Ghana	33	33	-	33	*	9	10	*	4	*	5	4	-	-		-
Liberia	352	351	2	254	97	9	8	-	5	3	27	194	30	75		46
Morocco	163	163	*	107	56	32	8	-	10	3	8	51	-	51		9
South Africa	407	388	19	378	10	161	5	-	101	64	19	31	1	1		1
Zaire	163	163	-	156	6	16	-	-	6	127	7	3	5	1		-
Other Africa	2,408	2,404	4	2,184	220	589	501	2/213	712	120	139	122	2/1	7		*
Total Africa	4,888	4,863	25	3,957	906	983	853	371	1,154	277	221	469	34	502		423
Other countries:																
Australia	2,817	2,769	48	575	2,194	121	10	2,112	156	194	92	60	4	21		12
All other	670	573	97	479	94	30	26	73	115	159	52	107	7	4		4
Total other countries	3,488	3,342	146	1,054	2,288	151	36	2,185	271	353	143	166	11	25		16
Total foreign countries	442,378	430,394	11,983	339,298	91,096	12,372	60,154	62,805	46,468	174,258	8,689	54,641	4,243	6,763		9,464
International and regional:																
International	4,697	4,532	165	2,193	2,339	60	2,023	1,736	695	-	3	1	-	13		10
European regional	33	33	-	32	1	*	*	-	25	-	*	*	-	-		1
Latin American regional	913	894	19	64	830	3	39	-	852	-	*	*	-	-		340
Asian regional	54	54	-	24	30	1	*	-	52	-	*	*	-	-		30
African regional	33	33	-	33	-	10	*	-	23	-	*	*	-	-		-
Middle Eastern regional	1	1	-	1	-	1	-	-	-	-	-	-	-	-		-
Total international and regional	5,731	5,547	184	2,347	3,200	82	2,063	1,736	1,648	-	3	1	-	13		381
Grand total	448,109	435,941	12,168	341,645	94,296	12,454	62,217	64,541	48,117	174,258	8,693	54,642	4,243	6,776		9,845

* Less than $500,000.

1/ As of the end of September 1985.

2/ Excludes negotiable time certificates of deposit, which are included in "Other liabilities."

3/ U.S. Treasury bills and certificates held in custody for the account of oil-exporting countries in "Other Asia" and "Other Africa" amount to $7,788 million.

CAPITAL MOVEMENTS

Section II. — Claims on Foreigners Reported by Banks in the United States

Table CM—II—1. — Total Claims by Type

[Position at end of period in millions of dollars]

	Calendar year 1983	1984				1985		
		Mar. r	June r	Sept. r	Dec. r	Mar. r	June	Sept.
Type of claim								
Total claims	434,505	436,061	456,207	438,390	444,891	444,614	441,493	441,698
Payable in dollars	426,215	426,649	446,419	428,030	432,338	431,609	427,071	426,246
Banks' own claims on foreigners	391,312	389,487	409,275	394,294	399,422	397,963	396,537	392,778
Foreign public borrowers	57,569	58,783	60,477	60,615	62,237	61,906	61,268	62,196
Unaffiliated foreign banks:								
Deposits	47,126	46,008	49,706	47,557	48,486	50,590	48,796	49,406
Other	76,711	76,303	80,413	74,991	75,706	72,572	69,919	68,642
Own foreign offices	146,393	149,309	158,760	152,001	156,216	157,758	162,879	159,520
All other foreigners	63,514	59,084	59,920	59,130	56,777	55,137	53,676	53,013
Claims of banks' domestic customers	34,903	37,162	37,144	34,537	32,916	33,646	30,534	33,468
Deposits	2,969	3,660	3,458	4,575	3,380	3,806	2,870	3,314
Negotiable and readily transferable instruments	26,064	26,947	26,324	23,907	23,805	24,641	22,164	24,827
Collections and other	5,870	6,555	7,362	6,055	5,732	5,198	5,499	5,327
Payable in foreign currencies	8,290	9,413	9,788	9,560	12,553	13,005	14,422	15,452
Banks' own claims on foreigners	7,231	9,051	9,561	9,279	11,984	12,565	14,179	15,125
Claims of banks' domestic customers	1,059	361	227	281	569	440	243	328
Memoranda:								
Claims reported by IBF's 1/	167,730	177,861	189,209	184,995	187,995	195,014	191,231	192,831
Payable in dollars	163,830	173,115	184,657	180,706	182,678	189,456	185,897	185,994
Payable in foreign currencies	3,927	4,746	4,552	4,289	4,951	5,558	5,334	6,837
Customer liability on acceptances	37,715	37,217	42,911	38,905	37,103	35,518	31,699	30,517
Claims with remaining maturity of 1 year or less:								
On foreign public borrowers	25,048	21,320	22,261	21,219	23,912	23,688	23,784	26,466
On all other unaffiliated foreigners	152,315	143,259	151,541	141,808	143,947	142,263	134,838	135,206
Claims with remaining maturity of more than 1 year:								
On foreign public borrowers	32,521	36,266	37,576	38,702	38,695	38,169	37,535	36,257
On all other unaffiliated foreigners	35,036	38,251	38,856	39,066	37,399	32,518	35,567	33,836

1/ Establishment of international Banking Facilities (IBF's) permitted beginning December 1981.

Table CM—II—2. — Total Claims by Country

[Position at end of period in millions of dollars]

Country	Calendar year 1983	1984 Mar.r	1984 June r	1984 Sept.r	1984 Dec.r	1985 Mar.r	1985 June r	1985 Sept.
Europe:								
Austria	448	509	623	590	465	529	808	840
Belgium-Luxembourg	6,874	6,804	7,331	6,825	5,324	5,720	6,118	6,983
Bulgaria	34	30	27	19	23	41	16	19
Czechoslovakia	80	57	78	80	56	40	27	29
Denmark	1,365	1,387	1,322	1,241	778	788	649	921
Finland	1,291	1,112	1,272	1,009	994	1,148	996	1,141
France	10,163	10,221	11,100	10,806	10,838	11,777	11,525	12,752
German Democratic Republic	156	166	241	216	237	257	239	229
Germany	1,775	2,030	1,789	1,596	1,869	2,078	2,090	1,882
Greece	527	740	1,083	1,139	869	887	1,035	1,054
Hungary	926	962	1,029	899	895	865	796	765
Italy	9,858	8,988	9,364	8,373	9,734	9,482	8,384	8,162
Netherlands	1,614	1,981	2,281	1,878	1,965	1,961	1,999	1,659
Norway	725	733	834	760	832	763	961	964
Poland	380	299	247	207	196	183	185	178
Portugal	1,130	1,137	1,476	1,393	1,249	1,202	1,166	1,221
Romania	106	113	104	76	48	51	44	68
Spain	3,823	3,636	4,073	3,661	3,164	3,271	2,956	2,630
Sweden	3,683	4,075	3,755	3,282	2,733	2,810	2,592	2,838
Switzerland	2,130	2,141	2,534	2,034	2,441	2,200	2,421	3,442
Turkey	846	998	1,216	1,172	1,175	1,309	1,315	1,385
United Kingdom	69,461	71,491	78,153	75,678	76,225	79,278	77,052	80,433
U.S.S.R	277	266	223	249	198	244	346	239
Yugoslavia	1,799	1,851	1,894	1,965	1,905	1,809	1,974	1,937
Other Europe	520	553	648	744	651	703	844	786
Total Europe	120,010	122,272	132,696	125,891	125,374	129,395	126,539	132,558
Canada	21,299	22,076	22,990	21,795	21,647	24,245	22,760	21,941
Latin America and Caribbean:								
Argentina	11,981	11,835	11,332	11,297	11,225	11,354	11,566	12,031
Bahamas	61,075	59,913	61,810	57,160	59,531	59,292	60,845	55,270
Bermuda	576	545	572	517	632	468	580	567
Brazil	25,191	26,379	26,725	26,569	26,745	26,624	27,253	26,386
British West Indies	37,502	36,938	40,159	37,907	39,595	38,200	38,302	37,822
Chile	6,150	6,240	6,591	7,023	7,011	6,946	6,776	6,630
Colombia	3,805	3,752	3,650	3,523	3,583	3,395	3,290	3,292
Cuba	2	2	22	2	4	2	2	2
Ecuador	2,377	2,396	2,437	2,419	2,469	2,529	2,566	2,534
Guatemala	160	159	150	137	174	168	160	182
Jamaica	236	297	343	242	268	251	242	243
Mexico	35,198	35,259	35,722	36,121	35,186	33,920	32,691	32,715
Netherlands Antilles	1,270	1,486	1,579	1,543	1,612	1,355	1,394	1,272
Panama	7,962	8,517	8,202	7,711	7,786	7,143	6,935	7,209
Peru	2,575	2,490	2,509	2,425	2,411	2,370	2,310	2,228
Trinidad and Tobago	293	258	245	248	219	211	241	200
Uruguay	997	946	973	951	1,104	1,033	1,025	1,047
Venezuela	11,525	11,364	11,513	11,156	11,225	11,127	11,165	11,297
Other Latin America and Caribbean	2,152	2,342	2,087	2,103	2,086	2,115	1,944	1,942
Total Latin America and Caribbean	211,028	211,118	216,622	209,052	212,866	208,501	209,286	202,868
Asia:								
China:								
Mainland	317	392	586	575	729	676	357	1,172
Taiwan	2,160	1,890	1,943	1,868	2,059	2,154	1,937	1,757
Hong Kong	8,590	7,589	8,929	8,039	8,239	7,607	8,291	8,927
India	365	371	390	386	465	322	346	531
Indonesia	846	977	1,010	915	873	920	814	852
Israel	1,916	1,716	2,026	1,909	2,205	2,059	2,723	1,999
Japan	32,247	31,623	32,153	32,725	32,910	32,620	31,683	32,744
Korea	10,271	10,108	10,111	10,014	9,653	9,738	9,575	9,634
Lebanon	62	38	51	49	57	57	30	29
Malaysia	888	824	854	833	780	737	760	741
Pakistan	199	196	309	164	206	190	177	161
Philippines	2,140	2,452	2,536	2,627	2,589	2,466	2,467	2,465
Singapore	4,210	4,117	4,719	3,908	4,766	4,773	5,570	5,810
Syria	33	39	47	49	58	45	43	48
Thailand	1,266	1,212	1,147	1,138	1,163	1,062	943	898
Oil-exporting countries 1/	5,449	5,520	5,617	4,836	5,573	5,274	5,555	5,258
Other Asia	466	389	362	371	523	478	471	460
Total Asia	71,424	69,451	72,792	70,408	72,848	71,178	71,742	73,487
Africa:								
Egypt	771	783	776	688	775	721	664	671
Ghana	12	22	13	14	17	24	22	19
Liberia	736	711	656	613	542	509	481	467
Morocco	466	507	520	566	604	603	611	608
South Africa	2,816	3,179	3,235	3,334	2,975	2,558	2,651	2,183
Zaire	69	50	77	53	54	62	60	58
Oil-exporting countries 2/	1,340	1,273	1,229	1,145	1,038	1,026	929	1,098
Other Africa	1,110	1,069	937	983	1,194	1,247	1,199	1,150
Total Africa	7,320	7,593	7,442	7,397	7,199	6,751	6,618	6,253
Other countries:								
Australia	2,444	2,293	2,640	2,941	3,135	3,199	2,866	2,974
All other	679	815	647	650	739	758	813	974
Total other countries	3,123	3,108	3,287	3,591	3,874	3,957	3,680	3,947
Total foreign countries	434,204	435,624	455,030	436,135	443,807	444,027	440,626	441,055
International and regional:								
International	233	380	298	197	918	429	763	577
European regional	40	41	49	40	147	129	79	41
Latin American regional	11	10	21	9	9	28	25	25
Asian regional	1	*	*	*	*	*	*	*
African regional	1	-	-	*	-	-	-	-
Middle Eastern regional	15	7	9	10	10	*	-	-
Total international and regional	301	437	377	256	1,085	587	867	643
Grand total	434,505	436,061	456,207	438,390	444,891	444,614	441,493	441,698

* Less than $500,000.

1/ Includes Bahrain, Iran, Iraq, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates (Trucial States).

2/ Includes Algeria, Gabon, Libya, and Nigeria.

Table CM—II—3. — Total Claims on Foreigners by Type and Country Reported by Banks in the United States, as of Sept. 30, 1985

[Position at end of period in millions of dollars]

Country	Reporting banks' own claims							Claims of banks' domestic customers	
						Memorandum			
	Total claims	Total banks' own claims	Claims on foreign public borrowers and unaffiliated foreigners	On own foreign offices	Total claims payable in foreign currencies	Customer liability on accept-ances	Total	Payable in dollars	Payable in foreign currencies
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe:									
Austria	840	794	660	102	31	165	46	46	*
Belgium-Luxembourg	6,983	6,900	3,800	2,347	752	606	83	60	3
Bulgaria	19	19	16	-	3	-	*	*	*
Czechoslovakia	29	26	26	-	-	3	3	3	-
Denmark	921	765	574	41	150	178	155	155	1
Finland	1,141	955	895	9	51	568	186	186	*
France	12,752	11,585	7,556	3,473	555	1,244	1,168	1,164	4
German Democratic Republic	229	229	206	11	13	-	*	*	-
Germany	1,882	1,302	617	382	303	71	580	546	34
Greece	1,054	1,020	995	22	4	164	34	29	5
Hungary	765	764	764	-	-	130	*	*	-
Italy	8,162	8,062	6,496	940	626	1,561	100	96	4
Netherlands	1,659	1,376	893	403	79	113	283	275	8
Norway	964	861	849	9	4	200	103	84	19
Poland	178	177	172	-	5	3	1	1	-
Portugal	1,221	1,213	1,211	-	2	287	8	6	*
Romania	68	62	34	24	4	3	6	6	-
Spain	2,630	2,490	2,248	190	52	1,256	140	140	1
Sweden	2,838	2,498	2,458	16	25	1,634	340	339	*
Switzerland	3,442	3,217	1,205	1,888	126	150	225	215	10
Turkey	1,385	1,372	1,195	108	69	219	14	14	*
United Kingdom	80,433	63,557	30,666	29,439	3,492	1,714	16,876	16,726	110
U.S.S.R.	239	199	199	-	*	85	40	40	*
Yugoslavia	1,937	1,899	1,757	142	*	-	38	38	*
Other Europe	788	740	601	98	41	152	46	46	*
Total Europe	132,558	112,121	66,094	39,640	6,388	10,467	20,437	20,237	200
Canada	21,941	18,287	8,086	8,854	1,347	277	3,654	3,646	8
Latin America and Caribbean:									
Argentina	12,031	11,895	11,283	571	40	96	137	136	*
Bahamas	55,270	54,157	6,011	47,403	743	44	1,114	1,111	3
Bermuda	567	565	479	1	84	146	3	3	*
Brazil	26,386	26,094	23,676	2,341	77	1,654	292	290	2
British West Indies	37,822	36,833	9,313	25,763	1,736	145	991	991	*
Chile	6,630	6,580	6,466	58	56	381	50	50	*
Colombia	3,292	3,199	3,125	71	4	344	92	92	-
Cuba	2	*	-	-	-	-	2	2	*
Ecuador	2,534	2,450	2,421	65	4	29	45	45	*
Guatemala	182	169	165	3	*	28	13	13	*
Jamaica	243	228	228	*	*	1	15	15	-
Mexico	32,715	32,531	31,969	280	182	1,902	184	182	2
Netherlands Antilles	1,272	1,194	567	603	26	3	76	76	*
Panama	7,209	7,175	3,601	3,507	67	232	34	34	*
Peru	2,228	2,206	2,201	6	*	18	21	21	*
Trinidad and Tobago	200	187	185	1	*	*	14	14	*
Uruguay	1,047	1,035	984	51	*	4	12	12	*
Venezuela	11,297	11,137	10,900	153	84	24	160	158	2
Other Latin America and Caribbean	1,942	1,822	1,787	31	3	36	120	119	*
Total Latin America and Caribbean	202,868	199,495	115,361	81,027	3,107	5,088	3,373	3,364	10
Asia:									
China:									
Mainland	1,172	1,149	1,146	2	*	80	23	23	-
Taiwan	1,757	1,544	1,245	281	18	629	214	214	*
Hong Kong	8,927	8,878	3,357	4,361	1,160	1,214	49	47	2
India	531	498	390	71	37	172	33	33	*
Indonesia	852	814	676	41	95	201	38	38	*
Israel	1,999	1,887	1,723	152	12	719	112	112	*
Japan	32,744	28,665	9,838	17,164	1,663	4,668	4,079	3,987	92
Korea	9,634	9,277	7,951	1,272	54	3,652	356	356	-
Lebanon	29	25	23	2	*	3	4	4	*
Malaysia	741	728	612	101	15	23	13	13	*
Pakistan	161	159	146	13	*	4	2	2	*
Philippines	2,465	2,447	2,005	440	2	283	19	18	*
Singapore	5,810	5,783	2,799	2,657	328	301	26	26	*
Syria	48	37	37	-	-	*	11	11	-
Thailand	898	888	691	85	108	227	10	10	-
Other Asia	5,718	5,470	2,473	2,789	210	451	248	248	*
Total Asia	73,487	68,250	35,117	29,431	3,702	12,726	5,237	5,142	95
Africa:									
Egypt	671	637	593	41	3	66	34	34	*
Ghana	19	17	14	3	-	-	2	2	*
Liberia	467	464	442	5	17	4	2	2	-
Morocco	608	594	590	1	2	183	14	14	*
South Africa	2,183	2,119	2,056	7	56	657	64	62	2
Zaire	58	22	22	-	-	*	36	36	-
Other Africa	2,248	1,942	1,903	23	16	299	306	301	5
Total Africa	6,253	5,795	5,619	81	95	1,249	458	451	7
Other countries:									
Australia	2,974	2,388	2,045	259	84	663	585	579	7
All other	974	948	554	229	166	46	25	24	1
Total other countries	3,947	3,336	2,599	488	250	709	611	603	8
Total foreign countries	441,055	407,284	232,875	159,520	14,889	30,517	33,771	33,443	328
International and regional:									
International	577	577	341	-	236	-	*	*	-
European regional	41	16	16	-	-	-	25	25	-
Latin American regional	25	25	25	-	-	-	-	-	-
Asian regional	*	*	*	-	-	-	-	-	-
African regional	-	-	-	-	-	-	-	-	-
Middle Eastern regional	-	-	-	-	-	-	-	-	-
Total international and regional	643	618	382	-	236	-	25	25	-
Grand total	441,698	407,902	233,257	159,520	15,125	30,517	33,796	33,468	328

* Less than $500,000.

Section III. — Supplementary Liabilities and Claims Data Reported by Banks in the United States

Table CM—III—1. — Dollar Claims on Nonbank Foreigners

[Position at end of period in millions of dollars]

End of calendar year or month	Total dollar claims on non-bank foreigners	Dollar claims of U.S. offices		
		U.S.-based banks	U.S. agencies and branches of foreign banks 1/	Dollar claims of U.S.-based banks major foreign branches 2/
	(1)	(2)	(3)	(4)
1980	136,912	28,751	28,653	79,508
1981	165,730	43,656	36,645	85,429
1982	186,923	64,543	42,493	79,887
1983	199,950	76,113	44,970	78,867
1984 r	191,928	75,952	43,062	72,914
1984-Nov. r	192,467	76,569	43,343	72,555
Dec. r	191,928	75,952	43,062	72,914
1985-Jan. r	188,364	75,027	41,651	71,686
Feb. r	188,770	75,791	41,968	71,011
Mar. r	187,829	74,998	42,045	70,786
Apr. r	187,460	75,328	41,389	70,743
May r	186,220	73,016	41,941	71,263
June r	186,485	72,760	42,184	71,541
July r	184,713	72,845	41,850	70,018
Aug. r	182,837	72,496	41,731	68,610
Sept.	183,757	73,157	42,052	68,548
Oct. p	178,452	70,131	41,297	67,024
Nov. p	178,018	69,285	41,289	67,444

1/ Beginning December 1981, includes International Banking Facilities (IBF's) established by foreign-based banks.
2/ Federal Reserve Board data.

Section IV. — Liabilities to, and Claims on, Foreigners Reported by Nonbanking Business Enterprises in the United States

Table CM—IV—1. — Total Liabilities and Claims by Type

[Position at end of period in millions of dollars]

	Calendar year			1984		1985		
	1981	1982	1983r	Sept.r	Dec.r	Mar.r	June	Sept.p
Type of liability or claim								
Total liabilities	28,618	27,512	25,346	31,438	29,447	26,223	24,571	25,083
Payable in dollars	24,909	24,280	22,233	28,538	26,479	23,456	21,935	22,425
Financial	9,499	8,858	8,700	14,602	12,643	9,863	9,523	9,863
Commercial:								
Trade payables	10,141	8,703	6,788	6,217	6,193	6,329	5,373	5,082
Advance receipts and other	5,268	6,720	6,745	7,719	7,643	7,264	7,040	7,480
Payable in foreign currencies	3,709	3,232	3,113	2,900	2,968	2,767	2,636	2,658
Financial	2,658	2,208	1,872	1,886	1,955	1,839	1,946	1,951
Commercial:								
Trade payables	676	735	977	797	812	723	481	494
Advance receipts and other	375	288	265	217	200	205	209	214
Total claims	36,185	28,725	34,911	30,939	29,768	28,633	26,873	28,748
Payable in dollars	32,582	26,085	31,815	28,148	27,171	26,062	24,244	25,882
Financial:								
Deposits	14,456	12,628	17,993	15,187	14,069	13,847	12,020	14,370
Other	3,599	2,979	3,328	3,116	3,190	2,427	2,361	2,194
Commercial:								
Trade receivables	13,635	9,623	9,234	8,503	8,612	8,442	8,645	7,991
Advance payments and other	893	854	1,259	1,343	1,299	1,345	1,218	1,328
Payable in foreign currencies	3,603	2,640	3,096	2,792	2,597	2,571	2,629	2,866
Financial:								
Deposits	625	430	503	439	420	497	556	704
Other	2,462	1,647	1,956	1,693	1,442	1,565	1,480	1,538
Commercial:								
Trade receivables	372	370	487	509	564	342	444	415
Advance payments and other	144	193	150	150	171	168	149	209

Table CM—IV—2. — Total Liabilities by Country

[Position at end of period in millions of dollars]

Country	Calendar year				1984		1985		
	1980	1981	1982	1983r	Sept.r	Dec.r	Mar.r	June	Sept.p
Europe:									
Austria	49	40	27	46	65	81	26	45	61
Belgium-Luxembourg	569	542	557	364	462	519	336	404	423
Bulgaria	1	1	1	1	3	1	*	1	1
Czechoslovakia	2	1	1	1	2	2	*	*	2
Denmark	34	31	20	20	37	53	39	25	27
Finland	27	33	11	78	241	317	342	298	241
France	909	1,282	1,382	1,280	1,340	1,433	1,297	1,291	1,282
German Democratic Republic	1	5	*	1	2	3	3	4	2
Germany	1,261	1,036	935	929	1,081	1,110	1,096	905	1,095
Greece	41	37	23	22	29	34	25	56	52
Hungary	10	9	1	4	1	1	11	11	10
Italy	409	439	483	512	490	487	436	413	375
Netherlands	900	968	1,058	889	843	835	885	881	1,003
Norway	29	73	124	162	155	182	156	137	247
Poland	3	5	2	2	3	2	1	1	3
Portugal	23	55	94	16	5	4	2	2	3
Romania	52	52	52	79	108	111	189	97	95
Spain	250	214	135	137	101	116	113	114	180
Sweden	179	118	73	80	109	114	120	116	89
Switzerland	853	1,139	1,159	727	919	826	774	919	886
Turkey	5	5	15	13	7	24	7	13	25
United Kingdom	5,132	4,445	4,128	3,571	4,694	4,492	3,787	3,561	4,241
U.S.S.R.	13	12	14	3	6	3	1	1	3
Yugoslavia	107	23	21	22	13	21	18	18	30
Other Europe	25	29	27	24	32	49	51	84	92
Total Europe	10,883	10,595	10,333	8,987	10,749	10,820	9,637	9,398	10,466
Canada	1,852	1,860	2,241	2,605	2,730	2,837	2,567	2,344	2,238
Latin America and Caribbean:									
Argentina	123	125	91	84	70	87	67	58	72
Bahamas	973	1,281	920	753	3,053	1,933	1,352	1,120	1,137
Bermuda	76	74	131	80	121	127	137	87	109
Brazil	135	89	88	76	101	159	130	117	143
British West Indies	1,487	1,243	1,059	1,046	3,279	2,136	1,542	1,735	1,264
Chile	30	46	43	57	41	33	18	11	18
Colombia	39	54	98	125	133	166	81	88	74
Cuba	*	*	*	*	*	*	*	-	*
Ecuador	22	30	24	36	32	36	13	14	16
Guatemala	19	23	22	25	23	26	3	5	6
Jamaica	3	10	4	28	28	7	3	4	2
Mexico	465	443	557	798	901	953	680	524	443
Netherlands Antilles	139	274	208	127	149	136	143	113	129
Panama	307	121	158	92	73	114	145	69	45
Peru	42	52	50	61	56	55	37	22	18
Trinidad and Tobago	36	23	5	7	34	10	13	19	6
Uruguay	15	29	17	12	10	10	6	8	9
Venezuela	400	374	756	556	758	773	398	312	287
Other Latin America and Caribbean	125	108	89	104	169	194	96	46	82
Total Latin America and Caribbean	4,436	4,399	4,321	4,069	9,033	6,957	4,864	4,350	3,861
Asia:									
China:									
Mainland	26	22	117	40	167	106	131	337	339
Taiwan	286	216	159	185	265	203	163	159	147
Hong Kong	93	185	166	150	100	159	178	91	210
India	32	24	53	28	37	32	32	32	32
Indonesia	267	221	165	137	223	191	211	154	147
Israel	126	139	160	187	279	274	232	240	239
Japan	1,445	1,886	1,941	2,238	2,603	2,465	2,273	2,197	2,528
Korea	199	184	227	356	420	499	528	576	667
Lebanon	2	3	4	6	5	4	4	1	1
Malaysia	37	138	139	14	55	55	48	44	40
Pakistan	29	12	10	10	49	50	50	13	11
Philippines	61	58	53	53	29	36	16	14	10
Singapore	86	64	244	302	376	356	353	264	220
Syria	1	1	2	4	10	2	2	2	2
Thailand	46	37	38	78	26	54	42	41	44
Oil-exporting countries 1/	8,136	7,083	5,672	4,348	2,515	2,527	2,910	2,543	2,181
Other Asia	91	86	33	29	52	49	102	108	107
Total Asia	10,964	10,359	9,183	8,165	7,209	7,063	7,276	6,814	6,926
Africa:									
Egypt	60	58	160	188	126	145	175	121	107
Ghana	4	17	17	*	*	*	*	1	*
Liberia	10	3	2	1	2	1	2	1	*
Morocco	35	34	21	14	4	2	2	2	2
South Africa	98	201	245	147	154	162	176	202	192
Zaire	15	4	7	8	10	9	7	7	1
Oil-exporting countries 2/	518	345	277	167	251	234	294	265	235
Other Africa	89	55	42	46	66	48	121	47	46
Total Africa	827	717	771	572	614	602	777	646	584
Other countries:									
Australia	216	260	299	475	654	663	606	484	460
All other	99	63	34	37	44	65	77	100	103
Total other countries	316	323	334	511	698	728	683	584	563
Total foreign countries	29,278	28,253	27,183	24,909	31,033	29,007	25,804	24,137	24,637
International and regional:									
International	*	*	-	229	309	347	373	395	422
European regional	155	364	329	208	94	94	45	37	24
Latin American regional	*	*	-	-	-	-	-	*	*
Asian regional	*	*	*	*	2	-	-	2	-
African regional	-	-	*	*	-	*	*	*	*
Middle Eastern regional	*	*	*	-	-	-	-	*	-
Total international and regional	155	365	329	437	405	440	419	434	446
Grand total	29,434	28,618	27,512	25,346	31,438	29,447	26,223	24,571	25,083

* Less than $500,000.

1/ Includes Bahrain, Iran, Iraq, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates (Trucial States).

2/ Includes Algeria, Gabon, Libya, and Nigeria.

CAPITAL MOVEMENTS

Table CM—IV—3. — Total Liabilities by Type and Country, as of Sept. 30, 1985, Preliminary

[Position at end of period in millions of dollars]

Country	Total liabilities	Financial liabilities			Commercial liabilities
		Total	Payable in dollars	Payable in foreign currencies	
	(1)	(2)	(3)	(4)	(5)
Europe:					
Austria	61	6	5	1	54
Belgium-Luxembourg	423	367	364	3	56
Bulgaria	1	-	-	-	1
Czechoslovakia	2	-	-	-	2
Denmark	27	1	1	-	26
Finland	241	89	89	-	152
France	1,282	849	757	93	432
German Democratic Republic	2	-	-	-	2
Germany	1,095	493	243	251	601
Greece	52	3	3	-	49
Hungary	10	-	-	-	10
Italy	375	44	23	21	332
Netherlands	1,003	617	603	14	386
Norway	247	99	99	-	148
Poland	3	-	-	-	3
Portugal	3	*	*	-	2
Romania	95	-	-	-	95
Spain	180	37	5	32	143
Sweden	89	-	-	-	89
Switzerland	886	593	219	373	293
Turkey	25	-	-	-	25
United Kingdom	4,241	3,373	2,977	395	869
U.S.S.R.	3	-	-	-	3
Yugoslavia	30	-	-	-	30
Other Europe	92	-	-	-	92
Total Europe	10,466	6,572	5,388	1,184	3,894
Canada	2,238	854	751	103	1,384
Latin America and Caribbean:					
Argentina	72	55	55	*	17
Bahamas	1,137	1,135	1,082	52	2
Bermuda	109	4	4	*	105
Brazil	143	23	23	-	120
British West Indies	1,264	1,249	1,193	56	15
Chile	18	1	1	-	16
Colombia	74	1	1	-	73
Cuba	*	-	-	-	*
Ecuador	16	*	*	-	16
Guatemala	6	1	1	*	5
Jamaica	2	2	2	-	1
Mexico	443	28	28	-	415
Netherlands Antilles	129	89	89	*	39
Panama	45	19	3	16	26
Peru	18	1	1	-	17
Trinidad and Tobago	6	-	-	-	6
Uruguay	9	6	6	-	4
Venezuela	287	3	3	-	283
Other Latin America and Caribbean	82	7	7	*	75
Total Latin America and Caribbean	3,861	2,624	2,499	125	1,237
Asia:					
China:					
Mainland	339	-	-	-	339
Taiwan	147	*	*	*	147
Hong Kong	210	12	12	*	198
India	32	1	1	-	31
Indonesia	147	*	*	-	147
Israel	239	1	1	-	239
Japan	2,528	1,098	587	511	1,429
Korea	667	482	482	-	185
Lebanon	1	-	-	-	1
Malaysia	40	-	-	-	40
Pakistan	11	-	-	-	11
Philippines	10	*	*	-	10
Singapore	220	53	53	*	167
Syria	2	*	-	*	2
Thailand	44	-	-	-	44
Other Asia	2,288	82	59	24	2,206
Total Asia	6,926	1,728	1,193	535	5,197
Africa:					
Egypt	107	3	*	3	104
Ghana	*	-	-	-	*
Liberia	*	-	-	-	*
Morocco	2	*	*	-	2
South Africa	192	10	10	-	181
Zaire	1	-	-	-	1
Other Africa	281	*	*	-	281
Total Africa	584	14	11	3	570
Other countries:					
Australia	460	4	4	1	456
All other	103	18	18	-	86
Total other countries	563	22	21	1	542
Total foreign countries	24,637	11,814	9,863	1,951	12,823
International and regional:					
International	422	-	-	-	422
European regional	24	-	-	-	24
Latin American regional	*	-	-	-	*
Asian regional	-	-	-	-	-
African regional	*	-	-	-	*
Middle Eastern regional	-	-	-	-	-
Total international and regional	446	-	-	-	446
Grand total	25,083	11,814	9,863	1,951	13,269

* Less than $500,000.

Table CM—IV—4. — Total Claims by Country

[Position at end of period in millions of dollars]

Country	Calendar year 1980	Calendar year 1981	Calendar year 1982	Calendar year 1983r	1984 Sept.r	1984 Dec.r	1985 Mar.r	1985 June	1985 Sept.
Europe:									
Austria	58	49	15	27	24	25	20	19	31
Belgium-Luxembourg	378	277	166	173	143	180	178	227	170
Bulgaria	6	5	8	2	3	3	4	4	4
Czechoslovakia	9	11	13	5	4	3	4	4	2
Denmark	63	65	46	53	36	65	65	47	56
Finland	79	97	50	40	90	43	51	36	46
France	1,427	1,061	608	608	562	566	467	457	515
German Democratic Republic	9	15	5	4	5	18	17	9	10
Germany	829	786	535	513	559	598	554	549	496
Greece	90	104	51	130	60	120	107	132	143
Hungary	6	13	13	8	10	6	4	3	4
Italy	780	898	465	426	476	525	424	443	438
Netherlands	369	348	447	405	359	400	412	337	404
Norway	97	137	111	130	113	117	103	113	98
Poland	29	52	35	30	27	16	6	4	4
Portugal	96	69	67	69	49	49	8	8	8
Romania	25	21	12	9	6	9	3	3	4
Spain	424	462	267	259	202	196	164	155	161
Sweden	208	231	131	95	93	105	103	83	134
Switzerland	407	548	467	355	353	337	299	392	240
Turkey	87	39	35	36	49	58	57	80	73
United Kingdom	5,916	4,531	4,076	6,626	6,017	5,858	5,886	5,812	6,442
U.S.S.R.	63	67	64	38	54	39	27	60	48
Yugoslavia	114	69	140	82	63	116	97	105	87
Other Europe	45	48	74	35	40	41	24	31	24
Total Europe	11,613	10,002	8,699	10,158	9,400	9,494	9,085	9,116	9,643
Canada	5,949	7,721	5,010	6,818	5,518	5,027	5,205	4,812	5,079
Latin America and Caribbean:									
Argentina	289	223	140	129	137	130	106	103	91
Bahamas	3,498	3,661	3,300	4,779	3,449	3,290	3,024	2,165	2,258
Bermuda	243	241	292	292	93	121	168	70	66
Brazil	957	698	320	545	304	314	307	289	304
British West Indies	2,789	3,982	3,267	4,213	4,589	3,992	3,900	3,609	4,495
Chile	145	122	79	92	103	99	63	69	62
Colombia	139	167	182	206	171	178	141	132	126
Cuba	10	11	1	1	1	*	1	1	1
Ecuador	106	123	106	81	75	70	71	100	72
Guatemala	67	57	48	56	54	55	45	36	35
Jamaica	112	92	84	90	90	86	54	44	142
Mexico	1,311	1,335	1,049	1,177	827	799	694	821	767
Netherlands Antilles	121	108	48	38	36	30	46	81	33
Panama	599	304	190	371	222	197	250	253	260
Peru	119	117	96	87	89	94	44	38	39
Trinidad and Tobago	43	39	28	19	22	36	19	28	29
Uruguay	22	18	10	12	12	10	9	6	7
Venezuela	547	572	490	406	373	331	294	324	318
Other Latin America and Caribbean	461	422	343	334	365	358	338	353	340
Total Latin America and Caribbean	11,577	12,292	10,073	12,928	11,014	10,190	9,573	8,521	9,445
Asia:									
China:									
Mainland	62	60	48	54	69	106	79	89	139
Taiwan	274	256	198	179	157	200	172	190	202
Hong Kong	177	182	175	183	175	206	240	219	215
India	132	83	78	65	58	60	48	57	68
Indonesia	352	457	195	174	123	99	115	101	103
Israel	210	230	260	321	316	328	218	210	247
Japan	1,242	1,610	1,200	1,410	1,459	1,543	1,662	1,249	1,609
Korea	342	301	255	282	258	281	194	173	153
Lebanon	18	20	24	27	13	13	11	10	9
Malaysia	47	123	36	52	48	76	43	73	94
Pakistan	30	16	18	19	23	37	30	34	30
Philippines	152	129	108	68	66	74	64	62	48
Singapore	117	174	242	113	164	188	161	151	101
Syria	7	9	9	8	4	6	5	3	2
Thailand	45	79	54	58	73	54	38	51	41
Oil-exporting countries 1/	845	942	766	741	709	681	672	599	550
Other Asia	77	46	83	73	85	84	87	88	81
Total Asia	4,130	4,717	3,748	3,827	3,801	4,035	3,841	3,359	3,691
Africa:									
Egypt	98	114	125	159	172	152	162	150	153
Ghana	6	4	1	*	*	1	1	*	*
Liberia	109	35	29	29	33	4	6	4	4
Morocco	32	13	32	8	24	10	13	14	13
South Africa	181	197	137	158	140	147	149	155	99
Zaire	14	15	12	11	11	9	1	2	2
Oil-exporting countries 2/	179	198	188	193	173	219	173	165	162
Other Africa	242	371	222	178	203	137	108	144	164
Total Africa	861	946	746	735	755	680	612	633	597
Other countries:									
Australia	262	322	296	229	241	189	183	181	205
All other	67	78	45	155	143	109	109	213	51
Total other countries	329	400	341	384	384	297	292	394	256
Total foreign countries	34,459	36,077	28,618	34,850	30,872	29,723	28,607	26,835	28,713
International and regional:									
International	1	1	*	3	6	5	5	6	2
European regional	8	93	93	44	48	27	21	20	33
Latin American regional	15	14	14	13	14	13	-	3	*
Asian regional	*	*	*	-	*	-	-	8	-
African regional	-	-	-	-	-	-	-	*	-
Middle Eastern regional	-	*	*	-	-	-	-	*	-
Total international and regional	23	108	107	61	67	45	26	38	35
Grand total	34,482	36,185	28,725	34,911	30,939	29,768	28,633	26,873	28,748

* Less than $500,000.

1/ Includes Bahrain, Iran, Iraq, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates (Trucial States).

2/ Includes Algeria, Gabon, Libya, and Nigeria.

Table CM—IV—5. — Total Claims by Type and Country, as of Sept. 30, 1985

[Position at end of period in millions of dollars]

Country	Total claims	Financial claims: Total financial claims	Financial claims: Denominated in dollars	Financial claims: Denominated in foreign currencies	Commercial claims
	(1)	(2)	(3)	(4)	(5)
Europe:					
Austria	31	1	1	*	30
Belgium-Luxembourg	170	12	7	4	158
Bulgaria	4	-	-	-	4
Czechoslovakia	2	*	*	-	2
Denmark	56	12	11	1	45
Finland	46	24	24	-	22
France	515	130	126	4	385
German Democratic Republic	10	-	-	-	10
Germany	496	156	56	101	340
Greece	143	88	86	2	55
Hungary	4	-	-	-	4
Italy	438	31	21	10	407
Netherlands	404	118	117	1	286
Norway	98	2	2	*	96
Poland	4	*	*	-	4
Portugal	8	*	*	*	8
Romania	4	*	*	-	4
Spain	161	9	1	8	152
Sweden	134	48	48	*	86
Switzerland	240	32	28	3	208
Turkey	73	*	*	*	73
United Kingdom	6,442	5,657	5,543	113	785
U.S.S.R.	48	*	*	*	48
Yugoslavia	87	30	30	-	57
Other Europe	24	*	*	*	24
Total Europe	9,643	6,350	6,102	247	3,294
Canada	5,079	3,979	2,391	1,587	1,101
Latin America and Caribbean:					
Argentina	91	25	25	-	66
Bahamas	2,258	2,241	2,240	*	18
Bermuda	66	4	1	3	63
Brazil	304	92	92	*	212
British West Indies	4,495	4,487	4,485	2	7
Chile	62	13	12	*	49
Colombia	126	12	7	5	115
Cuba	1	-	-	-	1
Ecuador	72	23	23	1	49
Guatemala	35	14	14	-	22
Jamaica	142	32	31	1	110
Mexico	767	201	200	*	566
Netherlands Antilles	33	20	19	1	13
Panama	260	55	55	-	205
Peru	39	7	7	*	32
Trinidad and Tobago	29	4	2	2	25
Uruguay	7	1	1	-	6
Venezuela	318	72	54	18	246
Other Latin America and Caribbean	340	81	71	10	259
Total Latin America and Caribbean	9,445	7,382	7,338	44	2,063
Asia:					
China:					
Mainland	139	1	-	1	138
Taiwan	202	3	3	*	199
Hong Kong	215	22	20	2	193
India	68	4	-	4	64
Indonesia	103	16	16	*	87
Israel	247	106	106	-	141
Japan	1,609	725	404	321	884
Korea	153	5	5	*	148
Lebanon	9	*	-	*	9
Malaysia	94	11	11	*	83
Pakistan	30	*	-	*	30
Philippines	48	3	3	*	45
Singapore	101	22	21	1	80
Syria	2	-	-	-	2
Thailand	41	2	2	*	39
Other Asia	631	46	44	1	585
Total Asia	3,691	965	634	332	2,726
Africa:					
Egypt	153	26	17	9	127
Ghana	*	-	-	-	*
Liberia	4	-	-	-	4
Morocco	13	*	-	*	13
South Africa	99	15	15	*	84
Zaire	2	*	-	*	2
Other Africa	326	62	46	16	264
Total Africa	597	103	78	26	494
Other countries:					
Australia	205	26	20	6	179
All other	51	*	*	*	51
Total other countries	256	26	20	6	230
Total foreign countries	28,713	18,805	16,563	2,242	9,908
International and regional:					
International	2	-	-	-	2
European regional	33	-	-	-	33
Latin American regional	*	-	-	-	*
Asian regional	-	-	-	-	-
African regional	-	-	-	-	-
Middle Eastern regional	-	-	-	-	-
Total international and regional	35	-	-	-	35
Grand total	28,748	18,805	16,563	2,242	9,943

* Less than $500,000.

Section V. — Transactions in Long-Term Securities by Foreigners Reported by Banks and Brokers in the United States

Table CM—V—1. — Foreign Purchases and Sales of Long-Term Domestic Securities by Type

[In millions of dollars; negative figures indicate net sales by foreigners or a net outflow of capital from the United States]

Calendar year or month	Marketable Treasury bonds and notes						U.S. Gov't corporations and federally sponsored agencies			Corporate and other securities					
	Net foreign purchases									Bonds 1/			Stocks		
		Foreign countries													
	Total	Official institutions	Other foreigners	International and regional	Gross foreign purchases	Gross foreign sales	Net foreign purchases	Gross foreign purchases	Gross foreign sales	Net foreign purchases	Gross foreign purchases	Gross foreign sales	Net foreign purchases	Gross foreign purchases	Gross foreign sales
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1981.....	15,054	11,730	2,229	1,096	68,459	53,405	1,566	9,630	8,064	3,467	7,674	4,208	5,830	40,686	34,856
1982.....	17,319	14,550	3,869	-1,100	95,993	78,675	-358	10,114	10,472	1,809	11,525	9,716	3,901	41,881	37,981
1983.....	5,427	779	4,117	531	129,681	124,254	-15	14,046	14,062	918	9,953	9,035	5,410	69,770	64,360
1984r.....	21,515	507	16,005	5,003	236,336	214,821	1,175	16,844	15,669	11,921	22,452	10,531	-2,972	59,844	62,816
1985-Jan-Dec	p29,767	9,011	20,273	483	497,171	467,404	4,357	24,961	20,604	39,747	62,199	22,451	4,921	81,538	76,617
1984-Dec....	7,507	1,921	3,145	2,442	31,278	23,771	252	1,689	1,436	3,253	4,757	1,504	-553	4,498	5,051
1985-Jan.r..	2,426	2,539	1,372	-1,485	37,197	34,770	-82	1,945	2,027	2,899	4,028	1,129	-723	5,040	5,763
Feb....	2,319	1,345	819	155	29,661	27,342	426	1,952	1,526	4,211	6,017	1,806	-61	7,107	7,168
Mar....	-4,387	-5,074	332	355	20,954	25,341	-5	1,344	1,349	2,910	4,204	1,295	-428	6,340	6,768
Apr.r..	4,313	-625	2,863	2,075	39,815	35,502	172	1,461	1,289	1,226	3,017	1,791	135	5,132	4,997
May r..	3,072	3,530	810	-1,268	44,686	41,614	435	2,128	1,693	2,659	4,634	1,975	98	6,517	6,419
June r.	5,714	2,675	3,039	*	36,924	31,210	166	1,703	1,535	1,212	3,599	2,386	408	6,468	6,060
July...	4,803	1,797	3,615	-610	50,266	45,463	907	3,029	2,122	3,332	5,466	2,134	648	7,207	6,559
Aug....	-3,345	104	924	-4,372	40,366	43,711	-11	1,995	2,006	1,817	3,551	1,734	650	6,371	5,721
Sept...	6,533	1,492	2,496	2,545	43,193	36,660	378	2,450	2,072	3,472	5,032	1,560	112	4,802	4,690
Oct....	-653	-1,209	1,087	-530	36,362	37,014	863	2,137	1,274	3,752	5,264	1,512	673	7,232	6,560
Nov.p..	2,510	-276	2,562	224	53,227	50,718	810	2,591	1,781	7,371	9,875	2,503	1,273	8,409	7,137
Dec.p..	6,462	2,714	355	3,394	64,520	58,059	296	2,226	1,930	4,886	7,511	2,625	2,137	10,914	8,776

* Less than $500,000.
1/ Data include transactions in issues of States and municipalities.

Table CM—V—2. — Foreign Purchases and Sales of Long-Term Foreign Securities by Type

[In millions of dollars; negative figures indicate net sales by foreigners or a net outflow of capital from the United States]

Calendar year or month	Net foreign purchases of foreign securities	Foreign bonds			Foreign stocks		
		Net foreign purchases	Gross foreign purchases	Gross foreign sales	Net foreign purchases	Gross foreign purchases	Gross foreign sales
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1981.....	-5,707	-5,460	17,553	23,013	-247	9,339	9,586
1982.....	-7,983	-6,642	27,167	33,809	-1,341	7,163	8,504
1983.....	-7,004	-3,239	36,333	39,572	-3,765	13,281	17,046
1984r.....	-5,021	-3,932	56,015	59,947	-1,089	14,816	15,905
1985-Jan-Dec.p..	-8,032	-4,127	81,048	85,175	-3,905	21,009	24,914
1984-Dec.....	-1,363	-1,133	4,897	6,030	-230	1,170	1,400
1985-Jan.r.....	-621	169	5,244	5,075	-790	1,234	2,024
Feb.r.....	-477	204	5,132	4,928	-682	1,618	2,299
Mar.r.....	-1,486	-1,024	4,507	5,531	-462	1,395	1,857
Apr.r.....	-847	-702	5,170	5,872	-145	1,446	1,591
May r.....	-955	-1,054	7,472	8,525	98	1,767	1,669
June.....	-549	-392	6,726	7,118	-157	1,638	1,795
July.....	-1,115	-567	7,203	7,769	-548	1,589	2,138
Aug.....	92	305	6,959	6,654	-213	1,689	1,902
Sept.....	-641	-420	6,840	7,260	-221	1,564	1,785
Oct.....	-761	-689	8,538	9,227	-72	2,172	2,244
Nov.p.....	-147	162	8,902	8,740	-309	2,171	2,480
Dec.p.....	-524	-120	8,355	8,475	-404	2,726	3,130

Table CM—V—3. — Net Foreign Transactions in Long-Term Domestic Securities by Type and Country

[In millions of dollars; negative figures indicate net sales by foreigners or a net outflow of capital from the United States]

Country	Marketable Treasury bonds and notes			U.S. Gov't corporations and federal agency bonds			Corporate bonds			Corporate stocks		
		1985			1985			1985			1985	
	Calendar year 1984r	Jan. through Dec.p	Oct. through Dec.p	Calendar year 1984r	Jan. through Dec.p	Oct. through Dec.p	Calendar year 1984r	Jan. through Dec.p	Oct. through Dec.p	Calendar year 1984r	Jan. through Dec.p	Oct. through Dec.p
Europe:												
Austria	434	27	19	2	1	*	16	3	-2	109	29	24
Belgium-Luxembourg	287	476	-5	15	178	43	-83	213	28	-38	185	40
Bulgaria	-	-	-	-	-	-	-	-	-	-	-	-
Czechoslovakia	-	-	-	-	-	-	-	-	-	*	-	-
Denmark	-280	251	34	2	8	-1	-10	5	1	12	30	26
Finland	-81	1	-83	2	-17	-12	33	2	1	-9	-1	2
France	-132	-242	-250	34	-8	-3	173	218	-4	-405	-437	-272
German Democratic Republic	*	-	-	1	-	-	*	-	-	-16	*	-
Germany	2,929	1,917	217	168	-109	-41	1,556	2,110	1,654	-50	730	788
Greece	80	9	-31	20	-6	-2	-1	6	*	-4	9	7
Hungary	-	-	-	-	-	-	-	*	-	1	*	-
Italy	38	53	3	*	1	1	7	39	35	-14	35	17
Netherlands	449	269	-53	4	22	1	96	201	169	-357	-122	205
Norway	231	1,373	13	499	352	20	26	4	2	-3	-27	-8
Poland	-	-	-	-	-	-	*	*	-	*	*	*
Portugal	2	1	1	*	*	*	*	*	*	-16	-3	-2
Romania	-	-	-	-	-	-	*	-	-	-	*	*
Spain	187	-87	-20	48	-29	-11	6	12	16	-7	-9	-9
Sweden	40	976	-124	*	6	*	*	14	12	-38	17	7
Switzerland	656	760	-150	39	84	81	604	3,903	1,985	-1,539	-75	513
Turkey	8	*	*	*	-	-	*	*	*	1	2	*
United Kingdom	5,188	-2,143	-1,215	-273	2,264	1,150	8,702	30,502	10,484	-677	1,674	1,489
U.S.S.R.	-	-	-	-	-	-	-	*	-	*	*	*
Yugoslavia	-	-3	*	-	-	-	*	11	*	*	*	*
Other Europe	979	323	183	-1	63	69	12	-3	-5	-22	33	15
Total Europe	11,014	3,962	-1,462	559	2,810	1,296	11,138	37,241	14,377	-3,074	2,066	2,841
Canada	1,602	-190	-326	55	87	16	-114	102	155	1,695	355	-8
Latin America and Caribbean:												
Argentina	15	87	39	*	3	1	-10	8	2	-7	-5	*
Bahamas	247	470	127	-2	-9	-8	68	70	5	-49	72	56
Bermuda	145	633	363	-1	23	-4	68	-135	-4	78	962	255
Brazil	12	25	13	*	*	*	14	18	7	7	-13	-1
British West Indies	-51	280	43	1	4	-2	35	143	106	-7	226	109
Chile	16	174	62	*	11	6	3	9	3	-2	1	*
Colombia	8	33	7	*	3	*	3	8	4	-6	9	5
Cuba	-	-	-	-	-	-	*	-	-	*	-	-
Ecuador	*	4	1	*	1	*	1	-8	2	*	3	1
Guatemala	1	4	1	-	*	*	1	1	*	1	1	*
Jamaica	-	-	-	-	-	-	*	*	*	4	*	2
Mexico	182	132	40	31	59	21	32	71	11	7	69	15
Netherlands Antilles	869	1,731	87	2	3	1	46	62	51	465	293	152
Panama	185	326	-48	-3	-4	-9	59	95	47	9	28	-7
Peru	2	9	3	*	*	-	*	1	*	1	*	1
Trinidad and Tobago	-244	15	-1	-	*	*	*	*	-	*	*	*
Uruguay	11	36	10	*	*	*	7	7	4	3	3	1
Venezuela	14	238	122	*	15	12	15	24	1	10	20	4
Other Latin America and Caribbean	5	116	80	1	3	*	4	-2	2	-18	3	10
Total Latin America and Caribbean	1,418	4,312	951	31	112	18	346	372	241	496	1,671	602
Asia:												
China:												
Mainland	-	274	58	-	*	-	34	-15	-3	*	*	-1
Taiwan	-33	92	77	*	*	*	6	37	-2	67	-1	-3
Hong Kong	486	1,267	290	132	-5	-55	143	349	139	-536	-193	-99
India	427	57	-3	22	44	10	-4	4	3	1	2	*
Indonesia	27	*	6	*	*	*	3	*	*	1	2	*
Israel	244	13	-5	*	15	15	9	3	-1	-3	-19	-10
Japan	6,289	18,859	5,571	727	2,443	1,168	708	2,978	1,265	-148	298	422
Korea	-172	227	71	30	80	30	*	22	9	1	1	*
Lebanon	*	-43	-35	-	2	2	6	8	6	41	1	2
Malaysia	2	1	-10	-	-1	-1	3	18	16	*	-3	-1
Pakistan	-	2	2	*	-	-	*	-	-	-1	1	*
Philippines	-6	6	4	-1	*	-	2	-1	*	-38	2	1
Singapore	1,402	1,609	557	-	1	*	-3	72	40	238	220	32
Syria	*	*	*	-	*	*	*	*	*	*	1	*
Thailand	11	-40	-31	-	-	-	*	3	2	-1	-1	-1
Oil-exporting countries 1/	-6,270	-1,640	-535	-566	-1,173	-394	-464	-1,470	-244	-1,992	238	61
Other Asia	-2	94	-2	3	*	-	-8	10	*	-1	3	-1
Total Asia	2,431	20,776	6,014	348	1,407	774	435	2,018	1,231	-2,370	551	404
Africa:												
Egypt	7	-1	*	-	-	-	*	1	*	-1	26	23
Ghana	-	*	-	-	-	-	*	*	-	-1	*	*
Liberia	3	107	12	-	*	-	3	4	3	2	11	-3
Morocco	26	*	*	-	-	-	*	*	-	-1	*	*
South Africa	-3	-2	*	*	*	*	*	5	1	-29	-26	1
Zaire	-	-	-	-	*	*	-	*	*	*	1	1
Oil-exporting countries 2/	-101	7	6	*	*	-	*	1	*	*	14	-15
Other Africa	-1	*	*	-1	*	-	-1	*	*	7	-1	2
Total Africa	-67	112	19	-1	*	*	2	11	4	-22	24	8
Other countries:												
Australia	120	301	45	-9	-3	7	7	35	15	172	165	128
All other	-6	10	-8	*	4	-3	1	3	1	4	3	4
Total other countries	114	311	37	-8	1	4	8	37	16	175	168	131
Total foreign countries	16,512	29,284	5,231	983	4,417	2,108	11,816	39,781	16,025	-3,100	4,837	3,979
International and regional:												
International	4,610	-394	2,556	191	-75	144	102	-39	-18	120	80	101
European regional	-	-	-	-	-2	-2	-	-	-	-	-	-
Latin American regional	-	18	16	2	15	7	*	*	*	*	*	*
Asian regional	393	859	516	-1	2	*	3	2	*	5	1	1
African regional	-	-	-	-	-	-	-	3	3	5	*	*
Middle Eastern regional	-	-	-	-	-	-	-1	-	-	*	3	3
Total international and regional	5,003	483	3,088	192	-60	-139	105	-34	-16	129	84	104
Grand total	21,515	29,767	8,317	1,175	4,357	1,969	11,921	39,747	16,009	-2,972	4,921	4,082

* Less than $500,000.

1/ Includes Bahrain, Iran, Iraq, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates (Trucial States).

2/ Includes Algeria, Gabon, Libya, and Nigeria.

CAPITAL MOVEMENTS

Table CM—V—4. — Foreign Purchases and Sales of Long-Term Securities, by Type and Country, During Fourth Quarter 1985, Preliminary

[In millions of dollars]

Country	Gross purchases by foreigners							Gross sales by foreigners						
		Domestic securities							Domestic securities					
	Total purchases	Marketable Treasury & Federal Financing Bank bonds & notes	Bonds of U.S. Gov't corp. and federally sponsored agencies	Corporate & other Bonds	Corporate & other Stocks	Foreign securities Bonds	Foreign securities Stocks	Total sales	Marketable Treasury & Federal Financing Bank bonds & notes	Bonds of U.S. Gov't corp. and federally sponsored agencies	Corporate & other Bonds	Corporate & other Stocks	Foreign securities Bonds	Foreign securities Stocks
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Europe:														
Austria	235	166	-	9	52	8	1	200	147	*	11	28	12	1
Belgium-Luxembourg	1,909	641	72	117	759	254	65	3,200	647	29	89	719	1,624	92
Bulgaria	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Czechoslovakia	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Denmark	913	686	3	23	98	87	15	817	652	3	23	73	59	7
Finland	673	515	91	4	6	55	3	752	597	103	3	4	45	1
France	3,149	1,675	43	216	685	399	131	4,170	1,925	45	219	957	653	371
German Democratic Republic	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Germany	7,246	2,787	18	2,199	1,413	530	299	4,651	2,569	59	545	625	507	345
Greece	108	66	-	3	38	*	*	134	97	2	9	31	-	*
Hungary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Italy	231	17	1	47	60	36	70	123	14	*	12	44	10	43
Netherlands	2,897	1,405	14	207	685	163	423	2,442	1,458	13	38	480	28	426
Norway	300	155	52	2	33	36	22	249	142	32	*	41	21	13
Poland	*	-	-	-	-	-	*	*	-	-	-	*	-	-
Portugal	5	1	*	*	3	*	*	6	*	-	*	5	-	*
Romania	*	-	-	-	*	-	-	*	-	-	-	-	-	-
Spain	414	303	*	20	20	60	11	400	323	11	4	29	16	18
Sweden	1,519	221	3	30	30	1,184	50	813	345	3	18	24	354	69
Switzerland	10,172	3,481	97	2,374	3,644	383	193	8,044	3,632	16	390	3,132	505	369
Turkey	1	*	-	*	1	-	-	1	-	-	*	1	*	*
United Kingdom	66,747	30,726	2,800	13,324	6,720	10,693	2,284	55,771	31,541	1,650	2,839	5,283	11,698	2,211
U.S.S.R.	*	-	-	-	*	-	-	*	-	-	*	-	-	-
Yugoslavia	*	-	-	-	*	*	*	*	-	-	-	-	-	-
Other Europe	1,002	696	70	6	225	4	2	742	513	*	11	210	5	2
Total Europe	97,522	43,541	3,263	16,582	14,475	14,093	3,568	82,515	45,003	1,967	4,205	11,634	15,738	3,968
Canada	12,204	5,451	39	483	3,532	1,689	1,010	12,774	5,777	23	328	3,540	1,653	1,453
Latin America and Caribbean:														
Argentina	86	50	1	4	16	14	*	48	11	*	3	16	19	*
Bahamas	1,721	672	8	84	646	295	17	1,624	544	16	79	590	378	18
Bermuda	3,317	1,254	5	233	1,257	510	58	2,704	892	9	237	1,002	511	53
Brazil	42	15	*	7	6	13	*	14	2	*	1	8	3	*
British West Indies	1,783	1,228	2	127	352	63	11	1,512	1,185	3	21	243	51	8
Chile	244	93	6	6	11	123	5	55	31	1	3	11	9	*
Colombia	42	17	3	5	13	3	*	29	10	3	1	8	7	*
Cuba	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ecuador	9	1	*	2	3	2	*	5	*	*	*	2	2	*
Guatemala	7	1	*	*	5	1	*	16	*	*	*	5	11	*
Jamaica	3	-	-	-	3	-	-	1	-	-	-	1	-	-
Mexico	250	54	42	32	84	35	*	142	14	22	29	68	10	7
Netherlands Antilles	1,793	342	36	179	1,102	56	77	1,469	255	35	128	950	20	81
Panama	733	215	13	124	250	120	11	697	262	22	76	257	48	32
Peru	12	5	-	*	6	*	*	9	2	-	*	6	1	*
Trinidad and Tobago	36	35	*	-	*	-	-	43	37	-	-	*	6	-
Uruguay	52	16	*	5	22	7	1	33	6	*	2	21	4	1
Venezuela	388	296	15	5	60	10	2	246	174	3	4	57	6	2
Other Latin America and Caribbean	191	90	1	8	51	40	1	80	10	1	6	41	18	2
Total Latin America and Caribbean	10,710	4,386	134	821	3,888	1,294	187	8,725	3,435	116	580	3,286	1,105	204
Asia:														
China:														
Mainland	1,026	885	-	10	3	128	-	1,032	827	-	13	4	188	-
Taiwan	103	138	-	9	10	26	*	96	61	*	10	13	12	*
Hong Kong	4,205	1,930	40	249	475	1,289	222	3,160	1,640	55	110	574	334	409
India	50	36	10	3	1	*	*	60	39	*	-	1	20	-
Indonesia	15	6	*	1	3	6	*	10	-	*	*	2	7	*
Israel	690	601	15	2	33	37	1	806	606	*	3	43	153	2
Japan	52,212	39,931	1,635	1,890	1,546	5,495	1,711	44,187	34,360	468	625	1,124	6,072	1,539
Korea	127	71	30	10	2	13	1	31	-	-	1	1	26	3
Lebanon	88	41	2	6	37	-	2	113	77	-	1	35	-	1
Malaysia	137	43	-	28	2	63	1	131	54	1	12	2	61	*
Pakistan	3	2	-	*	1	-	*	1	*	-	-	*	-	-
Philippines	26	7	-	1	8	10	*	11	3	-	*	7	1	*
Singapore	3,882	3,428	3	73	155	182	21	3,174	2,871	3	33	124	112	32
Syria	*	*	-	-	*	1	-	1	-	-	-	1	-	-
Thailand	40	33	-	2	3	1	-	88	63	-	-	3	18	2
Other Asia	9,949	7,483	223	401	1,625	137	73	11,022	8,001	618	670	1,566	108	53
Total Asia	72,613	54,614	1,958	2,711	3,904	7,393	2,033	63,920	48,600	1,184	1,479	3,500	7,110	2,047
Africa:														
Egypt	34	*	-	1	31	-	1	9	*	-	1	8	-	-
Ghana	*	-	-	-	*	-	-	-	-	-	-	-	-	-
Liberia	70	16	-	3	44	6	1	55	3	-	*	47	2	3
Morocco	*	*	-	-	*	-	-	*	-	-	-	*	*	*
South Africa	37	*	*	1	4	11	21	31	1	-	*	3	6	21
Zaire	1	-	*	*	1	-	-	-	-	-	-	-	-	-
Other Africa	81	7	*	8	65	*	*	22	*	-	-	22	*	*
Total Africa	223	23	*	5	89	82	23	118	4	-	1	81	9	23
Other countries:														
Australia	1,050	504	10	19	251	168	98	737	459	3	4	123	70	78
All other	114	17	-	5	10	81	*	281	25	3	4	7	229	2
Total other countries	1,164	521	10	24	261	249	98	1,017	484	6	8	130	309	80
Total foreign countries	194,436	108,536	5,404	22,626	26,149	24,801	6,920	169,070	103,304	3,296	6,601	22,170	25,923	7,776
International and regional:														
International	45,587	42,616	1,528	19	402	875	147	42,354	40,061	1,672	38	302	205	76
European regional	20	-	-	-	-	20	-	2	-	2	-	-	-	-
Latin American regional	77	37	20	*	*	19	-	40	21	13	-	*	5	-
Asian regional	3,004	2,920	2	1	1	77	2	2,645	2,405	2	2	*	233	3
African regional	7	-	-	3	*	3	-	75	-	-	-	*	75	-
Middle Eastern regional	3	-	-	-	3	-	-	1	-	-	-	1	-	-
Total international and regional	48,696	45,573	1,550	24	406	994	149	45,116	42,487	1,689	40	302	519	79
Grand total	243,132	154,109	6,954	22,650	26,555	25,795	7,069	214,186	145,791	4,985	6,641	22,472	26,442	7,855

* Less than $500,000.

Table CM—V—5. — Foreign Purchases and Sales of Long-Term Securities by Type and Country, During Calendar Year 1984

[In millions of dollars]

Country	Gross purchases by foreigners							Gross sales by foreigners						
		Domestic securities							Domestic securities					
	Total purchases	Marketable Treasury & Federal Financing Bank bonds & notes	Bonds of U.S. Gov't corp. and federally sponsored agencies	Corporate & other Bonds	Corporate & other Stocks	Foreign securities Bonds	Foreign securities Stocks	Total sales	Marketable Treasury & Federal Financing Bank bonds & notes	Bonds of U.S. Gov't corp. and federally sponsored agencies	Corporate & other Bonds	Corporate & other Stocks	Foreign securities Bonds	Foreign securities Stocks
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Europe:														
Austria	826	551	2	35	203	28	6	339	117	*	19	94	104	4
Belgium-Luxembourg	3,974	1,628	43	226	1,329	605	140	5,070	1,341	29	311	1,367	1,890	132
Bulgaria	*	-	-	-	-	-	-	*	-	-	-	-	-	-
Czechoslovakia	*	-	-	-	-	-	-	*	-	-	-	-	-	-
Denmark	1,193	838	22	10	54	221	49	1,264	1,119	20	20	42	47	16
Finland	3,212	2,799	4	45	31	326	7	3,218	2,880	2	12	40	272	13
France	8,908	3,989	55	484	2,626	1,309	445	9,760	4,121	21	312	3,031	1,708	568
German Democratic Republic	1	*	-	1	-	-	-	17	1	-	-	16	-	-
Germany	21,644	14,114	272	2,935	3,056	849	417	16,989	11,185	104	1,379	3,106	764	450
Greece	260	130	21	2	94	6	4	160	51	*	3	99	5	3
Hungary	-	-	-	*	*	-	-	*	-	-	-	*	-	-
Italy	232	86	1	15	75	34	21	283	46	1	8	89	53	85
Netherlands	7,976	5,266	27	183	1,551	243	706	7,724	4,617	23	87	1,907	290	600
Norway	4,471	2,824	1,257	40	74	246	29	3,534	2,592	758	14	77	23	67
Poland	1	-	-	*	*	*	-	*	-	-	*	*	-	-
Portugal	17	3	*	*	13	2	*	30	*	*	1	29	*	*
Romania	*	-	-	*	*	*	-	*	-	-	-	*	-	-
Spain	761	479	56	10	53	148	16	588	292	8	3	60	106	119
Sweden	1,895	1,424	2	21	103	167	157	3,510	1,384	3	21	141	1,809	151
Switzerland	17,639	4,674	96	1,648	9,255	1,346	621	17,969	4,018	58	1,043	10,793	1,357	700
Turkey	14	8	-	*	4	1	*	6	-	-	*	3	1	1
United Kingdom	102,952	46,564	5,475	11,316	13,419	22,528	3,649	95,512	41,376	5,748	2,614	14,096	27,401	4,276
U.S.S.R.	1	-	-	-	-	-	-	*	-	-	-	*	-	-
Yugoslavia	4	-	-	*	1	-	3	1	-	-	-	1	*	*
Other Europe	1,833	1,412	1	54	311	36	20	847	433	1	42	333	6	32
Total Europe	177,814	86,789	7,334	17,027	32,253	28,119	6,293	166,821	75,776	6,775	5,888	35,327	35,839	7,216
Canada	28,101	11,089	128	878	9,233	4,471	2,301	24,322	9,467	73	992	7,538	4,105	2,124
Latin America and Caribbean:														
Argentina	116	19	*	7	30	57	1	96	5	*	17	37	26	9
Bahamas	2,953	1,214	3	263	673	760	40	2,623	967	5	195	722	698	36
Bermuda	6,353	3,237	27	298	3,033	1,670	94	7,706	3,052	28	229	2,956	1,230	171
Brazil	103	17	*	16	29	40	1	50	5	*	1	22	21	1
British West Indies	1,378	626	2	69	396	261	23	1,339	677	1	35	403	202	22
Chile	142	38	1	5	27	71	*	62	22	1	2	28	7	1
Colombia	70	9	*	4	34	19	3	51	1	*	2	40	9	*
Cuba	1	-	-	*	1	-	-	1	-	-	-	*	-	*
Ecuador	9	1	-	1	4	4	*	5	*	*	1	3	1	*
Guatemala	6	1	-	1	3	*	*	6	*	-	*	3	3	*
Jamaica	6	*	-	*	6	1	*	2	*	-	-	2	*	-
Mexico	669	256	33	49	147	164	21	331	74	1	17	140	61	38
Netherlands Antilles	15,229	9,412	23	133	3,745	1,701	202	12,219	8,549	21	87	3,280	91	190
Panama	1,232	344	11	73	559	228	17	1,049	159	14	14	551	255	55
Peru	20	3	*	2	10	6	*	12	*	-	1	9	1	1
Trinidad and Tobago	41	32	-	*	1	-	-	298	276	-	*	1	21	*
Uruguay	105	13	*	10	43	37	2	66	2	-	2	40	20	2
Venezuela	448	61	*	22	110	248	7	207	48	*	6	99	44	8
Other Latin America and Caribbean	152	7	1	7	113	20	4	157	2	-	4	131	15	6
Total Latin America and Caribbean	31,031	15,296	103	960	8,964	5,293	415	26,280	13,877	72	615	8,466	2,707	541
Asia:														
China:														
Mainland	642	-	-	64	1	578	-	398	-	-	29	1	317	50
Taiwan	184	3	*	7	149	23	2	130	37	-	1	82	8	3
Hong Kong	5,878	2,338	199	235	1,131	1,636	338	5,738	1,852	67	92	1,667	1,449	611
India	543	479	22	2	3	37	*	85	52	-	5	2	24	1
Indonesia	89	52	*	3	7	26	2	41	25	*	9	6	9	1
Israel	2,132	1,950	1	11	114	26	29	2,250	1,706	1	2	117	378	46
Japan	40,016	18,570	1,233	1,328	1,299	12,645	4,741	31,056	12,281	506	620	1,447	11,645	4,356
Korea	268	205	30	*	4	27	2	405	377	-	*	3	7	18
Lebanon	130	5	-	7	104	*	13	75	5	-	1	63	*	5
Malaysia	114	7	-	3	6	97	*	75	5	-	1	6	63	1
Pakistan	3	*	-	*	2	-	*	4	*	*	*	3	*	*
Philippines	98	40	1	2	22	26	7	144	46	2	*	60	27	8
Singapore	19,660	18,887	-	40	495	159	78	17,962	17,485	-	43	257	99	77
Syria	3	-	-	*	2	*	*	1	-	-	*	1	*	*
Thailand	52	31	-	*	5	16	*	35	19	-	*	6	10	*
Other Asia	17,924	8,885	1,843	1,736	4,758	525	177	27,137	15,131	2,406	2,208	6,751	467	174
Total Asia	87,735	51,452	3,329	3,439	8,102	16,023	5,390	86,535	49,021	2,981	3,004	10,472	14,705	5,352
Africa:														
Egypt	21	9	-	*	9	3	*	11	1	-	*	10	*	*
Ghana	*	-	-	*	*	-	-	1	-	-	*	1	-	-
Liberia	54	3	-	3	41	6	1	49	1	-	*	38	8	2
Morocco	34	26	-	*	8	*	-	9	-	-	*	9	-	*
South Africa	106	6	*	2	25	4	69	267	9	*	1	54	17	206
Zaire	*	-	-	*	*	*	*	*	-	-	-	*	-	*
Other Africa	87	12	*	2	22	50	*	143	112	1	4	15	9	2
Total Africa	303	55	*	7	105	64	71	580	122	1	6	128	34	209
Other countries:														
Australia	1,240	343	42	11	503	150	191	883	224	51	3	331	40	234
All other	361	37	*	2	20	302	1	667	43	-	1	16	607	*
Total other countries	1,601	380	42	12	522	452	192	1,550	266	51	4	347	647	234
Total foreign countries	326,585	165,062	10,937	22,324	58,179	54,422	14,661	305,007	148,550	9,954	10,508	62,280	58,037	15,678
International and regional:														
International	77,056	69,185	5,899	124	637	1,058	153	72,032	64,574	5,708	22	517	984	226
European regional	361	-	-	-	-	361	-	444	-	-	-	-	444	-
Latin American regional	92	-	5	*	*	86	-	371	-	3	-	*	368	*
Asian regional	2,194	2,089	2	4	6	88	2	1,766	1,696	3	1	3	61	2
African regional	20	-	-	-	20	-	-	69	-	-	1	15	54	-
Middle Eastern regional	*	-	-	-	*	*	-	1	-	-	1	-	-	-
Total international and regional	79,722	71,274	5,907	128	665	1,593	155	74,682	66,271	5,715	23	536	1,910	227
Grand total	406,307	236,336	16,844	22,452	59,844	56,015	14,816	379,689	214,821	15,669	10,531	62,816	59,947	15,905

* Less than $500,000.

FOREIGN CURRENCY POSITIONS

INTRODUCTION

Background

Data have been collected since 1974 on the foreign currency positions of banks and nonbanking firms in the United States, and on those of foreign branches, majority-owned foreign partnerships, and majority-owned foreign subsidiaries of U.S. banks and nonbanking firms. Reports cover five major foreign exchange market currencies and U.S. dollars held abroad. Reporting has been required pursuant to title II of Public Law 93-110, an amendment to the Par Value Modification Act of September 21, 1973, and implementing Treasury regulations. Statistics on the positions have been published since March 1977 beginning with data for December 1975.

The report forms and instructions used in the collection of bank data were revised effective with reports as of March 16, 1983, for the weekly reports. The most recent revision of the nonbank foreign currency forms (see below) became effective as of the last business day of March 1983.

Common Definitions and Concepts

The term "United States" means the States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, American Samoa, Midway Island, the Virgin Islands, and Wake Island. The term "foreign" means locations other than the "United States." The term "worldwide" is used to describe the sum of "United States" and "foreign" data.

Data for the United States include amounts reported by sole proprietorships, partnerships, and corporations in the United States including the U.S. branches and subsidiaries of foreign nonbanking concerns, in the case of "nonbanking firms' positions," and the agencies, branches, and subsidiaries located in the United States of foreign banks and banking institutions, in the case of the weekly "bank positions."

Data for "foreign branches" and "abroad" include amounts reported by the branches, majority-owned partnerships, and majority-owned subsidiaries of U.S. banking and nonbanking concerns. In general, these data do not reflect the positions of foreign parents or foreign parents' subsidiaries located abroad except through intercompany accounts. The data include the foreign subsidiaries of a few foreign-owned U.S.-based corporations.

Assets, liabilities, and foreign exchange contract data are reported on the basis of time remaining to maturity as of the date of the report, regardless of the original maturity of the instrument involved. "Spot" means due for receipt or delivery within 2 business days from the date of the report. "Short-term" means maturing in 1 year or less from the date of the report.

"Majority-owned foreign partnerships" are those organized under the la of a foreign country in which one or more nonbanking concerns or nonpro institutions in the United States, directly or indirectly, own more than percent profit interest. "Majority-owned foreign subsidiaries" are forei corporations in which one or more nonbanking business concerns or nonpro institutions located in the United States, directly or indirectly, own sto with more than 50 percent of the total combined voting power of all classes stock entitled to vote, or more than 50 percent of the total value of a classes of stock.

Reporting Threshold

The exemption level applicable to banks and banking institutions was $ million equivalent through January 1982, when it was raised to $100 millio The exemption level applicable to nonbanking business concerns and nonpro institutions was $1 million equivalent on all nonbank forms from March 19 through November 1976. It was raised to $2 million equivalent on the month reports of positions held in the United States from November 1976 throu September 1978. The exemption level was raised to $3 million on forei subsidiary positions on June 30, 1977, and for positions held in the Unit States on September 30, 1978. The exemption level for nonbanking firms w raised to $100 million on positions in the United States in January 1982 a on foreign branch and subsidiaries positions in March 1982.

Firms must report their entire foreign currency position in a specifi foreign currency if a specified U.S. dollar equivalent value is reached in a category of assets, liabilities, exchange contracts bought and sold, or t net position in the currency. In general, exemption levels are applied to t entire firm. In reports on their foreign branches, majority-owned forei partnerships, and majority-owned foreign subsidiaries, U.S. banks and nonba are required to report the U.S. dollar-denominated assets, liabiliti exchange contracts bought and sold, and net positions of those branch partnerships, and subsidiaries with reportable positions in the specif foreign currencies.

Description of Statistics

Data collected on the Treasury foreign currency forms are published i the Treasury Bulletin in seven sections. The first section presents a summ of worldwide net positions in all of the currencies reported. Sections through VI each present data on a specified foreign currency. Section presents the U.S. dollar positions of the foreign branches and subsidiaries U.S. firms which are required to report in one or more of the specif foreign currencies.

FOREIGN CURRENCY POSITIONS

Section I. — Summary Positions

Table FCP—I—1. — Nonbanking Firms' Positions[1/]

[In millions of foreign currency units, except yen, which is in billions]

Report date	Canadian dollars (1)	German marks (2)	Japanese yen (3)	Swiss francs (4)	British pounds (5)	U.S. dollars 2/ (6)
6/28/85.....	r10,571	r-11,554	r459	r185	r-387	r11,720
9/30/85.....	9,674	15,116	574	-540	-1,748	10,010

Table FCP—I—2. — Weekly Bank Positions[3/]

[In millions of foreign currency units, except yen, which is in billions]

Report date	Canadian dollars (1)	German marks (2)	Japanese yen (3)	Swiss francs (4)	British pounds (5)	U.S. dollars 4/ (6)
4/03/85.....	-440	1,142	-32	53	-161	7,791
4/10/85.....	-316	1,414	-31	-86	-59	7,201
4/17/85.....	-179	2,480	24	-193	-229	7,508
4/24/85.....	-430	1,579	-46	174	-175	7,281
5/01/85.....	-363	673	-65	-510	-385	6,121
5/08/85.....	-436	1,100	-68	-316	-179	5,066
5/15/85.....	-411	1,091	-38	-517	54	6,055
5/22/85.....	-513	496	-40	-475	8	7,171
5/29/85.....	-491	983	3	-471	-93	5,752
6/05/85.....	-386	1,559	-37	-364	-122	6,568
6/12/85.....	-506	410	-16	-167	114	6,225
6/19/85.....	-525	2,232	-11	74	-64	5,929
6/26/85.....	-377	1,229	-21	-74	-27	5,910
7/03/85.....	-221	1,266	28	-154	-53	5,856
7/10/85.....	-196	2,037	33	-312	-242	5,552
7/17/85.....	-293	2,790	27	-1,026	63	4,966
7/24/85.....	-547	1,751	5	-999	-34	4,761
7/31/85.....	-293	2,816	51	-389	-190	6,067
8/07/85.....	-363	1,879	4	-848	-471	5,932
8/14/85.....	-170	2,606	40	-498	-505	5,046
8/21/85.....	-59	3,585	64	-509	-345	4,184
8/28/85.....	-233	2,330	36	-531	-460	4,523
9/04/85.....	-402	2,088	-42	-1,059	-448	6,472
9/11/85.....	-576	1,856	-28	-1,025	-416	5,244
9/18/85.....	-528	723	-54	-708	-644	4,837
9/25/85.....	-267	2,568	228	-196	-356	7,147

ee footnotes following table FCP-VII-2.

FOREIGN CURRENCY POSITIONS

Section II. — Canadian Dollar Positions

Table FCP—II—1. — Nonbanking Firms' Positions [1/]

[In millions of dollars]

Report date	Assets 2/	Liabilities 3/	Exchange bought 4/	Exchange sold 4/	Net position 5/	Exchange rate 6/	Position held in:
	(1)	(2)	(3)	(4)	(5)	(6)	
4/30/85....	5,191	1,369	2,237	3,758	2,301	0.7324	United States
5/31/85....	5,144	1,371	2,656	3,867	2,562	0.7293	United States
6/28/85....	r53,650	r44,720	1,306	r2,229	r8,007	0.7357	Abroad
	4,479	650	2,018	3,283	2,564	0.7357	United States
	r58,129	r45,370	3,324	r5,512	r10,571	0.7357	Worldwide
7/31/85....	4,527	806	1,652	2,592	2,781	0.7388	United States
8/30/85....	4,380	670	1,762	2,896	2,576	0.7325	United States
9/30/85....	52,470	43,818	1,396	2,766	7,282	0.7287	Abroad
	4,428	749	1,462	2,749	2,392	0.7287	United States
	56,898	44,567	2,858	5,515	9,674	0.7287	Worldwide

Table FCP—II—2. — Weekly Bank Positions [7/]

[In millions of dollars]

Report date	Assets 8/			Liabilities 9/			Exchange bought 10/			Exchange sold 10/			World-wide net position 11/	Exchange rate 12/
	United States branch	Foreign branch	World-wide	United States branch	Foreign branch	World-wide	United States branch	Foreign branch	World-wide	United States branch	Foreign branch	World-wide		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
4/03/85..	1,002	7,960	8,962	665	5,358	6,023	25,418	15,889	41,307	26,250	18,436	44,686	-440	0.7276
4/10/85..	1,071	8,338	9,409	737	5,568	6,305	24,870	15,868	40,738	25,650	18,508	44,158	-316	0.7283
4/17/85..	1,071	8,517	9,588	738	5,600	6,338	25,192	15,773	40,965	25,941	18,453	44,394	-179	0.7368
4/24/85..	1,055	8,538	9,593	804	5,775	6,579	26,232	16,592	42,824	26,998	19,270	46,268	-430	0.7313
5/01/85..	1,496	8,445	9,941	1,176	5,589	6,765	25,090	16,073	41,163	25,839	18,863	44,702	-363	0.7319
5/08/85..	1,209	8,532	9,741	991	5,791	6,782	26,566	16,058	42,624	27,324	18,695	46,019	-436	0.7220
5/15/85..	1,200	8,432	9,632	889	5,754	6,643	27,417	16,588	44,005	28,223	19,182	47,405	-411	0.7294
5/22/85..	1,137	8,484	9,621	922	5,729	6,651	26,533	16,539	43,072	27,271	19,284	46,555	-513	0.7302
5/29/85..	925	8,641	9,566	671	6,070	6,741	27,003	16,181	43,184	27,744	18,756	46,500	-491	0.7246
6/05/85..	1,129	8,580	9,709	874	5,583	6,457	26,678	16,296	42,974	27,365	19,247	46,612	-386	0.7297
6/12/85..	1,183	8,554	9,737	947	5,583	6,530	26,558	16,665	43,223	27,283	19,653	46,936	-506	0.7310
6/19/85..	1,640	8,825	10,465	1,364	5,693	7,057	27,045	15,942	42,987	27,828	19,092	46,920	-525	0.7325
6/26/85..	1,218	11,655	12,873	914	5,533	6,447	26,861	17,013	43,874	27,654	23,023	50,677	-377	0.7338
7/03/85..	1,146	8,741	9,887	888	5,796	6,684	26,732	16,619	43,351	27,408	19,367	46,775	-221	0.7370
7/10/85..	1,351	8,571	9,922	1,074	5,559	6,633	27,132	16,935	44,067	27,815	19,737	47,552	-196	0.7401
7/17/85..	946	8,845	9,791	677	5,835	6,512	26,326	17,073	43,399	27,010	19,961	46,971	-293	0.7414
7/24/85..	1,071	8,668	9,739	982	5,608	6,590	25,827	16,829	42,656	26,478	19,874	46,352	-547	0.7395
7/31/85..	1,154	9,270	10,424	959	6,470	7,429	24,579	18,023	42,602	25,240	20,650	45,890	-293	0.7388
8/07/85..	1,478	8,853	10,331	1,298	6,066	7,364	24,747	17,407	42,154	25,363	20,121	45,484	-363	0.7343
8/14/85..	1,142	8,865	10,007	938	6,011	6,949	25,057	17,182	42,239	25,632	19,835	45,467	-170	0.7373
8/21/85..	1,255	8,728	9,983	1,122	5,958	7,080	25,255	17,229	42,484	25,604	19,842	45,446	-59	0.7381
8/28/85..	1,147	8,932	10,079	1,009	6,078	7,087	23,962	16,913	40,875	24,482	19,618	44,100	-233	0.7351
9/04/85..	1,892	8,882	10,774	1,891	5,892	7,783	23,820	17,225	41,045	24,277	20,161	44,438	-402	0.7317
9/11/85..	1,102	8,913	10,015	1,078	6,146	7,224	24,839	16,914	41,753	25,435	19,685	45,120	-576	0.7283
9/18/85..	1,210	8,957	10,167	1,216	6,338	7,554	22,836	16,770	39,606	23,377	19,370	42,747	-528	0.7254
9/25/85..	1,145	9,483	10,628	1,130	6,780	7,910	23,769	16,898	40,667	24,179	19,473	43,652	-267	0.7362

See footnotes following table FCP-VII-2.

FOREIGN CURRENCY POSITIONS

Section III. — German Mark Positions

Table FCP—III—1. — Nonbanking Firms' Positions[1/]

[In millions of marks]

Report date	Assets 2/	Liabilities 3/	Exchange bought 4/	Exchange sold 4/	Net position 5/	Exchange rate 6/	Position held in:
	(1)	(2)	(3)	(4)	(5)	(6)	
4/30/85....	900	5,194	30,645	22,024	4,327	3.1230	United States
5/31/85....	1,439	5,388	33,508	23,869	5,690	3.0470	United States
6/28/85....	r46,804	r45,044	n.a.	n.a.	r-16,048	3.0300	Abroad
	1,756	5,231	n.a.	n.a.	4,494	3.0300	United States
	r48,560	r50,275	r32,435	r42,274	r-11,554	3.0300	Worldwide
7/31/85....	1,457	5,363	26,800	17,933	4,961	2.7898	United States
8/30/85....	2,023	5,008	28,514	18,268	7,261	2.8150	United States
9/30/85....	45,678	44,106	9,916	4,302	7,186	2.6885	Abroad
	1,838	5,392	27,012	15,528	7,930	2.6885	United States
	47,516	49,498	36,928	19,830	15,116	2.6885	Worldwide

Table FCP—III—2. — Weekly Bank Positions [7/]

[In millions of marks]

Report date	Assets 8/			Liabilities 9/			Exchange bought 10/			Exchange sold 10/			World-wide net position 11/	Exchange rate 12/
	United States	Foreign branch	World-wide	United States	Foreign branch	World-wide	United States	Foreign branch	World-wide	United States	Foreign branch	World-wide		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
4/03/85..	3,750	91,650	95,400	2,838	80,061	82,899	253,441	273,239	526,680	254,064	283,975	538,039	1,142	3.1405
4/10/85..	4,167	90,607	94,774	2,629	79,259	81,888	259,603	263,999	523,602	261,112	273,962	535,074	1,414	3.1270
4/17/85..	3,898	92,261	96,159	2,778	80,867	83,645	265,851	274,512	540,363	266,460	283,937	550,397	2,480	3.0450
4/24/85..	4,528	91,837	96,365	2,721	79,933	82,654	262,808	279,694	542,502	264,139	290,495	554,634	1,579	3.1065
5/01/85..	4,753	91,081	95,834	2,757	80,215	82,972	266,391	267,205	533,596	268,339	277,446	545,785	673	3.1283
5/08/85..	5,026	89,686	94,712	2,978	79,344	82,322	264,164	270,610	534,774	265,642	280,422	546,064	1,100	3.1928
5/15/85..	5,170	91,887	97,057	3,201	81,406	84,607	264,410	262,391	526,801	265,736	272,424	538,160	1,091	3.0575
5/22/85..	5,379	91,072	96,451	3,503	79,760	83,263	259,946	263,230	523,176	262,009	273,859	535,868	496	3.0760
5/29/85..	4,955	90,117	95,072	3,232	78,911	82,143	248,648	244,036	492,684	249,949	254,681	504,630	983	3.0700
6/05/85..	5,298	89,062	94,360	3,342	77,920	81,262	269,207	258,720	527,927	270,591	268,875	539,466	1,559	3.0585
6/12/85..	4,849	89,613	94,462	3,181	77,672	80,853	268,716	243,689	512,405	270,552	255,052	525,604	410	3.0908
6/19/85..	4,868	90,111	94,979	3,398	77,897	81,295	282,575	270,492	553,067	283,887	280,632	564,519	2,232	3.0420
6/26/85..	5,309	90,170	95,479	3,397	77,924	81,321	268,091	275,031	543,122	269,231	286,820	556,051	1,229	3.0488
7/03/85..	5,020	90,704	95,724	3,081	78,056	81,137	257,201	251,735	508,936	258,787	263,470	522,257	1,266	3.0305
7/10/85..	5,206	91,881	97,087	3,371	78,640	82,011	281,721	292,054	573,775	282,368	304,446	586,814	2,037	2.9160
7/17/85..	4,937	91,578	96,515	3,364	78,839	82,203	288,503	279,763	568,266	289,028	290,760	579,788	2,790	2.8430
7/24/85..	4,958	91,722	96,680	3,354	79,694	83,048	284,716	283,477	568,193	286,350	293,724	580,074	1,751	2.8683
7/31/85..	4,871	92,900	97,771	3,320	79,842	83,162	279,610	279,294	558,904	280,372	290,325	570,697	2,816	2.7898
8/07/85..	5,163	92,129	97,292	3,341	79,689	83,030	278,655	291,486	570,141	279,981	302,543	582,524	1,879	2.8510
8/14/85..	5,705	92,679	98,384	3,703	80,123	83,826	276,392	281,926	558,318	277,803	292,467	570,270	2,606	2.7856
8/21/85..	5,600	92,989	98,589	3,552	80,377	83,929	271,580	262,070	533,650	272,791	271,934	544,725	3,585	2.7500
8/28/85..	6,312	92,718	99,030	3,611	81,721	85,332	260,216	275,431	535,647	262,466	284,549	547,015	2,330	2.7680
9/04/85..	6,202	91,502	97,704	3,610	81,845	85,455	267,720	284,213	551,933	270,045	292,049	562,094	2,088	2.8478
9/11/85..	6,243	92,249	98,492	3,727	81,246	84,973	277,973	293,904	571,877	280,722	302,818	583,540	1,856	2.9623
9/18/85..	5,911	92,709	98,620	3,293	82,058	85,351	273,409	291,175	564,584	276,801	300,329	577,130	723	2.9083
9/25/85..	6,076	93,325	99,401	3,238	82,452	85,690	268,490	279,179	547,669	270,982	287,830	558,812	2,568	2.6795

See footnotes following table FCP-VII-2.

FOREIGN CURRENCY POSITIONS

Section IV. — Japanese Yen Positions

Table FCP—IV—1. — Nonbanking Firms' Positions 1/

[In billions of yen]

Report date	Assets 2/	Liabilities 3/	Exchange bought 4/	Exchange sold 4/	Net position 5/	Exchange rate 6/	Position held in:
	(1)	(2)	(3)	(4)	(5)	(6)	
4/30/85....	283	393	1,164	848	207	252.4000	United States
5/31/85....	331	411	1,292	1,031	181	250.5000	United States
6/28/85....	r1,736	r1,513	165	33	r355	248.4500	Abroad
	414	495	1,251	1,067	104	248.4500	United States
	r2,150	r2,008	1,416	1,100	r459	248.4500	Worldwide
7/31/85....	431	528	1,624	1,333	194	236.2300	United States
8/30/85....	394	464	1,564	1,285	208	239.0500	United States
9/30/85....	1,758	1,624	176	32	278	216.7500	Abroad
	487	511	1,574	1,255	296	216.7500	United States
	2,245	2,135	1,751	1,287	574	216.7500	Worldwide

Table FCP—IV—2. — Weekly Bank Positions 7/

[In billions of yen]

Report date	Assets 8/			Liabilities 9/			Exchange bought 10/			Exchange sold 10/			World-wide net position 11/	Exchange rate 12/
	United States	Foreign branch	World-wide	United States	Foreign branch	World-wide	United States	Foreign branch	World-wide	United States	Foreign branch	World-wide		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
4/03/85..	790	3,401	4,191	625	2,379	3,004	22,403	18,174	40,578	22,560	19,236	41,796	-32	253.6800
4/10/85..	875	3,366	4,241	696	2,337	3,033	22,200	17,754	39,954	22,381	18,811	41,192	-31	254.2300
4/17/85..	940	3,521	4,461	782	2,494	3,276	22,226	18,734	40,961	22,352	19,770	42,122	24	250.0300
4/24/85..	915	3,434	4,349	773	2,549	3,323	22,031	18,251	40,283	22,186	19,169	41,355	-46	250.8000
5/01/85..	911	3,432	4,343	770	2,467	3,236	20,730	17,655	38,386	20,901	18,656	39,557	-65	252.2000
5/08/85..	846	3,386	4,232	723	2,472	3,195	20,522	17,782	38,304	20,656	18,752	39,409	-68	253.1500
5/15/85..	832	3,471	4,303	694	2,543	3,237	20,571	17,508	38,079	20,729	18,454	39,183	-38	250.2000
5/22/85..	881	3,458	4,340	776	2,536	3,311	20,465	17,424	37,889	20,568	18,389	38,957	-40	250.9500
5/29/85..	837	3,448	4,285	728	2,466	3,194	20,045	16,936	36,981	20,136	17,933	38,069	3	251.6000
6/05/85..	825	3,307	4,132	719	2,366	3,085	20,636	17,220	37,856	20,747	18,194	38,940	-37	249.1500
6/12/85..	944	3,479	4,424	829	2,417	3,247	20,316	16,711	37,027	20,393	17,826	38,220	-16	249.8000
6/19/85..	887	3,530	4,417	803	2,580	3,384	21,159	18,068	39,227	21,228	19,043	40,271	-11	247.7500
6/26/85..	930	3,430	4,360	875	2,473	3,349	21,017	17,915	38,933	21,054	18,911	39,965	-21	248.7500
7/03/85..	902	3,377	4,279	853	2,332	3,185	20,553	16,627	37,180	20,570	17,675	38,245	28	247.9000
7/10/85..	861	3,396	4,257	781	2,410	3,191	22,026	18,645	40,671	22,084	19,619	41,703	33	243.3500
7/17/85..	903	3,534	4,437	791	2,567	3,357	22,621	19,283	41,904	22,685	20,271	42,957	27	238.0000
7/24/85..	828	3,460	4,288	735	2,499	3,234	21,573	18,951	40,524	21,650	19,923	41,573	5	238.9800
7/31/85..1	003	3,537	4,540	901	2,457	3,359	21,412	18,104	39,516	21,474	19,173	40,647	51	236.2300
8/07/85..1	058	3,456	4,514	963	2,433	3,396	21,828	17,968	39,796	21,897	19,013	40,910	4	238.7300
8/14/85..1	072	3,526	4,598	958	2,439	3,396	21,076	17,771	38,848	21,153	18,857	40,010	40	237.8500
8/21/85..1	060	3,421	4,501	954	2,406	3,360	21,662	17,463	39,126	21,714	18,489	40,203	64	236.6300
8/28/85..1	114	3,508	4,622	956	2,424	3,380	21,191	16,991	38,182	21,292	18,057	39,388	36	236.8500
9/04/85..1	134	3,451	4,585	963	2,371	3,334	21,699	17,786	39,484	21,875	18,902	40,777	-42	239.6000
9/11/85..1	104	3,354	4,458	952	2,240	3,192	22,633	18,335	40,967	22,832	19,429	42,261	-28	243.6000
9/18/85..1	146	3,405	4,551	965	2,377	3,342	21,565	17,232	38,797	21,788	18,271	40,059	-54	242.4400
9/25/85..1	139	3,389	4,528	1,022	2,453	3,475	23,540	19,647	43,187	23,532	20,480	44,012	228	226.9500

See footnotes following table FCP-VII-2.

FOREIGN CURRENCY POSITIONS

Section V. — Swiss Franc Positions

Table FCP—V—1. — Nonbanking Firms' Positions [1/]

[In millions of francs]

Report date	Assets 2/	Liabilities 3/	Exchange bought 4/	Exchange sold 4/	Net position 5/	Exchange rate 6/	Position held in:
	(1)	(2)	(3)	(4)	(5)	(6)	
30/85....	n.a.	n.a.	8,396	6,709	r-973	2.6175	United States
31/85....	n.a.	n.a.	10,377	8,983	r-1,236	2.5658	United States
28/85....	n.a.	3,189	r419	n.a.	1,133	2.5365	Abroad
	n.a.	r2,782	7,787	n.a.	r-948	2.5365	United States
	r4,504	r5,971	r8,206	6,554	r185	2.5365	Worldwide
31/85....	n.a.	n.a.	10,921	9,485	-1,209	2.2810	United States
30/85....	n.a.	n.a.	9,566	7,893	-1,004	2.3155	United States
30/85....	n.a.	7,763	n.a.	299	1,147	2.2065	Abroad
	n.a.	2,885	n.a.	5,733	-1,687	2.2065	United States
	3,904	5,648	7,236	6,032	-540	2.2065	Worldwide

Table FCP—V—2. — Weekly Bank Positions [2/]

[In millions of francs]

Report date	Assets 8/			Liabilities 9/			Exchange bought 10/			Exchange sold 10/			World-wide net position 11/	Exchange rate 12/
	United States	Foreign branch	World-wide	United States	Foreign branch	World-wide	United States	Foreign branch	World-wide	United States	Foreign branch	World-wide		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
03/85..	1,910	33,134	35,044	1,648	29,368	31,016	92,522	123,397	215,919	92,607	127,287	219,894	53	2.6675
10/85..	1,769	33,497	35,266	1,573	29,015	30,588	81,376	115,789	197,165	81,569	120,360	201,929	-86	2.6495
17/85..	1,858	33,210	35,068	1,620	29,002	30,622	81,498	114,397	195,895	81,794	118,740	200,534	-193	2.5330
24/85..	3,963	33,395	37,358	3,663	29,266	32,929	81,380	121,801	203,181	81,734	125,702	207,436	174	2.5880
01/85..	4,184	33,614	37,798	3,924	29,479	33,403	81,384	118,993	200,377	81,796	123,486	205,282	-510	2.6225
08/85..	3,997	33,310	37,307	3,813	28,413	32,226	81,041	119,088	200,129	81,430	124,096	205,526	-316	2.6830
15/85..	4,078	33,944	38,022	3,902	29,025	32,927	81,580	115,336	196,916	82,060	120,468	202,528	-517	2.5620
22/85..	3,837	33,749	37,586	3,614	28,385	31,999	78,595	112,773	191,368	79,216	118,214	197,430	-475	2.5855
29/85..	3,990	33,185	37,175	3,815	28,483	32,298	78,640	111,772	190,412	79,110	116,650	195,760	-471	2.5800
05/85..	3,993	33,427	37,420	3,890	28,701	32,591	80,715	118,666	199,381	81,031	123,543	204,574	-364	2.5700
12/85..	4,157	32,781	36,938	3,967	28,222	32,189	81,357	117,061	198,418	81,574	121,760	203,334	-167	2.6020
19/85..	4,175	33,486	37,661	3,949	28,423	32,372	86,600	123,330	209,930	86,721	128,424	215,145	74	2.5500
26/85..	4,186	32,361	36,547	3,946	27,574	31,520	85,569	128,218	213,787	85,666	133,222	218,888	-74	2.5435
03/85..	3,946	32,372	36,318	3,683	26,663	30,346	79,859	324,928	404,787	80,402	330,511	410,913	-154	2.5400
10/85..	3,769	32,510	36,279	3,668	26,996	30,664	84,746	136,818	221,564	85,166	142,325	227,491	-312	2.4470
17/85..	3,938	33,151	37,089	3,604	27,927	31,531	85,925	130,426	216,351	86,611	136,324	222,935	-1,026	2.3350
24/85..	3,930	33,063	36,993	3,634	27,403	31,037	84,051	129,939	213,990	84,946	135,999	220,945	-999	2.3480
31/85..	3,753	32,706	36,459	3,668	26,933	30,601	85,023	121,993	207,016	85,436	127,827	213,263	-389	2.2810
07/85..	3,781	33,066	36,847	3,587	27,464	31,051	81,255	130,890	212,145	82,183	136,606	218,789	-848	2.3595
14/85..	3,758	33,272	37,030	3,652	27,295	30,947	80,085	123,672	203,757	80,673	129,665	210,338	-498	2.2987
21/85..	3,980	33,069	37,049	3,840	27,694	31,534	78,637	120,731	199,368	79,145	126,247	205,392	-509	2.2530
28/85..	3,784	32,683	36,467	3,600	27,127	30,727	76,679	121,748	198,427	77,256	127,442	204,698	-531	2.2670
04/85..	3,415	32,012	35,427	3,404	26,663	30,067	76,816	127,618	204,434	77,579	133,274	210,853	-1,059	2.3445
11/85..	3,531	32,066	35,597	8,211	26,168	34,379	79,486	124,613	204,099	75,543	130,799	206,342	-1,025	2.4420
18/85..	3,627	32,514	36,141	3,572	26,784	30,356	72,946	123,662	196,608	73,724	129,377	203,101	-708	2.3900
25/85..	3,679	32,570	36,249	3,590	26,785	30,375	73,494	119,579	193,073	74,033	125,110	199,143	-196	2.1970

footnotes following table FCP-V11-2.

FOREIGN CURRENCY POSITIONS

Section VI. — Sterling Positions

Table FCP—VI—1. — Nonbanking Firms' Positions [1/]

[In millions of pounds]

Report date	Assets 2/	Liabilities 3/	Exchange bought 4/	Exchange sold 4/	Net position 5/	Exchange rate 6/	Position held in:
	(1)	(2)	(3)	(4)	(5)	(6)	
4/30/85....	n.a.	n.a.	4,616	5,197	-848	1.2330	United States
5/31/85....	1,159	1,543	4,425	5,374	-1,333	1.2920	United States
6/28/85....	r20,867	r19,899	r849	r1,438	r379	1.3086	Abroad
	972	1,609	5,012	5,141	-766	1.3086	United States
	r21,839	r21,508	r5,861	r6,579	r-387	1.3086	Worldwide
7/31/85....	1,027	1,701	5,367	5,783	-1,090	1.4140	United States
8/30/85....	988	1,527	5,420	6,059	-1,178	1.3902	United States
9/30/85....	21,743	21,668	903	1,647	-669	1.3968	Abroad
	1,208	1,755	4,800	5,332	-1,079	1.3968	United States
	22,951	23,423	5,703	6,979	-1,748	1.3968	Worldwide

Table FCP—VI—2. — Weekly Bank Positions [2/]

[In millions of pounds]

Report date	Assets 8/			Liabilities 9/			Exchange bought 10/			Exchange sold 10/			World-wide net position 11/	Exchange rate 12/
	United States	Foreign branch	World-wide	United States	Foreign branch	World-wide	United States	Foreign branch	World-wide	United States	Foreign branch	World-wide		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
4/03/85..	650	22,842	23,492	596	21,712	22,308	40,516	52,279	92,795	40,841	53,299	94,140	-161	1.2080
4/10/85..	685	22,056	22,741	623	21,024	21,647	41,029	51,624	92,653	41,321	52,485	93,806	-59	1.2195
4/17/85..	675	23,982	24,657	654	22,944	23,598	41,200	54,128	95,328	41,518	55,098	96,616	-229	1.2740
4/24/85..	776	21,714	22,490	739	20,587	21,326	41,352	55,710	97,062	41,667	56,734	98,401	-175	1.2290
5/01/85..	772	21,907	22,679	719	20,491	21,210	38,613	52,321	90,934	39,059	53,729	92,788	-385	1.2308
5/08/85..	944	22,009	22,953	826	20,907	21,733	40,897	55,323	96,220	41,319	56,300	97,619	-179	1.2073
5/15/85..	859	24,196	25,055	707	22,948	23,655	41,480	57,319	98,799	41,790	58,355	100,145	54	1.2669
5/22/85..	855	21,792	22,647	685	20,486	21,171	41,351	54,031	95,382	41,657	55,193	96,850	8	1.2606
5/29/85..	848	21,929	22,777	658	20,715	21,373	39,544	51,801	91,345	39,889	52,953	92,842	-93	1.2773
6/05/85..	870	21,985	22,855	691	20,818	21,509	42,139	55,636	97,775	42,498	56,745	99,243	-122	1.2620
6/12/85..	835	22,008	22,843	726	20,868	21,594	40,592	49,874	90,466	40,826	50,775	91,601	114	1.2679
6/19/85..	826	21,762	22,588	766	20,585	21,351	41,816	53,190	95,006	42,089	54,218	96,307	-64	1.2925
6/26/85..	883	21,968	22,851	810	20,937	21,747	42,090	52,638	94,728	42,316	53,543	95,859	-27	1.2940
7/03/85..	901	21,950	22,851	884	20,816	21,700	39,130	49,112	88,242	39,358	50,088	89,446	-53	1.3146
7/10/85..	2,814	21,601	24,415	2,675	20,851	23,526	216,641	56,185	272,826	217,000	56,957	273,957	-242	1.3066
7/17/85..	938	22,582	23,520	807	21,611	22,418	41,718	55,145	96,863	41,903	55,999	97,902	63	1.4148
7/24/85..	934	22,799	23,733	894	21,809	22,703	41,912	53,885	95,797	42,144	54,717	96,861	-34	1.4075
7/31/85..	768	22,067	22,835	752	21,242	21,994	42,382	54,017	96,399	42,576	54,854	97,430	-190	1.4140
8/07/85..	700	21,025	21,725	696	20,254	20,950	43,684	57,657	101,341	43,981	58,606	102,587	-471	1.3371
8/14/85..	696	21,185	21,881	710	20,370	21,080	42,474	54,661	97,135	42,756	55,685	98,441	-505	1.3885
8/21/85..	663	21,666	22,329	643	20,879	21,522	40,356	49,990	90,346	40,647	50,851	91,498	-345	1.4029
8/28/85..	718	21,200	21,918	732	20,400	21,132	39,550	50,661	90,211	39,771	51,686	91,457	-460	1.4037
9/04/85..	701	21,201	21,902	701	20,457	21,158	39,121	51,501	90,622	39,448	52,366	91,814	-448	1.3716
9/11/85..	693	21,245	21,938	687	20,531	21,218	42,342	53,089	95,431	42,582	53,985	96,567	-416	1.3065
9/18/85..	673	21,464	22,137	663	20,592	21,255	40,756	50,627	91,383	41,121	51,788	92,909	-644	1.3333
9/25/85..	588	21,622	22,210	524	20,680	21,204	40,014	49,077	89,091	40,313	50,140	90,453	-356	1.4440

See footnotes following table FCP-VII-2.

FOREIGN CURRENCY POSITIONS

Section VII. — U.S. Dollar Positions Abroad

Table FCP—VII—1. — Nonbanking Firms' Foreign Subsidiaries' Positions [1/]

[In millions of dollars]

Report date	Assets 2/	Liabilities 3/	Exchange bought 4/	Exchange sold 4/	Net position 5/	Position held in:
	(1)	(2)	(3)	(4)	(5)	
6/28/85....	r46,891	r36,305	r3,940	2,806	r11,720	Abroad
9/30/85....	44,542	35,033	4,133	3,632	10,010	Abroad

Table FCP—VII—2. — Weekly Bank Foreign Office Positions [7/]

[In millions of dollars]

Report date	Assets 8/	Liabilities 9/	Exchange bought 10/	Exchange sold 10/	World-wide net position
	(1)	(2)	(3)	(4)	(5)
4/03/85.....	315,200	326,001	342,178	323,586	7,791
4/10/85.....	313,038	324,483	333,150	314,504	7,201
4/17/85.....	320,117	331,125	346,128	327,612	7,508
4/24/85.....	318,197	329,262	351,691	333,345	7,281
5/01/85.....	315,497	328,487	340,071	320,960	6,121
5/08/85.....	311,703	325,230	343,133	324,540	5,066
5/15/85.....	306,177	318,622	339,851	321,351	6,055
5/22/85.....	307,342	319,633	339,199	319,737	7,171
5/29/85.....	308,882	322,386	326,286	307,030	5,752
6/05/85.....	309,571	322,112	338,702	319,593	6,568
6/12/85.....	310,070	323,630	327,522	307,737	6,225
6/19/85.....	309,989	323,704	361,650	342,006	5,929
6/26/85.....	311,938	325,915	352,075	332,188	5,910
7/03/85.....	306,866	321,717	330,066	309,359	5,856
7/10/85.....	308,995	323,198	372,275	352,520	5,552
7/17/85.....	306,830	321,508	367,356	347,712	4,966
7/24/85.....	313,136	328,467	368,389	348,297	4,761
7/31/85.....	304,250	318,285	363,503	343,401	6,067
8/07/85.....	299,037	314,095	378,594	367,604	5,932
8/14/85.....	301,634	317,423	370,663	349,828	5,046
8/21/85.....	298,545	314,532	355,985	335,814	4,184
8/28/85.....	307,315	321,777	357,332	338,347	4,523
9/04/85.....	301,059	314,863	367,815	347,539	6,472
9/11/85.....	301,621	316,278	372,047	352,146	5,244
9/18/85.....	298,724	313,900	365,648	345,635	4,837
9/25/85.....	296,803	311,024	374,266	352,898	7,147

ee footnotes on following page.

FOREIGN CURRENCY POSITIONS

Footnotes to Tables FCP—I through FCP—VII

SECTION I

1/ Worldwide net positions on the last business day of the calendar quarter of nonbanking business concerns in the United States and their foreign branches and majority-owned partnerships and subsidiaries. Excludes receivables and installment paper which have been sold or discounted before maturity, U.S. parent companies' investment in their majority-owned foreign subsidiaries, fixed assets (plant and equipment), and capitalized leases for plant and equipment.

2/ Foreign branches and majority-owned partnerships and subsidiaries only.

3/ Weekly worldwide net positions of banks and banking institutions in the United States, and their foreign branches and majority-owned foreign subsidiaries. Excludes capital assets and liabilities.

4/ Foreign branches and majority-owned subsidiaries only.

SECTIONS II THROUGH VII

1/ Positions of nonbanking business concerns in the United States and their foreign branches and majority-owned partnerships and subsidiaries. In section VII positions of foreign branches and majority-owned partnerships and subsidiaries only.

2/ Excludes receivables and installment paper sold or discounted before maturity, fixed assets (plant and equipment), and parents' investment in majority-owned foreign subsidiaries.

3/ Capitalized plant and equipment leases are excluded.

4/ Includes both spot and forward exchange rates.

5/ Columns 1 and 3 less columns 2 and 4.

6/ Representative rates on the report date. Canadian dollar and United Kingdom pound rates are expressed in U.S. dollars per unit of foreign currency, all others in foreign units per U.S. dollar.

7/ Banks and banking institutions in the United States and their foreign branches and majority-owned subsidiaries. In section VII, foreign branches and majority-owned subsidiaries only.

8/ Excludes capital assets.

9/ Excludes capital liabilities.

10/ Includes both spot and forward exchange contracts.

11/ Columns 3 and 9 less columns 6 and 12.

12/ See footnote 6.

EXCHANGE STABILIZATION FUND

Table ESF-1. — Balances as of June 30, 1985, and Sept. 30, 1985

[In thousands of dollars]

Assets, liabilities, and capital	June 30, 1985	June 30, 1985, through Sept. 30, 1985	Sept. 30, 1985
Assets			
U.S. dollars:			
Held at Federal Reserve Bank of New York	6,901	(4)	6,897
Held with Treasury:			
U.S. Government securities	2,265,308	(192,546)	2,072,762
Other	1,067,000	0	1,067,000
Special drawing rights 1/	6,196,107	650,826	6,846,933
Foreign exchange and securities 2/:			
German marks	1,503,247	259,069	1,762,316
Japanese yen	1,559,352	367,717	1,927,069
Pounds sterling	10,147	1,068	11,215
Swiss francs	12,889	2,229	15,118
Argentine australes	142,857	(142,857)	0
Accounts receivable	114,329	(2,476)	111,853
Total assets	12,878,137	943,026	13,821,163
Liabilities and capital			
Current liabilities:			
Accounts payable	63,502	1,242	64,744
Advance from U.S. Treasury (U.S. drawing on IMF) 3/	1,067,000	0	1,067,000
Total current liabilities	1,130,502	1,242	1,131,744
Other liabilities:			
Special drawing right certificates	4,618,000	0	4,618,000
Special drawing rights allocations	4,891,117	299,426	5,190,543
Total other liabilities	9,509,117	299,426	9,808,543
Capital:			
Capital account	200,000	0	200,000
Net income (loss) (see table ESF-2)	2,038,518	642,358	2,680,876
Total capital	2,238,518	642,358	2,880,876
Total liabilities and capital	12,878,137	943,026	13,821,163

See footnotes at end of table ESF-2.

Table ESF-2. — Income and Expense

[In thousands of dollars]

	Current quarter July 1, 1985, through Sept. 30, 1985	Year to date Oct. 1, 1984, through Sept. 30, 1985
Income and expense:		
Profit (loss) on:		
Foreign exchange	440,701	477,232
Adjustment for change in valuation of SDR holdings and allocations 1/	88,533	96,575
Interest (net charges) on:		
Special drawing rights	28,601	90,242
U.S. Government securities	33,641	200,483
Foreign exchange	50,111	178,361
Income from operations	641,587	1,042,893
Retained earning adjustment for fiscal 1984 4/	779	779
ESF prior year administrative expenses	(8)	(9)
Net income	642,358	1,043,663

1/ Beginning July 1974, the International Monetary Fund (IMF) adopted a technique for valuing the special drawing rights (SDRs) based on a weighted average of exchange rates for the currencies of selected member countries. The U.S. SDR holdings and allocations are valued on this basis beginning July 1974.

2/ Excludes foreign exchange transactions for future and spot delivery.

3/ A non-interest-bearing liability to the U.S. Treasury resulting from the transfer to the Exchange Stabilization Fund of foreign currencies drawn from the IMF by the United States.

4/ Represents an adjustment to retained earnings for income that was recorded in fiscal 1985 that had been earned in fiscal 1984.

Note.--Annual balance sheets for fiscal years 1934 through 1940 appear in the 1940 Annual Report of the Secretary of the Treasury and those for succeeding years appear in subsequent reports through 1980. Quarterly balance sheets beginning with Dec. 31, 1938, have been published in the Treasury Bulletin. Data from inception to Sept. 30, 1978, may be found on the statements published in the January 1979 Treasury Bulletin.

Cash Management/ Debt Collection

CASH MANAGEMENT INITIATIVES

Summary of Fiscal 1985 Collection and Deposit Developments

The Deficit Reduction Act, passed in 1984, put the Congress on record that the deficit is a major economic concern and under section 2652 (collection and deposit legislation) the Department of the Treasury was given the authority to:

* Prescribe methods and timeframes for collecting and depositing monies,

* Assess charges for noncompliance, and

* Credit charges imposed to the cash management improvements fund.

Responsibility and authority under this legislation was delegated to the Commissioner, Financial Management Service, by Treasury's Fiscal Assistant Secretary. The legislation and its implementing regulations will allow the Service to promote and institutionalize cash management in all Federal agencies.

The approach taken by the Financial Management Service in developing regulations and procedures to implement the act was to establish a Governmentwide task force. Four task groups convened for 2- to 3-week periods with the first group meeting in December 1984 and the fourth group meeting in February 1985. From these groups, the following products were developed:

* Regulations governing the management of Federal agency receipts an operation of the cash management improvements fund, published in th Federal Register on September 3, 1985, to become effective October 3 1985;

* Revisions to incorporate the cash management requirements of th legislation into the Treasury Financial Manual (1 TFM 6-8000) published and distributed to over 4,300 locations in October;

* Procedures for monitoring agency cash management compliance with th legislation; and

* Procedures for payment applications into and out of the cash manag ment improvements fund.

Planning was done for a Governmentwide cash management seminar (held November 8, 1985) to brief agencies on the new legislation and to discuss th various cash management mechanisms available for agency use. Addition training on the legislation is tentatively planned, besides January, for Apr and June of 1986.

Reform '88 Cash Management

Treasury's Financial Management Service/Federal Finance has lead agency responsibility by monitoring and reporting progress on Reform '88 cash management initiatives undertaken by 20 Federal departments and agencies. The overall goal of the project is to improve Government's payments and collections systems, with special attention being directed toward identifying additional application for state-of-the-art technology and expanding the use of other mechanisms, such as lockboxes, automated clearinghouses, and cash concentration systems.

Agencies are providing monthly reports to Treasury on the status approximately 450 initiatives. For fiscal years 1983 and 1984, intere savings totaled $178 million and $335 million, respectively.

Projected figures for fiscal 1985 and actual interest savings for fis 1985 for each of the participating agencies are shown below.

Interest Savings for Fiscal 1985

[In thousands of dollars]

Department/agency	Interest savings: Original goal (full year)	Interest savings: Actual interest (full year)
Agency for International Development	1,118	4,166
Agriculture	20,843	25,433
Commerce	900	1,230
Defense	119,800	151,759
Education	14,065	18,139
Energy	8,064	11,909
Environmental Protection Agency	1,720	2,303
General Services Administration	899	1,062
Health and Human Services	50,956	186,483
Housing and Urban Development	9,919	12,371
Interior	5,963	6,614
Justice	2,261	7,235
Labor	13,500	47,335
National Aeronautics and Space Administration	4,000	6,258
Railroad Retirement Board	18,855	34,968
Small Business Administration	1,817	1,705
State	946	5,573
Transportation	6,064	5,217
Treasury	138,000	127,656
Veterans Administration	3,844	3,371
Total	423,534	660,787

Treasury General Account Cash Management Initiatives

Treasury general accounts are maintained at over 450 domestic commercial banks. The Department of the Treasury implemented a new Treasury General Account Cash Concentration System (TGA CCS) in 1983. The TGA CCS has automated the movement of funds and accounting detail from TGA depositaries to Treasury via concentration banks. New functions being performed by TGA depositaries include: truncating all paper at the TGA depositary, comp and reporting detailed agency deposits through a telecommunications net and transferring TGA funds through the automated clearinghouse or comm wire networks. The system collected about $107 billion in fiscal 198 over 3,000 agency field locations.

ACCOUNTS AND LOANS RECEIVABLE DUE FROM THE PUBLIC

INTRODUCTION

The Treasury Financial Manual (Transmittal Letter No. 442, June 8, 1984) advised agencies of a continuing reporting requirement to obtain data on the status of accounts and loans receivable due from the public, and on agencies' accounting and debt collection practices.

These receivables and the agencies' methods of collecting them have been discussed at congressional hearings. Under the Debt Collection Act of 1982 and the implementing joint standards issued by the Department of Justice and the General Accounting Office, operating departments and agencies have primary responsibility for collection of amounts arising from their programs.

Transmittal Letter No. 442 required all agencies to prepare a supporting schedule to the Statement of Financial Condition, SF-220, for accounts, loans, or other receivables due from the public as of September 30, 1985. Of the seven sections of the schedule, three reproduced in the following tables report the reconciliation of accounts balances, amounts due by age category, and the disposition of writeoffs and adjustments to allowances. The first table gives data about accounts receivable; the second and third tables detail loans receivable and other, or noncurrent, receivables, respectively. Th data are shown on a summary basis by agency and are reported in dollars.

The information shown in these tables is based on data submitted to th Treasury, Financial Management Service, per Department of the Treasu Circular No. 966, Revised, dated December 20, 1972, and volume I, part 2 chapter 4100 of the Treasury Financial Manual. These financial statemen appear annually in the Treasury Bulletin.

The data presented in the following tables are amounts agencies report to the Department of the Treasury. This data has not been compared with a other reports submitted to Treasury, nor has it been traced to source do uments within the agency. In the past, there have been instances of proble in underlying data and systems which affected the reliability of agen financial reports.

The accounts and loans receivable totals shown on the following pages do not include amounts for the Federal Financing Bank. For expediency, the Section I: Reconciliation of Federal Financing Bank totals are shown below.

If the totals for off-budget Federal agencies had included these amounts, t ending receivable totals for accounts and loans receivable due from the publ would have been $77,172,234,920 and $288,058,492,747, respectively.

Federal Financing Bank

SECTION I: Reconciliation

	Accounts receivable	Loans receivable
1. Beginning receivables	$4,805,833,887	$144,836,161,972
2. Activity:		
a. New receivables during the fiscal year	17,637,880,169	53,574,431,260
b. Repayments on receivables	-17,595,343,266	-59,490,866,600
c. Reclassified amounts	-	14,593,525,927
d. Amounts written off	-	-
3. Ending receivables	$4,848,370,790	$153,513,252,559

Status of Accounts Receivable Due from the Public as of Sept. 30, 1985

Accounts receivable	TOTAL	Legislative branch	Funds appropriated to the President	Department of Agriculture	Department of Commerce	Department of Defense
SECTION I: Reconciliation						
Beginning receivables	$58,680,351,364	$2,623,798	$571,732,124	$6,615,212,552	$80,588,777	$718,771,555
Activity						
New receivables during the fiscal year	58,984,414,877	8,634,994	1,354,261,756	7,010,974,034	262,162,301	3,016,523,324
Repayments on receivables	-44,545,099,495	-9,044,394	-863,986,976	-5,437,544,020	-145,999,642	-2,801,703,917
Reclassified amounts	653,138,637	-151	-79,457,910	-1,110,620,621	-777,105	-50,874,780
Amounts written off	-1,448,941,252	-113,174	-1,831,497	-52,267,284	-8,755,927	-47,551,822
Ending receivables	72,323,864,130	2,101,074	980,717,497	7,025,754,661	187,218,404	835,164,360
SECTION II: Outstanding Receivables						
Current receivables						
Not delinquent	26,781,475,459	749,186	219,005,967	3,490,315,386	35,849,977	445,448,731
Delinquent						
1 — 30 days	3,563,680,269	464,986	168,670,152	48,014,176	15,978,552	52,067,737
31 — 90 days	4,471,503,918	100,662	70,496,947	46,435,892	54,514,378	33,413,937
91 — 180 days	8,486,219,483	257,922	159,379,514	45,022,404	22,852,784	34,279,050
181 — 360 days	7,607,152,669	154,880	292,558,650	1,083,456,091	3,633,489	55,733,974
Over 360 days	21,413,832,332	373,438	70,606,268	2,312,510,713	54,389,223	214,220,932
Total delinquent receivables	45,542,388,671	1,351,888	761,711,531	3,535,439,275	151,368,427	389,715,629
Noncurrent receivables	—	—	—	—	—	—
Total receivables	72,323,864,130	2,101,074	980,717,497	7,025,754,661	187,218,404	835,164,360
SECTION III: Allowances and Writeoffs						
Total allowances for uncollectable accounts, beginning of period	1,726,811,702	117,191	130,607	319,297,766	14,353,708	60,070,493
Total actual writeoffs during the fiscal year	-1,441,957,655	-113,174	-1,831,497	-45,283,686	-8,755,927	-47,551,822
Adjustment to allowances for the period (provision for loss expense)	9,006,700,570	144,518	6,852,244	305,204,295	10,771,428	72,090,602
Total allowances, end of period	9,291,554,617	148,535	5,151,354	579,218,375	16,369,209	84,609,273

Status of Accounts Receivable Due from the Public as of Sept. 30, 1985 — Continued

Accounts receivable	Department of Education	Department of Energy	Department of Health and Human Services	Department of Housing and Urban Development	Department of the Interior	Department of Justice
SECTION I: Reconciliation						
Beginning receivables	$666,462,276	$566,160,184	$2,719,315,972	$917,966,481	$355,163,390	$36,477,525
Activity						
New receivables during the fiscal year	190,856,265	5,813,063,301	3,658,720,073	3,054,353,501	839,717,911	146,092,310
Repayments on receivables	−165,186,335	−4,550,325,565	−3,732,783,227	−3,317,331,038	−790,954,860	−123,031,146
Reclassified amounts	−321,370,757	−6,325,192	39,634,162	1,121,479,520	14,663,657	−768,749
Amounts written off	−7,940,655	−562,087	−328,972,016	−19,004,003	−4,566,241	−486,569
Ending receivables	362,820,794	1,822,010,642	2,355,914,964	1,757,464,461	414,023,857	58,283,371
SECTION II: Outstanding Receivables						
Current receivables						
Not delinquent	54,001,084	1,754,417,713	1,888,090,612	1,001,015,805	147,422,681	19,573,639
Delinquent						
1 — 30 days	5,759,530	14,639,858	42,937,445	180,015,532	25,007,230	4,574,337
31 — 90 days	4,042,909	10,951,264	36,932,958	48,568,280	9,013,749	4,267,217
91 — 180 days	9,129,030	2,623,259	65,775,675	56,705,715	63,130,320	7,189,491
181 — 360 days	35,397,340	3,041,650	85,714,454	95,649,734	23,345,848	8,822,044
Over 360 days	254,490,901	36,336,897	236,463,820	375,509,394	146,104,029	13,856,643
Total delinquent receivables	308,819,710	67,592,928	467,824,352	756,448,656	266,601,175	38,709,732
Noncurrent receivables	—	—	—	—	—	—
Total receivables	362,820,794	1,822,010,642	2,355,914,964	1,757,464,461	414,023,857	58,283,371
SECTION III: Allowances and Writeoffs						
Total allowances for uncollectable accounts, beginning of period	36,145,653	2,287,942	748,665,297	196,173,485	71,283,361	625,004
Total actual writeoffs during the fiscal year	−7,940,655	−562,087	−328,972,016	−19,004,003	−4,566,241	−486,569
Adjustment to allowances for the period (provision for loss expense)	35,931,799	849,608	153,799,443	60,812,246	18,757,548	486,565
Total allowances, end of period	64,136,797	2,575,463	573,492,724	237,981,727	85,474,667	625,000

Status of Accounts Receivable Due from the Public as of Sept. 30, 1985 — Continued

Accounts receivable	Department of Labor	Department of State	Department of Transportation	Department of the Treasury	Environmental Protection Agency	General Services Administration
SECTION I: Reconciliation						
Beginning receivables	$10,395,964,420	$34,275,749	$140,476,050	$30,964,944,992	$25,321,747	$24,383,099
Activity						
New receivables during the fiscal year	3,015,440,127	28,010,954	266,309,289	16,414,601,976	47,283,061	77,974,723
Repayments on receivables	-6,438,463,681	-28,000,005	-272,070,408	-2,267,335,523	-34,813,744	-73,078,453
Reclassified amounts	-106,199,617	—	-29,139,608	-16,016,067	—	-7,207,111
Amounts written off	-4,070,946	-64,000	-14,376,822	-764,044,658	-47,018	-637,801
Ending receivables	6,862,670,303	34,222,698	91,198,499	44,332,150,721	37,744,046	21,434,457
SECTION II: Outstanding Receivables						
Current receivables						
Not delinquent	6,490,358,599	24,697,036	22,864,698	8,846,428,972	5,263,747	4,765,221
Delinquent						
1 — 30 days	9,215,063	1,000,496	3,475,795	2,840,169,291	1,015,973	505,325
31 — 90 days	8,530,483	1,046,206	7,807,772	3,894,669,144	5,595,117	911,570
91 — 180 days	22,283,405	1,054,000	7,919,097	7,775,202,537	6,266,359	494,189
181 — 360 days	59,310,570	2,104,234	6,741,000	4,603,739,277	9,118,757	1,664,413
Over 360 days	272,972,183	4,320,726	42,389,937	16,371,941,499	10,484,093	13,093,740
Total delinquent receivables	372,311,704	9,525,662	68,333,601	35,485,721,749	32,480,299	16,669,236
Noncurrent receivables	—	—	—	—	—	—
Total receivables	6,862,670,303	34,222,698	91,198,499	44,332,150,721	37,744,046	21,434,457
SECTION III: Allowances and Writeoffs						
Total allowances for uncollectable accounts, beginning of period	149,037,982	400,000	29,303,973	97,773	—	1,971,583
Total actual writeoffs during the fiscal year	-4,070,946	-64,000	-14,376,822	-764,044,658	-47,018	-637,801
Adjustment to allowances for the period (provision for loss expense)	-21,112,758	64,000	15,800,999	8,153,753,371	869,851	351,415
Total allowances, end of period	123,854,277	400,000	30,728,149	7,389,806,486	822,833	1,685,197

Status of Accounts Receivable Due from the Public as of Sept. 30, 1985 — Continued

Accounts receivable	National Aeronautics and Space Administration[1]	Office of Personnel Management	Small Business Administration	Veterans Administration	Other independent agencies	Off-budget Federal agencies
SECTION I: Reconciliation						
Beginning receivables	$1,752,074	$81,280,507	$398,246,547	$917,937,854	$2,322,580,151	$122,713,540
Activity						
New receivables during the fiscal year	24,692,268	78,301,474	617,546,898	454,029,137	11,687,456,771	917,406,429
Repayments on receivables	−21,954,456	−65,630,014	−453,581,474	−357,648,691	−11,582,738,062	−1,011,693,865
Reclassified amounts	−403,775	—	−52,055,230	−2,847,193	−92,547,304	1,353,972,468
Amounts written off	−23,298	−2,329,612	−119,354,807	−39,357,822	−27,424,112	−5,159,081
Ending receivables	4,062,813	91,422,355	390,803,934	972,113,285	2,307,327,443	1,377,239,491
SECTION II: Outstanding Receivables						
Current receivables.						
Not delinquent	2,942,411	32,598,739	198,659,124	94,349,402	1,850,614,745	152,041,783
Delinquent						
1 — 30 days	756,424	3,352,337	53,456,632	26,077,046	30,381,045	36,145,306
31 — 90 days	49,872	4,843,853	61,958,242	51,119,790	74,311,095	41,922,562
91 — 180 days	45,168	4,451,274	47,901,206	64,482,315	45,080,546	44,694,223
181 — 360 days	45,509	3,558,570	4,274,744	62,558,289	78,017,385	1,088,711,796
Over 360 days	223,429	42,617,580	24,553,985	673,726,444	228,922,627	13,723,830
Total delinquent receivables	1,120,402	58,823,616	192,144,810	877,763,883	456,712,698	1,225,197,706
Noncurrent receivables	—	—	—	—	—	—
Total receivables	4,062,813	91,422,355	390,803,934	972,113,285	2,307,327,443	1,377,239,491
SECTION III: Allowances and Writeoffs						
Total allowances for uncollectable accounts, beginning of period	—	18,838,908	—	18,040,255	47,254,497	12,716,221
Total actual writeoffs during the fiscal year	−23,298	−2,329,612	−119,354,807	−39,357,822	−27,424,112	−5,159,081
Adjustment to allowances for the period (provision for loss expense)	23,298	5,688,476	119,354,807	54,454,511	4,603,173	7,149,121
Total allowances, end of period	—	22,197,772	—	33,136,944	24,433,559	14,706,271

Status of Loans Receivable Due from the Public as of Sept. 30, 1985

ans receivable	TOTAL	Legislative branch	Funds appropriated to the President	Department of Agriculture	Department of Commerce	Department of Defense
ECTION I: Reconciliation						
gnning receivables	$116,247,094,498	—	$20,463,777,406	$20,003,999,206	$857,723,641	$5,680,715
ivity						
New receivables during the fiscal year	43,077,579,824	—	1,037,962,665	19,337,524,128	130,748,120	—
Repayments on receivables	-19,036,401,161	—	-561,981,050	-10,335,657,026	-73,288,399	-409,880
Reclassified amounts	-4,604,704,713	—	16,312,296	-3,950,970,666	-889,551	—
Amounts written off	-1,138,328,260	—	-24,121,675	-133,277,527	-34,890,399	—
ding receivables	134,545,240,188	—	20,931,949,641	24,921,618,115	879,403,413	5,270,835
ECTION II: Outstanding Receivables						
ment receivables						
Not delinquent	30,279,410,339	—	587,383,969	9,064,547,597	53,950,754	—
Delinquent						
1 — 30 days	298,825,661	—	13,103,858	10,883,580	607,344	857,370
31 — 90 days	523,137,599	—	18,046,616	26,048,964	885,781	—
91 — 180 days	764,113,399	—	23,551,970	12,374,467	1,627,055	—
181 — 360 days	1,236,609,224	—	28,281,083	50,466,637	5,349,756	—
Over 360 days	7,027,597,486	—	99,742,650	392,674,127	355,807,355	—
Total delinquent receivables	9,850,283,369	—	182,726,177	492,447,776	364,277,291	857,370
ncurrent receivables	94,415,546,480	—	20,161,839,495	15,364,622,742	461,175,367	4,413,465
al receivables	134,545,240,188	—	20,931,949,641	24,921,618,115	879,403,413	5,270,835
ECTION III: Allowances and Writeoffs						
al allowances for uncollectable accounts, beginning of period	5,734,687,233	—	4,294,521	46,150,795	141,436,147	—
al actual writeoffs during the fiscal year	-1,135,005,946	—	-24,121,675	-129,955,213	-34,890,399	—
ustment to allowances for the period (provision for loss expense)	2,550,605,124	—	25,218,015	134,312,768	41,209,405	—
al allowances, end of period	7,150,286,411	—	5,390,862	50,508,350	147,755,153	—

Status of Loans Receivable Due from the Public as of Sept. 30, 1985 — Continued

Loans receivable	Department of Education	Department of Energy	Department of Health and Human Services	Department of Housing and Urban Development	Department of the Interior	Department of Justice
SECTION I: Reconciliation						
Beginning receivables	$10,575,667,377	$17,558,273	$664,512,545	$14,049,855,704	$509,773,286	—
Activity						
New receivables during the fiscal year	1,341,167,374	509,704	20,137,733	15,455,359,297	66,169,024	—
Repayments on receivables	-473,153,567	-4,964,534	-11,642,306	-1,708,038,176	-13,090,211	—
Reclassified amounts	-328,597,634	-1,850,817	-34,353,091	-82,725,677	7,481	—
Amounts written off	-46,168,675	-69,422	-877,550	-424,332,917	-538,766	—
Ending receivables	11,068,914,875	11,183,204	637,777,332	27,290,118,231	562,320,814	—
SECTION II: Outstanding Receivables						
Current receivables						
Not delinquent	62,443,023	3,125,157	6,818,840	15,835,599,309	10,043,017	—
Delinquent						
1 — 30 days	806,204	31,629	19,490	36,856,322	1,235,459	—
31 — 90 days	1,269,131	80,160	77,594	64,024,761	140,092	—
91 — 180 days	238,163,670	13,322	136,481	63,965,131	209,002	—
181 — 360 days	503,362,411	53,515	1,115,454	83,596,106	1,732,888	—
Over 360 days	2,892,830,645	181,482	10,258,761	570,937,386	10,082,073	—
Total delinquent receivables	3,636,432,061	360,107	11,607,780	819,379,706	13,399,514	—
Noncurrent receivables	7,370,039,791	7,697,940	619,350,711	10,635,139,216	538,878,284	—
Total receivables	11,068,914,875	11,183,204	637,777,332	27,290,118,231	562,320,814	—
SECTION III: Allowances and Writeoffs						
Total allowances for uncollectable accounts, beginning of period	1,939,846,021	—	8,641,949	1,992,021,071	8,557,898	—
Total actual writeoffs during the fiscal year	-46,168,675	-69,422	-877,550	-424,332,917	-538,766	—
Adjustment to allowances for the period (provision for loss expense)	631,207,266	69,422	7,810,184	570,381,835	304,656	—
Total allowances, end of period	2,524,884,612	—	15,574,583	2,138,069,989	8,323,788	—

Status of Loans Receivable Due from the Public as of Sept. 30, 1985 — Continued

oans receivable	Department of Labor	Department of State	Department of Transportation	Department of the Treasury	Environmental Protection Agency	General Services Administration
SECTION I: Reconciliation						
eginning receivables	$1,616,455	$14,923,027	$1,874,022,182	$3,328,516,520	$4,270,676	$53,622,982
ctivity						
New receivables during the fiscal year	1,277,714	598,000	443,556,937	—	9,481,132	483,668
Repayments on receivables	—	−3,910,000	−146,236,557	−109,622,832	—	−17,207,511
Reclassified amounts	—	74,000	−1,020,969	—	—	−88,625
Amounts written off	−848,494	−1,646,000	—	—	—	−591
nding receivables	2,045,675	10,039,027	2,170,323,573	3,218,893,688	13,751,808	36,809,923
SECTION II: Outstanding Receivables						
urrent receivables						
Not delinquent	2,045,675	8,666,027	130,616,499	105,405,204	13,751,808	3,850,465
Delinquent:						
1 — 30 days	—	83,000	228,451	—	—	2,397
31 — 90 days	—	62,000	345,944	—	—	102,043
91 — 180 days	—	161,000	1,125,738	—	—	129,579
181 — 360 days	—	207,000	3,023,247	—	—	—
Over 360 days	—	860,000	547,344,586	97,816,906	—	3,088,509
Total delinquent receivables	—	1,373,000	552,067,966	97,816,906	—	3,322,528
oncurrent receivables	—	—	1,487,639,107	3,015,671,578	—	29,636,930
otal receivables	2,045,675	10,039,027	2,170,323,573	3,218,893,688	13,751,808	36,809,923
SECTION III: Allowances and Writeoffs						
otal allowances for uncollectable accounts, beginning of period	—	1,100,000	85,085,255	—	—	—
otal actual writeoffs during the fiscal year	−848,494	−1,646,000	—	—	—	−591
djustment to allowances for the period (provision for loss expense)	848,494	1,046,000	343,745,285	—	—	591
otal allowances, end of period	—	500,000	428,830,540	—	—	—

Status of Loans Receivable Due from the Public as of Sept. 30, 1985 — Continued

Loans receivable	National Aeronautics and Space Administration	Office of Personnel Management	Small Business Administration	Veterans Administration	Other independent agencies	Off-budget Federal agencies
SECTION I: Reconciliation						
Beginning receivables	—	—	$8,299,215,739	$2,618,192,239	$21,412,689,515	$11,491,477,009
Activity						
New receivables during the fiscal year	—	—	946,037,288	1,003,539,862	2,600,902,805	682,122,373
Repayments on receivables	—	—	-886,665,852	-943,303,354	-3,289,791,975	-457,437,932
Reclassified amounts	—	—	-119,219,091	—	-5,544,319	-95,838,030
Amounts written off	—	—	-462,316,028	-1,076,868	-8,163,349	—
Ending receivables	—	—	7,777,052,057	2,677,351,880	20,710,092,677	11,620,323,420
SECTION II: Outstanding Receivables						
Current receivables						
Not delinquent	—	—	2,487,067,523	38,795,908	1,865,299,564	—
Delinquent						
1 — 30 days	—	—	29,964,218	182,182,485	21,960,538	3,315
31 — 90 days	—	—	186,296,376	125,437,212	100,320,925	—
91 — 180 days	—	—	200,669,143	90,330,911	131,655,929	—
181 — 360 days	—	—	326,862,514	110,363,287	122,195,326	—
Over 360 days	—	—	1,583,070,044	169,515,978	293,386,983	—
Total delinquent receivables	—	—	2,326,862,296	677,829,872	669,519,702	3,315
Noncurrent receivables	—	—	2,963,122,237	1,960,726,099	18,175,273,411	11,620,320,105
Total receivables	—	—	7,777,052,057	2,677,351,880	20,710,092,677	11,620,323,420
SECTION III: Allowances and Writeoffs						
Total allowances for uncollectable accounts, beginning of period	—	—	1,464,197,323	—	7,482,670	35,873,583
Total actual writeoffs during the fiscal year	—	—	-462,316,028	-1,076,868	-8,163,349	—
Adjustment to allowances for the period (provision for loss expense)	—	—	392,056,965	1,076,868	14,042,370	387,275,000
Total allowances, end of period	—	—	1,393,938,260	—	13,361,691	423,148,583

Status of Other Receivables Due from the Public as of Sept. 30, 1985

Other receivables	TOTAL	Legislative branch	Funds appropriated to the President	Department of Agriculture	Department of Commerce	Department of Defense
SECTION I: Reconciliation						
Beginning receivables	$19,440,007,084	—	$58,737,250	$707,590,099	$1,308,120	$221,555,645
Activity						
New receivables during the fiscal year	4,162,490,044	—	65,464,546	332,151,782	61,187	116,935,492
Repayments on receivables	-4,998,270,685	—	-40,567,853	-201,784,458	-32,869	-5,306,439
Reclassified amounts	-27,449,659	—	-4,355,513	-5,048,494	-52,669	102,545,057
Amounts written off	-186,704,467	—	—	-388,559	—	-20,469
Ending receivables	18,390,072,318	—	79,278,431	832,520,371	1,283,770	435,709,286
SECTION II: Outstanding Receivables						
Current receivables						
Not delinquent	—	—	—	—	—	—
Delinquent						
1 — 30 days	—	—	—	—	—	—
31 — 90 days	—	—	—	—	—	—
91 — 180 days	—	—	—	—	—	—
181 — 360 days	—	—	—	—	—	—
Over 360 days		—	—	—		—
Total delinquent receivables	—	—	—	—		—
Noncurrent receivables	18,390,072,318	—	79,278,431	832,520,371	1,283,770	435,709,286
Total receivables	18,390,072,318	—	79,278,431	832,520,371	1,283,770	435,709,286
SECTION III: Allowances and Writeoffs						
Total allowances for uncollectable accounts, beginning of period	2,872,685,220	—	10,645,627	248,106,077	—	8,339,885
Total actual writeoffs during the fiscal year	-186,704,467	—	—	-388,559	—	-20,469
Adjustment to allowances for the period (provision for loss expense)	906,387,537	—	3,500,000	36,738,498	—	2,096,134
Total allowances, end of period	3,592,368,290	—	14,145,627	284,456,016	—	10,415,550

Status of Other Receivables Due from the Public as of Sept. 30, 1985 — Continued

Other receivables	Department of Education	Department of Energy	Department of Health and Human Services	Department of Housing and Urban Development	Department of the Interior	Department of Justice
SECTION I: Reconciliation						
Beginning receivables	$493,960,586	$2,225,274,977	$518,316,924	$33,849,488	$1,333,981,955	$245,762,565
Activity						
New receivables during the fiscal year	4,629,717	250,967,456	384,051,256	—	24,701,894	127,814,690
Repayments on receivables	—	−1,272,682,018	−349,125	−581,849	−10,564	−69,813,368
Reclassified amounts	−41,273,753	−395,522	−139,999,390	−1,462,203	−39,930,286	−33,798,443
Amounts written off	−1,951,000	−71,640	−72,913,684	−3,512,438	—	−3,255,230
Ending receivables	455,365,550	1,203,113,254	689,105,981	28,292,998	1,318,742,999	266,710,214
SECTION II: Outstanding Receivables						
Current receivables						
Not delinquent	—	—	—	—	—	—
Delinquent						
1 — 30 days	—	—	—	—	—	—
31 — 90 days	—	—	—	—	—	—
91 — 180 days	—	—	—	—	—	—
181 — 360 days	—	—	—	—	—	—
Over 360 days	—	—	—	—	—	—
Total delinquent receivables	—	—	—	—	—	—
Noncurrent receivables	455,365,550	1,203,113,254	689,105,981	28,292,998	1,318,742,999	266,710,214
Total receivables	455,365,550	1,203,113,254	689,105,981	28,292,998	1,318,742,999	266,710,214
SECTION III: Allowances and Writeoffs						
Total allowances for uncollectable accounts, beginning of period	243,859,134	—	112,829,300	11,871,633	—	—
Total actual writeoffs during the fiscal year	−1,951,000	−71,640	−72,913,684	−3,512,438	—	−3,255,230
Adjustment to allowances for the period (provision for loss expense)	31,070,246	2,615,623	81,020,084	6,273,106	—	3,255,230
Total allowances, end of period	272,978,380	2,543,984	120,935,700	14,632,301	—	—

Status of Other Receivables Due from the Public as of Sept. 30, 1985 — Continued

Other receivables	Department of Labor	Department of State	Department of Transportation	Department of the Treasury	Environmental Protection Agency	General Services Administration
SECTION I: Reconciliation						
Beginning receivables	—	—	$614,207,548	$2,267,278,819	—	$5,708,091
Activity						
New receivables during the fiscal year	—	—	22,948,733	175,487	—	396,020
Repayments on receivables	—	—	-11,944,948	-1,682,335,554	—	-547,564
Reclassified amounts	—	—	-109,045	—	—	-367,250
Amounts written off	—	—	-4,383,992	—	—	—
Ending receivables	—	—	620,718,296	585,118,751	—	5,189,296
SECTION II: Outstanding Receivables						
Current receivables						
Not delinquent	—	—	—	—	—	—
Delinquent						
1 — 30 days	—	—	—	—	—	—
31 — 90 days	—	—	—	—	—	—
91 — 180 days	—	—	—	—	—	—
181 — 360 days	—	—	—	—	—	—
Over 360 days	—	—	—	—	—	—
Total delinquent receivables	—	—	—	—	—	—
Noncurrent receivables	—		620,718,296	585,118,751	—	5,189,296
Total receivables	—	—	620,718,296	585,118,751	—	5,189,296
SECTION III: Allowances and Writeoffs						
Total allowances for uncollectable accounts, beginning of period		—	5,761,744		—	—
Total actual writeoffs during the fiscal year	—	—	-4,383,992	—	—	—
Adjustment to allowances for the period (provision for loss expense)	—	—	-808,992	650,613	—	—
Total allowances, end of period	—	—	568,760	650,613	—	—

Status of Other Receivables Due from the Public as of Sept. 30, 1985 — Continued

Other receivables	National Aeronautics and Space Administration	Office of Personnel Management	Small Business Administration	Veterans Administration	Other independent agencies	Off-budget Federal agencies
SECTION I: Reconciliation						
Beginning receivables	$1,344,592	$6,857,179	$380,142,395	$576,042,055	$9,717,900,102	$30,188,692
Activity						
New receivables during the fiscal year	—	−127,154	45,679,941	327,361,144	2,459,257,852	—
Repayments on receivables	—	—	−37,968,172	−18,154,803	−1,656,191,101	—
Reclassified amounts	—	—	50,088,363	—	84,178,849	2,530,641
Amounts written off	—	—	−22,343,970	−55,614,975	−22,248,511	—
Ending receivables	1,344,592	6,730,025	415,598,557	829,633,422	10,582,897,191	32,719,333
SECTION II: Outstanding Receivables						
Current receivables						
Not delinquent	—	—	—	—	—	—
Delinquent						
1 — 30 days	—	—	—	—	—	—
31 — 90 days	—	—	—	—	—	—
91 — 180 days	—	—	—	—	—	—
181 — 360 days	—	—	—	—	—	—
Over 360 days	—	—	—	—	—	—
Total delinquent receivables	—	—	—	—	—	—
Noncurrent receivables	1,344,592	6,730,025	415,598,557	829,633,422	10,582,897,191	32,719,333
Total receivables	1,344,592	6,730,025	415,598,557	829,633,422	10,582,897,191	32,719,333
SECTION III: Allowances and Writeoffs						
Total allowances for uncollectable accounts, beginning of period	—	—	—	431,261,415	1,799,940,480	69,925
Total actual writeoffs during the fiscal year	—	—	−22,343,970	−55,614,975	−22,248,511	—
Adjustment to allowances for the period (provision for loss expense)	—	—	22,343,970	250,509,792	467,106,731	16,502
Total allowances, end of period	—	—	—	626,156,232	2,244,798,700	86,427

Special Reports

STATEMENT OF LIABILITIES AND OTHER FINANCIAL COMMITMENTS OF THE UNITED STATES GOVERNMENT AS OF SEPT. 30, 1985

INTRODUCTION

This report is compiled in accordance with 31 U.S.C. 331 (b), for the period ended September 30, 1985.

Liabilities of the Federal Government are shown in section I of this report. Commitments that may or may not become actual liabilities because of future events are shown in sections II, III, and IV. Clearly, there is a vast difference between items in section I--where the liability is certain and the amounts relatively precise--and section IV--where the possible future liability is highly speculative and may never arise. The amounts in section IV, if they can be projected at all, are stated in terms of maximum theoretical risk exposure (the upper limit of the Government's financial commitment) without regard to probability of occurrence and without deduction for existing and contingent assets which would be available to offset potential losses.

Therefore, there is little relationship between the four sections of this report. The liabilities presented in each section deal with dissimilar types of commitments which cannot be summarized. Consequently, each section should be considered individually as a specialized information source.

The "liabilities" in section I represent existing liabilities to pay (1) money borrowed (public debt and agency debt including all public and agency debt issues outstanding), (2) goods and services actually received, and (3) adjudicated claims.

The "undelivered orders" in section II represent the value of goods and services ordered and obligated but which have not been received and other legal commitments against appropriations, all pursuant to section 1311 of the Supplemental Appropriation Act of 1955 (31 U.S.C. 200). These commitments will become an obligation when the goods and services ordered are delivered or when other performance stipulations have been met and the amounts to be paid can be determined.

The "long-term contracts" in section III represent commitments of a general nature that will not be due for a comparatively long time (usually more than one fiscal year). These commitments differ from those in section II insofar as (1) they are not legal commitments against appropriations, (2) a longer period of time will elapse before they become obligations, and (3) they are subject to cancellation or modification and are not a reliable measure of future liabilities.

The "contingencies" in section IV represent conditional commitments that may become actual liabilities due to future events beyond the control of the Government. These commitments share a basic characteristic of uncertainty as to a possible loss and they will be ultimately resolved when one or more future events occur or fail to occur.

The data presented in this report are amounts agencies reported to the Department of the Treasury. This data has not been compared with any other reports submitted to the Treasury, nor has it been traced to source documents within the agency. In the past, instances have occurred where the underlying data and systems have had problems which affected the reliability of agency financial reports.

The footnotes accompanying the schedules are intended to assist the user in evaluating the data.

Schedule 1.--Summary Statement of Liabilities and Other Financial Commitments
of the United States Government as of Sept. 30, 1985

[In millions]

Section	Total	Applicable to other Government funds	Applicable to the public
I. Liabilities:			
The public debt (schedule 2)	$1,823,103	$316,546	$1,506,557
Agency securities outstanding (schedule 3)	4,366	1,067	3,299
Total public debt and agency securities	1,827,469	317,613	1,509,856
Deposit fund accounts (schedule 4)	14,389	-	14,389
Checks and other instruments outstanding (schedule 5)	11,291	-	11,291
Accrued interest on the public debt (schedule 5)	26,709	-	26,709
Deferred interest (premium) on public debt subscriptions (schedule 5)	348	-	348
Accounts payable and accruals of Government agencies (schedule 6)	182,915	33,728	149,187
Total liabilities	2,063,121	351,341	1,711,780
II. Undelivered orders (schedule 7)	560,043	101,553	458,490
III. Long-term contracts--noncurrent (schedule 8)	13,563	-	-

Section	Maximum theoretical measure of contingency
IV. Contingencies:	
Government loan and credit guarantees (schedule 9)	$662,244
Insurance commitments (schedule 10)	2,659,067
Actuarial status of annuity programs (schedule 11)	1/
Unadjudicated claims (schedule 12)	37,639
Commitments to international lending organizations (schedule 13)	12,807
Other contingencies (schedule 14)	22,940

1/ Because the various annuity programs have been computed on different actuarial bases and at varying valuation dates, a total has not been computed. Details of individual programs are given in schedule 11.

Note.--Amounts presented in this report were compiled from reports submitted by the agencies in accordance with Department Circular No. 966, Revised, dated Dec. 20, 1972, and volume 1, part 2, chapter 4100 of the Treasury Financial Manual (Transmittal Letter No. 442). The information furnished by some reporting agencies was based on estimates.

Section 1.--Liabilities

Schedule 2.--The Public Debt as of Sept. 30, 1985

[In millions]

Public debt securities held by--	Amount of public debt securities outstanding
vernment accounts:	
gislative branch:	
Library of Congress	$204
United States Tax Court:	
Tax Court judges survivors annuity fund	2
e judiciary:	
Judicial survivors annuity fund	102
nds appropriated to the President:	
Agency for International Development	3
Overseas Private Investment Corporation	929
Bequests and gifts--disaster relief	1
partment of Agriculture:	
Federal Grain Inspection Service:	
Inspection and Weighing Service	6
Milk market orders assessment fund	4
Rural Telephone Bank (off-budget)	1
All other	*
partment of Commerce:	
National Oceanic and Atmospheric Administration:	
Fishing vessel and gear damage compensation fund	8
Fisheries loan fund	98
Foreign fishing observer fund	2
Gifts and bequests	*
partment of Defense:	
Department of Defense--military	10
Department of Defense--civil:	
Inland waterways trust fund	192
Military retirement fund	11,635
Education benefits fund	57
partment of Energy:	
Nuclear waste fund	1,367
partment of Health and Human Services:	
Federal old-age and survivors insurance trust fund	30,968
Federal disability insurance trust fund	5,704
Federal hospital insurance trust fund	20,721
Federal supplementary medical insurance trust fund	10,736
Health professions graduate student loan insurance fund	9
Other	31
partment of Housing and Urban Development:	
Federal Housing Administration fund	3,783
Government National Mortgage Association:	
Participation sales fund	2,088
Guarantees of mortgage-backed securities fund	1,015
Management and liquidating functions fund	766
partment of the Interior:	
Outer Continental Shelf Lands Act	7,420
Indian tribal funds	182
Other	15
partment of Labor:	
Pension Benefit Guaranty Corporation	303
Relief and rehabilitation, Longshoremen's and Harbor Workers' Compensation Acts as amended	21
Relief and rehabilitation, Workmen's Compensation Act within the District of Columbia	3
Unemployment trust fund	17,009
partment of State:	
Foreign service retirement and disability fund	2,462
Conditional gift fund, general	*
partment of Transportation:	
Airport and airway trust fund	7,410
Aviation insurance revolving fund	34
Deepwater port liability fund	8
Federal Railroad Administration fund	1
Highway trust fund	11,942
Offshore oil pollution compensation fund	72
War-risk insurance revolving fund, Maritime Administration	13
Other funds	*
partment of the Treasury:	
Exchange Stabilization Fund	2,073
Assessment fund	98
Customs forfeitures fund	8
Aquatic resources fund	167
Other	*

e footnote at end of table.

Schedule 2.--The Public Debt as of Sept. 30, 1985--Continued

[In millions]

Public debt securities held by--	Amount of public debt securities outstanding
Environmental Protection Agency:	
Hazardous substance response trust fund	$683
Post-closure liability trust fund	18
Office of Personnel Management:	
Civil service retirement and disability trust fund	127,278
Employees health benefits fund	1,174
Employees life insurance fund	6,640
Retired employees health benefits fund	5
Veterans Administration:	
Veterans reopened insurance fund	514
Veterans special life insurance fund	942
National service life insurance fund	9,296
Servicemen's group life insurance fund	120
United States Government life insurance fund	269
General post fund, national homes	17
Other independent agencies:	
Export-Import Bank of the United States	73
Federal Deposit Insurance Corporation	16,130
Federal Emergency Management Agency:	
National Flood Insurance fund	150
Federal Home Loan Bank Board:	
Federal Savings and Loan Insurance Corporation	5,758
Harry S Truman Memorial Scholarship Foundation	47
Japan-United States Friendship Commission	18
National Archives and Records Administration:	
National Archives gift and trust fund	*
National Credit Union Administration:	
Operating fund	4
National credit union share insurance fund	1,127
National Institute of Building Sciences trust fund	5
Railroad Retirement Board:	
Railroad retirement account	3,979
Railroad retirement supplemental accounts	38
Social Security equivalent benefit account	214
United States Information Agency trust fund	1
United States Postal Service	2,362
Rural Telephone Bank	1
Total held by Government accounts	316,546
The public:	
Interest-bearing	1,504,464
Non-interest-bearing	2,093
Total held by the public	1,506,557
Total public debt securities	1,823,103

* Less than $500,000.

Schedule 3.--Agency Securities Outstanding as of Sept. 30, 1985

[In millions]

Issuing agency	Total agency securities outstanding	Agency securities held by Government accounts	Agency securities held by the public
epartment of Defense:			
Family housing mortgages	$83	$1	$82
epartment of Housing and Urban Development:			
Federal Housing Administration	117	88	29
Government National Mortgage Association:			
Participation sales fund	2,165	978	1,187
epartment of the Interior:			
Bureau of Land Management	17	-	17
epartment of Transportation:			
Coast Guard--family housing mortgages	*	-	*
ndependent agencies:			
Export-Import Bank of the United States	9	-	9
Tennessee Valley Authority	1,725	-	1,725
United States Postal Service	250	-	250
Total agency securities	4,366	1,067	3,299

Less than $500,000.

Schedule 4.--Liabilities for Deposit Fund Accounts as of Sept. 30, 1985

[In millions]

Agency	Amount
egislative branch	$12
he Judiciary	78
xecutive Office of the President	*
unds appropriated to the President	22
epartment of Agriculture	961
epartment of Commerce	59
epartment of Defense	1,235
epartment of Education	45
epartment of Energy	48
epartment of Health and Human Services	237
epartment of Housing and Urban Development	46
epartment of the Interior	7,905
epartment of Justice	127
epartment of Labor	30
epartment of State	29
epartment of Transportation	13
epartment of the Treasury	2,594
nvironmental Protection Agency	-2
eneral Services Administration	81
ational Aeronautics and Space Administration	731
ffice of Personnel Management	1
mall Business Administration	4
eterans Administration	70
ther independent agencies	47
ff-budget Federal agencies	16
Total deposit fund liabilities	14,389

Less than $500,000.

Schedule 5.--Other Liabilities of the Treasury as of Sept. 30, 1985

[In millions]

Description		Amount
hecks and other instruments outstanding:		
Disbursing officers' checks and miscellaneous liabilities 1/		$11,291
ccrued interest on the public debt, U.S. Treasury securities 2/:		
Accrued interest payable	26,709	
Accrued interest payable on exchanges or deferred public debt subscriptions	*	
Total accrued interest on the public debt		26,709
eferred interest (premium) on public debt subscriptions, U.S. Treasury securities		348
Total other liabilities of the Treasury		38,348

Less than $500,000.
/ Includes postal money orders outstanding.
/ This liability does not include interest on any series of savings bonds. The liability for interest on savings bonds which are sold at a discount is included in the public debt principal on the basis of the increment in redemption value. The liability for interest on income-type savings bonds is recorded when the interest checks are issued with corresponding liability for interest due and payable (equivalent, in this case, to checks outstanding).

Schedule 6.--Accounts Payable and Accruals of Government Agencies as of Sept. 30, 1985

[In millions]

Agency	Funded			Unfunded due the public	Total due the public
	Total	Due Government agencies	Due the public		
Legislative branch	$217	$34	$183	$20	$203
The Judiciary	72	-	72	-	72
Executive Office of the President	3	3	-	5	5
Funds appropriated to the President	11,493	87	11,406	22	11,428
Department of Agriculture	12,233	2,242	9,991	20	10,011
Department of Commerce	280	107	173	99	272
Department of Defense	38,452	9,005	29,447	3,463	32,910
Department of Education	3,156	59	3,097	16	3,113
Department of Energy	1,992	66	1,926	46	1,972
Department of Health and Human Services	29,809	15,934	13,875	180	14,055
Department of Housing and Urban Development	6,304	2,376	3,928	31	3,959
Department of the Interior	642	181	461	141	602
Department of Justice	358	43	315	201	516
Department of Labor	985	39	946	49	995
Department of State	1,055	304	751	81	832
Department of Transportation	1,450	136	1,314	202	1,516
Department of the Treasury	12,746	218	12,528	219	12,747
Environmental Protection Agency	483	44	439	20	459
General Services Administration	1,164	42	1,122	62	1,184
National Aeronautics and Space Administration	1,919	154	1,765	76	1,841
Office of Personnel Management	2,703	261	2,442	9	2,451
Small Business Administration	465	364	101	12	113
Veterans Administration	3,153	141	3,012	478	3,490
Other independent agencies	13,693	640	13,053	209	13,262
Off-budget Federal agencies	32,427	1,248	31,179	-	31,179
Total	177,254	33,728	143,526	5,661	149,187

Section 11.--Undelivered Orders

Schedule 7.--Undelivered Orders as of Sept. 30, 1985

[In millions]

Agency	Total	Obligations to other Government accounts	Obligations to the public
Legislative branch	$307	$73	$234
The Judiciary	51	-	51
Executive Office of the President	19	-	19
Funds appropriated to the President	37,836	942	36,894
Department of Agriculture	7,978	173	7,805
Department of Commerce	1,708	73	1,635
Department of Defense	188,352	98,820	89,532
Department of Education	10,766	-	10,766
Department of Energy	7,991	200	7,791
Department of Health and Human Services	23,597	387	23,210
Department of Housing and Urban Development	210,191	-	210,191
Department of the Interior	2,835	109	2,726
Department of Justice	739	69	670
Department of Labor	4,981	5	4,976
Department of State	33	-	33
Department of Transportation	34,477	343	34,134
Department of the Treasury	1,751	96	1,655
Environmental Protection Agency	9,782	7	9,775
General Services Administration	1,272	-	1,272
National Aeronautics and Space Administration	1,592	60	1,532
Office of Personnel Management	14	5	9
Small Business Administration	326	-	326
Veterans Administration	1,523	108	1,415
Other independent agencies	6,947	83	6,864
Off-budget Federal agencies	4,975	-	4,975
Total	560,043	101,553	458,490

Section III.--Long-Term Contracts

Schedule 8.--Long-Term Contracts as of Sept. 30, 1985

[In millions]

Agency and program	Current rental or cost	Remaining life of contracts (years)	Cost of noncurrent portion of contracts
is appropriated to the President:			
verseas Private Investment Corporation	$1	15	$22
artment of Agriculture:			
orest Service	19	1-417	62
artment of Defense:			
epartment of the Army	814	1-70	2,220
orps of Engineers, civil 1/	-	-	807
artment of Housing and Urban Development:			
ederal Housing Administration	-	-	9
artment of Transportation:			
oast Guard 2/	-	-	5
ederal Aviation Administration	8	5-14	566
artment of the Treasury:			
omptroller of the Currency	7	5	79
eral Services Administration:			
ederal buildings fund	689	1-20	2,870
erans Administration:			
quipment rentals	44	1	9
roperty space rentals	60	-	-
er independent agencies:			
ational Credit Union Administration	1	8	7
ennessee Valley Authority	-	0-21	5,224
.S. Information Agency	2	-	4
nited States Postal Service	468	0-40	1,679
Total	2,113		13,563

Under the terms of the contracts, these contingencies are dependent upon the appropriation of funds by Congress.

Letter agreements with foreign countries to operate and maintain Loran Stations in the host nation for the benefit of the United States. The agreements have been in effect for 10 years or more, and can be canceled by giving appropriate notice (at least 1 year).

Section IV.--Contingencies

Schedule 9.--Government Loan and Credit Guarantees as of Sept. 30, 1985

[In millions]

Agency and program	Amount of contingency: Guarantees and insurance in force	Amount of contingency: Commitments to guarantee or insure	Less: Amount shown as undelivered orders in section II	Net amount of contingency
Funds appropriated to the President:				
Agency for International Development:				
Housing and other credit guaranty fund	$1,176	-	-	$1,176
Foreign military credit sales fund	18,263	$3,561	-	21,824
Overseas Private Investment Corporation (OPIC) 1/	223	311	$134	400
Department of Agriculture:				
Farmers Home Administration:				
Agricultural credit insurance fund	29,445	1,193	352	30,286
Rural development insurance fund	10,090	1,585	1,348	10,327
Rural housing insurance fund	29,104	3,689	3,645	29,148
Commodity Credit Corporation 2/	4,984	725	-	5,709
Rural Electrification Administration 3/	25,493	7,371	-	32,864
Rural communication development fund	5	9	-	14
Department of Commerce:				
Economic Development Administration:				
Economic development revolving fund	236	-	-	236
National Oceanic and Atmospheric Administration:				
Federal ship financing fund, fishing vessels	158	-	-	158
International Trade Administration	32	-	5	27
Department of Education:				
Office of Postsecondary Education:				
Student loan insurance fund	37,200	-	-	37,200
Department of Energy	227	169	-	396
Department of Health and Human Services:				
Health Resources and Services Administration:				
Health maintenance organization loan guarantee and loan fund	118	-	-	118
Health professions graduate student loans insurance fund	831	114	-	945
Health teaching facilities loan guarantees	13	-	-	13
Medical facilities guarantee and loan fund	995	-	-	995
Department of Housing and Urban Development:				
Government National Mortgage Association	201,717	-	-	201,717
Low-rent public housing program	8,889	-	2,443	6,446
Revolving fund, liquidating programs	91	104	48	147
Federal Housing Administration	189,540	-	-	189,540
Urban renewal fund	47	-	-	47
Community planning and development	289	-	-	289
Department of the Interior:				
Bureau of Indian Affairs:				
Loan guaranty and insurance fund	119	-	-	119
Office of Territorial Affairs 4/	64	-	-	64
Department of Transportation:				
Federal Aviation Administration:				
Aircraft loan guarantees	364	-	-	364
Federal Railroad Administration:				
Railroad loan guarantees	184	-	-	184
Maritime Administration:				
Federal ship financing fund, revolving fund 5/	6,443	277	-	6,720
Urban Mass Transportation Administration:				
Washington Metropolitan Area Transit Authority bonds	997	-	-	997
Department of the Treasury:				
New York City seasonal financing fund	190	-	-	190
General Services Administration:				
Federal buildings fund	1,108	-	-	1,108
Small Business Administration:				
Business loan and investment fund	9,190	1,331	219	10,302
Disaster loan fund	3	-	-	3
Pollution control equipment contract guarantees revolving fund	396	-	-	396
Veterans Administration:				
Loan guaranty revolving fund	60,080	259	-	60,339
Other independent agencies:				
Export-Import Bank of the United States	3,720	2,523	-	6,243
Federal Savings and Loan Insurance Corporation	2,761	2,376	-	5,137
Interstate Commerce Commission 6/	12	-	-	12
National Credit Union Administration:				
National credit union share insurance fund	4	40	-	44
Total	644,801	25,637	8,194	662,244

1/ Represents the unobligated value of commitments to guarantee loans to eligible borrowers pursuant to OPIC guaranty program (Public Law 91-175).
2/ The unguaranteed portion of the loans is $98 million.
3/ Includes $3,724 million of loans sold to the Federal Financing Bank (FFB) under certificates of beneficial ownership; $20,724 million loans advanced by FFB; and $1,045 million loans advanced by private lenders.
4/ Represents guaranteed loans made to the Guam Power Authority and Virgin Islands construction.
5/ U.S. Government securities and cash of $22 million were held in escrow by the Government in connection with insurance of loans and mortgages which were financed by the sale of bonds to the public prior to the completion of construction of ships under mortgage commitments.
6/ Represents guaranteed loan to the Missouri-Texas Railroad under part V of the Interstate Commerce Act, as amended.

Schedule 10.--Insurance Commitments as of Sept. 30, 1985

[In millions]

Agency and program	Amounts of insurance in force	Amounts of commitments to insure	Less: Amount shown as undelivered orders in section II	Net amount of contingency
s appropriated to the President:				
rseas Private Investment Corporation	$3,001	$3,124	-	$6,125
rtment of Agriculture:				
deral Crop Insurance Corporation	6,656	-	$30	6,626
rtment of Transportation:				
deral Aviation Administration:				
Aviation insurance revolving fund	183,000	-	-	183,000
l Business Administration:				
ase guarantees revolving fund	72	-	-	72
rety bond guarantees revolving fund	389	-	-	389
rans Administration:				
S. Government life insurance	248	-	-	248
tional service life insurance	22,148	-	-	22,148
rvice-disabled life insurance	1,692	-	-	1,692
terans special life insurance fund	3,219	-	-	3,219
terans insurance and indemnities	17	-	-	17
terans reopened insurance fund	987	-	-	987
r independent agencies:				
port-Import Bank of the United States	1,252	6,865	-	8,117
deral Deposit Insurance Corporation	1,400,526	-	-	1,400,526
deral Emergency Management Agency:				
National insurance development fund	330	-	-	330
National flood insurance fund	128,752	-	-	128,752
deral Home Loan Bank Board:				
Federal Savings and Loan Insurance Corporation	723,319	-	-	723,319
tional Credit Union Administration:				
National credit union share insurance fund	103,000	-	-	103,000
clear Regulatory Commission 1/	70,500	-	-	70,500
Total	2,649,108	9,989	30	2,659,067

aximum limits of nuclear-risk protection provided by the U.S. Government,
500 million per incident. There are 141 licenses ($500 million X
41=570,500 million).

Schedule 11.--Actuarial Status of Annuity Programs as of Sept. 30, 1985

[In millions]

Agency and program	Valuation date	Valuation interest rate (percent)	Actuarial liabilities	Actuarial assets	Actuarial deficiency (-) or surplus (+)
Legislative branch:					
Comptrollers General retirement system	9-30-84	6.50	$1	-	-$1
The Judiciary:					
Judicial retirement system 1/	12-31-84	7	237	$12	-225
Judicial survivors annuities system 1/	12-31-84	7	96	84	-12
Department of Commerce:					
National Oceanic and Atmospheric Administration:					
NOAA corps retirement system 2/	9-30-84	6.60	110	-	-110
Department of Defense:					
Retired pay 2/	9-30-84	6.60	444,300	-	-444,300
Department of Health and Human Services:					
Health Care Financing Administration:					
Federal hospital insurance trust fund	9-30-85	Varying	1,433,276	1,195,957	-237,319
Federal supplementary medical insurance trust fund 3/	9-30-85	-	3,640	10,882	+7,242
Public Health Service:					
PHS commissioned corps retirement system 2/	9-30-84	6.60	1,645	-	-1,645
Social Security Administration:					
Federal old-age and survivors insurance trust fund 4/	9-30-85	6.08	10,948,000	10,731,400	-216,600
Federal disability insurance trust fund	9-30-85	6.08	1,380,900	1,328,700	-52,200
Department of Labor:					
Office of Workers' Compensation Programs:					
Federal Employees' Compensation Act 5/	9-30-85	-	11,894	-	-11,894
Longshoremen's and Harbor Workers' Compensation Act 6/	9-30-85	-	74	-	-74
Black lung disability trust fund 7/	9-30-85	-	41,216	41,216	-
Pension Benefit Guaranty Corporation	9-30-85	Varying	2,701	1,094	-1,607
Department of State:					
Foreign service retirement and disability system 1/	9-30-84	6	6,261	2,088	-4,173
Department of Transportation:					
Coast Guard military retirement system 2/	9-30-84	6.60	7,108	-	-7,108
General Services Administration:					
Pensions for former Presidents and former Presidents' widows 1/	9-30-85	7	3	-	-3
Office of Personnel Management:					
Civil service retirement system 1/	9-30-84	6.50	537,000	124,746	-412,254
Veterans Administration	9-30-85	-	85,515	-	-85,515
Independent agencies:					
Panama Canal Commission:					
Retirement benefits to certain former employees	9-30-85	-	8	8	-
Railroad Retirement Board	9-30-85	Varying	54,236	47,783	-6,453
Tennessee Valley Authority 1/	9-30-84	7.50	1,282	1,417	+135
United States Tax Court:					
U.S. Tax Court survivors annuity plan 1/	12-31-84	7	2	1	-1
U.S. Tax Court retirement plan 1/	12-31-84	7	8	-	-8
Off-budget:					
Federal Reserve System:					
Retirement plan for employees of the Federal Reserve System 1/ 8/	12-31-84	7.50	868	1,183	+315
Nonappropriated fund instrumentalities 1/ 9/	Varying	Varying	1,351	1,450	+99
Federal Home Loan Mortgage Corporation 1/	12-31-83	8	5	8	+3
Farm Credit System 1/ 10/	Varying	Varying	245	404	+159

See footnotes on following page.

Public Law 95-595 requires annual reporting 6 months after the close of the plan year plan which provides pension benefits for officers and employees of the Federal Government and its agencies and instrumentalities. Figures in this report are based on the most recent Public Law 95-595 submission.

The Uniformed Services Retirement System covers the military, the U.S. Coast Guard, and the commissioned corps of the Public Health Service and the National Oceanic and Atmospheric Administration. There are no employee contributions or trust funds from which benefits are paid. The Federal Government finances all benefit payments through annual appropriations authorized by Congress. These plans submit Public Law 95-595 reports.

The Federal supplementary medical insurance trust fund has no valuation period as such. Under authority of section 1839 of the Social Security Act, the Secretary of Health and Human Services annually determines amounts to be paid by each of supplementary medical insurance enrollees and the Department of the Treasury that are, in total, adequate to fund both benefits incurred through the end of the annual promulgation period and related administrative expenses. Since amounts determined annually make adjustments for actuarial gains and losses, past submissions have used special definitions of assets and liabilities that relate solely to items incurred as of the valuation date.

The present values shown have been computed as of the beginning of the valuation period. The liabilities consist of the sum of all estimated outgo during the valuation period and the value of loans owed to other funds; and the assets consist of the sum of all estimated income during the period, an estimate of trust fund balance at the beginning of the period, and the value of any loans made to other funds. The estimates have been prepared on the basis of the financing method regarded by Congress and the trustees of the trust funds as the appropriate one to use for social insurance programs; namely, that future young workers will be covered by the program as they enter the labor force. If, instead, the estimates were based on the assumption that no workers would be covered in the future other than those who were age 18 and over as of Sept. 30, 1985 (that is contrary to the basis which Congress has adopted for financing these two programs), there would be a deficiency of $4,647,400 million for the OASDI programs.

Represents estimated total future costs for death benefits, disability compensation, medical and miscellaneous costs for approved compensation cases on the rolls as of Sept. 30, 1985. Assets are derived from appropriations. Under the FEC Act, the appropriations are either direct or from other Federal agencies via the "chargeback" program whereby agencies reimburse OWCP in accordance with actual compensation costs incurred.

6/ Represents estimated total future cost for death benefits, disability compensation, medical and miscellaneous costs for approved compensation cases on the rolls as of Sept. 30, 1985. Includes the Federal share of total liabilities under the 1972 amendments to the Longshoremen's and Harbor workers' Compensation Act, as extended. The Federal liability under the LSHW Act is limited to one-half of the increased cost for permanent total disability and death cases which occurred prior to Oct. 28, 1972.

7/ The black lung disability trust fund is liable for compensation and medical benefits for eligible miners and their survivors where mine employment terminated prior to 1970, or where no mine operator can be assigned liability. The actuarial assets amount is based on the following assumptions: coal tax of $0.50 per surface ton, $1 per underground ton, or 4 percent FOB price, whichever is less through Dec. 31, 1995; thereafter tax equals $0.25 per surface ton, $0.50 per underground ton, or 2 percent FOB price, whichever is less. The actuarial liability is computed through Sept. 30, 2010, and consists of $18.9 billion in future compensation, medical benefits, and administrative expenses and $22.3 billion in interest charges.

8/ There are two retirement plans under the Federal Reserve System. One plan covers the employees of the Board of Governors. These are Federal employees in the excepted civil service. The second plan established by the Federal Reserve Board covers employees of the 12 Federal Reserve banks. These are not Government employees. Employees hired on or after Jan. 1, 1984, are covered under the same provisions as the bank plan. A Public Law 95-595 report is submitted.

9/ Nonappropriated fund instrumentalities employ civilian workers and are authorized to operate programs, including retirement programs, to enhance their morale and welfare. These employees are not Federal employees under the civil service, but are governed by personnel policies established by the Departments of Defense and Transportation. The liability to the Federal Government for these retirement plans is extremely remote since employer contributions are to be paid from the operating revenues of the instrumentalities.

10/ The Farm Credit Administration operates 12 farm credit districts. In 1959, Congress prohibited new farm credit employees from participating in the civil service and authorized establishment of separate retirement plans for new employees.

Schedule 12.--Unadjudicated Claims as of Sept. 30, 1985

[In millions]

Agency and program	Total	Less: Amount shown as undelivered orders in section 11	Net amount of contingency
Funds appropriated to the President:			
Agency for International Development	$11	$2	$9
Department of Agriculture:			
Forest Service	248	-	248
Department of Commerce:			
National Oceanic and Atmospheric Administration	317	-	317
Department of Defense:			
Corps of Engineers, civil	287	-	287
Corps of Engineers, revolving fund	1	-	1
Department of Energy	11,300	-	11,300
Department of Health and Human Services:			
Health Care Financing Administration:			
Federal hospital insurance trust fund	3,972	-	3,972
Federal supplementary medical insurance trust fund	3,734	-	3,734
Social Security Administration:			
Federal old-age and survivors insurance trust fund	25	-	25
Federal disability insurance trust fund	440	-	440
Department of Housing and Urban Development:			
Federal Housing Administration	69	-	69
Low-rent public housing program	523	-	523
Fair housing assistance	7	-	7
Management and administration	71	-	71
Assistance for solar and conservation improvements	36	-	36
Community planning and development	21	-	21
Department of Labor:			
Federal Employees' Compensation Act	410	-	410
Black lung disability trust fund	575	-	575
Department of Transportation:			
Coast Guard	8	-	8
Federal Aviation Administration	11,080	-	11,080
Department of the Treasury:			
Customs Service	130	-	130
Internal Revenue Service	4,006	-	4,006
General Services Administration:			
Federal buildings fund	246	-	246
Domestic and international business	1	-	1
Construction, Federal prison system	4	-	4
General funds--all other	4	-	4
National Aeronautics and Space Administration:			
General funds	12	-	12
Veterans Administration:			
Loan guaranty revolving fund	99	-	99
Other independent agencies:			
Federal Communications Commission	1	-	1
Panama Canal Commission	3	-	3
Total	37,641	2	37,639

Schedule 13.--Commitments to Multilateral Development Banks as of Sept. 30, 1985

[In millions]

Institution	Amount
ican Development Fund	$205
an Development Bank	560
er-American Development Bank	931
ernational Bank for Reconstruction and Development	373
ernational Development Association	2,358
ernational Monetary Fund	8,380
otal	12,807

Schedule 14.--Other Contingencies as of Sept. 30, 1985

[In millions]

Agency and program	Amount
s appropriated to the President:	
ency for International Development:	
Housing and other credit guaranty fund	$525
General fund	1,338
rtment of Agriculture:	
rmers Home Administration:	
Agricultural credit insurance fund	12
Rural development insurance fund	14
Rural housing insurance fund	8
rest Service 1/	7
ral Electrification Administration 2/	24
il Conservation Service 3/	3
rtment of Energy 4/	3,000
rtment of Health and Human Services:	
alth Resources and Services Administration:	
Health professions education fund	10
rtment of Housing and Urban Development:	
deral Housing Administration	122
vernment National Mortgage Association	2,165
rtment of Transportation:	
ritime Administration 5/	-
deral Aviation Administration	4
ral Services Administration:	
deral telecommunications fund	47
deral buildings fund	33
neral funds--all other	1
neral supply fund	5
onal Aeronautics and Space Administration:	
ntingent liability related to cost overruns 6/	24
aranteed mortgages on houses 7/	60
acking and data relay satellite services 8/	1,366
l Business Administration:	
siness loan and investment fund	56
aster loan fund	84
llution control	140
ans Administration:	
djustment benefits	3,936
terans reopened insurance fund	406
rvice-disabled veterans insurance fund	191
tional service life insurance fund	8,396
. Government life insurance fund	215
terans special life insurance fund	741
independent agency:	
nama Canal Commission	7
otal	22,940

nd purchases.
ncludes $22 million accrued interest on loans advanced by private lenders d $2 million by Federal Financing Bank (FFB).
ntingent liabilities not reduced to obligations because judgment as to eir validity has not been rendered by the courts.
ncellation payments possible for power supply contracts.
erating-differential subsidy contracts provide for the payment of the fference in the voyage costs of American-flag ships as compared with the yage costs if the same ships were operated under foreign flags over signated strategic trade routes. Annual payments under these contracts er the past 10 years have ranged from $112 million to $400 million.

6/ Contingent liability related to estimated cost overruns.
7/ Contingent liability related to house mortgages insured under section 809 of the National Housing Act, as amended, and guaranteed by NASA pursuant to the provisions of an agreement dated Aug. 19, 1960, between FHA and NASA.
8/ Contingent liability related to section 6 of the NASA Act (Public Law 94-307) whereby the termination provision of a contract with Western Union Space Communications Inc., for financing by the FFB the Tracking and Data Relay Satellite System.

TRUST FUND REPORTS

Airport and Airway Trust Fund

The airport and airway trust fund was originally established on the books of the Treasury in fiscal 1971, in accordance with provisions of the Airport and Airway Revenue Act of 1970 (49 U.S.C. 1742(a)). The trust fund has been reestablished in the Internal Revenue Code (26 U.S.C. 9502 and 9602(b)) as a result of the Tax Equity and Fiscal Responsibility Act of 1982 (Public Law 97-248, dated Sept. 3, 1982), effective as of Sept. 1, 1982. Amounts equivalent to the taxes received in the Treasury on aviation fuel, transportation by air, gasoline used in aircraft, and tires and tubes used on aircraft are designated by the act to be appropriated and transferred from the general fund of the Treasury to the trust fund. These transfers are made at least quarterly on the basis of estimates made by the Secretary of the Treasury, subject to adjustments in later transfers to the amount of actual tax receipts. When the provisions of 26 U.S.C. 9602(b) have been met, amounts available in the fund in excess of outlay requirements shall be invested in public debt securities and interest thereon credited to the fund. There are also credited to the fund additional sums from the general fund, as authorized and made available by law, to meet outlay requirements in excess of available revenues, if necessary.

Amounts required for outlays to carry out the airport and airway program are made available to the Federal Aviation Administration, Department of Transportation. Other charges to the trust fund are made by the Secretary of the Treasury for transfers of certain refunds of taxes and certain section 39 credits of the Internal Revenue Code of 1954.

Annual reports to Congress are required by 26 U.S.C. 9602(a) to be submitted by the Secretary of the Treasury, after consultation with the Secretary of Transportation. These reports are required to cover the financial condition and the results of operations of the fund during the past fiscal year and the expected condition and operations of the fund during the next 5 fiscal years.

Results of Operations, Fiscal Year 1985

Description	Internal Revenue Code section (26 U.S.C.)	Amount
Balance Oct. 1, 1984		$6,440,835,770
Receipts:		
Excise taxes (transferred from general fund):		
Any liquid fuel other than gasoline	4041	73,029,299
Tires used on aircraft	4071 (a) (2)	-
Tubes used on aircraft	4071 (a) (3)	-
Gasoline--commercial	4081	2,699,000
Gasoline--noncommercial	4081	26,828,512
Transportation by air--seats, berths, etc	4261 (a) (b)	2,508,776,730
Use of international travel facilities	4261 (c)	108,290,424
Transportation of property, cargo	4271	134,055,089
Use of civil aircraft	4491	-
Gross excise taxes		2,855,679,054
Less refunds of taxes (reimbursed to general fund):		
Commercial gasoline 1/	6427	-
Noncommercial gasoline 1/	6427	-
Civil aircraft	6426	11,907
Any liquid fuel other than gasoline	4041	3,744,762
Gasoline--retailers tax		581,647
Gasoline--manufacturers tax		2,465
Total refunds of taxes		4,340,981
Net taxes		2,851,338,073
Federal payment		-
Transfers of certain general fund balances 2/		-
Interest on investments		746,298,378
Total receipts		3,597,636,451
Outlays:		
Federal Aviation Administration:		
Operations		1,109,990,410
Grants-in-aid for airports		788,656,797
Facilities and equipment		425,416,225
Research, engineering and development		261,894,215
Aviation Advisory Commission--salaries and expenses		
NOAA weather services		27,000,000
Interest on refunds of taxes		7,831
Total outlays		2,612,965,478
Balance Sept. 30, 1985		7,425,506,743

1/ Includes income tax credits.
2/ Unexpended balances of certain general fund accounts transferred to the trust fund pursuant to Airport and Airway Revenue Act of 1970, section 208 (c).

Expected Condition and Results of Operations, Fiscal Years 1986-90

[In millions]

	1986	1987	1988	1989	1990
Balance Oct. 1	$7,426	$8,949	$8,181	$7,743	$7,572
Receipts:					
Excise, net of refunds	2,954	3,247	3,462	3,753	4,012
Interest on investments	763	-	-	-	-
Total receipts	3,717	3,247	3,462	3,753	4,012
Outlays 1/	2,193	4,015	3,900	3,924	3,982
Balance Sept. 30 2/	8,949	8,181	7,743	7,572	7,602

1/ Outlays include $28 million for 1986, $78 million for 1987, $88 million for 1988, $121 million for 1989, and $111 million for 1990 for the Department of Commerce, National Oceanic and Atmospheric Administration.
2/ Large portions of the unexpended balance are committed to liquidate outstanding unfunded obligations (contract authority), to liquidate unexpended appropriations, and to fund shortfalls below annual authorizations.

Black Lung Disability Trust Fund

The black lung disability trust fund was established on the books of the easury in fiscal 1978 pursuant to the Black Lung Benefits Revenue Act of 77, Public Law 97-119, Dec. 29, 1981, entitled "Trust Fund Code of 1981" (26 S.C. 9501), provides for the continuation of the fund as previously established der section 3 of the act of 1977. The act designates the following receipts to appropriated and transferred from the general fund of the Treasury to the ust fund: excise taxes on mined coal tonnage; taxable expenditures of private ack lung benefit trusts; reimbursements by responsible mine operators; and lated fines, penalties, and interest charges. Estimates made by the Secretary the Treasury determine monthly transfers of amounts for excise taxes to the ust fund, subject to adjustments in later transfers to actual tax receipts.

Amounts available in the fund in excess of current expenditure requirements e invested by the Secretary of the Treasury in interest-bearing public debt curities, and any interest earned is credited to the fund. Also credited to the fund, if necessary, are repayable advances from the general fund to meet outlay requirements in excess of available revenues.

To carry out the black lung disability program, amounts are made available to the Department of Labor. Other charges to the fund are to pay administrative expenses incurred by the Department of Health and Human Services and the Department of the Treasury, and also to repay advances from the general fund and interest on advances.

The act requires the Secretary of the Treasury to submit an annual report to Congress after consultation with the Secretary of Labor and the Secretary of Health and Human Services (26 U.S.C. 9602 (a)). The report must present the financial condition and results of operations of the fund during the past fiscal year and the expected condition and operations of the fund during the next 5 fiscal years.

Results of Operations, Fiscal Year 1985

lance Oct. 1, 1984	$1,224,111
:eipts:	
:xcise taxes (transferred from general fund):	
$1 per ton on coal from underground mines	320,078,820
$0.50 per ton from surface mines	155,663,600
4 percent tax limitation collections on coal from underground mines	35,763,210
4 percent tax limitation collections on coal from surface mines	50,290,810
ection 4952 taxes on taxable expenditures	-
Gross tax receipts	561,796,440
ess: Reimbursement to general fund for refunds of taxes	-
Net tax receipts	561,796,440
ollections from responsible coal operators	8,040,183
ines, penalties, and interest	637,304
nterest and profit on investments	(63,592)
dvances from the general fund	335,545,294
ess: Repayment of advances to the general fund	-
Total receipts	905,955,629
lays:	
enefit payments	591,461,917
eimbursement to mine operators	-
ayment of administrative expenses:	
Department of Labor	38,639,000
Department of Health and Human Services	-
Department of the Treasury	664,638
nterest on advances from general fund	274,750,828
nterest on refunds of taxes	-
Total outlays	905,516,383
ance Sept. 30, 1985	1,663,357

Expected Condition and Results of Operations, Fiscal Years 1986-90

[In thousands]

	1986	1987	1988	1989	1990
ance Oct. 1	$1,663	-	-	-	-
ipts:					
cise taxes	545,500	$782,500	$904,500	$942,500	$980,500
terest	-	-	-	-	-
vances from general fund	411,488	227,000	129,000	108,000	87,000
ction 4952 taxes	-	-	-	-	-
nes, penalties, and interest	500	500	500	500	500
Total receipts	957,488	1,010,000	1,034,000	1,051,000	1,068,000
ays:					
nefit payments	601,800	626,393	630,185	636,034	644,940
ministrative expenses	44,351	48,607	49,815	50,966	52,060
terest on repayable advances	313,000	335,000	354,000	364,000	371,000
Total outlays	959,151	1,010,000	1,034,000	1,051,000	1,068,000
nce Sept. 30	-	-	-	-	-

Hazardous Substance Response Trust Fund

The hazardous substance response trust fund was established on the books of the Treasury in fiscal 1981, in accordance with provisions of the Hazardous Substance Response Revenue Act of 1980 (42 U.S.C. 9631(a)). Excise taxes are collected on petroleum and certain chemicals by the Internal Revenue Service and appropriated from the general fund to the trust fund. All other receipts are deposited directly to the trust fund.

Amounts available in the fund in excess of current expenditure requirements are invested by the Secretary of the Treasury in interest-bearing public debt securities, and any interest earned is credited to the fund. Also credited to the fund, if necessary, are repayable advances from the general fund to meet outlay requirements in excess of available revenues.

To carry out the hazardous substance response program, amounts are made available to the Environmental Protection Agency. Other charges to the fund are to pay certain administrative expenses incurred and repay advances from the general fund and interest on advances.

An annual report to Congress by the Secretary of the Treasury is required by section 9633(b)(1). These reports must present the financial condition and the results of operations of the fund for the past fiscal year and its expected condition and operations during the next 5 years.

Results of Operations, Fiscal Year 1985

Balance Oct. 1, 1984	r$617,607,116
Receipts:	
Excise taxes, pursuant to Internal Revenue Code (26 U.S.C. 4611, 4661)	273,144,260
Appropriations from the general fund	44,000,000
Interest income	77,436,828
Recoveries	7,938,973
Total receipts	402,520,060
Outlays:	
Environmental Protection Agency	360,311,636
Total outlays	360,311,636
Balance Sept. 30, 1985	659,815,540

r Revised.

Expected Condition and Results of Operations, Fiscal Years 1986-90

[In millions]

	1986	1987	1988	1989	1990
Balance Oct. 1	$660	$717	$964	$1,032	$1,033
Receipts:					
Excise taxes, net of refunds 1/	427	893	898	900	89[illegible]
Interest on investments 2/	51	69	75	60	4[illegible]
General fund transfers 3/	-	-	-	-	
Fines and penalties	1	1	1	1	
Recoveries	32	55	85	115	19[illegible]
Transfer from post-closure trust fund	18	-	-	-	
Total receipts	529	1,018	1,059	1,076	1,13[illegible]
Outlays	472	771	991	1,075	1,11[illegible]
Balance Sept. 30	717	964	1,032	1,033	1,06[illegible]

1/ Assumes that taxes will be reauthorized at administration-proposed levels effective Apr. 1, 1986.

2/ Interest is accounted for differently from the budget. The budget counts the unamortized discount received on investment as a receipt in the year invested. Treasury counts the discount as a receipt only when it is realized and available for appropriation.

3/ Repayable advances are also accounted for differently from the budget. Repayable advances must be made from the general fund in the year they are needed to cover the appropriation. For purposes of this table, however, they are not shown as being credited to the trust fund until outlay requirements exceed available revenue.

Highway Trust Fund

The highway trust fund was originally established on the books of the
sury in accordance with provisions of the Highway Revenue Act of 1957, as
nded (23 U.S.C. 12 note). It was reestablished on the books of the Treasury
the Surface Transportation Assistance Act of 1982 and recently modified by the
icit Reduction Act of 1984 (Public Law 98-369, approved July 18, 1984).
ants equivalent to taxes on gasoline, diesel fuel, special motor fuels, tires,
s, tread rubber, commercial motor vehicles, truck use, lubricating oil, and
ts and accessories for trucks, buses, etc., are designated by the act to be
propriated and transferred from the general fund of the Treasury to the trust
1. These transfers are made at least monthly on the basis of estimates by the
retary of the Treasury, subject to adjustments in later transfers to the
nt of actual tax receipts. Amounts available in the fund in excess of outlay
uirements are invested in public debt securities and interest thereon is
ited to the fund. There are also credited to the fund repayable advances
the general fund, as authorized and made available by law, to meet outlay
uirements in excess of available revenues during a portion of a fiscal year,
necessary.

The termination date of the fund was extended to Sept. 30, 1988, as a result
the Surface Transportation Assistance Act of 1982 (Public Law 97-424, approved
6, 1983). The act also established a mass transit account within the trust fund to be funded by one-ninth of the excise tax collections under sections 4041 and 4081 of the Internal Revenue Code (26 U.S.C.) imposed after Mar. 31, 1983. The funds from this account shall be used for expenditures in accordance with section 21(a)(2) of the Urban Mass Transportation Act of 1964. The remaining excise taxes collected shall be included in a highway account within the trust fund, and expenditures for this account shall be made in accordance with the provisions of Public Law 97-424.

Amounts required for outlays to carry out the Federal-aid highway program are made available to the Federal Highway Administration, Department of Transportation. Other charges to the trust fund are made by the Secretary of the Treasury for transfers of certain taxes to the land and water conservation fund and to the aquatic resources trust fund, refunds of certain taxes, repayments of advances from the general fund, and the interest on advances.

Annual reports to Congress are required by 26 U.S.C. 9602 (a), Internal Revenue Code as amended, to be submitted by the Secretary of the Treasury, after consultation with the Secretary of Transportation. These reports cover the financial condition and the results of operations of the fund for the past fiscal year and its expected condition and operations during the next 5 fiscal years.

Results of Operations, Fiscal Year 1985

Description	Internal Revenue Code section (26 U.S.C.)	Amount
nce Oct. 1, 1984		$11,821,541,928
ipts:		
cise taxes (transferred from general fund):		
Trucks, buses, and trailers	4061 (a) (1)	207,036,720
Diesel and special motor fuels	4041 (a) (b)	2,558,614,545
Trucks	4051 (a)	1,188,669,707
Gasoline	4081	8,952,501,891
Tires used on highway vehicles	4071 (a) (1)	223,650,891
Inner tubes	4071 (a) (3)	-860,528
Tread rubber	4071 (a) (4)	-780,953
Use of certain vehicles	4481	378,591,528
Parts and accessories	4061 (b)	965,343
Lubricating oils	4091 (b)	-89,692
Fines and penalties		1,218,385
Total taxes		13,509,517,937
ss: Transfer to land and water conservation fund	4081	-1,000,000
Transfer to national boating safety facilities improvement fund	4041 (b)	-65,882,000
Gross taxes		13,442,635,937
ss refunds of taxes (reimbursed to general fund):		
Gasoline used on farms	39&6420	-206,320,857
Gasoline used for nonhighway purposes of local transit	6421	2,100,414
Lubricating oils not used in highway motor vehicles	6424	-9,656,890
Fuel--taxicabs	6427	-3,169,811
Commercial fishing vessels	4081(a)	-18,220,781
Gasohol (tax paid gasoline)	4081(c)	-8,636,906
Gasoline, other	6412	-16,845,460
Aviation fuels--farms	4041	-1,521,053
Diesel fuels		-165,410,930
Total refunds of taxes		-427,682,374
Net taxes		13,014,953,563
erest on investments		1,312,676,941
cellaneous interest		-
Total receipts		14,327,630,504
yts:		
hway program:		
ederal-Aid Highway Act of 1956		12,584,323,169
ight-of-way revolving fund		-15,099,290
rust fund share of traffic safety program		141,162,836
rust fund share of other highway programs		10,152,066
altimore-Washington Parkway		82
ighway safety research and development		9,749,620
verseas highways		344,579
cceleration of projects		11,325
ighway-related safety grants		11,547,861
ntermodal urban demonstration project		45,159
raffic control signal demonstration project		207,714
arpool and vanpool grants		897,639
icycle programs		146,403
ational Park Service construction		3,588,445
otor carrier safety grants		9,071,519
ass Transit		506,998,500
Total outlays		13,263,147,625
ce Sept. 30, 1985		12,886,024,806

Highway Trust Fund—Continued

Expected Condition and Results of Operations, Fiscal Years 1986-90
[In millions]

Combined Statement (Highway and Mass Transit Accounts)

	1986	1987	1988	1989	1990
Balance Oct. 1	$12,886.0	$12,660.1	$13,268.2	$14,462.3	$15,901.4
Receipts:					
Excise taxes, net of refunds	13,022.0	13,814.0	14,072.0	14,329.0	14,619.0
Interest, net	1,401.3	1,265.8	1,260.5	1,265.4	1,252.2
Total receipts	14,423.3	15,079.8	15,332.5	15,594.4	15,871.2
Outlays	14,649.2	14,471.7	14,138.4	14,155.3	14,775.5
Balance Sept. 30	12,660.1	13,268.2	14,462.3	15,901.4	16,997.1

Mass Transit Account

	1986	1987	1988	1989	1990
Balance Oct. 1	$2,524.0	$3,126.4	$3,597.8	$3,806.0	$4,056.4
Receipts:					
Excise taxes, net of refunds	1,078.0	1,216.0	1,230.0	1,242.0	1,256.0
Interest, net	274.5	312.6	341.8	333.0	319.4
Total receipts	1,352.5	1,528.6	1,571.8	1,575.0	1,575.4
Outlays	750.1	1,057.2	1,363.6	1,324.6	1,439.5
Balance Sept. 30	3,126.4	3,597.8	3,806.0	4,056.4	4,192.3

Highway Account

	1986	1987	1988	1989	1990
Balance Oct. 1	$10,362.0	$9,533.7	$9,670.4	$10,656.3	$11,845.0
Receipts:					
Excise taxes, net of refunds 1/	11,944.0	12,598.0	12,842.0	13,087.0	13,363.0
Interest, net 2/	1,126.8	953.2	918.7	932.4	932.8
Total receipts	13,070.8	13,551.2	13,760.7	14,019.4	14,295.8
Outlays	13,899.1	13,414.5	12,774.8	12,830.7	13,336.0
Balance Sept. 30	9,533.7	9,670.4	10,656.3	11,845.0	12,804.8
Unfunded authorizations	20,659.2	20,053.6	19,241.0	18,170.6	16,824.3
24-month revenue estimate 3/	27,311.9	27,780.1	28,315.2	28,872.1	4/

1/ Refunds of taxes and transfer to other funds have been deducted.
2/ Receipts of interest on investments netted by payment of interest on general fund advances.
3/ The Highway Revenue Act of 1982 requires that, before an apportionment can be made, projected unfunded highway authorizations at the close of the fiscal year must be less than the projected net revenues for the following 24-month period, and "unfunded highway authorizations" as the excess, if any, of (a) the total potential unpaid commitments as a result of apportionment to the States of the amounts authorized to be appropriated from the highway trust fund, over (b) the amount available in the highway trust fund at such time to defray such commitments.
4/ As no estimates have yet been made for revenue to be earned in FY 1992 (the President's budget figures extend only through FY 1991), a 24-month revenue estimate is not available for FY 1990. As a result, a determination cannot be made at this time as to whether or not all FY 1990 funds can be apportioned.

Note.—Data is in conformance with the President's FY 1987 budget. Actual highway trust fund balances at the beginning of FY 1986 are in conformance with the U.S. Government Annual Report Appendix.

Inland Waterways Trust Fund

The inland waterways trust fund was established on the books of the Treasury fiscal 1981, in accordance with provisions of the Inland Waterways Revenue Act 1978 (33 U.S.C. 1801(a)). Amounts determined by the Secretary of the Treasury be equivalent to the amount of taxes received in the Treasury under section 42 of the Internal Revenue Code of 1954 (relating to tax on fuel used in mmercial transportation in inland waterways) shall be appropriated to the trust nd. These amounts shall be transferred at least quarterly from the general nd on the basis of estimates made by the Secretary, subject to adjustments in ter transfers to the amounts of actual tax receipts. It shall be the duty of e Secretary of the Treasury to invest in interest-bearing obligations of the ited States that portion of the trust fund in his judgment not required to meet rrent withdrawals. The interest on, and the proceeds from the sale or redemption of, any obligation held in the trust fund shall be credited to and form a part of the trust fund.

The act provides that amounts in the trust fund shall be available, by appropriations acts, for making construction and rehabilitation expenditures for navigation on the inland and intracoastal waterways of the United States described in 33 U.S.C. 1804. Expenditures must be otherwise authorized by law.

Annual reports to Congress are required by 33 U.S.C. 1801(c)(1) of the Secretary of the Treasury. These reports are required to cover the financial condition and the results of operations of the fund during the past fiscal year and its expected condition and operations during the next 5 fiscal years.

Results of Operations, Fiscal Year 1985

lance Oct. 1, 1984	$138,279,697
ceipts:	
Excise taxes (transferred from the general fund):	
Tax on liquid used as fuel in commercial transportation on inland waterways (26 U.S.C. 4042)	38,595,000
Interest income	24,755,312
Total receipts	63,350,312
tlays:	
Corps of Engineers	-
lance Sept. 30, 1985	201,630,009

Expected Condition and Results of Operations, Fiscal Years 1986-90

[In millions]

	1986	1987	1988	1989	1990
ance Oct. 1 1/	$192.4	$257.6	$308.6	$323.6	$286.6
ceipts:					
xcise taxes, net of refunds	51.0	52.0	53.0	54.0	55.0
nterest on investments	22.0	25.0	22.0	17.0	13.0
Total receipts	73.0	77.0	75.0	71.0	68.0
lays	7.8	26.0	60.0	108.0	142.0
ance Sept. 30	257.6	308.6	323.6	286.6	212.6

1/ Includes accrued interest purchased and net premium or discount on investments as represented in the Budget of the United States Government, fiscal year 1987, and funds considered by Office of Management and Budget to be investment expenses.

Nuclear Waste Fund

The nuclear waste fund was established on the books of the Treasury in fiscal 1983, in accordance with provisions of the Nuclear Waste Policy Act of 1982 (42 U.S.C. 10222 (c)). Receipts represent fees collected from public utilities based on electricity generated by nuclear power reactors and spent nuclear fuel. Expenditures from the fund are for purposes of radioactive waste disposal activities.

Amounts available in the fund in excess of current needs may be invested by the Secretary of the Treasury in obligations of the United States (1) having maturities in tandem with the needs of the waste fund, and (2) bearing interest at rates determined appropriate, taking into consideration the current average market yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the maturities of such investments, except that the interest rate on such investments shall not exceed the average interest rate applicable to existing borrowings.

An annual report to Congress by the Secretary of the Treasury, after consultation with the Secretary of Energy, is required by 42 U.S.C. 10222 (e)(1). This report must present the financial condition and the results of operations of the waste fund during the preceding fiscal year.

Results of Operations, Fiscal Year 1985

Balance Oct. 1, 1984	$221,182,019
Receipts:	
Funds transferred from general fund	6,521,393
Fees collected	1,794,600,815
Penalties and interest on fee payments	154,997
Interest on investments	38,469,622
Borrowings from Treasury	-
Total receipts	1,839,746,827
Outlays:	
Department of Energy administrative costs	311,192,181
Interest paid to Treasury	5,335,456
Principal paid to Treasury	264,964,663
Cost of investments	1,478,713,989
Total outlays	2,060,206,289
Balance Sept. 30, 1985	722,557

Reforestation Trust Fund

The reforestation trust fund was established on the books of the Treasury in cal 1981 to continue through Sept. 30, 1985, in accordance with provisions of le III--Reforestation, of the Recreational Boating Safety and Facilities rovement Act of 1980 (16 U.S.C. 1606a (a)). The act provides that the retary of the Treasury shall transfer to the trust fund tariffs, limited to more than $30 million for any fiscal year, received in the Treasury from Oct. 1979, through Sept. 30, 1985, on (1) rough and primary wood products, and wood te; (2) lumber, flooring, and moldings; and (3) wood veneers, plywood, and er wood-veneer assemblies, and building boards. Public law 99-190 extended receipts for the reforestation trust fund through Sept. 30, 1986.

Amounts available in the trust fund in excess of current withdrawals are ested in interest-bearing obligations of the United States or in obligations rantee as to both principal and interest by the United States. The interest and the proceeds from the sale or redemption of, any obligations are credited the trust fund.

For each of the first 5 fiscal years beginning after Sept. 30, 1980, there authorized after that date to be appropriated to the Secretary of Agriculture, out of any amounts in the trust fund, an amount equal to the sum of the amount by which the sum estimated by the Secretary of Agriculture for the fiscal year under section 3(d)(2) of the Forest and Rangeland Renewable Resources Planning Act of 1974 (16 U.S.C. 1601 (d)(2)) to be necessary for reforestation and other treatment of acreage, as set forth in the report transmitted by the Secretary to the Congress under that section for the fiscal year, exceeds the sum of the amounts appropriated for the fiscal year under the authorization contained in section 3(d)(3) of such act and under any other provision of law to carry out the same purpose; and such sums as are determined by the Secretary of Agriculture to be properly allocable to administrative costs of the Federal Government incurred for the fiscal year in connection with the reforestation program carried out under that act.

Annual reports are required by 16 U.S.C. 1606a (c)(1) to be submitted by the Secretary of the Treasury, after consultation with the Secretary of Agriculture, on the financial condition and the results of the operations of the trust fund during the past fiscal year and on its expected condition and operations during the next fiscal year.

Results of Operations, Fiscal Year 1985

nce Oct. 1, 1984	$39,837,253
ipts:	
cise taxes, pursuant to 19 U.S.C. 1202	30,000,059
terest on investments	3,969,947
Total receipts	33,970,006
ays:	
ansfer to Agriculture	66,061,681
Total outlays	-
nce Sept. 30, 1985	7,745,577

Expected Condition and Results of Operations, Fiscal Year 1986

	(In thousands)
nce Oct. 1, 1985	1/34,700
ipts:	
cise taxes, net of refunds	30,000
terest on investments	-
Total receipts	34,700
ays	34,700
nce Sept. 30, 1986	-

dvice of Financial Action (document No. 85 FF-92) mandates beginning balance or fiscal 1986 operations of $4.7 million.

U.S. CURRENCY AND COIN
OUTSTANDING AND IN CIRCULATION

U.S. Currency and Coin Outstanding and in Circulation

[Source: Financial Management Service]

AMOUNTS OUTSTANDING AND IN CIRCULATION

	Dec. 31, 1985							
		Currency				Coin 2/		
	Total currency and coin	Total	Federal Reserve notes 1/	U.S. notes	Currency no longer issued	Total	Dollars 3/	Fractional coin
Amounts outstanding	$225,479,245,716	$209,021,106,818	$208,427,078,315	$322,539,016	$271,489,487	$16,458,138,898	$2,024,703,898	$14,433,435,0
Less amounts held by:								
The Treasury	556,617,435	34,344,849	4,460,731	29,693,239	190,879	522,272,586	354,135,139	168,137,4
The Federal Reserve banks	27,463,231,342	26,983,708,583	26,983,685,922	5	22,656	479,522,759	133,279,630	346,243,1
Amounts in circulation	197,459,396,939	182,003,053,386	181,438,931,662	292,845,772	271,275,952	15,456,343,553	1,537,289,129	13,919,054,4

CURRENCY IN CIRCULATION BY DENOMINATION

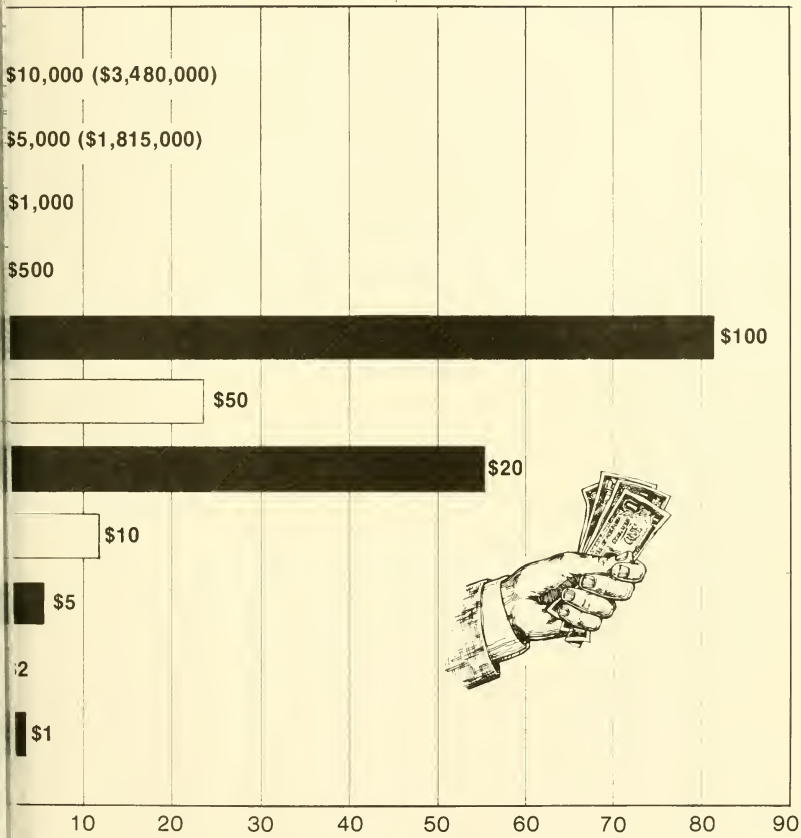
Denomination	Dec. 31, 1985			
	Total	Federal Reserve notes 1/	U.S. notes	Currency no longer issued
$1	$3,813,584,935	$3,660,510,504	$143,481	$152,930,950
$2	714,276,364	581,304,598	132,958,766	13,000
$5	5,320,220,605	5,169,426,090	112,353,405	38,441,110
$10	11,916,909,770	11,891,857,840	5,950	25,045,980
$20	55,268,568,360	55,248,325,080	3,380	20,239,900
$50	23,445,936,650	23,434,277,350	-	11,659,300
$100	81,185,840,600	81,116,060,700	47,380,700	22,399,200
$500	153,857,500	153,666,500	-	191,000
$1,000	178,563,000	178,353,000	-	210,000
$5,000	1,815,000	1,770,000	-	45,000
$10,000	3,480,000	3,380,000	-	100,000
Fractional parts	487	-	-	487
Partial notes 5/	115	-	90	25
Total currency	182,003,053,386	181,438,931,662	292,845,772	271,275,952

COMPARATIVE TOTALS OF MONEY IN CIRCULATION--SELECTED DATES

Date	Amount (in millions)	Per capita 4/
Dec. 31, 1985	$197,459.4	$822.93
Nov. 30, 1985	193,452.6	r806.77
Dec. 31, 1984	183,779.5	r772.71
June 30, 1985	185,890.8	778.38
June 30, 1980	127,097.2	558.28
June 30, 1975	81,156.4	380.08
June 30, 1970	54,351.0	265.39
June 30, 1965	39,719.8	204.14
June 30, 1960	32,064.6	177.47
June 30, 1955	30,229.3	182.90
June 30, 1950	27,156.3	179.03

1/ Issued on and after July 1, 1929.
2/ Excludes coin sold to collectors at premium prices.
3/ Includes $481,781,898 in standard silver dollars.
4/ Based on Bureau of the Census estimates of population.
5/ Represents value of certain partial denominations not presented for redemption.

CURRENCY IN CIRCULATION BY DENOMINATION
DEC. 31, 1985



Total: $182 Billion

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