FEDERAL AGENCIES' FINANCIAL REPORTS

INTRODUCTION

Section 114 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513a) requires the Secretary of the Treasury to prepare reports on the financial operations of the U.S. Government and provides that each executive agency must furnish the Secretary of the Treasury such reports and information relating to the agency's financial condition and operations as the Secretary may require. The provisions do not apply to the legislative and judicial branches of the Federal Government; however, these entities are encouraged to submit the prescribed reports so the Secretary of the Treasury can prepare comprehensive reports on all the financial activities of the U.S. Government.

The Treasury Financial Manual (I TFM 2-4100) sets the criteria for the submission of annual and quarterly financial reports and schedules in accordance with the Reporting Entities Listing (Bulletin No. 86-04). Reports and schedules are provided for six fund types: Revolving funds, trust revolving funds, 15 major trust funds, all other trust funds, all other activity combined, and consolidated reports of an organizational unit. The financial transactions supporting the required reports and schedules are to be accounted for on the accrual basis. The Report on Operations can be submitted on a cash basis under certain circumstances (see I TFM 2-4180.20). Reports are to be prepared from a budgeting and accounting system which contains an integrated data base that is part of the agency's integrated financial management system as required by the Office of Management and Budget (OMB) Circular No. A-127.

The required reports should include all assets, liabilities, and equities relating to all programs and activities under control of the reporting entity, except for the assets of disbursing officers, which are reported by the Treasury. Reports should include transfer appropriation accounts from other agencies, foreign currencies, operations conducted in the territories or overseas, and any monetary assets or property received, spent, or otherwise accounted for by the reporting entity. Amounts are reported to the dollar.

Requirements provide that Federal agencies submit to Treasury four financial reports supplemented by three supporting schedules which are consolidated and published in the *Treasury Bulletin*. These reports are: Report on Financial Position (TFS 220), Report on Operations (TFS 221), Report on Cash Flow (TFS 222), and Report on Reconciliation (TFS 223). The Report on Cash Flow and Report on Reconciliation were not required for FY 1986. The three supporting schedules are: Direct and Guaranteed Loans Reported by Agency and Program Due from the Public (Schedule 220.8), Report on Accounts and Loans Receivable Due from the Public (Schedule 220.9), and Additional Financial Information (Schedule 220.1). The information from Schedule 220.1 is used in the preparation of reports which are published elsewhere in the *Treasury Bulletin*. The schedule on Direct and Guaranteed Loans is submitted to Treasury quarterly, and annually for publication in the *Treasury Bulletin*. The Report on Accounts and Loans Receivable Due from the Public is submitted quarterly on a selected basis, and by all entities annually. Information captured in the reports and schedules is shown in the following tables:

Table FA-1. – Report on Financial Position

The Report on Financial Position is a compilation of all assets, liabilities, and equity of the U.S. Government. It is required from all reporting entities within agencies and a consolidated report is required from each agency. The TFS 220 should be prepared on the accrual basis and submitted to Treasury annually. The report discloses the financial position of the Federal Government as of September 30, the close of the fiscal year.

Table FA-2. – Direct and Guaranteed Loans Due from the Public

This report reflects the direct loans and guaranteed loans to the public through the Federal Credit Program to support credit activities. Actual control of credit program levels remains with authorizing legislation and appropriations acts. The schedule of Direct and Guaranteed Loans also provides the Federal Reserve Board information to monitor the flow of funds. Schedule 220.8 is a supporting schedule required for the TFS 220.

Table FA-3. – Report on Accounts and Loans Receivable Due from the Public

The Report on Accounts and Loans Receivable Due from the Public (TFS 220.9) provides information on the status of public receivables and is required by the Office of Management and Budget. This report provides accounting and management information necessary to assist in institutionalizing sound credit management. This requirement is part of OMB Circular No. A-127. Only selected reporting entities are required to submit TFS 220.9's quarterly due to materiality, but all are required to submit TFS 220.9's annually. The TFS 220.9 is comprised of two parts: Status of receivables, and administrative actions. Only part one, reflecting departmental or agency totals, is published annually in the *Treasury Bulletin*.

Table FA-4. – Report on Operations

The Report on Operations is a compilation of the financial results of all Federal programs and activities. Preparation of a Report on Operations is required for all entities and should include the financial results of activities, including revenues and other financing sources, and operating expenses. The TFS 221 should be prepared using the accrual or cash basis and submitted to Treasury annually. Generally, it is prescribed that the reporting entity prepare its reports under the accrual basis unless the differences between the cash and accrual basis are insignificant or the capability to do so does not exist at this point.

Accompanying Charts

A. Total Assets, Liabilities, and Government Equity, Fiscal Years 1977-86
B. Direct and Guaranteed Loans Due from the Public, Fiscal Year 1986
C. Accounts Receivable Due from the Public, Fiscal Year 1986
D. Loans Receivable Due from the Public, Fiscal Year 1986
E. Total Income and Expense, Fiscal Years 1977-86

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1. — Report on Financial Position, Sept. 30, 1986

[Source: TFS Form 220; compiled by Financial Management Service]

	TOTAL	Legislative Branch	Executive Office of the President
ASSETS			
Fund balance with Treasury	$422,830,680,741	$141,729,314	$16,143,773
Cash	8,026,581,213	35,528	23,000
Foreign currency, net of allowances	567,851,448	23,306	—
Accounts receivable, net of allowances	99,320,930,797	12,559,726	1,301,336
Advances and prepayments	34,307,005,027	968,680	75,375
Inventories	153,635,542,046	1,105,828	—
Investments, net of premium, discounts and allowance for losses	392,758,652,424	193,282,761	—
Loans receivable, net of allowances	270,819,601,788	—	—
Property, plant and equipment, net of accumulated depreciation and amortization	467,819,834,122	35,702,715	11,033,652
Other assets	208,058,457,152	933,229	7,472,659
Total assets	2,058,145,136,758	386,341,087	36,049,795
LIABILITIES			
Accounts payable	108,873,910,099	6,670,089	460,782
Interest payable	41,235,948,102	—	—
Accrued payroll and benefits and unfunded annual leave	17,285,351,510	40,936,712	8,146,177
Unearned revenue (advances)	289,274,036,037	495,388	—
Deposit funds	4,459,332,512	11,691,718	—
Debt issued under borrowing authority	2,379,345,158,820	—	—
Actuarial liabilities	1,029,569,115,664	—	—
Other liabilities	145,636,164,960	186,198,530	—
Total liabilities	4,015,679,017,704	245,992,437	8,606,959
EQUITY			
Unexpended financed budget authority	−1,738,910,736,514	105,468,564	13,965,405
Invested capital	257,662,404,148	13,926,090	13,477,431
Revolving fund balance(s)	106,244,376,290	—	—
Trust fund balance(s)	−582,529,924,868	20,953,996	—
Total equity	−1,957,533,880,944	140,348,650	27,442,836
Total liabilities and equity	2,058,145,136,760	386,341,087	36,049,795

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1. — Report on Financial Position, Sept. 30, 1986 — Con.

	Funds appropriated to the President	*Department of Agriculture*	*Department of Commerce*
ASSETS			
Fund balance with Treasury	$27,761,236,575	$5,680,340,305	$1,120,254,706
Cash	4,683,318,922	199,499	97,550
Foreign currency, net of allowances	167,764,532	—	—
Accounts receivable, net of allowances	1,592,290,930	9,310,684,999	117,936,142
Advances and prepayments	414,373,667	899,835,381	93,216,617
Inventories	327,889,548	6,942,677,802	44,482,344
Investments, net of premium, discounts and allowance for losses	1,027,130,114	59,471,247	10,911,149
Loans receivable, net of allowances	21,666,990,874	43,853,147,905	127,671,955
Property, plant and equipment, net of accumulated depreciation and amortization	115,772,383	3,394,729,635	621,576,995
Other assets	72,372,299,032	1,994,682,972	3,579
Total assets	130,129,066,577	72,135,769,745	2,136,151,037
LIABILITIES			
Accounts payable	2,038,224,101	12,582,799,890	112,007,818
Interest payable	—	4,832,614,647	—
Accrued payroll and benefits and unfunded annual leave	32,957,321	12,636,964	119,225,025
Unearned revenue (advances)	143,169,907	471,751,993	49,405,007
Deposit funds	15,295,431	901,930,466	34,917,837
Debt issued under borrowing authority	—	48,318,081,998	—
Actuarial liabilities	—		27,024,084
Other liabilities	33,939,161,783	18,066,107,962	341,609
Total liabilities	36,168,808,543	85,185,923,920	342,921,380
EQUITY			
Unexpended financed budget authority	28,769,605,966	4,203,847,214	1,063,860,107
Invested capital	28,063,294,672	3,041,020,679	403,234,699
Revolving fund balance(s)	12,694,041,659	−21,062,721,411	321,472,558
Trust fund balance(s)	24,433,315,737	767,699,343	4,662,293
Total equity	93,960,258,034	−13,050,154,175	1,793,229,657
Total liabilities and equity	130,129,066,577	72,135,769,745	2,136,151,037

FEDERAL AGENCIES' FINANCIAL REPORTS
Table FA-1. — Report on Financial Position, Sept. 30, 1986 — Con.

	Department of Defense	*Department of Education*	*Department of Energy*
ASSETS			
Fund balance with Treasury	$242,475,200,442	$15,394,958,711	$9,094,431,992
Cash	20,657,532	5,513,785	3,016,096
Foreign currency, net of allowances	–224	—	—
Accounts receivable, net of allowances	9,461,655,998	270,264,447	2,544,777,652
Advances and prepayments	4,165,716,205	542,087,355	220,205,433
Inventories	109,084,381,344	115,000	28,881,464,296
Investments, net of premium, discounts and allowance for losses	24,172,854,567	—	2,933,290,001
Loans receivable, net of allowances	4,856,490	3,827,159,441	7,859,204
Property, plant and equipment, net of accumulated depreciation and amortization	344,526,585,909	35,321,133	20,272,706,933
Other assets	680,763,807	329,685,671	2,384,950,588
Total assets	734,592,672,070	20,405,105,543	66,342,702,195
LIABILITIES			
Accounts payable	34,031,194,270	5,046,895,785	1,211,670,912
Interest payable	15,000	29,135,814	23,555,155
Accrued payroll and benefits and unfunded annual leave	6,660,981,942	24,839,860	88,960,072
Unearned revenue (advances)	3,564,924,358	—	255,912,184
Deposit funds	199,329,824	4,513,786	1,463,522,521
Debt issued under borrowing authority	11,578,715	2,587,362,595	1,488,988,106
Actuarial liabilities	440,600,000,000	—	—
Other liabilities	1,222,019,094	559,553,000	1,032,618,412
Total liabilities	486,290,043,203	8,252,300,840	5,565,227,362
EQUITY			
Unexpended financed budget authority	217,161,157,466	12,249,869,782	7,535,602,196
Invested capital	380,991,981,918	134,936,885	51,241,145,906
Revolving fund balance(s)	66,694,232,895	–232,001,964	1,922,396,388
Trust fund balance(s)	–416,544,743,412	—	78,330,343
Total equity	248,302,628,867	12,152,804,703	60,777,474,833
Total liabilities and equity	734,592,672,070	20,405,105,543	66,342,702,195

FEDERAL AGENCIES' FINANCIAL REPORTS
Table FA-1. — Report on Financial Position, Sept. 30, 1986 — Con.

	Department of Health and Human Services	*Department of Housing and Urban Development*	*Department of the Interior*
ASSETS			
Fund balance with Treasury	$10,347,925,594	$13,031,053,798	$4,165,965,614
Cash	654,682	—	2,505,914
Foreign currency, net of allowances	—	—	1,039,615
Accounts receivable, net of allowances	4,859,384,836	2,710,654,571	2,044,999,565
Advances and prepayments	23,434,345,658	373,049,811	829,258,355
Inventories	102,188,883	245,511	800,653,672
Investments, net of premium, discounts and allowance for losses	93,032,444,019	9,692,364,343	5,172,079,868
Loans receivable, net of allowances	603,017,451	11,379,633,346	590,384,591
Property, plant and equipment, net of accumulated depreciation and amortization	2,248,997,265	1,326,017,431	23,876,972,507
Other assets	44,264,511,156	80,728,691	827,351,798
Total assets	178,893,469,544	38,593,747,502	38,311,211,499
LIABILITIES			
Accounts payable	19,558,291,537	4,908,294,560	650,734,975
Interest payable	92,096	386,930,225	582,033,544
Accrued payroll and benefits and unfunded annual leave	5,781,134,042	31,977,038	222,395,440
Unearned revenue (advances)	11,139,258,569	21,741,391	18,974,670
Deposit funds	9,350,468	48,662,584	422,919,633
Debt issued under borrowing authority	—	8,939,087,299	270,650,000
Actuarial liabilities	—		—
Other liabilities	10,220	4,300,241,507	5,986,063,272
Total liabilities	36,488,136,932	18,636,934,604	8,153,771,534
EQUITY			
Unexpended financed budget authority	24,383,244,855	7,884,050,440	1,561,761,208
Invested capital	−12,646,798	−31,534,505	22,887,763,700
Revolving fund balance(s)	204,223,355	12,106,555,121	3,483,963,980
Trust fund balance(s)	117,830,511,200	−2,258,158	2,223,951,077
Total equity	142,405,332,612	19,956,812,898	30,157,439,965
Total liabilities and equity	178,893,469,544	38,593,747,502	38,311,211,499

FEDERAL AGENCIES' FINANCIAL REPORTS
Table FA-1. — Report on Financial Position, Sept. 30, 1986 — Con.

	Department of Justice	*Department of Labor*	*Department of State*
ASSETS			
Fund balance with Treasury	$1,351,212,826	$7,034,683,117	$2,143,775,811
Cash	10,656,523	10,000	—
Foreign currency, net of allowances	—	—	—
Accounts receivable, net of allowances	157,966,514	6,005,639,570	497,045,554
Advances and prepayments	51,773,456	488,238,506	17,863,852
Inventories	21,286,313	—	977,188
Investments, net of premium, discounts and allowance for losses	—	21,746,224,479	2,939,529,000
Loans receivable, net of allowances	—	2,342,483	6,287,000
Property, plant and equipment, net of accumulated depreciation and amortization	1,342,162,921	227,168,089	1,284,246,223
Other assets	564,669,977	456,612	8,238
Total assets	3,499,728,530	35,504,762,856	6,889,732,866
LIABILITIES			
Accounts payable	347,068,209	7,708,265,943	1,698,716,267
Interest payable	—	42,208,665	—
Accrued payroll and benefits and unfunded annual leave	298,670,541	46,819,972	72,218,241
Unearned revenue (advances)	—	16,456,693	—
Deposit funds	181,345,589	14,474,716	61,861,301
Debt issued under borrowing authority	—	2,884,003,825	—
Actuarial liabilities	—	2,740,693,579	—
Other liabilities	849,867,288	20,828,506	601,152
Total liabilities	1,676,951,627	13,473,751,899	1,833,396,961
EQUITY			
Unexpended financed budget authority	929,781,046	6,012,286,566	1,887,639,978
Invested capital	876,107,494	210,582,336	213,158,454
Revolving fund balance(s)	7,315,134	–2,188,431,129	6,357,524
Trust fund balance(s)	9,573,229	17,996,573,185	2,949,179,949
Total equity	1,822,776,903	22,031,010,958	5,056,335,905
Total liabilities and equity	3,499,728,530	35,504,762,857	6,889,732,866

FEDERAL AGENCIES' FINANCIAL REPORTS
Table FA-1. — Report on Financial Position, Sept. 30, 1986 — Con.

	Department of Transportation	*Department of the Treasury*	*Environmental Protection Agency*
ASSETS			
Fund balance with Treasury	$12,909,974,104	$37,732,961,306	$9,621,749,592
Cash	2,971,040,129	55,218,551	—
Foreign currency, net of allowances	—	380,638,363	—
Accounts receivable, net of allowances	1,363,105,558	44,462,710,559	91,684,659
Advances and prepayments	253,523,434	120,899,685	585,894,486
Inventories	899,860,833	57,053,607	83,596
Investments, net of premium, discounts and allowance for losses	20,255,815,850	937,564,394	260,867,061
Loans receivable, net of allowances	1,875,233,863	160,988,073,508	35,997,227
Property, plant and equipment, net of accumulated depreciation and amortization	8,353,335,221	1,397,104,045	189,732,261
Other assets	9,956,797,755	40,382,150,397	606,239
Total assets	58,838,686,747	286,514,374,415	10,786,615,121
LIABILITIES			
Accounts payable	1,175,138,078	871,017,041	341,477,120
Interest payable	52,648,407	34,326,448,759	77,590
Accrued payroll and benefits and unfunded annual leave	354,967,317	435,304,360	61,759,839
Unearned revenue (advances)	144,088,593	271,001,212,988	17,234,432
Deposit funds	10,190,522	135,707,929	460,334
Debt issued under borrowing authority	1,403,431,088	2,272,224,279,351	198,000,000
Actuarial liabilities	9,876,800,000	—	—
Other liabilities	12,081,601	57,343,403,823	—
Total liabilities	13,029,345,606	2,636,337,374,251	619,009,315
EQUITY			
Unexpended financed budget authority	10,637,917,824	-2,082,126,712,678	9,170,312,571
Invested capital	9,218,265,055	-272,704,594,050	179,338,838
Revolving fund balance(s)	332,017,061	4,400,330,471	88,771
Trust fund balance(s)	25,621,141,201	607,976,422	817,865,626
Total equity	45,809,341,141	-2,349,822,999,835	10,167,605,806
Total liabilities and equity	58,838,686,747	286,514,374,416	10,786,615,121

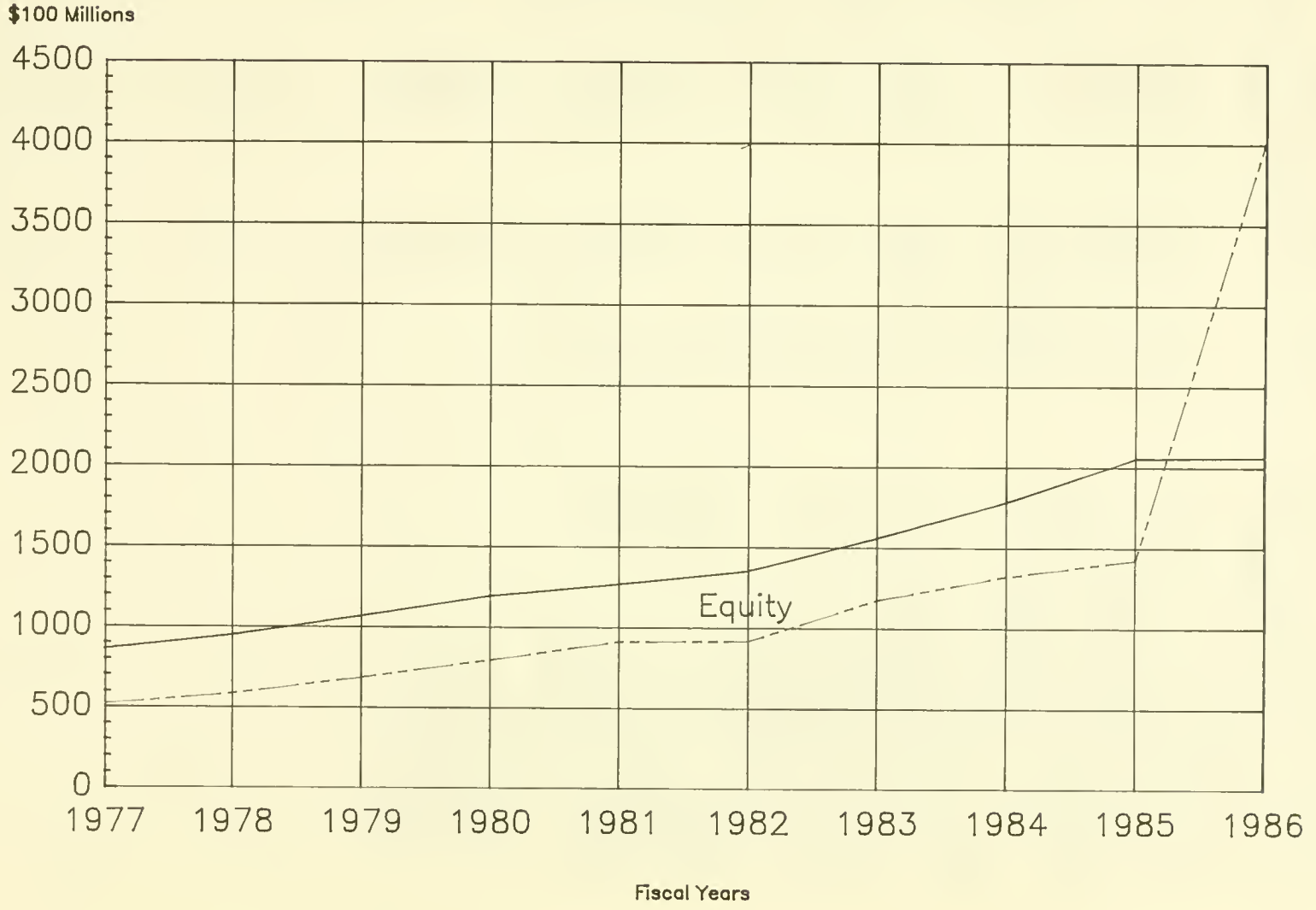
FEDERAL AGENCIES' FINANCIAL REPORTS
Table FA-1. — Report on Financial Position, Sept. 30, 1986 — Con.

	General Services Administration	*National Aeronautics and Space Administration*	*Office of Personnel Management*
ASSETS			
Fund balance with Treasury	$2,493,624,726	$3,696,999,506	$6,182,898,600
Cash	—	—	17,500
Foreign currency, net of allowances	—	—	—
Accounts receivable, net of allowances	680,013,780	839,581,488	4,588,245,401
Advances and prepayments	46,129,512	259,888,399	10,655,408
Inventories	4,466,288,864	1,269,608,222	12,327,287
Investments, net of premium, discounts and allowance for losses	—	—	163,025,226,871
Loans receivable, net of allowances	10,354,079	—	—
Property, plant and equipment, net of accumulated depreciation and amortization	4,937,545,678	14,834,414,608	29,809,154
Other assets	13,305,878	39,457,475	281,859,977
Total assets	12,647,262,517	20,939,949,698	174,131,040,198
LIABILITIES			
Accounts payable	688,041,278	1,948,192,902	3,370,710,474
Interest payable	—	—	—
Accrued payroll and benefits and unfunded annual leave	53,812,981	77,975,524	14,986,542
Unearned revenue (advances)	814,813,654	—	44,327,462
Deposit funds	102,927,428	800,431,221	–359,923
Debt issued under borrowing authority	—	—	—
Actuarial liabilities	—	—	546,776,000,000
Other liabilities	1,185,315,027	17,592,390	18,850
Total liabilities	2,844,910,368	2,844,192,038	550,205,683,405
EQUITY			
Unexpended financed budget authority	132,301,791	2,047,845,269	889,228,891
Invested capital	602,792,718	16,047,912,391	17,966,454
Revolving fund balance(s)	9,054,301,344	—	3,636,204
Trust fund balance(s)	12,956,296	—	–376,985,474,756
Total equity	9,802,352,149	18,095,757,660	–376,074,643,207
Total liabilities and equity	12,647,262,517	20,939,949,698	174,131,040,198

FEDERAL AGENCIES' FINANCIAL REPORTS
Table FA-1. — Report on Financial Position, Sept. 30, 1986 — Con.

	Small Business Administration	*Veterans Administration*	*Other independent agencies*
ASSETS			
Fund balance with Treasury	$864,845,313	$5,944,272,447	$3,624,442,569
Cash	241,887	119,504,294	153,869,821
Foreign currency, net of allowances	—	—	18,385,856
Accounts receivable, net of allowances	399,083,651	1,385,767,208	5,923,576,653
Advances and prepayments	38,829,685	321,263,722	1,138,912,345
Inventories	—	154,806,074	568,045,834
Investments, net of premium, discounts and allowance for losses	—	11,654,373,527	35,645,223,173
Loans receivable, net of allowances	5,916,692,566	2,540,368,382	17,383,531,423
Property, plant and equipment, net of accumulated depreciation and amortization	193,473,046	10,389,541,878	28,175,884,440
Other assets	452,969,356	56,296	33,422,735,770
Total assets	7,866,135,504	32,509,953,828	126,054,607,884
LIABILITIES			
Accounts payable	64,033,873	2,767,215,832	7,746,788,363
Interest payable	303,707,924	—	656,480,276
Accrued payroll and benefits and unfunded annual leave	19,351,024	849,360,181	1,975,934,394
Unearned revenue (advances)	57,842,336	134,898,729	1,377,527,683
Deposit funds	526,600	9,186,750	30,445,777
Debt issued under borrowing authority	54,081,494	1,876,124,151	39,089,490,198
Actuarial liabilities	—	—	29,548,598,001
Other liabilities	—	12,234,163,860	8,679,977,074
Total liabilities	499,543,251	17,870,949,503	89,105,241,766
EQUITY			
Unexpended financed budget authority	54,137,320	2,929,847,216	3,592,244,489
Invested capital	1,489,129	9,638,948,709	6,613,835,943
Revolving fund balance(s)	7,310,965,804	1,227,652,999	9,957,979,526
Trust fund balance(s)	—	842,555,401	16,785,306,160
Total equity	7,366,592,253	14,639,004,325	36,949,366,118
Total liabilities and equity	7,866,135,504	32,509,953,828	126,054,607,884

CHART A. – Assets, Liabilities and Government Equity Fiscal Years 1977–86



FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, Sept. 30, 1986

[In thousands of dollars. Source: Schedule 220.8 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:				
Guaranty reserve fund	1,565,204	1,435,861	—	—
Foreign military sales credit	1,156,200	4,682,946	—	—
Military credit sales to Israel	166,250	166,250	—	—
Emergency security assistance to Israel	324,265	324,265	—	—
Housing and other credit guaranty programs	69,275	69,275	1,215,893	2,183,100
Alliance for progress loan fund	2,780,008	2,780,008	—	—
Other programs	15,734,153	17,363,582	—	—
Overseas Private Investment Corporation:				
Overseas Private Investment Corporation	39,655	60,825	268,214	750,000
Total Funds appropriated to the President	21,835,012		1,484,107	
Department of Agriculture:				
Commodity Credit Corporation:				
Commodity Loans	18,494,204	18,494,204	—	—
Loans to Foreign Governments and Private Trade Entities	10,622,254	10,622,254	—	—
Export Credit Sales Program	826,569	826,569	—	—
Storage Facility and Equipment Loans	174,227	174,227	—	—
Guaranteed Foreign Loans	—	—	4,394,546	4,394,546
Rescheduled Claims on Guarantee loans	1,950,896	1,950,896	—	—
Rural Electrification Administration:				
Revolving Fund Electrical Systems	10,252,895	24,838,638	25,766,909	35,901,053
Rural Telephone Bank	1,433,934	2,572,909	—	—
Rural communication development fund	20,468	30,066	6,060	11,832
Farmers Home Administration:				
Farm Ownership Loans	119,972	119,972	7,862,569	7,862,569
Fm HA:				
Oper Lns	10,391	10,391	7,731,491	7,731,491
Farmers Home Administration:				
Emergency Loans	167,094	167,094	14,114,338	14,114,338
Other Loans	5,584	5,584	619,623	619,623
Rural development insurance loans	79,031	79,031	10,088,569	10,142,569
Rural housing insurance loans	194,057	194,057	29,715,472	29,715,472
Other loans	38,588	38,588	—	—
Total Department of Agriculture	44,390,169		100,299,582	
Department of Commerce:				
Loan revolving fund	568,490	568,490	237,647	237,647
Economic Development Administration:				
Trade Adjustment Assistance	4,363	4,363	—	—
Drought Assistance	86,342	86,342	—	—
International Trade Administration	8,222	25,859	10,048	44,000
Coastal energy impact fund	96,219	750,000	—	—
Federal ship financing fund, fishing vessels	26,927	26,927	193,088	850,000
Other loans	11,506	11,506	—	—
Total Department of Commerce	802,071		440,783	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, Sept. 30, 1986 — Continued

[In thousands of dollars. Source: Schedule 220.8 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				
Department of Defense:				
Ryukyu Islands, construction of power systems	3,449	3,449	—	—
Defense production guarantees	857	857	—	—
Total Department of Defense	4,306		—	
Department of Education:				
College housing loans	2,228,773	2,228,773	—	—
Student loan insurance fund	4,176,481	4,176,481	39,140,000	39,140,000
Higher education facilities loan and insurance fund	338,720	338,720	—	—
Loans to students in higher education	5,228,841	5,228,841	—	—
Total Department of Education	11,972,816		39,140,000	
Department of Energy:				
Department of Energy	7,859	143,380	292,983	800,626
Total Department of Energy	7,859		292,983	
Department of Health and Human Services:				
Health professions graduate student loan fund	30,274	30,274	1,105,750	1,105,750
Medical facilities guarantee and loan fund	29,610	30,000	875,693	1,470,000
Student loan program	535,161	535,161	—	—
Other HRSA loans	5,809	5,809	3,508	3,508
Other HHS loans	2,603	2,603	—	—
Total Department of Health and Human Services	603,459		1,984,952	
Department of Housing and Urban Development:				
Federal Housing Administration Fund	4,246,090	4,246,090	218,545,250	218,545,250
Housing for the elderly or handicapped	6,189,125	8,130,000	—	—
Low-rent public housing program	15,481,883	15,481,883	8,614,458	30,000,000
Other housing loans	2,251	2,251	—	—
Management and liquidating functions	883,552	883,552	—	—
Guarantees of mortgage-backed securities	10,079	10,079	241,738,637	241,738,637
Rehabilitation loan fund	709,702	735,131	—	—
Urban renewal programs	348,589	348,589	100,183	726,358
Total Department of Housing and Urban Development	27,871,273		468,998,528	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, Sept. 30, 1986 — Continued

[In thousands of dollars. Source: Schedule 220.8 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				
Department of the Interior:				
Irrigation systems	100,047	136,990	—	—
Reclamation projects	375,162	493,065	—	—
Drought Emergency	13,550	32,448	—	—
Revolving fund for loans	106,307	106,307	—	—
Indian loan guaranty and insurance fund	11,973	11,973	142,000	142,000
Guam Power Authority	—	—	36	36
Virgin Islands Construction	—	—	27,703	101,000
Total Department of the Interior	607,041		169,739	
Department of Labor:				
Pension Benefit Guaranty Corporation	2,342	2,343	—	—
Total Department of Labor	2,342		—	
Department of State:				
Emergencies in Diplomatic & Consular Service	1,548	1,548	—	—
Loans to the United Nations	4,739	4,739	—	—
Total Department of State	6,287		—	
Department of Transportation:				
Purchase of Aircraft	—	—	249,403	3,700,000
Right-of-way revolving fund	131,058	300,000	—	—
Federal Highway Admin:				
Highway trust funds	76,278	380,000	—	—
Federal Railroad Admin:				
Railroad Rehabilitation and improvement fund	—	—	1,209,025	1,209,025
Urban Mass Transportation Admin:				
Washington Metropolitan Area Transit Authority	535	535	997,000	997,000
Maritime Admin:				
Federal Ship Financing Fund	1,474,816	1,474,816	4,995,361	9,500,000
Total Department of Transportation	1,682,689		7,450,789	
Department of the Treasury:				
Federal Financing Bank	33,417,953	45,918,472	—	—
Loans to foreign governments	3,109,273	3,109,273	—	—
Total Department of the Treasury	36,527,226		—	
Environmental Protection Agency:				
Other funds	35,977	92,000	—	—
Total Environmental Protection Agency	35,977		—	
General Services Administration:				
Federal buildings fund	—	—	1,079,460	1,079,460
Other funds	10,354	10,354	—	—
Total General Services Administration	10,354		1,079,460	
Small Business Administration:				
Business loan and investment fund	2,026,932	2,026,932	6,896,512	6,896,512
Economic opportunity loans	165,552	165,552	86,372	86,372
State and local development loans	203,064	203,064	969,302	969,302
Investment assistance program	451,510	451,510	1,035,621	1,035,621
Other loans	195,275	195,275	5,965	5,965
Disaster loan fund	4,222,482	4,222,482	2,849	2,849
Total Small Business Administration	7,264,817		8,996,624	

FEDERAL AGENCIES' FINANCIAL REPORTS

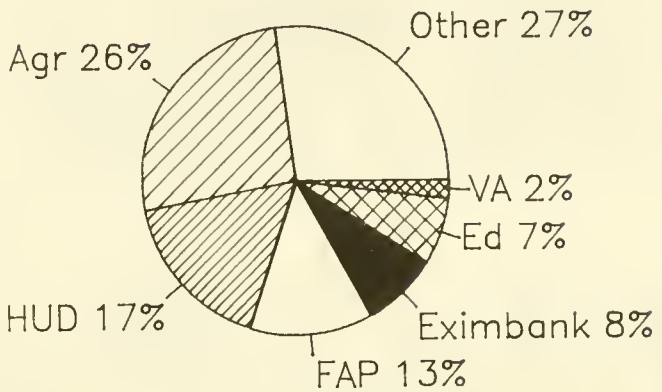
Table FA-2. — Direct and Guaranteed Loans, Sept. 30, 1986 — Continued

[In thousands of dollars. Source: Schedule 220.8 compiled by the Financial Management Service]

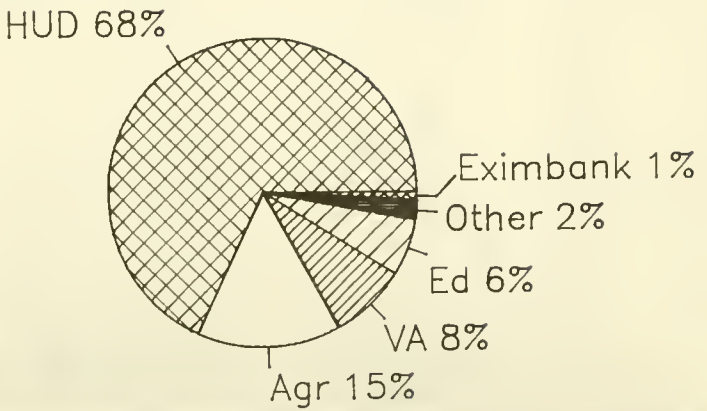
Agency and program	Direct loans or credit		Guarantees or insurance	
	Amount outstanding	Maximum authority	Amount outstanding	Maximum authority
I — Wholly owned Government enterprises U.S. dollar loans				
Veterans Administration:				
Loan guaranty revolving fund	1,187,564	1,187,564	56,841,635	56,841,635
Direct loan revolving fund	125,001	125,001	—	—
Service-disabled veterans insurance fund	38,279	38,279	—	—
Veterans reopened insurance fund	29,541	29,541	—	—
Education loan fund	46,282	46,282	—	—
National service life insurance fund	1,009,223	1,009,223	—	—
Veterans special life insurance fund	78,001	78,001	—	—
Other funds	26,474	26,474	—	—
Total Veterans Administration	2,540,368		56,841,635	
Other independent agencies:				
District of Columbia:				
Loans to DC Government	1,008,295	1,008,295	—	—
Export-Import Bank of the United States	14,350,887	14,350,887	6,288,000	6,288,000
Federal Savings and Loan Insurance Corporation fund	1,406,791	1,406,791	—	—
National Credit Union Administration:				
Share insurance fund	908	908	4,863	4,863
Tennessee Valley Authority fund	251,896	251,896	—	—
USRA:				
Reg Rail Reorg Pro	83,804	350,000	83,804	350,000
Interstate Commerce Commission	—	—	3,360	3,360
Total Other independent agencies	17,102,584		6,380,028	
Total Part I	173,266,656		693,559,215	
II — Wholly owned Government enterprises Loans repayable in foreign currencies				
Loans repayable in foreign currencies:				
Agency for International Development:				
Other development loans	792,482	799,754	254	20,000
United States Information Agency	745	1,405	—	—
Total Part II	793,228		254	
III — Privately owned Government-sponsored enterprises				
Privately owned Government-sponsored enterprises:				
Student Loan Marketing Association	6,343,802	6,343,802	7,926,989	7,926,989
Federal National Mortgage Association	94,510,000	94,510,000	—	—
Banks for cooperatives	7,416,543	7,416,543	—	—
Federal intermediate credit banks	12,068,609	12,068,609	—	—
Federal land banks	42,117,677	42,117,677	—	—
Federal home loan banks	99,035,591	99,035,591	—	—
Federal Home Loan Mortgage Corporation	13,359,100	13,359,100	—	—
Total Part III	274,851,322		7,926,989	
Grand total, all parts	448,911,207		701,486,458	

CHART B. – Direct and Guaranteed Loans Due from the Public Fiscal Year 1986

Direct Loans



Guaranteed Loans



FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986

[Source: Schedule 220.9; compiled by Financial Management Service]

Part I — Accounts Receivable

	TOTAL	*Legislative Branch*	*Funds appropriated to the President*
SECTION A: Outstanding Receivables			
Current receivables	$69,505,256,894	$2,014,017	$1,343,030,484
Not delinquent	16,455,154,875	678,810	334,468,040
Delinquent	53,050,102,019	1,335,207	1,008,562,444
1 — 30 days	5,041,641,992	347,193	157,376,565
31 — 60 days	2,792,245,580	266,355	14,818,893
61 — 90 days	2,897,002,017	71,092	87,866,818
91 — 180 days	7,042,772,309	90,634	261,414,161
181 — 360 days	7,866,617,793	238,799	337,853,380
Over 360 days	27,409,822,328	321,134	149,232,627
Noncurrent receivables	26,367,453,297	—	35,078,526
Total receivables	95,872,710,191	2,014,017	1,378,109,010
SECTION B: Activity Fiscal Year to Date			
New receivables	82,980,526,243	8,920,502	1,784,128,802
Repayments on receivables	−71,100,631,665	−8,881,067	−488,821,371
Reclassified amounts	−4,757,566,575	59,627	−868,064,492
Amounts written off	−2,115,438,336	−186,119	−109,846,557
Net activity fiscal year to date	5,006,889,667	−87,057	317,396,382
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	12,872,077,064	148,442	19,296,981
Total actual writeoffs during period	−2,115,438,336	−186,119	−109,846,557
Adjustment to allowances for the period [provision for loss expense]	9,329,541,759	228,233	117,456,183
Total allowances, end of period	20,086,180,487	190,556	26,906,607
SECTION D: Reconciliation			
Beginning receivables	90,865,820,524	2,101,074	1,060,712,628
Net activity fiscal year to date	5,006,889,667	−87,057	317,396,382
Ending receivables	95,872,710,191	2,014,017	1,378,109,010

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986 — Con.

Part I — Accounts Receivable

	Department of Agriculture	*Department of Commerce*	*Department of Defense*
SECTION A: Outstanding Receivables			
Current receivables	$8,765,828,101	$114,842,068	$820,782,975
Not delinquent	3,381,141,180	28,923,847	355,773,142
Delinquent	5,384,686,921	85,918,221	465,009,833
1 — 30 days	86,673,974	7,905,739	62,539,524
31 — 60 days	30,636,706	9,031,960	28,646,508
61 — 90 days	66,841,328	1,304,905	21,797,938
91 — 180 days	103,886,316	1,835,042	33,680,920
181 — 360 days	1,166,208,876	2,502,723	56,235,487
Over 360 days	3,930,439,721	63,337,852	262,109,456
Noncurrent receivables	55,789,362	1,639,553	479,662,400
Total receivables	8,821,617,463	116,481,621	1,300,445,375
SECTION B: Activity Fiscal Year to Date			
New receivables	11,144,411,968	85,631,788	2,781,901,667
Repayments on receivables	- 8,671,340,747	- 142,942,374	- 2,536,562,886
Reclassified amounts	- 2,736,451,535	- 166,402	- 169,885,206
Amounts written off	- 93,273,547	- 14,701,694	- 46,080,186
Net activity fiscal year to date	- 356,653,861	- 72,178,682	29,373,389
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	857,650,699	16,387,405	88,995,756
Total actual writeoffs during period	- 93,273,547	- 14,701,694	- 46,080,186
Adjustment to allowances for the period [provision for loss expense]	3,151,193	24,394,714	56,087,508
Total allowances, end of period	767,528,345	26,080,425	99,003,078
SECTION D: Reconciliation			
Beginning receivables	9,178,271,324	188,660,303	1,271,071,986
Net activity fiscal year to date	- 356,653,861	- 72,178,682	29,373,389
Ending receivables	8,821,617,463	116,481,621	1,300,445,375

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986 — Con.

Part I — Accounts Receivable

	Department of Education	*Department of Energy*	*Department of Health and Human Services*
SECTION A: Outstanding Receivables			
Current receivables	$324,694,520	$826,397,569	$2,227,592,706
Not delinquent	18,158,480	725,217,106	1,709,448,330
Delinquent	306,536,040	101,180,463	518,144,376
1 — 30 days	3,038,287	68,514,408	35,928,062
31 — 60 days	4,582,635	3,000,529	22,827,463
61 — 90 days	19,315,766	9,277,781	45,312,374
91 — 180 days	10,306,658	2,309,088	59,583,049
181 — 360 days	22,132,956	1,713,769	86,768,242
Over 360 days	247,159,738	16,364,888	267,725,186
Noncurrent receivables	320,158,678	1,230,245,535	611,801,042
Total receivables	644,853,198	2,056,643,104	2,839,393,748
SECTION B: Activity Fiscal Year to Date			
New receivables	245,597,379	5,351,834,471	4,575,548,843
Repayments on receivables	– 177,675,110	– 6,339,738,636	– 4,454,213,449
Reclassified amounts	– 230,199,282	17,131,454	– 103,648,748
Amounts written off	– 11,056,133	– 350,825	– 246,598,281
Net activity fiscal year to date	– 173,333,146	– 971,123,536	– 228,911,635
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	337,115,177	5,119,447	694,436,423
Total actual writeoffs during period	– 11,056,133	– 350,825	– 246,598,281
Adjustment to allowances for the period [provision for loss expense]	– 125,427,466	84,412,955	125,978,957
Total allowances, end of period	200,631,578	89,181,577	573,817,099
SECTION D: Reconciliation			
Beginning receivables	818,186,344	3,027,766,640	3,068,305,383
Net activity fiscal year to date	– 173,333,146	– 971,123,536	– 228,911,635
Ending receivables	644,853,198	2,056,643,104	2,839,393,748

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986 — Con.

Part I — Accounts Receivable

	Department of Housing and Urban Development	*Department of the Interior*	*Department of Justice*
SECTION A: Outstanding Receivables			
Current receivables	$1,429,313,454	$384,671,955	$432,201,544
Not delinquent	819,182,548	125,292,399	383,067,925
Delinquent	610,130,906	259,379,556	49,133,619
1 — 30 days	229,439,609	10,020,129	8,328,337
31 — 60 days	20,637,000	9,775,588	988,010
61 — 90 days	18,557,542	6,613,333	1,077,575
91 — 180 days	39,113,309	31,308,008	3,729,591
181 — 360 days	61,209,769	26,035,459	5,661,434
Over 360 days	241,173,677	175,627,039	29,348,672
Noncurrent receivables	1,600,794,241	1,488,782,268	—
Total receivables	3,030,107,695	1,873,454,223	432,201,544
SECTION B: Activity Fiscal Year to Date			
New receivables	4,357,965,966	705,323,245	453,295,409
Repayments on receivables	– 3,081,214,885	– 447,404,888	– 166,564,186
Reclassified amounts	3,529,758	– 98,617,045	– 164,070,377
Amounts written off	– 35,239,762	– 3,949,038	– 15,452,882
Net activity fiscal year to date	1,245,041,077	155,352,274	107,207,964
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	251,923,613	85,564,744	625,000
Total actual writeoffs during period	– 35,239,762	– 3,949,038	– 15,452,882
Adjustment to allowances for the period [provision for loss expense]	1,490,495,912	3,095,978	18,407,085
Total allowances, end of period	1,707,179,763	84,711,684	3,579,203
SECTION D: Reconciliation			
Beginning receivables	1,785,066,618	1,718,101,949	324,993,580
Net activity fiscal year to date	1,245,041,077	155,352,274	107,207,964
Ending receivables	3,030,107,695	1,873,454,223	432,201,544

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986 — Con.

Part I — Accounts Receivable

	Department of Labor	*Department of State*	*Department of Transportation*
SECTION A: Outstanding Receivables			
Current receivables	$516,977,334	$39,252,154	$95,443,052
Not delinquent	189,580,732	30,192,578	42,892,052
Delinquent	327,396,602	9,059,576	52,551,000
1 — 30 days	7,839,382	2,655,576	5,672,731
31 — 60 days	6,595,338	6,056,000	3,354,104
61 — 90 days	2,934,852	28,000	1,524,128
91 — 180 days	28,352,063	16,000	6,699,063
181 — 360 days	21,423,926	75,000	5,583,856
Over 360 days	260,251,041	229,000	29,717,118
Noncurrent receivables	4,777,226,171	—	610,727,336
Total receivables	5,294,203,505	39,252,154	706,170,388
SECTION B: Activity Fiscal Year to Date			
New receivables	2,557,103,539	32,846,465	207,924,066
Repayments on receivables	– 4,056,992,164	– 29,023,151	– 193,329,178
Reclassified amounts	– 39,872,948	– 294,000	– 4,238,119
Amounts written off	– 6,386,752	– 679,000	– 16,614,460
Net activity fiscal year to date	– 1,546,148,325	2,850,314	– 6,257,691
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	121,795,272	100,000	31,296,843
Total actual writeoffs during period	– 6,386,752	– 679,000	– 16,614,460
Adjustment to allowances for the period [provision for loss expense]	2,515,018	979,000	6,076,224
Total allowances, end of period	117,923,538	400,000	20,758,607
SECTION D: Reconcillation			
Beginning receivables	6,840,351,830	36,401,840	712,428,079
Net activity fiscal year to date	– 1,546,148,325	2,850,314	– 6,257,691
Ending receivables	5,294,203,505	39,252,154	706,170,388

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986 — Con.

Part I — Accounts Receivable

	Department of the Treasury	*Environmental Protection Agency*	*General Services Administration*
SECTION A: Outstanding Receivables			
Current receivables	$48,835,850,859	$68,386,425	$16,764,153
Not delinquent	6,677,194,027	6,751,010	3,607,885
Delinquent	42,158,656,832	61,635,415	13,156,268
1 — 30 days	4,217,253,847	1,916,891	1,076,957
31 — 60 days	2,532,853,996	2,997,825	2,527,045
61 — 90 days	2,522,725,185	1,053,754	1,140,160
91 — 180 days	6,309,778,629	1,137,355	1,806,332
181 — 360 days	5,888,594,821	25,937,380	4,965,975
Over 360 days	20,687,450,354	28,592,210	1,639,799
Noncurrent receivables	1,322,755,734	—	3,683,149
Total receivables	50,158,606,593	68,386,425	20,447,302
SECTION B: Activity Fiscal Year to Date			
New receivables	30,873,663,189	86,358,662	266,170,714
Repayments on receivables	– 25,650,837,869	– 55,029,029	– 272,209,104
Reclassified amounts	291,838,174	—	1,129,632
Amounts written off	– 815,219,449	– 52,421	– 763,008
Net activity fiscal year to date	4,699,444,045	31,277,212	– 5,671,766
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	7,390,577,099	821,614	1,549,231
Total actual writeoffs during period	– 815,219,449	– 52,421	– 763,008
Adjustment to allowances for the period [provision for loss expense]	2,526,402,860	22,694	3,386,321
Total allowances, end of period	9,101,760,510	791,887	4,172,544
SECTION D: Reconciliation			
Beginning receivables	45,459,162,548	37,109,213	26,119,068
Net activity fiscal year to date	4,699,444,045	31,277,212	– 5,671,766
Ending receivables	50,158,606,593	68,386,425	20,447,302

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986 — Con.

Part I — Accounts Receivable

	National Aeronautics and Space Administration	*Office of Personnel Management*	*Small Business Administration*
SECTION A: Outstanding Receivables			
Current receivables	$15,101,584	$98,751,922	$638,907,807
Not delinquent	14,414,426	42,648,967	345,919,418
Delinquent	687,158	56,102,955	292,988,389
1 — 30 days	25,955	3,914,013	48,602,428
31 — 60 days	98,325	1,565,523	33,993,393
61 — 90 days	85,111	2,349,423	33,953,646
91 — 180 days	83,452	5,011,260	12,125,659
181 — 360 days	150,887	3,606,223	13,909,873
Over 360 days	243,428	39,656,513	150,403,390
Noncurrent receivables	1,344,592	7,211,766	159,553,948
Total receivables	16,446,176	105,963,688	798,461,755
SECTION B: Activity Fiscal Year to Date			
New receivables	29,946,699	114,762,888	580,512,745
Repayments on receivables	- 18,555,970	- 103,535,616	- 458,253,256
Reclassified amounts	- 284,414	—	46,780,235
Amounts written off	- 67,544	- 3,335,713	- 176,980,461
Net activity fiscal year to date	11,038,771	7,891,559	- 7,940,737
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	—	22,197,772	—
Total actual writeoffs during period	- 67,544	- 3,335,713	- 176,980,461
Adjustment to allowances for the period [provision for loss expense]	67,544	8,103,851	235,531,927
Total allowances, end of period	—	26,965,910	58,551,466
SECTION D: Reconciliation			
Beginning receivables	5,407,405	98,072,129	806,402,492
Net activity fiscal year to date	11,038,771	7,891,559	- 7,940,737
Ending receivables	16,446,176	105,963,688	798,461,755

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986 — Con.

Part I — Accounts Receivable

	Veterans Administration	*Other independent agencies*
SECTION A: Outstanding Receivables		
Current receivables	$851,150,579	$1,657,301,632
Not delinquent	77,077,283	1,143,524,690
Delinquent	774,073,296	513,776,942
1 — 30 days	28,360,218	54,212,167
31 — 60 days	30,281,928	26,710,456
61 — 90 days	32,578,658	20,592,648
91 — 180 days	60,109,472	70,396,248
181 — 360 days	63,047,766	72,761,192
Over 360 days	559,695,254	269,104,231
Noncurrent receivables	1,081,220,170	12,579,778,826
Total receivables	1,932,370,749	14,237,080,458
SECTION B: Activity Fiscal Year to Date		
New receivables	998,901,295	15,737,775,941
Repayments on receivables	– 504,250,648	– 13,243,256,081
Reclassified amounts	– 262,678	– 701,980,209
Amounts written off	– 363,763,935	– 154,840,569
Net activity fiscal year to date	130,624,034	1,637,699,082
SECTION C: Allowances and Writeoffs		
Total allowances, beginning of period	659,293,176	2,287,182,370
Total actual writeoffs during period	– 363,763,935	– 154,840,569
Adjustment to allowances for the period [provision for loss expense]	578,935,461	4,169,239,607
Total allowances, end of period	874,464,702	6,301,581,408
SECTION D: Reconciliation		
Beginning receivables	1,801,746,715	12,599,381,376
Net activity fiscal year to date	130,624,034	1,637,699,082
Ending receivables	1,932,370,749	14,237,080,458

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986

Part II — Loans Receivable

	TOTAL	*Legislative Branch*	*Funds appropriated to the President*
SECTION A: Outstanding Receivables			
Current receivables	$43,435,888,894	—	$1,056,942,447
Not delinquent	28,250,948,576	—	752,682,456
Delinquent	15,184,940,318	—	304,259,991
1 — 30 days	177,822,834	—	12,159,355
31 — 60 days	214,355,616	—	6,703,132
61 — 90 days	250,492,349	—	45,594,751
91 — 180 days	840,191,778	—	19,560,169
181 — 360 days	2,824,500,836	—	43,061,654
Over 360 days	10,877,576,905	—	177,180,930
Noncurrent receivables	224,504,464,728	—	20,616,488,321
Total receivables	267,940,353,622	—	21,673,430,768
SECTION B: Activity Fiscal Year to Date			
New receivables	46,862,047,451	—	1,261,929,590
Repayments on receivables	- 47,547,682,526	—	- 560,125,445
Reclassified amounts	12,818,836,501	—	76,933,670
Amounts written off	- 1,314,335,431	—	- 37,256,688
Net activity fiscal year to date	10,818,865,995	—	741,481,127
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	12,231,665,590	—	5,390,862
Total actual writeoffs during period	- 1,314,335,431	—	- 37,256,688
Adjustment to allowances for the period [provision for loss expense]	18,138,155,018	—	1,875,926
Total allowances, end of period	29,055,485,177	—	- 29,989,900
SECTION D: Reconciliation			
Beginning receivables	257,121,487,627	—	20,931,949,641
Net activity fiscal year to date	10,818,865,995	—	741,481,127
Ending receivables	267,940,353,622	—	21,673,430,768

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986 — Con.

Part II — Loans Receivable

	Department of Agriculture	*Department of Commerce*	*Department of Defense*
SECTION A: Outstanding Receivables			
Current receivables	$22,712,125,290	$407,021,263	$1,267,250
Not delinquent	18,141,182,612	62,270,364	1,267,250
Delinquent	4,570,942,678	344,750,899	—
1 — 30 days	30,046,197	446,290	—
31 — 60 days	11,783,342	209,365	—
61 — 90 days	56,140,158	86,879	—
91 — 180 days	22,222,879	424,047	—
181 — 360 days	1,473,788,641	2,113,244	—
Over 360 days	2,976,961,461	341,471,074	—
Noncurrent receivables	113,765,118,692	395,050,162	3,589,240
Total receivables	136,477,243,982	802,071,425	4,856,490
SECTION B: Activity Fiscal Year to Date			
New receivables	34,633,138,819	18,835,146	—
Repayments on receivables	– 26,242,346,351	– 65,462,905	– 411,281
Reclassified amounts	1,784,354,833	6,269,879	3,859,000
Amounts written off	– 486,722,427	– 36,974,108	– 3,064
Net activity fiscal year to date	9,688,424,874	– 77,331,988	3,444,655
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	5,563,267,319	147,755,153	—
Total actual writeoffs during period	– 486,722,427	– 36,974,108	– 3,064
Adjustment to allowances for the period [provision for loss expense]	1,479,600,041	132,172,844	3,064
Total allowances, end of period	6,556,144,933	242,953,889	—
SECTION D: Reconciliation			
Beginning receivables	126,788,819,108	879,403,413	1,411,835
Net activity fiscal year to date	9,688,424,874	– 77,331,988	3,444,655
Ending receivables	136,477,243,982	802,071,425	4,856,490

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986 — Con.

Part II — Loans Receivable

	Department of Education	*Department of Energy*	*Department of Health and Human Services*
SECTION A: Outstanding Receivables			
Current receivables	$4,783,000,235	$1,114,321	$29,753,788
Not delinquent	124,577,898	256,332	8,073,915
Delinquent	4,658,422,337	857,989	21,679,873
1 — 30 days	735,918	25,378	191,239
31 — 60 days	489,958	18,930	106,460
61 — 90 days	375,381	22,096	267,477
91 — 180 days	334,472,809	53,580	404,681
181 — 360 days	699,761,024	187,122	4,781,722
Over 360 days	3,622,587,247	550,883	15,928,294
Noncurrent receivables	7,364,169,426	6,744,883	577,101,731
Total receivables	12,147,169,661	7,859,204	606,855,519
SECTION B: Activity Fiscal Year to Date			
New receivables	1,575,748,032	164,328	28,191,582
Repayments on receivables	– 471,371,130	– 724,153	– 9,377,217
Reclassified amounts	– 3,230,117	– 2,006,656	– 49,040,410
Amounts written off	– 22,891,999	—	– 571,202
Net activity fiscal year to date	1,078,254,786	– 2,566,481	– 30,797,247
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	2,524,884,612	—	15,574,582
Total actual writeoffs during period	– 22,891,999	—	– 571,202
Adjustment to allowances for the period [provision for loss expense]	743,987,792	—	2,672,859
Total allowances, end of period	3,245,980,405	—	17,676,239
SECTION D: Reconciliation			
Beginning receivables	11,068,914,875	10,425,685	637,652,766
Net activity fiscal year to date	1,078,254,786	– 2,566,481	– 30,797,247
Ending receivables	12,147,169,661	7,859,204	606,855,519

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986 — Con.

Part II — Loans Receivable

	Department of Housing and Urban Development	*Department of the Interior*	*Department of Justice*
SECTION A: Outstanding Receivables			
Current receivables	$2,335,937,278	$8,980,000	—
Not delinquent	2,017,861,745	8,755,885	—
Delinquent	318,075,533	224,115	—
1 — 30 days	13,124,417	4,938	—
31 — 60 days	13,751,483	—	—
61 — 90 days	10,813,083	—	—
91 — 180 days	31,690,967	—	—
181 — 360 days	33,760,574	78,177	—
Over 360 days	214,935,009	141,000	—
Noncurrent receivables	25,535,371,374	479,870,495	—
Total receivables	27,871,308,652	488,850,495	—
SECTION B: Activity Fiscal Year to Date			
New receivables	2,665,694,522	44,784,307	—
Repayments on receivables	– 1,763,181,323	– 7,066,419	—
Reclassified amounts	– 128,248,184	49,148	—
Amounts written off	– 193,074,594	—	—
Net activity fiscal year to date	581,190,421	37,767,036	—
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	2,138,069,989	—	—
Total actual writeoffs during period	– 193,074,594	—	—
Adjustment to allowances for the period [provision for loss expense]	14,546,645,754	—	—
Total allowances, end of period	16,491,641,149	—	—
SECTION D: Reconciliation			
Beginning receivables	27,290,118,231	451,083,459	—
Net activity fiscal year to date	581,190,421	37,767,036	—
Ending receivables	27,871,308,652	488,850,495	—

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986 — Con.

Part II — Loans Receivable

	Department of Labor	*Department of State*	*Department of Transportation*
SECTION A: Outstanding Receivables			
Current receivables	$2,342,483	$6,287,000	$1,526,354,350
Not delinquent	2,342,483	4,840,000	52,951,891
Delinquent	—	1,447,000	1,473,402,459
1 — 30 days	—	43,000	2,507,081
31 — 60 days	—	81,000	567,038
61 — 90 days	—	57,000	304,019
91 — 180 days	—	146,000	654,506
181 — 360 days	—	124,000	14,865,168
Over 360 days	—	996,000	1,454,504,647
Noncurrent receivables	—	—	1,442,288,731
Total receivables	2,342,483	6,287,000	2,968,643,081
SECTION B: Activity Fiscal Year to Date			
New receivables	2,319,369	553,000	979,187,535
Repayments on receivables	– 164,633	– 3,979,000	– 67,597,021
Reclassified amounts	—	124,000	– 93,244,290
Amounts written off	– 1,857,928	– 450,000	– 17,440,537
Net activity fiscal year to date	296,808	– 3,752,000	800,905,687
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	—	500,000	428,830,539
Total actual writeoffs during period	– 1,857,928	– 450,000	– 17,440,537
Adjustment to allowances for the period [provision for loss expense]	1,857,928	450,000	732,940,561
Total allowances, end of period	—	500,000	1,144,330,563
SECTION D: Reconciliation			
Beginning receivables	2,045,675	10,039,000	2,167,737,394
Net activity fiscal year to date	296,808	– 3,752,000	800,905,687
Ending receivables	2,342,483	6,287,000	2,968,643,081

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986 — Con.

Part II — Loans Receivable

	Department of the Treasury	*Environmental Protection Agency*	*General Services Administration*
SECTION A: Outstanding Receivables			
Current receivables	$960,245,149	$15,332,690	$2,923,191
Not delinquent	862,357,075	15,332,690	2,499,081
Delinquent	97,888,074	—	424,110
1 — 30 days	—	—	23,741
31 — 60 days	—	—	7,530
61 — 90 days	—	—	1,000
91 — 180 days	337,500	—	16,171
181 — 360 days	675,000	—	347,950
Over 360 days	96,875,574	—	27,718
Noncurrent receivables	35,566,981,474	20,644,537	7,430,888
Total receivables	36,527,226,623	35,977,227	10,354,079
SECTION B: Activity Fiscal Year to Date			
New receivables	2,457,935,018	22,225,399	75,726
Repayments on receivables	- 13,256,829,949	—	- 26,424,155
Reclassified amounts	11,738,747,107	—	- 91,094
Amounts written off	—	—	- 16,321
Net activity fiscal year to date	939,852,176	22,225,399	- 26,455,844
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	—	—	—
Total actual writeoffs during period	—	—	- 16,321
Adjustment to allowances for the period [provision for loss expense]	—	—	175,658
Total allowances, end of period	—	—	159,337
SECTION D: Reconciliation			
Beginning receivables	35,587,374,447	13,751,828	36,809,923
Net activity fiscal year to date	939,852,176	22,225,399	- 26,455,844
Ending receivables	36,527,226,623	35,977,227	10,354,079

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986 — Con.

Part II — Loans Receivable

	National Aeronautics and Space Administration	*Office of Personnel Management*	*Small Business Administration*
SECTION A: Outstanding Receivables			
Current receivables	—	—	$4,818,181,750
Not delinquent	—	—	2,540,399,576
Delinquent	—	—	2,277,782,174
1 — 30 days	—	—	30,170,375
31 — 60 days	—	—	94,148,880
61 — 90 days	—	—	66,449,096
91 — 180 days	—	—	193,533,584
181 — 360 days	—	—	331,489,384
Over 360 days	—	—	1,561,990,855
Noncurrent receivables	—	—	2,446,635,779
Total receivables	—	—	7,264,817,529
SECTION B: Activity Fiscal Year to Date			
New receivables	—	—	946,390,509
Repayments on receivables	—	—	-854,295,603
Reclassified amounts	—	—	-91,529,488
Amounts written off	—	—	-512,799,946
Net activity fiscal year to date	—	—	-512,234,528
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	—	—	1,393,938,260
Total actual writeoffs during period	—	—	-512,799,946
Adjustment to allowances for the period [provision for loss expense]	—	—	466,986,649
Total allowances, end of period	—	—	1,348,124,963
SECTION D: Reconciliation			
Beginning receivables	—	—	7,777,052,057
Net activity fiscal year to date	—	—	-512,234,528
Ending receivables	—	—	7,264,817,529

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, 1986 — Con.

Part II — Loans Receivable

	Veterans Administration	*Other independent agencies*
SECTION A: Outstanding Receivables		
Current receivables	$1,634,596,796	$3,133,483,613
Not delinquent	1,117,880,969	2,535,416,354
Delinquent	516,715,827	598,067,259
1 — 30 days	54,723,899	33,621,006
31 — 60 days	50,090,243	36,398,255
61 — 90 days	37,315,985	33,065,424
91 — 180 days	82,370,450	154,304,435
181 — 360 days	120,612,280	98,854,896
Over 360 days	171,602,970	241,823,243
Noncurrent receivables	905,784,699	15,371,194,296
Total receivables	2,540,381,495	18,504,677,909
SECTION B: Activity Fiscal Year to Date		
New receivables	934,638,108	1,290,236,461
Repayments on receivables	– 1,070,395,397	– 3,147,930,544
Reclassified amounts	—	– 424,110,897
Amounts written off	– 1,213,156	– 3,063,461
Net activity fiscal year to date	– 136,970,445	– 2,284,868,441
SECTION C: Allowances and Writeoffs		
Total allowances, beginning of period	—	13,454,274
Total actual writeoffs during period	– 1,213,156	– 3,063,461
Adjustment to allowances for the period [provision for loss expense]	1,213,156	27,572,786
Total allowances, end of period	—	37,963,599
SECTION D: Reconciliation		
Beginning receivables	2,677,351,940	20,789,546,350
Net activity fiscal year to date	– 136,970,445	– 2,284,868,441
Ending receivables	2,540,381,495	18,504,677,909

CHART C. – Accounts Receivable Due from the Public Fiscal Years 1984–86

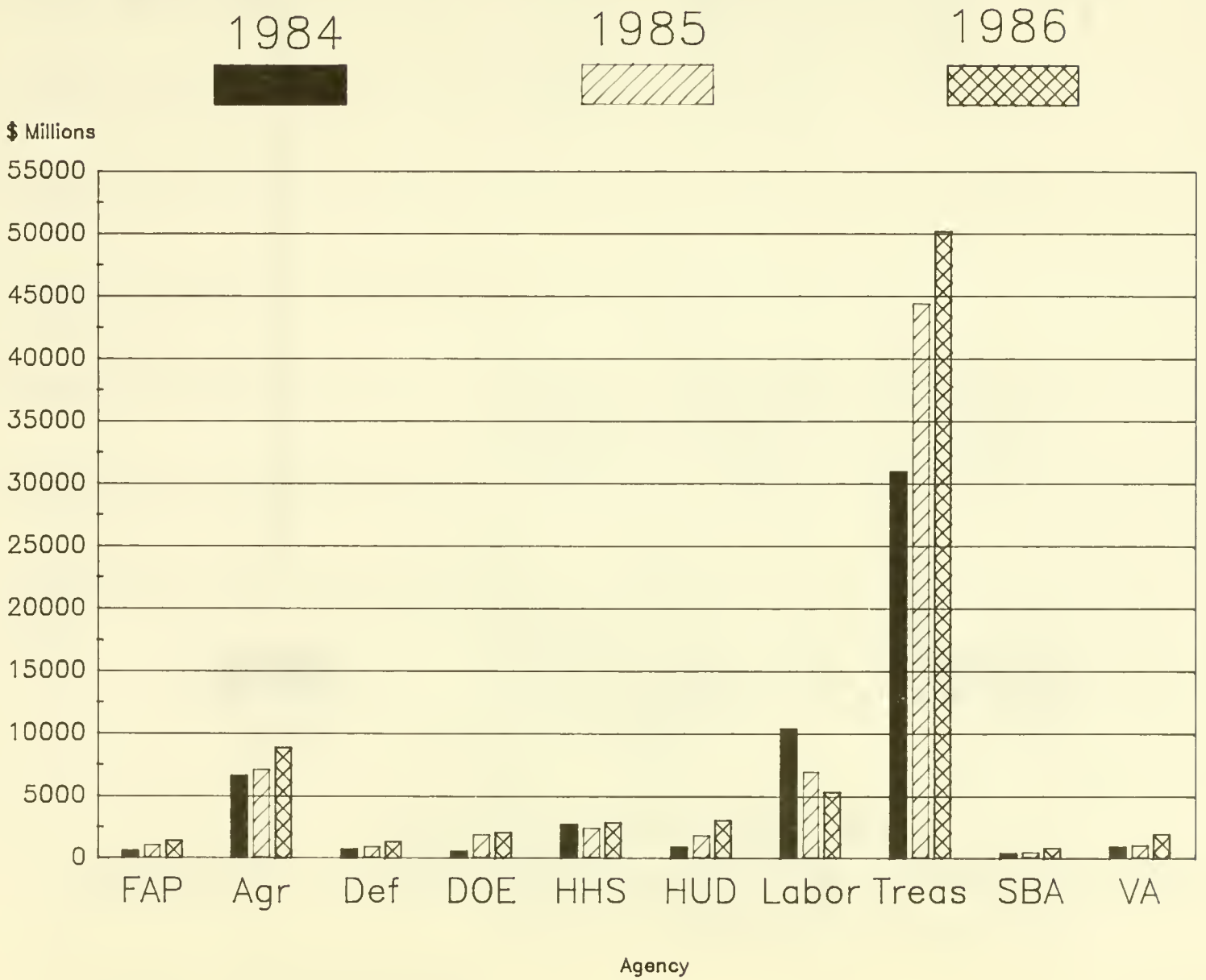
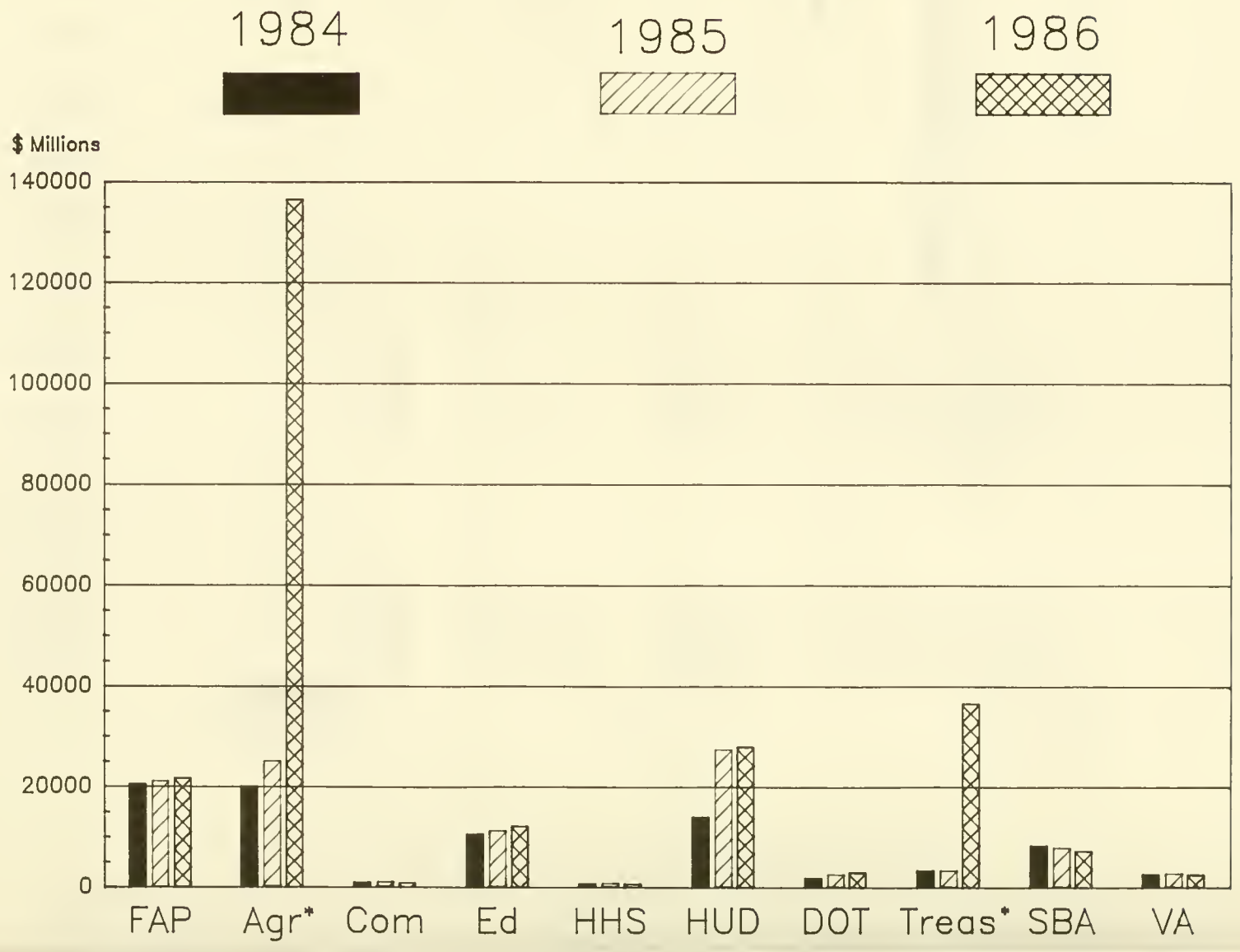


CHART D. – Loans Receivable Due from the Public Fiscal Years 1984–86



FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4. — Report on Operations, Oct. 1, 1985, through Sept. 30, 1986

[Source: TFS Form 221; compiled by Financial Management Service]

	TOTAL	Funds appropriated to the President	Department of Agriculture
FINANCING SOURCES			
Expended appropriations	$1,721,699,730	$232,938,675	$134,190,000
Revenue:			
Federal sources	90,702,663,198	117,557,324	662,794,027
Public sources	59,071,383,556	298,418,980	9,026,872,211
Governmental receipts	3,093,965,718	—	—
Other	6,019,857,245	—	37,966,939
Receipts returned to Treasury	–1,368,171,449	–688,000	—
Total financing sources	159,241,397,998	648,226,979	9,861,823,177
OPERATING EXPENSES			
Cost of goods sold	73,744,390,701	56,259,504	6,827,075,009
Operating/program expenses	40,632,216,202	40,482,595	17,001,349,363
Interest expense:			
Federal Financing Bank/Treasury borrowings	30,087,560,956	—	10,809,154,826
Federal securities	1,312,465,264	—	—
Other	1,707,674,909	9,004	784,151,551
Unfunded expenses	10,111,861,618	—	5,152,486,080
Other	38,259,296,417	664,774	496,232,131
Total operating expenses	195,855,466,067	97,415,877	41,070,448,960
NET RESULTS			
Net results including capital expenditures	–36,614,068,069	550,811,102	–31,208,625,783
Capital expenditures	–686,015,793	–221,352,375	—
Net results excluding capital expenditures	–37,300,083,862	329,458,727	–31,208,625,783
Extraordinary items	–816,524,805	61,724	—
Net results	–38,116,608,667	329,520,451	–31,208,625,783

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4. — Report on Operations, Oct. 1, 1985, through Sept. 30, 1986 — Con.

	Department of Commerce	*Department of Defense*	*Department of Education*
FINANCING SOURCES			
Expended appropriations	—	$390,751,939	$86,534,181
Revenue:			
Federal sources	$130,147,483	58,376,948,947	51,719,051
Public sources	26,204,549	2,644,846,097	67,711,267
Governmental receipts	—	3,093,952,015	—
Other	198,858	217,470,808	8,278,022
Receipts returned to Treasury	—	—	–37,962,271
Total financing sources	156,550,890	64,723,969,806	176,280,250
OPERATING EXPENSES			
Cost of goods sold	142,386,940	60,628,060,463	—
Operating/program expenses	2,525,300	6,393,243,652	57,420,000
Interest expense:			
Federal Financing Bank/Treasury borrowings	—	—	68,795,829
Federal securities	—	253,865,678	28,137,687
Other	9,472	—	—
Unfunded expenses	2,528,065	35,322,496	–1,328,947
Other	1,428,500	916,115,252	2,210,957
Total operating expenses	148,878,277	68,226,607,541	155,235,526
NET RESULTS			
Net results including capital expenditures	7,672,613	–3,502,637,735	21,044,724
Capital expenditures	—	–443,976,339	—
Net results excluding capital expenditures	7,672,613	–3,946,614,074	21,044,724
Extraordinary items	—	–125,059,015	—
Net results	7,672,613	–4,071,673,089	21,044,724

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4. — Report on Operations, Oct. 1, 1985, through Sept. 30, 1986 — Con.

	Department of Energy	*Department of Health and Human Services*	*Department of Housing and Urban Development*
FINANCING SOURCES			
Expended appropriations	$33,437,516	$2,283,903	—
Revenue:			
Federal sources	60,130,995	218,375,634	$965,054,460
Public sources	2,660,383,241	24,612,056	2,897,592,868
Governmental receipts	—	—	—
Other	29,847,622	1,724,622	1,166,616,159
Receipts returned to Treasury	−64,124,412	−113,000	−1,100,000,000
Total financing sources	2,719,674,962	246,883,215	3,929,263,487
OPERATING EXPENSES			
Cost of goods sold	—	56,188,437	49,156,258
Operating/program expenses	2,110,521,610	184,842,266	799,573,247
Interest expense:			
Federal Financing Bank/Treasury borrowings	196,668,796	—	382,175,369
Federal securities	—	—	44,605,294
Other	2,301,590	558,379	234,539,635
Unfunded expenses	101,096,709	3,040,258	25,682,813
Other	130,128,342	1,379,657	551,736,771
Total operating expenses	2,540,717,047	246,008,997	2,087,469,387
NET RESULTS			
Net results including capital expenditures	178,957,915	874,218	1,841,794,100
Capital expenditures	—	−2,283,903	—
Net results excluding capital expenditures	178,957,915	−1,409,685	1,841,794,100
Extraordinary items	—	—	−730,682,965
Net results	178,957,915	−1,409,685	1,111,111,135

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4. — Report on Operations, Oct. 1, 1985, through Sept. 30, 1986 — Con.

	Department of the Interior	*Department of Justice*	*Department of Labor*
FINANCING SOURCES			
Expended appropriations	—	$90,298	—
Revenue:			
Federal sources	$593,226,789	177,589,588	$102,282,159
Public sources	105,807,634	—	216,570,398
Governmental receipts	—	13,703	—
Other	45,994	—	26,298,796
Receipts returned to Treasury	–155,897,377	–6,813	—
Total financing sources	543,183,040	177,686,776	345,151,353
OPERATING EXPENSES			
Cost of goods sold	73,598,578	28,030,708	54,943,698
Operating/program expenses	573,419,118	146,500,435	1,308,718,743
Interest expense:			
Federal Financing Bank/Treasury borrowings	135,037,344	—	—
Federal securities	—	—	—
Other	7,463,194	—	—
Unfunded expenses	12,755,294	2,042,118	1,459,558
Other	—	—	—
Total operating expenses	802,273,528	176,573,261	1,365,121,999
NET RESULTS			
Net results including capital expenditures	–259,090,488	1,113,515	–1,019,970,646
Capital expenditures	—	—	—
Net results excluding capital expenditures	–259,090,488	1,113,515	–1,019,970,646
Extraordinary items	–454,000	–87,004	—
Net results	–259,544,488	1,026,511	–1,019,970,646

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4. — Report on Operations, Oct. 1, 1985, through Sept. 30, 1986 — Con.

	Department of State	*Department of Transportation*	*Department of the Treasury*
FINANCING SOURCES			
Expended appropriations	—	—	—
Revenue:			
Federal sources	$31,986,390	$490,499,890	$14,352,143,644
Public sources	—	116,567,172	4,998,862,006
Governmental receipts	—	—	—
Other	—	4,098,033	6,944,276
Receipts returned to Treasury	—	—	—
Total financing sources	31,986,390	611,165,095	19,357,949,926
OPERATING EXPENSES			
Cost of goods sold	13,720,830	101,730,556	159,805,777
Operating/program expenses	17,447,217	1,048,456,078	378,563,255
Interest expense:			
Federal Financing Bank/Treasury borrowings	—	72,417,107	16,544,250,799
Federal securities	—	—	985,856,605
Other	—	5,574,768	32,752,393
Unfunded expenses	707,830	4,455,438	14,745,088
Other	—	—	376,453,502
Total operating expenses	31,875,877	1,232,633,947	18,492,427,419
NET RESULTS			
Net results including capital expenditures	110,513	–621,468,852	865,522,507
Capital expenditures	—	—	—
Net results excluding capital expenditures	110,513	–621,468,852	865,522,507
Extraordinary items	—	—	–2,955
Net results	110,513	–621,468,852	865,519,552

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4. — Report on Operations, Oct. 1, 1985, through Sept. 30, 1986 — Con.

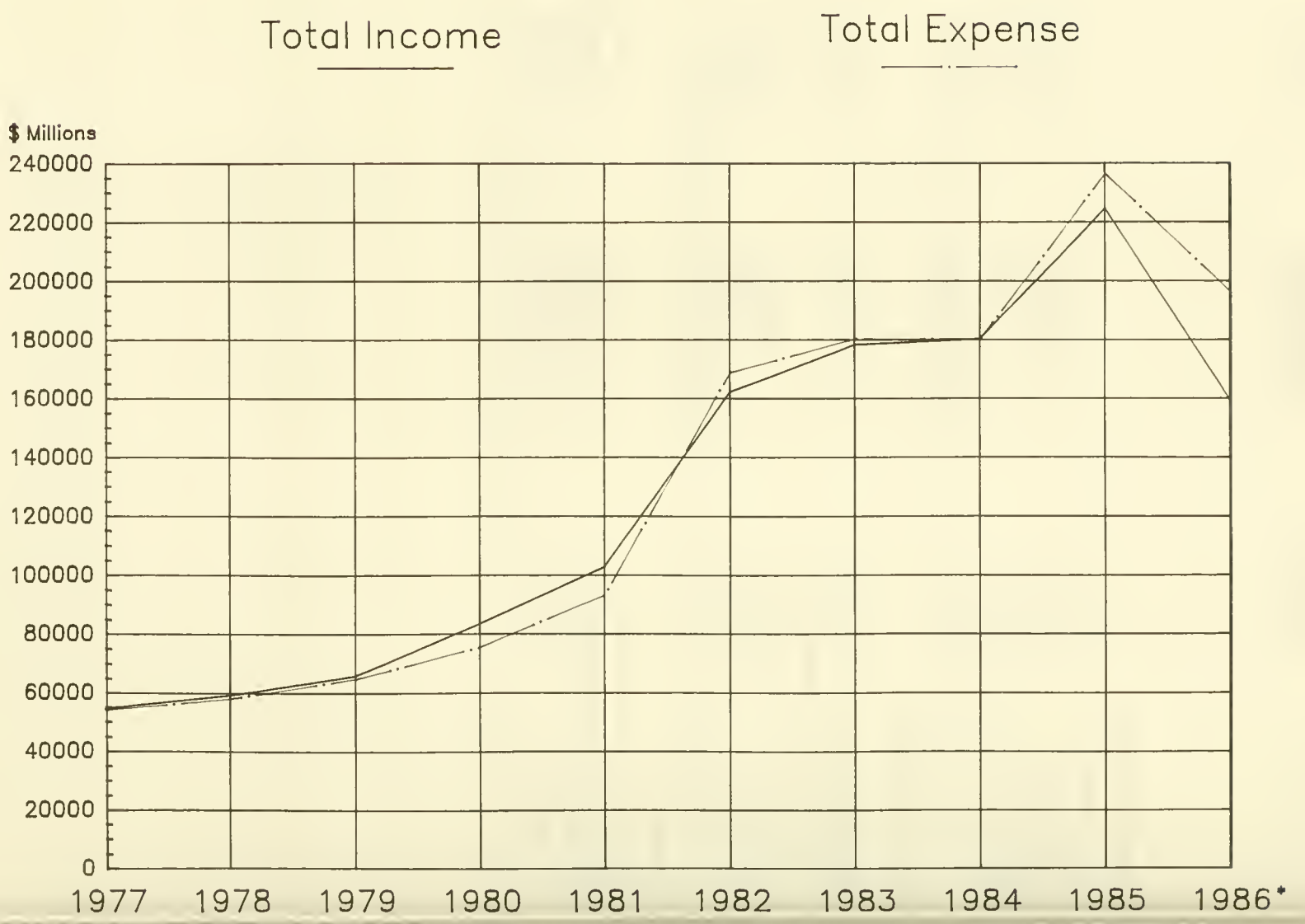
	Environmental Protection Agency	*General Services Administration*	*Office of Personnel Management*
FINANCING SOURCES			
Expended appropriations	—	$1,182,261	—
Revenue:			
Federal sources	—	5,847,239,054	$6,786,448,923
Public sources	$850,175	95,445,064	30,982
Governmental receipts	—	—	—
Other	—	179,953,653	1,026,956,812
Receipts returned to Treasury	—	—	-59,000
Total financing sources	850,175	6,123,820,032	7,813,377,717
OPERATING EXPENSES			
Cost of goods sold	835,175	4,549,385,456	117,800,358
Operating/program expenses	—	968,700,827	8,462,923,091
Interest expense:			
Federal Financing Bank/Treasury borrowings	—	—	—
Federal securities	—	—	—
Other	—	8,146,906	—
Unfunded expenses	—	367,745,887	1,693,453
Other	—	91,445	-1,625,129,076
Total operating expenses	835,175	5,894,070,521	6,957,287,826
NET RESULTS			
Net results including capital expenditures	15,000	229,749,511	856,089,891
Capital expenditures	—	—	—
Net results excluding capital expenditures	15,000	229,749,511	856,089,891
Extraordinary items	—	7,252,052	—
Net results	15,000	237,001,563	856,089,891

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4. — Report on Operations, Oct. 1, 1985, through Sept. 30, 1986 — Con.

	Small Business Administration	*Veterans Administration*	*Other independent agencies*
FINANCING SOURCES			
Expended appropriations	—	—	$840,290,957
Revenue:			
Federal sources	$21,916,535	$12,498,590	1,704,103,715
Public sources	447,665,905	978,116,175	34,464,826,776
Governmental receipts	—	—	—
Other	8,022,934	737,449,525	2,567,984,192
Receipts returned to Treasury	—	–8,104,000	–1,216,576
Total financing sources	477,605,374	1,719,960,290	39,575,989,064
OPERATING EXPENSES			
Cost of goods sold	—	755,102,254	130,310,700
Operating/program expenses	45,452,059	224,326,656	867,750,690
Interest expense:			
Federal Financing Bank/Treasury borrowings	—	—	1,879,060,886
Federal securities	—	—	—
Other	309,004,232	6,565,095	316,598,690
Unfunded expenses	641,570,577	2,065,990	3,743,792,911
Other	28,472,898	780,020,216	36,599,491,048
Total operating expenses	1,024,499,766	1,768,080,211	43,537,004,925
NET RESULTS			
Net results including capital expenditures	–546,894,392	–48,119,921	–3,961,015,861
Capital expenditures	—	—	–18,403,176
Net results excluding capital expenditures	–546,894,392	–48,119,921	–3,979,419,037
Extraordinary items	32,543,892	–96,534	—
Net results	–514,350,500	–48,216,455	–3,979,419,037

CHART E. – Income and Expense
Fiscal Years 1977–86



FEDERAL AGENCIES' FINANCIAL REPORTS

INTRODUCTION

Section 114 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513a) requires the Secretary of the Treasury to prepare reports on the financial operations of the U.S. Government and provides that each executive agency must furnish the Secretary of the Treasury such reports and information relating to the agency's financial condition and operations as the Secretary may require. The provisions do not apply to the legislative and judicial branches of the Federal Government; however, these entities are encouraged to submit the prescribed reports so the Secretary of the Treasury can prepare comprehensive reports on all the financial activities of the U.S. Government.

The Treasury Financial Manual (I TFM 2-4100) sets the criteria for the submission of annual and quarterly financial reports and schedules in accordance with the Reporting Entities Listing (Bulletin No. 86-04). Reports and schedules are provided for six fund types: Revolving funds, trust revolving funds, 15 major trust funds, all other trust funds, all other activity combined, and consolidated reports of an organizational unit. The financial transactions supporting the required reports and schedules are to be accounted for on the accrual basis. The Report on Operations can be submitted on a cash basis under certain circumstances (see I TFM 2-4180.20). Reports are to be prepared from a budgeting and accounting system which contains an integrated data base that is part of the agency's integrated financial management system as required by the Office of Management and Budget (OMB) Circular No. A-127.

The required reports should include all assets, liabilities, and equities relating to all programs and activities under control of the reporting entity, except for the assets of disbursing officers, which are reported by the Treasury. Reports should include transfer appropriation accounts from other agencies, foreign currencies, operations conducted in the territories or overseas, and any monetary assets or property received, spent, or otherwise accounted for by the reporting entity. Amounts are reported to the dollar.

Requirements provide that Federal agencies submit to Treasury four financial reports supplemented by three supporting schedules which are consolidated and published annually in the winter issue of the *Treasury Bulletin*. These reports are: Report on Financial Position (TFS 220), Report on Operations (TFS 221), Report on Cash Flow (TFS 222), and Report on Reconciliation (TFS 223). The three supporting schedules are: Direct and Guaranteed Loans Reported by Agency and Program Due from the Public (Schedule 220.8), Report on Accounts and Loans Receivable Due from the Public (Schedule 220.9), and Additional Financial Information (Schedule 220.1). The schedule on Direct and Guaranteed Loans is submitted to Treasury quarterly, and annually for publication in the *Treasury Bulletin*. Information captured in Schedule 220.8 is shown in the following table:

Table FA–2. — Direct and Guaranteed Loans

This report reflects the direct loans and guaranteed loans to the public through the Federal Credit Program to support credit activities. Actual control of credit program levels remains with authorizing legislation and appropriations acts. The schedule of Direct and Guaranteed Loans also provides the Federal Reserve Board information to monitor the flow of funds. An accompanying chart depicts direct loans and guaranteed loans for the first quarter of fiscal 1987.

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, Dec. 31, 1986

[In thousands of dollars. Source: Schedule 220.8 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.				
Guaranty reserve fund	600,234	1,435,861	—	—
Foreign military sales credit	1,461,969	4,040,441	—	—
Military credit sales to Israel	157,500	157,500	—	—
Emergency security assistance to Israel	324,265	324,265	—	—
Housing and other credit guaranty programs	73,154	73,154	—	—
Alliance for progress loan fund	2,780,008	2,780,008	—	—
Other programs	15,734,153	17,363,582	—	—
Overseas Private Investment Corporation:				
Overseas Private Investment Corporation	39,664	60,284	289,668	750,000
Total Funds appropriated to the President	21,170,950		289,668	
Department of Agriculture:				
Commodity Credit Corporation:				
Commodity Loans	18,494,204	18,494,204	—	—
Loans to Foreign Governments and Private Trade Entities	10,622,254	10,622,254	—	—
Export Credit Sales Program	826,569	826,569	—	—
Storage Facility and Equipment Loans	174,227	174,227	—	—
Guaranteed Foreign Loans	—	—	4,394,546	4,394,546
Rescheduled Claims on Guarantee loans	1,950,896	1,950,896	—	—
Rural Electrification Administration:				
Revolving Fund Electrical Systems	10,267,453	25,053,963	25,817,732	35,997,857
Rural Telephone Bank	1,436,726	2,617,170	—	—
Rural communication development fund	19,813	30,066	5,991	11,832
Farmers Home Administration:				
Farm Ownership Loans	7,724,572	7,724,572	264,342	264,342
Fm HA.				
Oper Lns	6,179,244	6,179,244	1,253,291	1,253,291
Farmers Home Administration:				
Emergency Loans	13,901,985	13,901,985	230,315	230,315
Other Loans	601,871	337,178	19,546	19,546
Rural development insurance loans	8,281,396	8,281,396	1,902,354	1,902,354
Rural housing insurance loans	29,789,106	29,789,106	173,612	173,612
Other loans	38,297	38,297	—	—
Total Department of Agriculture	110,308,618		34,061,733	
Department of Commerce:				
Loan revolving fund	568,490	568,490	237,647	237,647
Economic Development Administration.				
Trade Adjustment Assistance	4,363	4,363	—	—
Drought Assistance	86,342	86,342	—	—
International Trade Administration	8,222	25,859	10,048	44,000
Coastal energy impact fund	86,793	86,793	—	—
Federal ship financing fund, fishing vessels	27,080	27,080	207,595	850,000
Other loans	11,308	11,308	—	—
Total Department of Commerce	792,600		455,291	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, Dec. 31, 1986 — Continued

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				
Department of Defense:				
Ryukyu Islands, construction of power systems	3,420	3,420	—	—
Defense production guarantees	857	857	—	—
Total Department of Defense	4,277		—	
Department of Education:				
College housing loans	2,228,773	2,228,773	—	—
Student loan insurance fund	4,176,481	4,176,481	39,140,000	39,140,000
Higher education facilities loan and insurance fund	338,720	338,720	—	—
Loans to students in higher education	5,228,841	5,228,841	—	—
Total Department of Education	11,972,816		39,140,000	
Department of Energy:				
Department of Energy	33,172	153,380	282,214	800,626
Total Department of Energy	33,172		282,214	
Department of Health and Human Services:				
Health professions graduate student loan fund	34,004	34,004	1,395,750	1,395,750
Medical facilities guarantee and loan fund	30,101	30,000	842,139	1,470,000
Student loan program	534,207	534,207	—	—
Other HRSA loans	6,168	6,168	—	—
Total Department of Health and Human Services	604,481		2,237,889	
Department of Housing and Urban Development:				
Federal Housing Administration Fund	4,324,001	4,324,001	228,060,011	228,060,011
Housing for the elderly or handicapped	6,297,010	8,695,000	—	—
Low-rent public housing program	15,830,309	15,830,309	9,440,606	30,000,000
Other housing loans	2,246	2,246	—	—
Management and liquidating functions	891,564	891,564	—	—
Guarantees of mortgage-backed securities	18,138	18,138	263,327,788	263,327,788
Rehabilitation loan fund	696,932	735,131	—	—
Urban renewal programs	344,714	357,478	85,287	712,750
Total Department of Housing and Urban Development	28,404,917		500,913,692	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, Dec. 31, 1986 — Continued

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				
Department of the Interior:				
Irrigation systems	101,057	136,990	—	—
Reclamation projects	382,605	493,065	—	—
Drought Emergency	13,378	32,448	—	—
Revolving fund for loans	106,307	106,307	—	—
Indian loan guaranty and insurance fund	11,973	11,973	142,000	142,000
Guam Power Authority	—	—	36	36
Virgin Islands Construction	—	—	27,703	101,000
Total Department of the Interior	615,322		169,739	
Department of Labor:				
Pension Benefit Guaranty Corporation	2,342	2,342	—	—
Total Department of Labor	2,342		—	
Department of State:				
Emergencies in Diplomatic & Consular Service	1,212	1,212	—	—
Loans to the United Nations	4,739	4,739	—	—
Total Department of State	5,951		—	
Department of Transportation:				
Purchase of Aircraft	50,532	50,532	243,595	3,200,000
Right-of-way revolving fund	136,768	300,000	—	—
Federal Highway Admin:				
Highway trust funds	38,127	380,000	—	—
Federal Railroad Admin:				
Railroad Rehabilitation and improvement fund	—	—	1,209,282	1,209,282
Urban Mass Transportation Admin:				
Washington Metropolitan Area Transit Authority	535	535	997,000	997,000
Maritime Admin:				
Federal Ship Financing Fund	1,517,828	1,517,828	4,842,103	9,500,000
Total Department of Transportation	1,743,791		7,291,980	
Department of the Treasury:				
Federal Financing Bank	33,168,848	33,168,848	—	—
Loans to foreign governments	3,109,273	3,109,273	—	—
Total Department of the Treasury	36,278,121		—	
Environmental Protection Agency:				
Other funds	40,167	192,497	—	—
Total Environmental Protection Agency	40,167		—	
General Services Administration:				
Federal buildings fund	—	—	1,079,460	1,079,460
Other funds	10,344	10,344	—	—
Total General Services Administration	10,344		1,079,460	
Small Business Administration:				
Business loan and investment fund	2,000,019	2,000,019	7,076,320	7,076,320
Economic opportunity loans	162,201	162,201	89,135	89,135
State and local development loans	198,050	198,050	994,925	994,925
Investment assistance program	484,144	484,144	987,157	987,157
Other loans	198,859	198,859	5,926	5,926
Disaster loan fund	4,104,673	4,104,673	2,265	2,265
Total Small Business Administration	7,147,949		9,155,730	

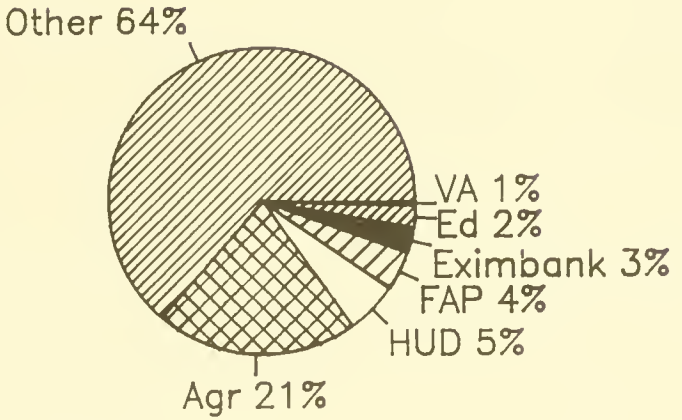
FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, Dec. 31, 1986 — Continued

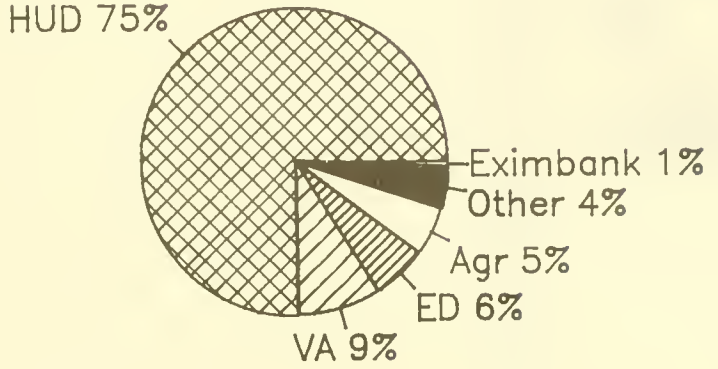
Agency and program	Direct loans or credit		Guarantees or insurance	
	Amount outstanding	Maximum authority	Amount outstanding	Maximum authority
I — Wholly owned Government enterprises U.S. dollar loans				
Veterans Administration:				
Loan guaranty revolving fund	1,239,497	1,239,497	57,990,754	57,990,754
Direct loan revolving fund	120,516	120,516	—	—
Service-disabled veterans insurance fund	38,512	38,512	—	—
Veterans reopened insurance fund	29,468	29,468	—	—
Education loan fund	45,275	45,275	—	—
National service life insurance fund	987,210	987,210	—	—
Veterans special life insurance fund	77,214	77,214	—	—
Other funds	379,962	379,962	—	—
Total Veterans Administration	2,917,654		57,990,754	
Other independent agencies:				
District of Columbia:				
Loans to DC Government	974,999	974,999	—	—
Export-Import Bank of the United States	13,894,504	16,238,478	4,552,636	15,100,876
Federal Savings and Loan Insurance Corporation fund	1,163,622	1,163,622	—	—
National Credit Union Administration:				
Share insurance fund	902	902	5,328	5,328
Tennessee Valley Authority fund	248,197	248,197	—	—
USRA				
Reg Rail Reorg Pro	84,971	350,000	84,971	350,000
Interstate Commerce Commission	—	—	2,400	2,400
Total Other independent agencies	16,367,197		4,645,336	
Total Part I	238,420,678		657,713,491	
II — Wholly owned Government enterprises Loans repayable in foreign currencies				
Loans repayable in foreign currencies:				
Agency for International Development:				
Other development loans	792,482	799,754	257	20,000
United States Information Agency	742	1,228	—	—
Total Part II	793,225		257	
III — Privately owned Government-sponsored enterprises				
Privately owned Government-sponsored enterprises:				
Student Loan Marketing Association	6,343,802	6,343,802	7,926,989	7,926,989
Federal National Mortgage Association	94,510,000	94,510,000	—	—
Banks for cooperatives	7,394,633	7,394,633	—	—
Federal intermediate credit banks	10,705,262	10,705,262	—	—
Federal land banks	39,985,291	39,985,291	—	—
Federal home loan banks	108,644,705	108,644,705	—	—
Federal Home Loan Mortgage Corporation	11,564,300	11,564,300	—	—
Total Part III	279,147,993		7,926,989	
Grand total, all parts	518,361,896		665,640,737	

Direct and Guaranteed Loans
Fiscal Year 1987
First Quarter

Direct Loans



Guaranteed Loans



FEDERAL AGENCIES' FINANCIAL REPORTS

INTRODUCTION

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Table FA-2. — Direct and Guaranteed Loans

This report reflects the direct loans and guaranteed loans to the public through the Federal Credit Program to support credit activities. Actual control of credit program levels remains with authorizing legislation and appropriations acts. The schedule of Direct and Guaranteed Loans also provides the Federal Reserve Board information to monitor the flow of funds. An accompanying chart depicts direct loans and guaranteed loans for the second quarter of fiscal 1987.

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, March 31,1987

[In thousands of dollars. Source: Schedule 220.8 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:				
Guaranty reserve fund	598,811	1,435,861	—	—
Foreign military sales credit	1,467,151	4,040,441	—	—
Military credit sales to Israel	157,500	157,500	—	—
Emergency security assistance to Israel	307,198	307,198	—	—
Housing and other credit guaranty programs	74,284	74,284	1,282,400	2,183,100
Other programs	18,913,461	18,913,461	—	—
Overseas Private Investment Corporation:				
Overseas Private Investment Corporation	41,373	67,462	287,777	750,000
Total Funds appropriated to the President	21,559,780		1,570,178	
Department of Agriculture:				
Commodity Credit Corporation:				
Commodity Loans	18,494,204	18,494,204	—	—
Loans to Foreign Governments and Private Trade Entities	10,622,254	10,622,254	—	—
Export Credit Sales Program	826,569	826,569	—	—
Storage Facility and Equipment Loans	174,227	174,227	—	—
Guaranteed Foreign Loans	—	—	4,394,546	4,394,546
Rescheduled Claims on Guarantee loans	1,950,896	1,950,896	—	—
Rural Electrification Administration:				
Revolving Fund Electrical Systems	10,152,806	25,269,288	26,065,064	36,501,989
Rural Telephone Bank	1,446,349	2,661,431	—	—
Rural communication development fund	19,415	30,066	5,917	11,832
Farmers Home Administration:				
Farm Ownership Loans	7,669,327	7,669,327	291,461	291,461
Fm HA				
Oper Lns	6,071,236	6,071,236	1,262,024	1,262,024
Farmers Home Administration:				
Emergency Loans	13,672,550	13,672,550	216,204	216,204
Other Loans	592,387	592,387	18,212	18,212
Rural development insurance loans	8,302,133	8,302,133	1,805,927	1,805,927
Rural housing insurance loans	29,647,699	29,647,699	185,688	185,688
Other loans	37,287	37,287	—	—
Total Department of Agriculture	109,679,344		34,245,047	
Department of Commerce:				
Loan revolving fund	568,490	568,490	237,647	237,647
Economic Development Administration:				
Trade Adjustment Assistance	4,363	4,363	—	—
Drought Assistance	86,342	86,342	—	—
International Trade Administration	9,292	25,138	15,089	44,000
Coastal energy impact fund	86,563	86,563	—	—
Federal ship financing fund, fishing vessels	25,359	25,359	226,017	850,000
Other loans	11,202	11,202	—	—
Total Department of Commerce	791,613		478,753	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, March 31,1987 — Continued

[In thousands of dollars. Source: Schedule 220.8 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				
Department of Defense:				
Ryukyu Islands, construction of power systems	3,319	3,319	—	—
Defense production guarantees	857	857	—	—
Total Department of Defense	4,176		—	
Department of Education:				
Office of Postsecondary Education.				
Other Funds	5,522,938	5,522,938	43,195,000	43,195,000
College housing loans	2,018,627	2,018,627	—	—
Higher education facilities loan and insurance fund	312,997	312,997	—	—
Total Department of Education	7,854,563		43,195,000	
Department of Energy				
Department of Energy	33,172	153,380	282,214	800,626
Total Department of Energy	33,172		282,214	
Department of Health and Human Services:				
Health professions graduate student loan fund	37,410	37,410	1,395,750	1,395,750
Medical facilities guarantee and loan fund	30,106	30,000	842,139	1,470,000
Student loan program	529,585	529,585	—	—
Other HRSA loans	6,055	6,055	—	—
Total Department of Health and Human Services	603,157		2,237,889	
Department of Housing and Urban Development:				
Federal Housing Administration Fund	4,415,042	4,415,042	239,376,730	239,376,730
Housing for the elderly or handicapped	6,387,773	8,761,560	—	—
Low-rent public housing program	16,095,601	16,096,120	8,275,241	30,000,000
Other housing loans	2,162	2,162	—	—
Management and liquidating functions	685,299	685,299	—	—
Guarantees of mortgage-backed securities	28,786	28,786	277,688,566	277,688,566
Rehabilitation loan fund	684,785	735,131	—	—
Urban renewal programs	337,085	349,850	81,887	712,750
Total Department of Housing and Urban Development	28,636,536		525,422,424	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, March 31,1987 — Continued

[In thousands of dollars. Source: Schedule 220.8 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				
Department of the Interior				
Irrigation systems	101,169	139,846	—	—
Reclamation projects	388,107	497,989	—	—
Drought Emergency	14,078	32,427	—	—
Revolving fund for loans	106,307	106,307	—	—
Indian loan guaranty and insurance fund	11,973	11,973	142,000	142,000
Guam Power Authority	—	—	36,000	36,000
Virgin Islands Construction	—	—	27,295	101,000
Total Department of the Interior	621,636		205,295	
Department of Labor:				
Pension Benefit Guaranty Corporation	2,342	2,342	—	—
Total Department of Labor	2,342		—	
Department of State:				
Emergencies in Diplomatic & Consular Service	1,212	1,212	—	—
Loans to the United Nations	4,739	4,739	—	—
Total Department of State	5,951		—	
Department of Transportation:				
Purchase of Aircraft	48,128	48,128	202,224	3,200,000
Right-of-way revolving fund	140,700	300,000	—	—
Federal Highway Admin:				
Highway trust funds	38,343	380,000	—	—
Federal Railroad Admin				
Railroad Rehabilitation and improvement fund	—	—	1,209,480	1,209,480
Urban Mass Transportation Admin:				
Washington Metropolitan Area Transit Authority	535	535	997,000	997,000
Maritime Admin:				
Federal Ship Financing Fund	1,731,937	1,517,828	4,509,000	9,500,000
Total Department of Transportation	1,959,645		6,917,705	
Department of the Treasury				
Federal Financing Bank	33,168,848	33,168,848	—	—
Loans to foreign governments	3,109,273	3,109,273	—	—
Total Department of the Treasury	36,278,121		—	
Environmental Protection Agency				
Other funds	34,297	92,497	—	—
Total Environmental Protection Agency	34,297		—	
General Services Administration				
Federal buildings fund	—	—	1,079,460	1,079,460
Other funds	10,344	10,344	—	—
Total General Services Administration	10,344		1,079,460	
Small Business Administration				
Business loan and investment fund	1,942,189	1,942,189	7,092,874	7,092,874
Economic opportunity loans	156,623	156,623	87,822	87,822
State and local development loans	190,583	190,583	1,016,530	1,016,530
Investment assistance program	500,188	500,188	937,199	937,199
Other loans	197,022	197,022	5,644	5,644
Disaster loan fund	3,972,763	3,972,763	2,237	2,237
Total Small Business Administration	6,959,371		9,142,309	

FEDERAL AGENCIES' FINANCIAL REPORTS

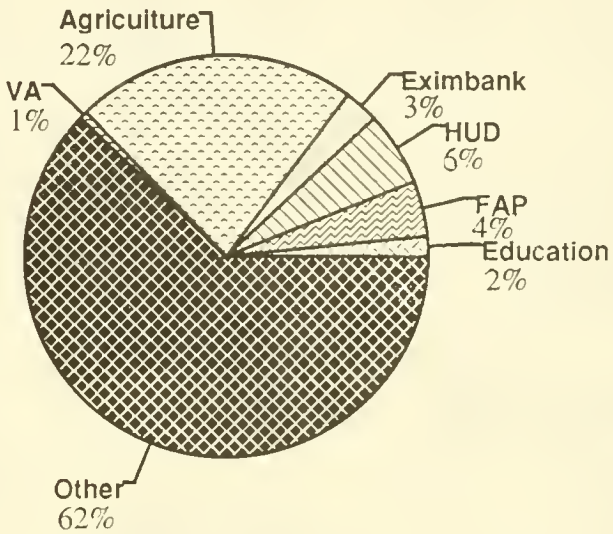
Table FA-2. — Direct and Guaranteed Loans, March 31,1987 — Continued

[In thousands of dollars. Source: Schedule 220.8 compiled by the Financial Management Service]

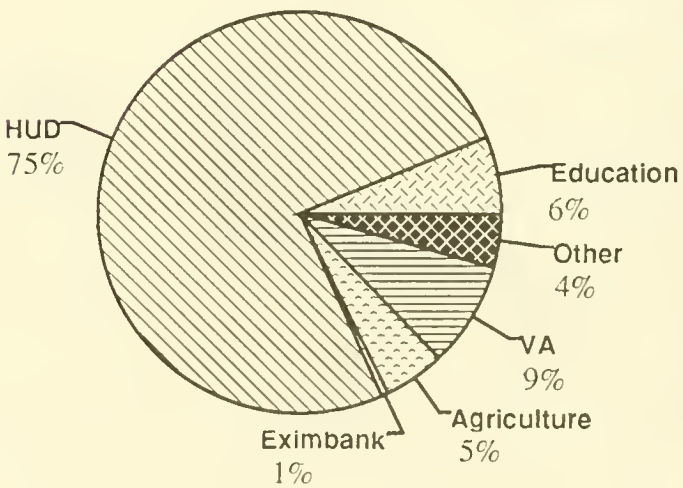
Agency and program	Direct loans or credit		Guarantees or insurance	
	Amount outstanding	Maximum authority	Amount outstanding	Maximum authority
I — Wholly owned Government enterprises U.S. dollar loans				
Veterans Administration:				
Loan guaranty revolving fund	1,279,227	1,279,227	59,238,892	59,238,892
Direct loan revolving fund	114,483	114,483	—	—
Service-disabled veterans insurance fund	38,553	38,553	—	—
Veterans reopened insurance fund	29,067	29,067	—	—
Education loan fund	43,933	43,933	—	—
National service life insurance fund	962,781	962,781	—	—
Veterans special life insurance fund	75,005	75,005	—	—
Other funds	386,678	386,678	—	—
Total Veterans Administration	2,929,727		59,238,892	
Other independent agencies:				
District of Columbia:				
Loans to DC Government	745,043	745,043	—	—
Export-Import Bank of the United States	13,488,918	15,748,787	3,838,686	14,988,784
Federal Savings and Loan Insurance Corporation fund	1,177,066	1,177,066	—	—
National Credit Union Administration:				
Share insurance fund	899	899	6,388	6,388
Tennessee Valley Authority fund	243,788	243,788	—	—
Interstate Commerce Commission	—	—	2,400	2,400
Total Other independent agencies	15,655,716		3,847,474	
Total Part I	233,619,499		687,862,644	
II — Wholly owned Government enterprises Loans repayable in foreign currencies				
Loans repayable in foreign currencies:				
Agency for International Development:				
Other development loans	753,000	753,000	257	20,000
United States Information Agency	732	1,228	—	—
Total Part II	753,732		257	
III — Privately owned Government-sponsored enterprises				
Privately owned Government-sponsored enterprises:				
Student Loan Marketing Association	6,759,431	6,759,431	8,389,238	8,389,238
Federal National Mortgage Association	92,118,000	92,118,000	—	—
Banks for cooperatives	7,621,478	7,621,478	—	—
Federal intermediate credit banks	9,637,257	9,637,257	—	—
Federal land banks	37,925,943	37,925,943	—	—
Federal home loan banks	106,759,835	106,759,835	—	—
Federal Home Loan Mortgage Corporation	12,940	12,940	—	—
Total Part III	260,834,884		8,389,238	
Grand total, all parts	495,208,116		696,252,139	

DIRECT AND GUARANTEED LOANS
FISCAL YEAR 1987, SECOND QUARTER

Direct Loans



Guaranteed Loans



FEDERAL AGENCIES' FINANCIAL REPORTS

INTRODUCTION

Section 114 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513a) requires the Secretary of the Treasury to prepare reports on the financial operations of the U.S. Government and provides that each executive agency must furnish the Secretary of the Treasury such reports and information relating to the agency's financial condition and operations as the Secretary may require. The provisions do not apply to the legislative and judicial branches of the Federal Government; however, these entities are encouraged to submit the prescribed reports so the Secretary of the Treasury can prepare comprehensive reports on all the financial activities of the U.S. Government.

The Treasury Financial Manual (I TFM 2-4100) sets the criteria for the submission of annual and quarterly financial reports and schedules in accordance with the Reporting Entities Listing (Bulletin No. 86-04). Reports and schedules are provided for six fund types: Revolving funds, trust revolving funds, 15 major trust funds, all other trust funds, all other activity combined, and consolidated reports of an organizational unit. The financial transactions supporting the required reports and schedules are to be accounted for on the accrual basis. The Report on Operations can be submitted on a cash basis under certain circumstances (see I TFM 2-4180.20). Reports are to be prepared from a budgeting and accounting system which contains an integrated data base that is part of the agency's integrated financial management system as required by the Office of Management and Budget (OMB) Circular No. A-127.

The required reports should include all assets, liabilities, and equities relating to all programs and activities under control of the reporting entity, except for the assets of disbursing officers, which are reported by the Treasury. Reports should include transfer appropriation accounts from other agencies, foreign currencies, operations conducted in the territories or overseas, and any monetary assets or property received, spent, or otherwise accounted for by the reporting entity. Amounts are reported to the dollar.

Requirements provide that Federal agencies submit to Treasury four financial reports supplemented by three supporting schedules which are consolidated and published annually in the winter issue of the *Treasury Bulletin*. These reports are: Report on Financial Position (TFS 220), Report on Operations (TFS 221), Report on Cash Flow (TFS 222), and Report on Reconciliation (TFS 223). The three supporting schedules are: Direct and Guaranteed Loans Reported by Agency and Program Due from the Public (Schedule 220.8), Report on Accounts and Loans Receivable Due from the Public (Schedule 220.9), and Additional Financial Information (Schedule 220.1). The schedule on Direct and Guaranteed Loans is submitted to Treasury quarterly, and annually for publication in the *Treasury Bulletin*. Information captured in Schedule 220.8 is shown in the following table:

Table FA-2.--Direct and Guaranteed Loans

This report reflects the direct loans and guaranteed loans to the public through the Federal Credit Program to support credit activities. Actual control of credit program levels remains with authorizing legislation and appropriations acts. The schedule on Direct and Guaranteed Loans also provides the Federal Reserve Board information to monitor the flow of funds. An accompanying chart depicts direct loans and guaranteed loans for the third quarter of fiscal 1987.

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, June 30, 1987

[In thousands of dollars. Source: Schedule 220.8 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:				
Guaranty reserve fund	594,729	1,435,861	—	—
Foreign military sales credit	1,807,234	4,040,441	—	—
Military credit sales to Israel	148,750	148,750	—	—
Emergency security assistance to Israel	307,198	307,198	—	—
Housing and other credit guaranty programs	78,774	78,774	1,282,548	2,183,100
Alliance for progress loan fund	2,744,381	2,744,383	—	—
Other programs	15,935,089	17,273,850	—	—
Overseas Private Investment Corporation:				
Overseas Private Investment Corporation	45,999	68,065	309,997	750,000
Total Funds appropriated to the President	21,662,157		1,592,545	
Department of Agriculture:				
Commodity Credit Corporation:				
Commodity Loans	16,573,337	16,573,337	—	—
Loans to Foreign Governments and Private Trade Entities	10,932,783	10,932,783	—	—
Export Credit Sales Program	799,532	799,532	—	—
Storage Facility and Equipment Loans	83,931	83,931	—	—
Guaranteed Foreign Loans	—	—	4,381,739	4,381,739
Rescheduled Claims on Guarantee loans	2,235,149	2,235,149	—	—
Rural Electrification Administration:				
Revolving Fund Electrical Systems	35,187,548	25,744,244	1,136,915	32,227,098
Rural Telephone Bank	1,455,709	2,705,692	—	—
Rural communication development fund	19,362	30,066	5,816	11,832
Farmers Home Administration:				
Farm Ownership Loans	7,634,764	7,634,764	310,881	310,881
Fm HA:				
Oper Lns	6,387,723	6,387,723	1,201,052	1,201,052
Farmers Home Administration:				
Emergency Loans	13,543,942	13,543,942	206,706	206,706
Other Loans	591,606	591,606	17,541	17,541
Rural development insurance loans	8,390,262	8,390,262	1,784,887	1,784,887
Rural housing insurance loans	29,504,226	29,504,226	179,751	179,751
Other loans	38,379	38,379	—	—
Total Department of Agriculture	133,378,261		9,225,292	
Department of Commerce:				
Loan revolving fund	568,490	568,490	237,647	237,647
Economic Development Administration:				
Trade Adjustment Assistance	4,363	4,363	—	—
Drought Assistance	86,342	86,342	—	—
International Trade Administration	9,292	19,126	9,598	44,097
Coastal energy impact fund	85,650	85,650	—	—
Federal ship financing fund, fishing vessels	25,462	25,462	228,113	850,000
Other loans	10,919	10,919	—	—
Total Department of Commerce	790,520		475,359	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, June 30, 1987 — Continued

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				
Department of Defense:				
Ryukyu Islands, construction of power systems	3,997	3,997	—	—
Defense production guarantees	857	857	—	—
Total Department of Defense	4,854		—	
Department of Education:				
Office of Postsecondary Education:				
Other Funds	5,446,344	5,446,344	43,462,000	43,462,000
College housing loans	1,557,097	60,000	—	—
Higher education facilities loan and insurance fund	246,076	246,076	—	—
Total Department of Education	7,249,518		43,462,000	
Department of Energy:				
Department of Energy	7,366	153,380	177,551	800,626
Total Department of Energy	7,366		177,551	
Department of Health and Human Services:				
Health professions graduate student loan fund	45,627	45,627	1,395,750	1,395,750
Medical facilities guarantee and loan fund	30,392	30,000	832,409	1,470,000
Student loan program	525,621	525,621	—	—
Other HRSA loans	5,978	5,978	—	—
Total Department of Health and Human Services	607,620		2,228,159	
Department of Housing and Urban Development:				
Federal Housing Administration Fund	4,473,982	4,473,982	255,130,020	255,130,020
Housing for the elderly or handicapped	6,474,899	8,761,560	—	—
Low-rent public housing program	16,414,281	16,414,800	8,256,297	30,000,000
Other housing loans	2,168	2,168	—	—
Management and liquidating functions	685,299	685,299	—	—
Guarantees of mortgage-backed securities	28,786	28,786	277,688,566	277,688,566
Rehabilitation loan fund	673,746	735,131	—	—
Urban renewal programs	326,230	326,230	81,537	712,750
Total Department of Housing and Urban Development	29,079,394		541,156,420	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, June 30, 1987 — Continued

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				
Department of the Interior:				
Irrigation systems	100,627	136,990	—	—
Reclamation projects	401,627	497,989	—	—
Drought Emergency	15,423	32,488	—	—
Revolving fund for loans	107,362	107,362	—	—
Guam Power Authority	—	—	36,000	36,000
Virgin Islands Construction	—	—	27,295	101,000
Total Department of the Interior	625,040		63,295	
Department of Labor				
Pension Benefit Guaranty Corporation	2,342	2,342	—	—
Total Department of Labor	2,342		—	
Department of State				
Emergencies in Diplomatic & Consular Service	1,025	1,025	—	—
Loans to the United Nations	883	883	—	—
Total Department of State	1,908		—	
Department of Transportation:				
Purchase of Aircraft	50,471	50,471	176,989	176,989
Right-of-way revolving fund	111,307	300,000	—	—
Federal Highway Admin:				
Highway trust funds	38,343	380,000	—	—
Federal Railroad Admin:				
Railroad Rehabilitation and improvement fund	—	—	1,209,480	1,209,480
Urban Mass Transportation Admin				
Washington Metropolitan Area Transit Authority	535	535	997,000	997,000
Maritime Admin:				
Federal Ship Financing Fund	1,757,059	1,757,059	4,395,390	9,500,000
Total Department of Transportation	1,957,717		6,778,860	
Department of the Treasury:				
Federal Financing Bank	34,370,097	34,370,097	—	—
Loans to foreign governments	3,564,777	3,564,777	—	—
Total Department of the Treasury	37,934,875		—	
Environmental Protection Agency:				
Other funds	51,158	92,000	—	—
Total Environmental Protection Agency	51,158		—	
General Services Administration:				
Federal buildings fund	—	—	1,066,590	1,066,590
Other funds	9,883	9,883	—	—
Total General Services Administration	9,883		1,066,590	
Small Business Administration:				
Business loan and investment fund	1,904,981	1,904,981	7,022,305	7,022,305
Economic opportunity loans	152,438	152,438	86,087	86,087
State and local development loans	182,525	182,525	1,049,457	1,049,457
Investment assistance program	510,639	510,639	920,823	920,823
Other loans	201,310	201,310	5,169	5,169
Disaster loan fund	3,840,522	3,840,522	1,174	1,174
Total Small Business Administration	6,792,417		9,085,017	

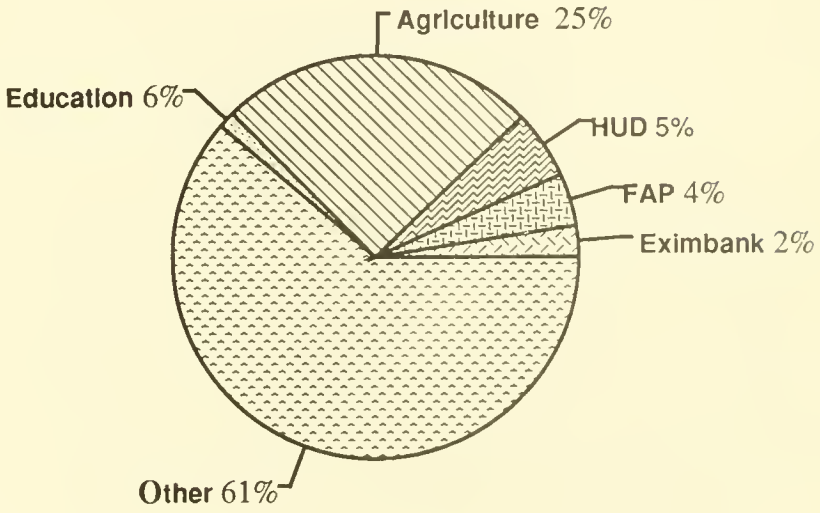
FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, June 30, 1987 — Continued

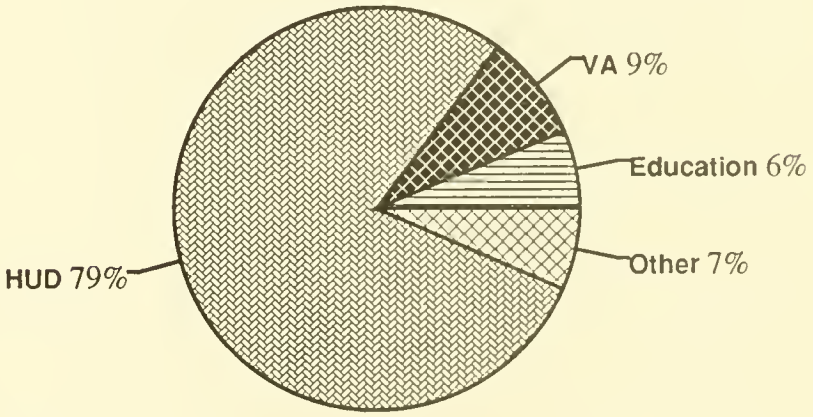
Agency and program	Direct loans or credit		Guarantees or insurance	
	Amount outstanding	Maximum authority	Amount outstanding	Maximum authority
I — Wholly owned Government enterprises U.S. dollar loans				
Veterans Administration:				
Loan guaranty revolving fund	1,324,074	1,324,074	59,484,013	59,484,013
Direct loan revolving fund	108,284	108,284	—	—
Service-disabled veterans insurance fund	38,558	236,132	—	—
Veterans reopened insurance fund	27,392	380,143	—	—
Education loan fund	40,929	40,929	—	—
National service life insurance fund	941,729	7,412,926	—	—
Veterans special life insurance fund	74,131	775,271	—	—
Other funds	23,465	156,768	—	—
Total Veterans Administration	2,578,563		59,484,013	
Other independent agencies:				
District of Columbia:				
Loans to DC Government	756,703	756,703	—	—
Export-Import Bank of the United States	12,503,652	14,716,032	3,704,533	14,856,374
Federal Savings and Loan Insurance Corporation fund	1,271,459	1,271,459	—	—
National Credit Union Administration:				
Share insurance fund	853	853	—	—
Tennessee Valley Authority fund	239,584	239,584	—	—
Interstate Commerce Commission	—	—	1,200	1,200
Total Other independent agencies	14,772,253		3,705,733	
Total Part I	257,505,854		678,500,838	
II — Wholly owned Government enterprises Loans repayable in foreign currencies				
Loans repayable in foreign currencies:				
Agency for International Development:				
Other development loans	381,123	381,123	257	20,000
United States Information Agency	607	1,228	—	—
Total Part II	381,730		257	
III — Privately owned Government-sponsored enterprises				
Privately owned Government-sponsored enterprises				
Student Loan Marketing Association	7,850,207	7,850,207	9,041,522	9,041,522
Federal National Mortgage Association	93,940,800	93,940,800	—	—
Banks for cooperatives	7,622,321	7,622,321	—	—
Federal intermediate credit banks	9,764,590	9,764,590	—	—
Federal land banks	36,432,193	36,432,193	—	—
Federal home loan banks	114,335,225	114,335,225	—	—
Federal Home Loan Mortgage Corporation	12,598	12,598	—	—
Total Part III	269,957,934		9,041,522	
Grand total, all parts	527,845,519		687,542,617	

DIRECT AND GUARANTEED LOANS FISCAL YEAR 1987, THIRD QUARTER

Direct Loans



Guaranteed Loans



FEDERAL AGENCIES' FINANCIAL REPORTS

INTRODUCTION

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The Treasury Financial Manual (I TFM 2-4100) sets the criteria for the submission of annual and quarterly financial reports in accordance with the Reporting Entities Listing (Bulletin No. 87-07). Reports are provided for six fund types: Revolving funds, trust revolving funds, 15 major trust funds, all other trust funds, all other activity combined, and consolidated reports of an organizational unit. The financial transactions supporting the required reports are to be accounted for on the accrual basis. The Report on Operations can be submitted on a cash basis under certain circumstances (see I TFM 2-4180.20). Reports are to be prepared from a budgeting and accounting system which contains an integrated data base that is part of the agency's integrated financial management system as required by the Office of Management and Budget (OMB) Circular No. A-127.

The required reports should include all assets, liabilities, and equities relating to all programs and activities under control of the reporting entity, except for the assets of disbursing officers, which are reported by the Treasury. Reports should include transfer appropriation accounts from other agencies, foreign currencies, operations conducted in the territories or overseas, and any monetary assets or property received, spent, or otherwise accounted for by the reporting entity. Amounts are reported to the dollar.

Requirements provide that Federal agencies submit to Treasury four financial reports supplemented by three supporting reports which are consolidated and published annually in the winter issue of the *Treasury Bulletin*. These reports are: Report on Financial Position (SF 220), Report on Operations (SF 221), Report on Cash Flow (SF 222), and Report on Reconciliation (SF 223). The three supporting reports are: Direct and Guaranteed Loans Reported by Agency and Program Due from the Public (SF 220-8), Report on Accounts and Loans Receivable Due from the Public (SF 220-9), and Additional Financial Information (SF 220-1). The report on Direct and Guaranteed Loans is submitted to Treasury quarterly, and annually for publication in the *Treasury Bulletin*. The Report on Accounts and Loans Receivable Due from the Public is submitted quarterly on a selected basis, and by all entities annually. Information captured in the reports is shown in the following tables:

Table FA-1.--Report on Financial Position

The Report on Financial Position is a compilation of all assets, liabilities, and equity of the U.S. Government. It is required from all reporting entities within agencies and a consolidated report is required from each agency. The SF 220 should be prepared on the accrual basis and submitted to Treasury annually. The report discloses the financial position of the Federal Government as of September 30, the close of the fiscal year.

Table FA-2.--Direct and Guaranteed Loans

This report reflects the direct loans and guaranteed loans to the public through the Federal Credit Program to support credit activities. Actual control of credit program levels remains with authorizing legislation and appropriations acts. The report on Direct and Guaranteed Loans also provides the Federal Reserve Board information to monitor the flow of funds. An accompanying chart depicts direct loans and guaranteed loans as of September 30, the close of the fiscal year.

Table FA-3.--Report on Accounts and Loans Receivable Due from the Public

The Report on Accounts and Loans Receivable Due from the Public (SF 220-9) provides information on the status of public receivables and is required by the Office of Management and Budget. This report provides accounting and management information necessary to assist in institutionalizing sound credit management. This requirement is part of OMB Circular No. A-127. Only selected reporting entities are required to submit SF 220-9's quarterly due to materiality, but all are required to submit SF 220-9's annually. The SF 220-9 is comprised of two parts: Status of receivables, and administrative actions. Only part one, reflecting departmental or agency totals, is published annually in the *Treasury Bulletin*.

Table FA-4.--Report on Operations

The Report on Operations is a compilation of the financial results of all Federal programs and activities. Preparation of a Report on Operations is required for all entities and should include the financial results of activities, including revenues and other financing sources, and operating expenses. The SF 221 should be prepared using the accrual or cash basis and submitted to Treasury annually. Generally, it is prescribed that the reporting entity prepare its reports under the accrual basis unless the differences between the cash and accrual basis are insignificant or the capability to do so does not exist at this point.

Table FA-5.--Report on Cash Flow

This report is required for each reporting entity. The Report on Cash Flow (SF 222) reconciles the fund balance with Treasury and cash at the beginning of the fiscal year with the balances at the end of the fiscal year by showing all significant sources and uses of resources during the fiscal year.

Table FA-6.--Report on Reconciliation

The Report on Reconciliation (SF 223) reconciles operating expenses and cash outlays for the fiscal year. It is required for each reporting entity.

Accompanying Charts

- Total Assets, Liabilities, and Government Equity, Fiscal Years 1978-87
- Accrual Financial and Operating Information, Fiscal Year 1987
- Total Assets and Liabilities, Fiscal Year 1987
- Direct and Guaranteed Loans Due from the Public, Fiscal Year 1987
- Accounts Receivable Due from the Public, Fiscal Year 1987
- Loans Receivable Due from the Public, Fiscal Year 1987

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1. — Report on Financial Position, Sept. 30, 1987

[Source: SF 220; compiled by Financial Management Service]

	TOTAL	*Legislative Branch*	*Executive Office of the President*
ASSETS			
Fund balance with Treasury	$442,931,947,789	$296,004,033	$17,049,872
Cash	7,270,898,876		23,000
Foreign currency, net of allowances	173,406,184	78,231	
Accounts receivable, net of allowances	100,589,141,151	256,202,031	1,771,400
Advances and prepayments	30,433,531,259	959,645	138,293
Inventories	181,667,052,453	34,011,696	
Investments, net of premium, discounts and allowance for losses	466,707,434,107	111,276,719	
Loans receivable, net of allowances	335,623,664,120		
Property, plant and equipment, net of accumulated depreciation and amortization	735,484,868,979	89,074,491	11,310,223
Other assets	139,990,955,068		5,999,513
Total assets	2,440,872,899,986	787,606,846	36,292,301
LIABILITIES			
Accounts payable	119,081,415,236	101,794,446	640,669
Interest payable	43,906,517,214		
Accrued payroll and benefits and unfunded annual leave	11,359,636,495	60,502,079	8,778,483
Unearned revenue (advances)	302,692,121,742	35,159,676	
Deposit funds	8,381,343,369	10,013,284	
Debt issued under borrowing authority	354,507,796,050		
Actuarial liabilities	1,090,228,395,217		
Other liabilities	119,479,690,084	106,013,670	
Total liabilities	2,049,636,915,407	313,483,155	9,419,152
EQUITY			
Unexpended financed budget authority	436,213,874,170	169,974,291	14,758,266
Invested capital	524,495,819,122	12,679,473	12,114,883
Revolving fund balance(s)	61,676,613,715	279,187,957	
Trust fund balance(s)	–631,150,322,428	12,281,970	
Total equity	391,235,984,579	474,123,691	26,873,149
Total liabilities and equity	2,440,872,899,986	787,606,846	36,292,301

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1. — Report on Financial Position, Sept. 30, 1987 — Con.

	Funds appropriated to the President	*Department of Agriculture*	*Department of Commerce*
ASSETS			
Fund balance with Treasury	$10,664,000,140	$12,572,250,714	$1,151,762,639
Cash	5,366,741,519	65,108,432	8,150
Foreign currency, net of allowances	154,440,532		
Accounts receivable, net of allowances	2,307,080,694	6,769,096,923	105,758,886
Advances and prepayments	574,006,142	874,309,037	72,060,502
Inventories	474,546,527	8,813,604,852	39,281,864
Investments, net of premium, discounts and allowance for losses	1,086,929,063	299,417,390	14,624,600
Loans receivable, net of allowances	22,257,874,290	110,662,354,448	119,235,703
Property, plant and equipment, net of accumulated depreciation and amortization	127,353,900	3,645,521,775	582,563,557
Other assets	225,797,000	2,731,515,032	6,783
Total assets	43,238,769,807	146,433,178,603	2,085,302,684
LIABILITIES			
Accounts payable	1,652,065,739	16,173,418,799	127,477,104
Interest payable	220,315,756	4,571,532,596	
Accrued payroll and benefits and unfunded annual leave	35,742,345	12,293,150	110,807,469
Unearned revenue (advances)	235,250,804	496,989,134	49,976,327
Deposit funds	13,873,517	1,007,407,110	35,385,857
Debt issued under borrowing authority	20,000,000	140,884,320,218	
Actuarial liabilities			125,400,000
Other liabilities	1,691,920	12,572,383,751	33,701,852
Total liabilities	2,178,940,081	175,718,344,758	482,748,609
EQUITY			
Unexpended financed budget authority	16,290,801,307	4,953,508,063	1,026,870,326
Invested capital	22,288,086,029	3,600,061,514	413,482,289
Revolving fund balance(s)	2,452,726,583	–37,844,419,163	165,169,327
Trust fund balance(s)	28,215,807	5,683,431	–2,967,867
Total equity	41,059,829,726	–29,285,166,155	1,602,554,075
Total liabilities and equity	43,238,769,807	146,433,178,603	2,085,302,684

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1. — Report on Financial Position, Sept. 30, 1987 — Con.

	Department of Defense	*Department of Education*	*Department of Energy*
ASSETS			
Fund balance with Treasury	$244,064,354,517	$15,870,013,973	$8,435,470,726
Cash	671,034,420		1,128,736
Foreign currency net of allowances			
Accounts receivable, net of allowances	10,326,887,620	197,259,533	2,644,796,026
Advances and prepayments	4,494,862,259	87,225,980	166,479,893
Inventories	134,448,296,654		29,734,821,645
Investments, net of premium, discounts and allowance for losses	38,321,113,059	566,758,797	2,729,976,497
Loans receivable, net of allowances	3,589,240	3,316,421,596	6,148,269
Property, plant and equipment, net of accumulated depreciation and amortization	610,585,342,548	156,482,996	21,351,234,926
Other assets	1,018,390,152	245,007,359	2,398,303,903
Total assets	1,043,933,870,469	20,439,170,234	67,468,360,621
LIABILITIES			
Accounts payable	39,341,273,914	5,209,162,628	2,128,607,112
Interest payable	238,528	20,021,018	25,970,989
Accrued payroll and benefits and unfunded annual leave	4,966,984,659	18,327,500	47,044,065
Unearned revenue (advances)	4,134,227,706		227,558,710
Deposit funds	770,434,422	39,932,172	3,964,935,861
Debt issued under borrowing authority	5,424,893	2,583,357,595	1,847,537,561
Actuarial liabilities	446,200,000,000		
Other liabilities	1,584,432,391	920,153	323,900,930
Total liabilities	497,003,016,513	7,871,721,066	8,565,555,228
EQUITY			
Unexpended financed budget authority	214,068,745,573	10,914,753,047	6,500,742,454
Invested capital	668,468,988,695	1,652,696,121	51,026,518,922
Revolving fund balance(s)	71,455,278,946		1,375,359,950
Trust fund balance(s)	-407,062,159,258		184,067
Total equity	546,930,853,956	12,567,449,168	58,902,805,393
Total liabilities and equity	1,043,933,870,469	20,439,170,234	67,468,360,621

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1. — Report on Financial Position, Sept. 30, 1987 — Con.

	Department of Health and Human Services	*Department of Housing and Urban Development*	*Department of the Interior*
ASSETS			
Fund balance with Treasury	$9,987,840,076	$14,847,080,550	$4,373,648,516
Cash	489,795	867,335,043	2,977,289
Foreign currency, net of allowances			2,142,894
Accounts receivable, net of allowances	5,698,271,881	2,279,671,978	2,003,852,994
Advances and prepayments	16,423,361,042	162,951,104	899,989,642
Inventories	108,768,584	344,483	801,145,397
Investments, net of premium, discounts and allowance for losses	122,515,872,235	10,468,999,805	261,581,637
Loans receivable, net of allowances	755,695,160	11,548,804,506	701,809,752
Property, plant and equipment, net of accumulated depreciation and amortization	2,247,029,527	1,644,247,136	25,366,159,426
Other assets	27,526,871,740	175,345,827	568,546,855
Total assets	185,264,200,040	41,994,780,432	34,981,854,402
LIABILITIES			
Accounts payable	19,733,057,635	5,113,746,787	565,099,554
Interest payable	2,217,744	718,914,754	630,026,752
Accrued payroll and benefits and unfunded annual leave	817,134,704	33,839,945	244,306,586
Unearned revenue (advances)	59,938,899	24,741,320	36,259,866
Deposit funds	40,097,220	53,141,029	392,236,222
Debt issued under borrowing authority	109,477,000	13,420,520,900	288,993,353
Actuarial liabilities	8,311,310,000		
Other liabilities	9,870	5,284,980,496	2,042,299,190
Total liabilities	29,073,243,072	24,649,885,231	4,199,221,523
EQUITY			
Unexpended financed budget authority	9,493,857,965	9,952,505,552	19,988,744,500
Invested capital	2,035,819,415	−33,307,862	6,978,295,930
Revolving fund balance(s)	32,736,818	5,730,768,160	3,791,178,722
Trust fund balance(s)	144,628,542,770	1,694,929,351	24,413,727
Total equity	156,190,956,968	17,344,895,201	30,782,632,879
Total liabilities and equity	185,264,200,040	41,994,780,432	34,981,854,402

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1. — Report on Financial Position, Sept. 30, 1987 — Con.

	Department of Justice	*Department of Labor*	*Department of State*
ASSETS			
Fund balance with Treasury	$2,250,761,030	$7,212,319,552	$2,474,858,101
Cash	10,726,323	10,000	55,064
Foreign currency, net of allowances			
Accounts receivable, net of allowances	232,891,870	4,238,147,009	567,818,002
Advances and prepayments	107,309,119	328,019,263	107,243
Inventories	90,916,825		1,046,917
Investments, net of premium, discounts and allowance for losses	23,351,398	28,445,109,462	3,473,411,000
Loans receivable, net of allowances		3,655,649	1,166,000
Property, plant and equipment, net of accumulated depreciation and amortization	1,906,016,688	335,082,072	1,432,915,041
Other assets	81,277,587		
Total assets	4,703,250,840	40,562,343,007	7,951,377,368
LIABILITIES			
Accounts payable	565,811,188	4,529,891,207	1,391,584,098
Interest payable		52,878,723	
Accrued payroll and benefits and unfunded annual leave	330,275,223	62,666,359	71,279,081
Unearned revenue (advances)		70,694,437	
Deposit funds	164,117,470	6,448,800	69,287,396
Debt issued under borrowing authority		2,951,779,739	
Actuarial liabilities		1,885,601,411	
Other liabilities	691,948,054	30,559,267	504,276
Total liabilities	1,752,151,935	9,590,519,943	1,532,654,851
EQUITY			
Unexpended financed budget authority	1,743,254,597	6,284,701,672	4,890,970,969
Invested capital	1,005,346,491	180,962,463	1,521,198,585
Revolving fund balance(s)	180,379,121	1,836,650,818	7,137,963
Trust fund balance(s)	22,118,696	26,342,809,747	-585,000
Total equity	2,951,098,905	30,971,823,064	6,418,722,517
Total liabilities and equity	4,703,250,840	40,562,343,007	7,951,377,368

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1. — Report on Financial Position, Sept. 30, 1987 — Con.

	Department of Transportation	*Department of the Treasury*	*Environmental Protection Agency*
ASSETS			
Fund balance with Treasury	$12,290,504,684	$57,899,733,417	$11,124,411,711
Cash	175,108,247	62,604,872	174,828
Foreign currency, net of allowances			1,658,864
Accounts receivable, net of allowances	829,418,256	46,745,420,597	99,841,890
Advances and prepayments	234,600,575	192,696,063	12,646,770
Inventories	474,913,308	70,342,747	13,454,589
Investments, net of premium, discounts and allowance for losses	23,148,571,475	3,093,159,220	687,913,558
Loans receivable, net of allowances	953,305,480	160,278,452,533	63,892,822
Property, plant and equipment, net of accumulated depreciation and amortization	4,858,584,553	1,752,380,611	93,503,135
Other assets	10,196,573,468	61,509,367,394	
Total assets	53,161,580,046	331,604,157,454	12,097,498,167
LIABILITIES			
Accounts payable	900,106,155	1,033,202,165	354,414,723
Interest payable	11,739,502	36,529,501,366	
Accrued payroll and benefits and unfunded annual leave	183,525,798	754,702,196	67,782,144
Unearned revenue (advances)	147,540,250	294,126,718,120	11,924,807
Deposit funds	64,901,792	772,611,596	19,295,118
Debt issued under borrowing authority	597,535,320	147,548,283,238	848,000,000
Actuarial liabilities	9,896,000,000		
Other liabilities	57,294,349	77,301,361,595	
Total liabilities	11,858,643,166	558,066,380,276	1,301,416,792
EQUITY			
Unexpended financed budget authority	40,120,157,403	46,900,831,148	8,716,632,932
Invested capital	5,563,085,519	-279,834,002,814	128,975,862
Revolving fund balance(s)	17,488,629	6,258,621,000	291,946
Trust fund balance(s)	-4,397,794,671	212,327,844	1,950,180,635
Total equity	41,302,936,880	-226,462,222,822	10,796,081,375
Total liabilities and equity	53,161,580,046	331,604,157,454	12,097,498,167

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1. — Report on Financial Position, Sept. 30, 1987 — Con.

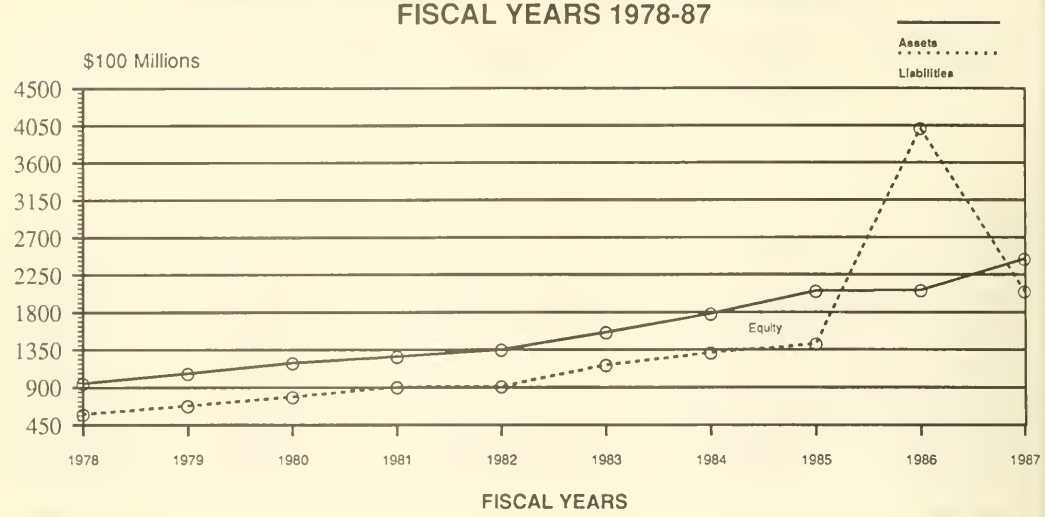
	General Services Administration	*National Aeronautics and Space Administration*	*Office of Personnel Management*
ASSETS			
Fund balance with Treasury	$2,784,716,701	$6,628,130,659	$56,915,222
Cash	535,119		17,200
Foreign currency, net of allowances			
Accounts receivable, net of allowances	683,024,790	1,063,853,843	5,498,330,880
Advances and prepayments	34,679,178	97,895,198	29,927,542
Inventories	4,557,623,933	1,226,272,811	13,163,211
Investments, net of premium, discounts and allowance for losses			186,199,401,367
Loans receivable, net of allowances	10,583,255	815,014,258	
Property, plant and equipment, net of accumulated depreciation and amortization	5,035,592,913	15,546,351,757	33,724,123
Other assets	10,640,150	25,367,793	77,544,948
Total assets	13,117,396,039	25,402,886,319	191,909,024,493
LIABILITIES			
Accounts payable	915,686,940	3,475,019,645	4,000,999,331
Interest payable			
Accrued payroll and benefits and unfunded annual leave	46,852,807	78,798,092	19,456,131
Unearned revenue (advances)	926,198,272		61,827,446
Deposit funds	135,923,366	534,692,077	
Debt issued under borrowing authority			
Actuarial liabilities			572,469,000,000
Other liabilities	1,167,763,203	18,956,886	−19,150
Total liabilities	3,192,424,588	4,107,466,700	576,551,263,758
EQUITY			
Unexpended financed budget authority	667,346,628	4,595,182,237	5,959,031
Invested capital	3,883,952,242	16,700,237,382	23,213,854
Revolving fund balance(s)	5,373,671,556		1,503,576
Trust fund balance(s)	1,025		−384,672,915,726
Total equity	9,924,971,451	21,295,419,619	−384,642,239,265
Total liabilities and equity	13,117,396,039	25,402,886,319	191,909,024,493

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1. — Report on Financial Position, Sept. 30, 1987 — Con.

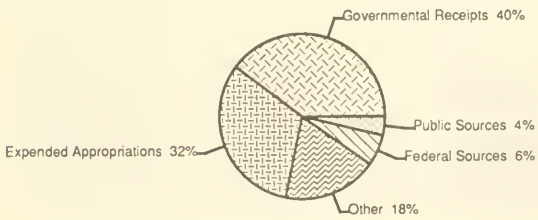
	Small Business Administration	*Veterans Administration*	*Other independent agencies*
ASSETS			
Fund balance with Treasury	$1,211,506,439	$5,997,027,197	$10,721,587,320
Cash	141,341	9,616,430	37,063,068
Foreign currency, net of allowances			15,085,663
Accounts receivable, net of allowances	391,526,901	1,501,886,575	6,146,330,572
Advances and prepayments	51,678,519	310,196,871	5,277,431,379
Inventories		144,399,203	620,097,207
Investments, net of premium, discounts and allowance for losses		12,087,848,862	33,172,117,963
Loans receivable, net of allowances	6,945,472,384	2,428,693,807	14,751,494,968
Property, plant and equipment, net of accumulated depreciation and amortization	180,597,911	7,726,848,619	30,776,951,051
Other assets	488,615,768	576,288,568	32,129,495,228
Total assets	9,269,539,263	30,782,806,132	133,647,654,419
LIABILITIES			
Accounts payable	68,923,838	3,032,149,601	8,667,281,958
Interest payable	308,890,290		814,269,196
Accrued payroll and benefits and unfunded annual leave	20,987,473	924,099,953	2,443,450,253
Unearned revenue (advances)	71,916,192	157,155,844	1,818,043,932
Deposit funds	549,589	67,364,899	218,694,572
Debt issued under borrowing authority	1,667,368,269	1,876,124,151	39,859,073,813
Actuarial liabilities		12,456,997,441	38,884,086,365
Other liabilities			18,260,987,381
Total liabilities	2,138,635,651	18,513,891,889	110,965,887,470
EQUITY			
Unexpended financed budget authority	74,763,327	3,566,687,395	25,272,125,487
Invested capital	−10,834,682	6,804,711,419	12,073,537,392
Revolving fund balance(s)	7,066,974,967	1,126,426,502	−3,957,218,027
Trust fund balance(s)		771,088,927	−10,706,677,903
Total equity	7,130,903,612	12,268,914,243	22,681,766,949
Total liabilities and equity	9,269,539,263	30,782,806,132	133,647,654,419

ASSETS, LIABILITIES, AND GOVERNMENT EQUITY
FISCAL YEARS 1978-87

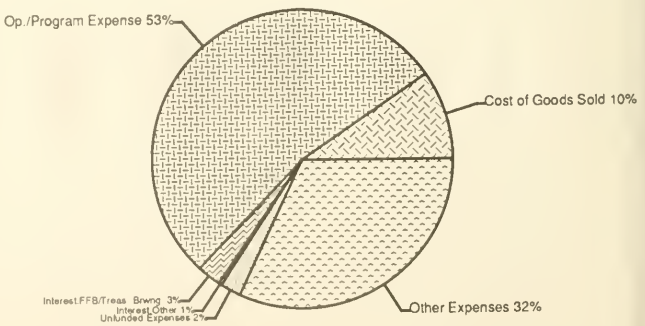


ACCRUAL FINANCIAL AND OPERATING INFORMATION, FISCAL 1987

Financing Sources

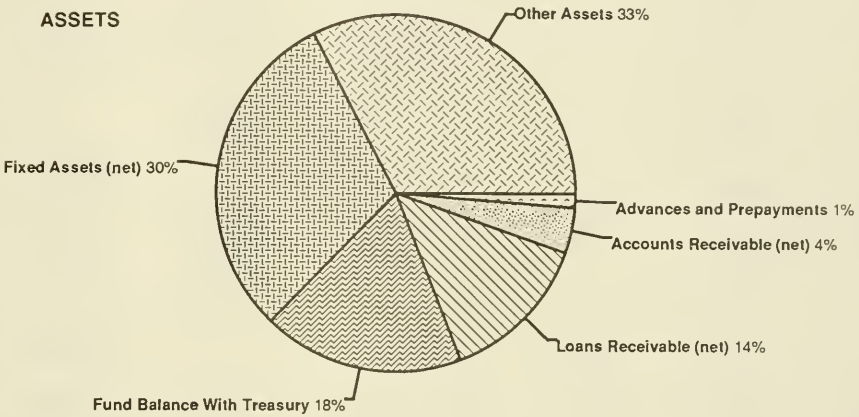


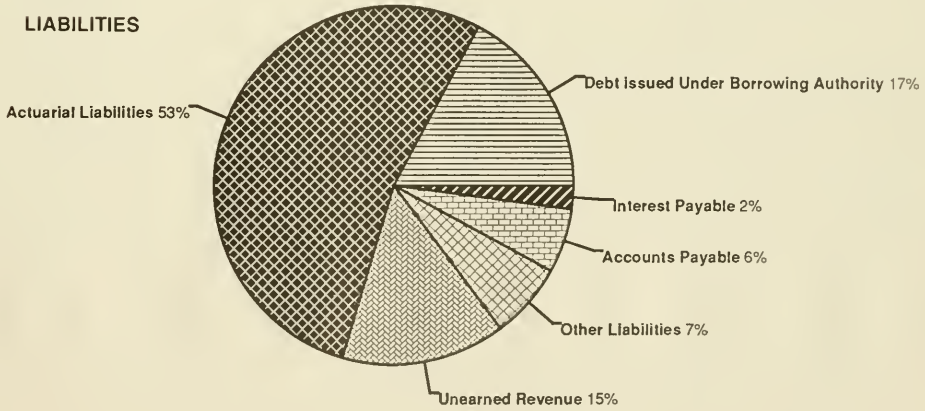
Operating Expenses



U.S. GOVERNMENT ASSETS AND LIABILITIES BY TYPE

As of Sept. 30, 1987





FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, Sept. 30, 1987

[In thousands of dollars. Source: SF 220-8, compiled by 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				
Guaranty reserve fund	571,597	1,435,861	—	—
Foreign military sales credit	1,915,039	4,053,441	—	—
Military sales credit to Israel	148,750	148,750	—	—
Emergency security assistance to Israel	290,132	290,132	—	—
Housing and other credit guaranty programs	92,347	92,347	1,328,052	2,183,100
Alliance for Progress loan fund	2,733,224	2,733,224	—	—
Other programs	15,757,146	15,757,146	—	—
Overseas Private Investment Corporation	48,989	69,799	686,028	750,000
Total Funds appropriated to the President	21,557,224		2,014,080	
Department of Agriculture				
Commodity loans	14,851,423	14,851,423	—	—
Loans to foreign governments and private trade entities	11,219,301	11,219,301	—	—
Export credit sales program	777,948	777,948	—	—
Storage facility and equipment loans	65,178	65,178	—	—
Guaranteed foreign loans	—	—	4,483,563	4,483,563
Rescheduled claims on guaranteed loans	2,356,961	2,356,961	—	—
Rural electrification and telephone revolving fund	34,575,677	55,841,277	1,452,571	1,452,571
Rural Telephone Bank	1,446,602	2,758,024	—	—
Rural communication development fund	18,982	30,066	6,427	6,427
Agricultural credit insurance loans	27,599,711	27,599,711	2,165,224	2,165,224
Rural development insurance loans	6,430,757	6,430,757	1,700,651	1,700,651
Rural housing insurance loans	26,510,084	26,510,084	174,360	174,360
Other Farmers Home Administration loans	38,493	38,493	—	—
Total Department of Agriculture	125,891,125		9,982,799	
Department of Commerce				
Economic Development Administration loan revolving fund	641,178	641,178	95,238	95,238
International Trade Administration loans	7,184	7,184	18,193	18,193
Coastal energy impact fund	88,558	88,558	—	—
Federal ship financing fund	26,965	26,965	250,297	850,000
Other loans	10,395	10,395	—	—
Total Department of Commerce	774,280		363,730	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, Sept. 30, 1987 — Con.

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				
Department of Defense:				
Ryukyu Islands, construction of power systems	3,039	3,039	—	—
Defense production guarantees	550	550	—	—
Total Department of Defense	3,589		—	
Department of Education:				
College housing loans	1,209,581	60,000	—	—
Higher education facilities loan and insurance fund	218,719	218,719	—	—
Other loans	4,893,822	4,893,822	44,360,000	44,360,000
Total Department of Education	6,322,123		44,360,000	
Department of Energy:				
Department of Energy	6,954	6,954	294,887	770,563
Total Department of Energy	6,954		294,887	
Department of Health and Human Services:				
Health professions graduate student loan fund	48,760	48,760	1,395,750	1,395,750
Medical facilities guarantee and loan fund	27,112	30,000	791,659	1,470,000
Student loan program	504,460	504,460	—	—
Other Health Resources and Services Administration loans	7,059	7,059	90,019	90,019
Total Department of Health and Human Services	587,394		2,277,428	
Department of Housing and Urban Development:				
Federal Housing Administration fund	4,644,838	4,644,838	270,668,130	270,668,130
Housing for the elderly or handicapped	6,565,844	8,715,106	—	—
Low-rent public housing program	16,305,000	16,305,000	8,328,000	30,000,000
Other housing loans	307	307	—	—
Management and liquidating functions	456,626	456,626	—	—
Guarantees of mortgage-backed securities	101,721	101,721	303,924,213	303,924,213
Rehabilitation loan fund	658,078	735,131	—	—
Urban renewal programs	320,011	320,011	39,524	712,750
Other funds	326,064	326,064	41,450	126,175
Total Department of Housing and Urban Development	29,378,493		583,001,318	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, Sept. 30, 1987 — Con.

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				
Department of the Interior				
Reclamation projects	530,492	668,625	—	—
Revolving fund for loans	108,327	108,327	—	—
Indian loan guaranty and insurance fund	16,086	16,086		—
Guam Power Authority		—	36,000	36,000
Virgin Islands construction	—		27,159	101,000
Total Department of the Interior	654,905		63,159	
Department of Labor				
Pension Benefit Guaranty Corporation	2,342	2,342	—	—
Total Department of Labor	2,342		—	
Department of State				
Emergencies in diplomatic and consular service	783	783	—	—
Loans to the United Nations	883	883	—	—
Total Department of State	1,666		—	
Department of Transportation				
Federal Highway Administration				
Right-of-way revolving fund	104,186	300,000	—	—
Highway trust fund	38,361	380,000	—	—
Purchase of aircraft	50,849	50,849	168,937	168,937
Federal Railroad Administration				
Railroad rehabilitation and improvement fund	—	—	55,357	55,357
Urban Mass Transportation				
Washington Metropolitan Area Transit Authority	177,535	177,535	—	—
Maritime Administration				
Federal ship financing fund	1,610,921	1,610,921	4,278,971	9,500,000
Total Department of Transportation	1,981,854		4,503,266	
Department of the Treasury				
Federal Financing Bank	19,675,370	19,675,370	—	—
Loans to foreign governments	3,543,725	3,543,725	—	—
Total Department of the Treasury	23,219,095		—	
Environmental Protection Agency				
Loans	51,297	92,000	—	—
Total Environmental Protection Agency	51,297		—	
General Services Administration				
Federal buildings fund	—	—	1,052,409	1,052,409
Other funds	10,209	10,209	—	—
Total General Services Administration	10,209		1,052,409	
Small Business Administration				
Business loans	4,506,967	4,506,967	9,303,679	9,303,679
Disaster loan fund	3,719,270	3,719,270	1,573	1,573
Other loans	42,765	42,765	—	—
Total Small Business Administration	8,269,003		9,305,253	

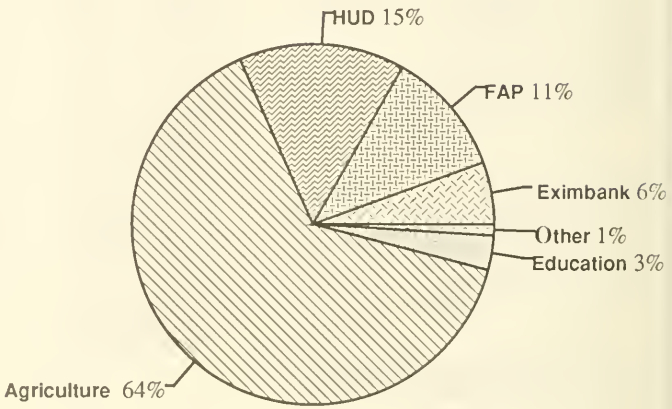
FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, Sept. 30, 1987 — Con.

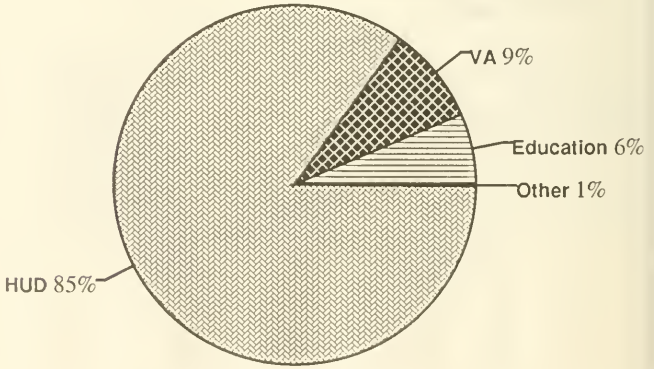
Agency and program	Direct loans or credit		Guarantees or insurance	
	Amount outstanding	Maximum authority	Amount outstanding	Maximum authority
I — Wholly owned Government enterprises U.S. dollar loans				
Veterans Administration:				
Loan guaranty revolving fund	1,204,002	1,204,002	59,922,861	59,922,861
Direct loan revolving fund	97,989	97,989	—	—
Service-disabled veterans insurance fund	38,564	238,354	—	—
Veterans reopened insurance fund	27,167	381,181	—	—
Education loan fund	39,977	39,977	—	—
Other trust funds	21,560	147,044	—	—
National service life insurance fund	925,214	7,459,389	—	—
Veterans special life insurance fund	73,537	787,648	—	—
Other Funds	789	5,392	—	—
Total Veterans Administration	2,428,804		59,922,861	
Other independent agencies:				
Loans to D.C. Government	715,095	715,095	—	—
Export-Import Bank of the United States	11,175,663	13,539,354	4,613,846	15,367,019
Federal Savings and Loan Insurance Corporation	1,273,780	1,273,780	—	—
National Credit Union Administration	851	851	—	—
Tennessee Valley Authority	235,570	235,570	—	—
Interstate Commerce Commission	—	—	1,200	1,200
Total Other independent agencies	13,400,960		4,615,046	
Total Part I	234,541,317		721,756,236	
II — Wholly owned Government enterprises Loans repayable in foreign currencies				
Loans repayable in foreign currencies:				
Agency for International Development	709,268	716,534	257	20,000
United States Information Agency	561	1,228	—	—
Total Part II	709,830		257	
III — Privately owned Government-sponsored enterprises				
Privately owned Government-sponsored enterprises:				
Banks for cooperatives	7,979,938	7,979,938	—	—
Federal intermediate credit banks	9,669,900	9,669,900	—	—
Federal land banks	35,542,665	35,542,665	—	—
Student Loan Marketing Association	8,185,208	8,185,208	9,639,736	9,639,736
Federal National Mortgage Association	91,928,000	91,928,000	—	—
Federal home loan banks	120,094,767	120,094,767	—	—
Federal Home Loan Mortgage Corporation	12,940	12,940	—	—
Total Part III	273,413,418		9,639,736	
Grand total, all parts	508,664,565		731,396,229	

DIRECT AND GUARANTEED LOANS DUE FROM THE PUBLIC, FISCAL YEAR 1987

Direct Loans



Guaranteed Loans



FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987

[Source: SF 220-9; compiled by Financial Management Service]

Part I — Accounts Receivable

	TOTAL	*Legislative Branch*	*Funds appropriated to the President*
SECTION A: Outstanding Receivables			
Current receivables	$78,227,527,379	$2,645,195	$2,078,472,474
Not delinquent	12,731,907,467	676,210	492,419,408
Delinquent	65,495,619,912	1,968,985	1,586,053,066
1 — 30 days	7,837,750,826	328,911	498,929,848
31 — 60 days	2,825,959,423	126,321	22,842,863
61 — 90 days	2,702,286,329	130,984	98,350,062
91 — 180 days	7,963,785,152	327,144	319,067,282
181 — 360 days	9,235,290,850	208,952	516,908,134
Over 360 days	34,930,547,332	846,673	129,954,877
Noncurrent receivables	12,887,929,180	—	31,837,714
Total receivables	91,115,456,559	2,645,195	2,110,310,188
SECTION B: Activity Fiscal Year to Date			
New receivables	85,236,791,523	8,958,972	2,177,288,195
Repayments on receivables	– 70,683,622,496	– 8,102,755	– 1,389,408,903
Reclassified amounts	– 17,438,261,928	– 103,709	– 42,772,048
Amounts written off	– 1,391,052,329	– 67,669	– 7,294,012
Net activity fiscal year to date	– 4,276,145,230	684,839	737,813,232
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	20,074,553,837	190,556	28,301,561
Total actual writeoffs during period	– 1,391,052,329	– 67,669	– 7,294,012
Adjustment to allowances for the period [provision for loss expense]	4,835,012,125	440,527	– 1,752,446
Total allowances, end of period	23,518,513,633	563,414	19,255,103
SECTION D: Reconciliation			
Beginning receivables	95,391,601,789	1,960,356	1,372,496,956
Net activity fiscal year to date	– 4,276,145,230	684,839	737,813,232
Ending receivables	91,115,456,559	2,645,195	2,110,310,188

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987 — Con.

Part I — Accounts Receivable

	Department of Agriculture	*Department of Commerce*	*Department of Defense*
SECTION A: Outstanding Receivables			
Current receivables	$10,013,693,286	$95,536,322	$1,055,291,267
Not delinquent	3,992,929,566	28,469,255	460,431,339
Delinquent:	6,020,763,720	67,067,067	594,859,928
1 — 30 days	111,454,606	2,907,864	68,907,318
31 — 60 days	33,526,320	1,790,896	92,570,111
61 — 90 days	93,292,667	1,253,157	19,077,729
91 — 180 days	161,979,354	1,344,307	162,173,193
181 — 360 days	1,500,476,779	2,901,572	103,265,101
Over 360 days	4,120,033,994	56,869,271	148,866,476
Noncurrent receivables	35,238,152	1,739,709	438,473,137
Total receivables	10,048,931,438	97,276,031	1,493,764,404
SECTION B: Activity Fiscal Year to Date			
New receivables	11,530,489,519	133,982,678	3,294,514,563
Repayments on receivables	– 8,867,135,655	– 128,355,822	– 2,838,708,156
Reclassified amounts	– 1,154,635,047	– 1,152,553	– 52,201,625
Amounts written off	– 281,404,842	– 23,679,893	– 75,537,003
Net activity fiscal year to date	1,227,313,975	– 19,205,590	328,067,779
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	767,528,345	26,080,425	94,444,868
Total actual writeoffs during period	– 281,404,842	– 23,679,893	– 75,537,003
Adjustment to allowances for the period [provision for loss expense]	3,892,011,763	12,231,994	19,497,304
Total allowances, end of period	4,378,135,266	14,632,526	38,405,169
SECTION D: Reconciliation			
Beginning receivables	8,821,617,463	116,481,621	1 165,696,625
Net activity fiscal year to date	1,227,313,975	– 19,205,590	328,067,779
Ending receivables	10,048,931,438	97,276,031	1,493,764,404

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987 — Con.

Part I — Accounts Receivable

	Department of Education	*Department of Energy*	*Department of Health and Human Services*
SECTION A: Outstanding Receivables			
Current receivables	$417,333,604	$884,840,277	$2,348,792,095
Not delinquent	64,621,580	801,325,984	1,823,705,971
Delinquent	352,712,024	83,514,293	525,086,124
1 — 30 days	22,543,741	11,397,536	38,819,580
31 — 60 days	15,958,880	3,810,157	42,371,826
61 — 90 days	29,448,214	1,827,025	46,085,807
91 — 180 days	19,978,181	4,649,105	54,553,092
181 — 360 days	40,754,215	2,827,699	49,155,384
Over 360 days	224,028,793	59,002,771	294,100,435
Noncurrent receivables	182,231,163	1,459,706,503	741,920,083
Total receivables	599,564,767	2,344,546,780	3,090,712,178
SECTION B: Activity Fiscal Year to Date			
New receivables	302,519,336	5,742,507,202	10,715,932,482
Repayments on receivables	– 201,109,128	– 3,721,272,590	– 10,088,152,142
Reclassified amounts	– 43,723,386	– 1,732,763,640	– 139,367,483
Amounts written off	– 102,975,253	– 567,296	– 229,032,785
Net activity fiscal year to date	– 45,288,431	287,903,676	259,380,072
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	200,631,578	89,181,577	571,429,928
Total actual writeoffs during period	– 102,975,253	– 567,296	– 229,032,785
Adjustment to allowances for the period [provision for loss expense]	199,715,442	188,006,719	214,713,800
Total allowances, end of period	297,371,767	276,621,000	557,110,943
SECTION D: Reconciliation			
Beginning receivables	644,853,198	2,056,643,104	2,831,332,106
Net activity fiscal year to date	– 45,288,431	287,903,676	259,380,072
Ending receivables	599,564,767	2,344,546,780	3,090,712,178

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987 — Con.

Part I — Accounts Receivable

	Department of Housing and Urban Development	*Department of the Interior*	*Department of Justice*
SECTION A: Outstanding Receivables			
Current receivables	$522,385,863	$427,938,365	$586,554,416
Not delinquent	293,214,768	102,120,744	541,442,087
Delinquent	229,171,095	325,817,621	45,112,329
1 — 30 days	57,792,560	21,422,605	4,068,828
31 — 60 days	10,968,601	5,404,873	3,425,315
61 — 90 days	13,400,293	1,869,475	1,525,694
91 — 180 days	19,583,774	55,407,454	1,714,385
181 — 360 days	24,325,359	49,387,613	11,152,986
Over 360 days	103,100,508	192,325,601	23,225,121
Noncurrent receivables	3,111,633,583	1,661,805,266	3,378
Total receivables	3,634,019,446	2,089,743,631	586,557,794
SECTION B: Activity Fiscal Year to Date			
New receivables	3,675,159,814	687,890,732	486,669,868
Repayments on receivables	- 2,567,505,539	- 372,425,737	- 168,037,792
Reclassified amounts	- 613,215,635	- 111,662,645	- 152,937,601
Amounts written off	- 92,576,897	- 4,347,533	- 11,329,869
Net activity fiscal year to date	401,861,743	199,454,817	154,364,606
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	1,707,179,763	84,711,684	3,579,203
Total actual writeoffs during period	- 92,576,897	- 4,347,533	- 11,329,869
Adjustment to allowances for the period [provision for loss expense]	1,206,294,119	8,566,221	10,061,032
Total allowances, end of period	2,820,896,985	88,930,372	2,310,366
SECTION D: Reconciliation			
Beginning receivables	3,232,157,703	1,890,288,814	432,193,188
Net activity fiscal year to date	401,861,743	199,454,817	154,364,606
Ending receivables	3,634,019,446	2,089,743,631	586,557,794

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987 — Con.

Part I — Accounts Receivable

	Department of Labor	*Department of State*	*Department of Transportation*
SECTION A: Outstanding Receivables			
Current receivables	$653,680,137	$42,380,573	$87,467,856
Not delinquent	325,919,545	9,986,414	33,817,273
Delinquent	327,760,592	32,394,159	53,650,583
1 — 30 days	5,418,212	2,360,025	2,412,705
31 — 60 days	4,670,723	2,014,000	2,642,423
61 — 90 days	20,395,870	844,000	4,502,889
91 — 180 days	23,280,428	1,065,424	2,231,442
181 — 360 days	36,688,581	2,694,710	6,111,845
Over 360 days	237,306,778	23,416,000	35,749,279
Noncurrent receivables	2,922,685,084	—	1,526,929
Total receivables	3,576,365,221	42,380,573	88,994,785
SECTION B: Activity Fiscal Year to Date			
New receivables	1,873,927,934	48,453,203	100,395,270
Repayments on receivables	−3,511,600,270	−45,296,784	−91,740,221
Reclassified amounts	−75,076,568	—	−612,078,473
Amounts written off	−17,431,333	−28,000	−14,612,349
Net activity fiscal year to date	−1,730,180,237	3,128,419	−618,035,773
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	114,551,401	400,000	20,758,607
Total actual writeoffs during period	−17,431,333	−28,000	−14,612,349
Adjustment to allowances for the period [provision for loss expense]	28,268,600	16,826,000	13,607,097
Total allowances, end of period	125,388,668	17,198,000	19,753,355
SECTION D: Reconciliation			
Beginning receivables	5,306,545,458	39,252,154	707,030,558
Net activity fiscal year to date	−1,730,180,237	3,128,419	−618,035,773
Ending receivables	3,576,365,221	42,380,573	88,994,785

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987 — Con.

Part I — Accounts Receivable

	Department of the Treasury	*Environmental Protection Agency*	*General Services Administration*
SECTION A: Outstanding Receivables			
Current receivables	$53,940,924,708	$82,744,708	$18,407,562
Not delinquent	2,302,915,316	5,054,486	3,732,592
Delinquent	51,638,009,392	77,690,222	14,674,970
1 — 30 days	6,661,909,514	1,815,365	802,824
31 — 60 days	2,429,126,066	1,342,257	518,651
61 — 90 days	2,228,214,354	1,944,321	765,033
91 — 180 days	6,823,242,977	2,162,099	1,241,068
181 — 360 days	6,406,601,311	1,219,840	334,989
Over 360 days	27,088,915,170	69,206,340	11,012,405
Noncurrent receivables	1,702,684,785	—	3 135,585
Total receivables	55,643,609,493	82,744,708	21,543,147
SECTION B: Activity Fiscal Year to Date			
New receivables	32,840,948,664	24,701,176	29,860,646
Repayments on receivables	- 26,304,851,374	- 10,277,852	- 29,030,391
Reclassified amounts	- 107,364,196	—	1,112,923
Amounts written off	- 79,050,716	- 65,041	- 847,333
Net activity fiscal year to date	6,349,682,378	14,358,283	1,095,845
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	9,101,760,510	791,887	4,172,544
Total actual writeoffs during period	- 79,050,716	- 65,041	- 847,333
Adjustment to allowances for the period [provision for loss expense]	4,467,509,587	8,716,077	2,967,431
Total allowances, end of period	13,490,219,381	9,442,923	6,292,642
SECTION D: Reconciliation			
Beginning receivables	49,293,927,115	68,386,425	20,447,302
Net activity fiscal year to date	6,349,682,378	14,358,283	1,095,845
Ending receivables	55,643,609,493	82,744,708	21,543,147

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987 — Con.

Part I — Accounts Receivable

	National Aeronautics and Space Administration	*Office of Personnel Management*	*Small Business Administration*
SECTION A: Outstanding Receivables			
Current receivables	$145,882,869	$112,563,153	$639,007,174
Not delinquent	145,358,346	54,320,404	297,894,763
Delinquent	524,523	58,242,749	341,112,411
1 — 30 days	79,885	3,309,497	57,035,818
31 — 60 days	43,297	2,679,453	37,933,388
61 — 90 days	17,016	1,402,555	36,649,448
91 — 180 days	89,822	3,741,521	24,010,121
181 — 360 days	32,392	2,658,629	24,648,918
Over 360 days	262,111	44,451,094	160,834,718
Noncurrent receivables	164,682,861	7,314,624	261,187,911
Total receivables	310,565,730	119,877,777	900,195,085
SECTION B: Activity Fiscal Year to Date			
New receivables	39,187,538	131,850,374	718,353,783
Repayments on receivables	– 21,666,750	– 113,813,281	– 490,563,829
Reclassified amounts	– 1,600	—	10,727,259
Amounts written off	– 12,129	– 4,123,004	– 190,941,652
Net activity fiscal year to date	17,507,059	13,914,089	47,575,561
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	—	26,965,910	58,551,466
Total actual writeoffs during period	– 12,129	– 4,123,004	– 190,941,652
Adjustment to allowances for the period [provision for loss expense]	—	944,814	185,455,865
Total allowances, end of period	– 12,129	23,787,720	53,065,679
SECTION D: Reconciliation			
Beginning receivables	293,058,671	105,963,688	852,619,524
Net activity fiscal year to date	17,507,059	13,914,089	47,575,561
Ending receivables	310,565,730	119,877,777	900,195,085

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987 — Con.

Part I — Accounts Receivable

	Veterans Administration	*Other independent agencies*
SECTION A: Outstanding Receivables		
Current receivables	$2,422,541,020	$1,648,444,455
Not delinquent	104,937,341	846,614,075
Delinquent	2,317,603,679	801,830,380
1 — 30 days	89,527,639	174,505,945
31 — 60 days	82,043,049	30,149,953
61 — 90 days	77,412,910	23,876,826
91 — 180 days	204,386,797	77,556,182
181 — 360 days	329,940,811	122,995,030
Over 360 days	1,534,292,473	372,746,444
Noncurrent receivables	—	160,122,713
Total receivables	2,422,541,020	1,808,567,168
SECTION B: Activity Fiscal Year to Date		
New receivables	1,325,705,911	9,347,493,663
Repayments on receivables	- 592,596,927	- 9,121,970,598
Reclassified amounts	—	- 12,611,045,901
Amounts written off	- 242,938,713	- 12,189,007
Net activity fiscal year to date	490,170,271	- 12,397,711,843
SECTION C: Allowances and Writeoffs		
Total allowances, beginning of period	874,464,702	6,298,877,322
Total actual writeoffs during period	- 242,938,713	- 12,189,007
Adjustment to allowances for the period [provision for loss expense]	610,034,259	- 6,249,104,080
Total allowances, end of period	1,241,560,248	37,584,235
SECTION D: Reconciliation		
Beginning receivables	1,932,370,749	14,206,279,011
Net activity fiscal year to date	490,170,271	- 12,397,711,843
Ending receivables	2,422,541,020	1,808,567,168

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987

Part II — Loans Receivable

	TOTAL	*Legislative Branch*	*Funds appropriated to the President*
SECTION A: Outstanding Receivables			
Current receivables	$37,983,201,198	—	$990,256,876
Not delinquent	21,835,528,451	—	539,453,323
Delinquent	16,147,672,747	—	450,803,553
1 — 30 days	400,296,155	—	17,900,637
31 — 60 days	285,612,779	—	14,781,377
61 — 90 days	288,845,096	—	31,183,833
91 — 180 days	633,859,136	—	102,752,439
181 — 360 days	3,815,874,975	—	82,806,361
Over 360 days	10,723,184,606	—	201,378,906
Noncurrent receivables	200,789,062,341	—	21,276,238,224
Total receivables	238,772,263,539	—	22,266,495,100
SECTION B: Activity Fiscal Year to Date			
New receivables	29,721,016,972	—	1,603,174,545
Repayments on receivables	– 34,499,672,480	—	– 1,011,511,143
Reclassified amounts	– 10,897,391,178	—	17,666,857
Amounts written off	– 2,771,901,316	—	– 17,027,210
Net activity fiscal year to date	– 18,447,948,002	—	592,303,049
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	29,055,117,099	—	6,439,894
Total actual writeoffs during period	– 2,771,901,316	—	– 17,027,210
Adjustment to allowances for the period [provision for loss expense]	15,146,309,714	—	3,400,000
Total allowances, end of period	41,429,525,497	—	– 7,187,316
SECTION D: Reconciliation			
Beginning receivables	257,220,211,541	—	21,674,192,051
Net activity fiscal year to date	– 18,447,948,002	—	592,303,049
Ending receivables	238,772,263,539	—	22,266,495,100

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987 — Con.

Part II — Loans Receivable

	Department of Agriculture	*Department of Commerce*	*Department of Defense*
SECTION A: Outstanding Receivables			
Current receivables	$20,469,518,173	$439,169,279	$409,880
Not delinquent	14,685,289,389	41,999,438	409,880
Delinquent	5,784,228,784	397,169,841	—
1 — 30 days	41,883,543	34,085	—
31 — 60 days	21,082,453	1,568,533	—
61 — 90 days	17,565,620	33,806	—
91 — 180 days	77,630,813	411,155	—
181 — 360 days	1,985,681,081	976,401	—
Over 360 days	3,640,385,274	394,145,861	—
Noncurrent receivables	105,943,725,626	335,112,271	3,179,360
Total receivables	126,413,243,799	774,281,550	3,589,240
SECTION B: Activity Fiscal Year to Date			
New receivables	20,021,566,962	154,255,853	5,279,553
Repayments on receivables	– 23,764,824,335	– 79,694,115	– 409,880
Reclassified amounts	– 5,014,878,083	– 540,884	—
Amounts written off	– 1,305,864,727	– 101,810,729	– 6,136,923
Net activity fiscal year to date	– 10,064,000,183	– 27,789,875	– 1,267,250
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	6,556,144,933	242,953,889	—
Total actual writeoffs during period	– 1,305,864,727	– 101,810,729	– 6,136,923
Adjustment to allowances for the period [provision for loss expense]	10,500,609,145	247,467,018	—
Total allowances, end of period	15,750,889,351	388,610,178	– 6,136,923
SECTION D: Reconciliation			
Beginning receivables	136,477,243,982	802,071,425	4,856,490
Net activity fiscal year to date	– 10,064,000,183	– 27,789,875	– 1,267,250
Ending receivables	126,413,243,799	774,281,550	3,589,240

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987 — Con.

Part II — Loans Receivable

	Department of Education	*Department of Energy*	*Department of Health and Human Services*
SECTION A: Outstanding Receivables			
Current receivables	$4,828,132,130	$1,059,028	$43,984,187
Not delinquent	642,788,044	762,624	13,951,231
Delinquent	4,185,344,086	296,404	30,032,956
1 — 30 days	95,837,317	—	141,601
31 — 60 days	40,925,882	—	1,817,495
61 — 90 days	52,277,844	—	995,233
91 — 180 days	44,934,009	—	6,824,002
181 — 360 days	917,179,432	—	5,063,542
Over 360 days	3,034,189,602	296,404	15,191,083
Noncurrent receivables	1,439,255,354	5,895,787	651,009,487
Total receivables	6,267,387,484	6,954,815	694,993,674
SECTION B: Activity Fiscal Year to Date			
New receivables	897,562,239	563,453	27,006,779
Repayments on receivables	- 1,214,709,909	- 1,368,800	- 32,535,243
Reclassified amounts	- 5,363,664,176	—	17,034
Amounts written off	- 128,204,093	- 99,043	- 532,848
Net activity fiscal year to date	- 5,809,015,939	- 904,390	- 6,044,278
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	3,245,980,405	—	16,595,498
Total actual writeoffs during period	- 128,204,093	- 99,043	- 532,848
Adjustment to allowances for the period [provision for loss expense]	168,202,555	905,589	2,802,644
Total allowances, end of period	3,285,978,867	806,546	18,865,294
SECTION D: Reconciliation			
Beginning receivables	12,076,403,423	7,859,205	701,037,952
Net activity fiscal year to date	- 5,809,015,939	- 904,390	- 6,044,278
Ending receivables	6,267,387,484	6,954,815	694,993,674

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987 — Con.

Part II — Loans Receivable

	Department of Housing and Urban Development	*Department of the Interior*	*Department of Justice*
SECTION A: Outstanding Receivables			
Current receivables	$514,185,230	$82,975,870	—
Not delinquent	304,782,157	66,453,654	—
Delinquent	209,403,073	16,522,216	—
1 — 30 days	34,938,482	838,099	—
31 — 60 days	29,887,688	162,449	—
61 — 90 days	6,231,789	155,270	—
91 — 180 days	30,899,182	188,286	—
181 — 360 days	23,234,540	1,351,159	—
Over 360 days	84,211,392	13,826,953	—
Noncurrent receivables	28,865,220,747	632,770,892	—
Total receivables	29,379,405,977	715,746,762	—
SECTION B: Activity Fiscal Year to Date			
New receivables	2,737,407,062	59,177,260	—
Repayments on receivables	– 908,217,104	– 7,252,802	—
Reclassified amounts	– 2,283,355,251	—	—
Amounts written off	– 472,286,062	– 3,034,678	—
Net activity fiscal year to date	– 926,451,355	48,889,780	—
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	16,491,641,149	15,402,391	—
Total actual writeoffs during period	– 472,286,062	– 3,034,678	—
Adjustment to allowances for the period [provision for loss expense]	1,811,244,808	—	—
Total allowances, end of period	17,830,599,895	12,367,713	—
SECTION D: Reconciliation			
Beginning receivables	30,305,857,332	666,856,982	—
Net activity fiscal year to date	– 926,451,355	48,889,780	—
Ending receivables	29,379,405,977	715,746,762	—

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987 — Con.

Part II — Loans Receivable

	Department of Labor	*Department of State*	*Department of Transportation*
SECTION A: Outstanding Receivables			
Current receivables	$2,405,483	$1,666,000	$1,706,087,165
Not delinquent	—	1,071,000	190,700,621
Delinquent	2,405,483	595,000	1,515,386,544
1 — 30 days	—	21,000	30,000,000
31 — 60 days	—	33,000	41,615,814
61 — 90 days	—	65,000	2,877,148
91 — 180 days	—	53,000	40,585,188
181 — 360 days	2,405,483	143,000	266,743,195
Over 360 days	—	280,000	1,133,565,199
Noncurrent receivables	—	—	337,849,511
Total receivables	2,405,483	1,666,000	2,043,936,676
SECTION B: Activity Fiscal Year to Date			
New receivables	1,553,627	649,000	449,459,293
Repayments on receivables	—	– 4,086,000	– 195,414,017
Reclassified amounts	—	163,000	– 1,215,722,031
Amounts written off	– 1,490,627	– 1,347,000	– 195,624,667
Net activity fiscal year to date	63,000	– 4,621,000	– 1,157,301,422
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	—	500,000	1,093,409,217
Total actual writeoffs during period	– 1,490,627	– 1,347,000	– 195,624,667
Adjustment to allowances for the period [provision for loss expense]	5,784,879	1,347,000	184,300,486
Total allowances, end of period	4,294,252	500,000	1,082,085,036
SECTION D: Reconciliation			
Beginning receivables	2,342,483	6,287,000	3,201,238,098
Net activity fiscal year to date	63,000	– 4,621,000	– 1,157,301,422
Ending receivables	2,405,483	1,666,000	2,043,936,676

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987 — Con.

Part II — Loans Receivable

	Department of the Treasury	*Environmental Protection Agency*	*General Services Administration*
SECTION A: Outstanding Receivables			
Current receivables	$1,791,918,311	$29,750	$1,309,218
Not delinquent	1,620,618,745	—	653,852
Delinquent	171,299,566	29,750	655,366
1 — 30 days	25,853,780	—	2,446
31 — 60 days	3,253,785	29,750	9,588
61 — 90 days	41,481,267	—	15,779
91 — 180 days	337,500	—	31,813
181 — 360 days	2,491,325	—	51,165
Over 360 days	97,881,909	—	544,575
Noncurrent receivables	20,392,045,303	—	8,894,577
Total receivables	22,183,963,614	29,750	10,203,795
SECTION B: Activity Fiscal Year to Date			
New receivables	1,097,739,524	29,750	3,937,755
Repayments on receivables	– 736,431,220	– 35,977,227	4,158,570
Reclassified amounts	– 83,633,725	—	70,531
Amounts written off	—	—	—
Net activity fiscal year to date	277,674,579	– 35,947,477	– 150,284
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	—	—	159,337
Total actual writeoffs during period	—	—	—
Adjustment to allowances for the period [provision for loss expense]	—	—	– 159,337
Total allowances, end of period	—	—	—
SECTION D: Reconciliation			
Beginning receivables	21,906,289,035	35,977,227	10,354,079
Net activity fiscal year to date	277,674,579	– 35,947,477	– 150,284
Ending receivables	22,183,963,614	29,750	10,203,795

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987 — Con.

Part II — Loans Receivable

	National Aeronautics and Space Administration	*Office of Personnel Management*	*Small Business Administration*
SECTION A: Outstanding Receivables			
Current receivables	$175,020,592	—	$3,127,790,970
Not delinquent	175,020,592	—	1,098,281,502
Delinquent	—	—	2,029,509,468
1 — 30 days	—	—	21,643,011
31 — 60 days	—	—	39,205,198
61 — 90 days	—	—	49,971,403
91 — 180 days	—	—	146,693,477
181 — 360 days	—	—	282,967,978
Over 360 days	—	—	1,489,028,401
Noncurrent receivables	639,993,666	—	5,141,212,499
Total receivables	815,014,258	—	8,269,003,469
SECTION B: Activity Fiscal Year to Date			
New receivables	—	—	927,010,240
Repayments on receivables	—	—	- 950,608,409
Reclassified amounts	—	—	- 128,474,150
Amounts written off	—	—	- 539,193,493
Net activity fiscal year to date	—	—	- 691,265,812
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	—	—	1,348,124,963
Total actual writeoffs during period	—	—	- 539,193,493
Adjustment to allowances for the period [provision for loss expense]	—	—	514,599,615
Total allowances, end of period	—	—	1,323,531,085
SECTION D: Reconciliation			
Beginning receivables	815,014,258	—	8,960,269,281
Net activity fiscal year to date	—	—	- 691,265,812
Ending receivables	815,014,258	—	8,269,003,469

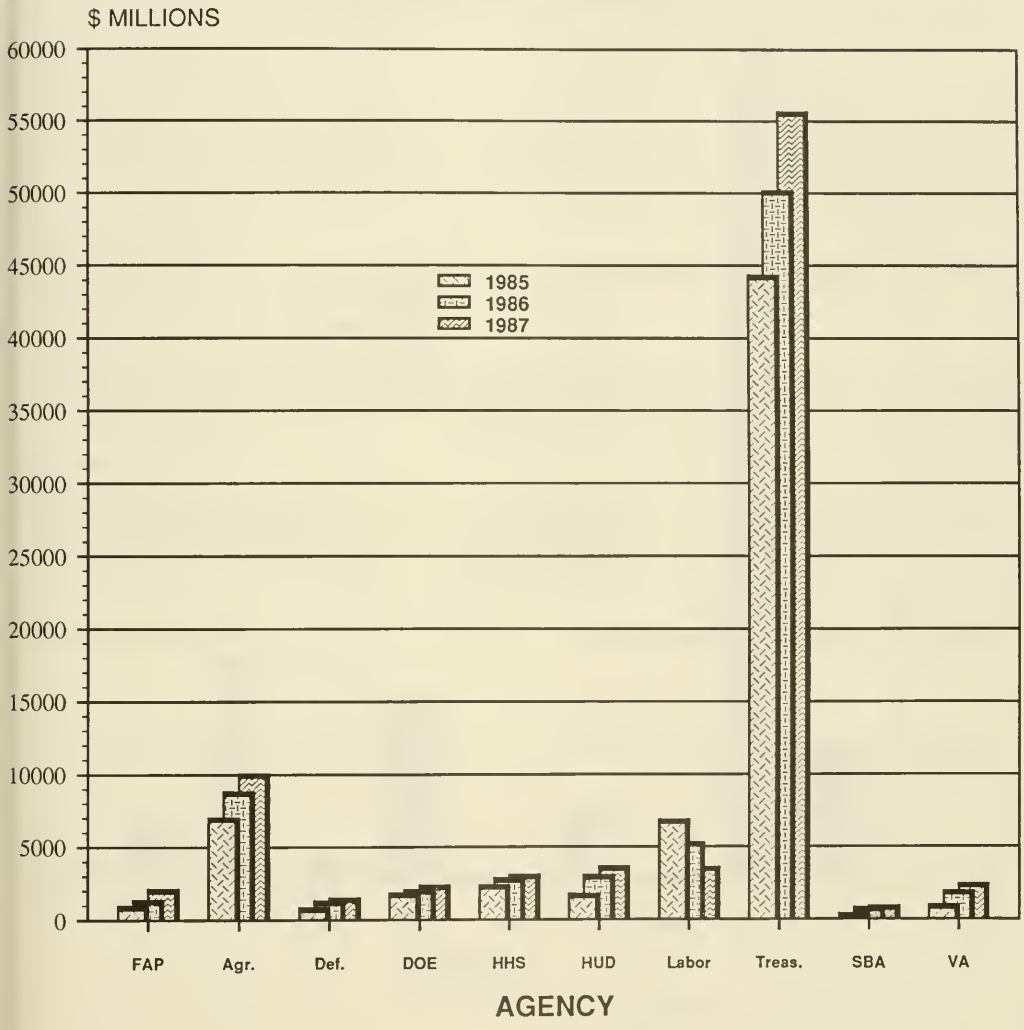
FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3. — Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1987 — Con.

Part II — Loans Receivable

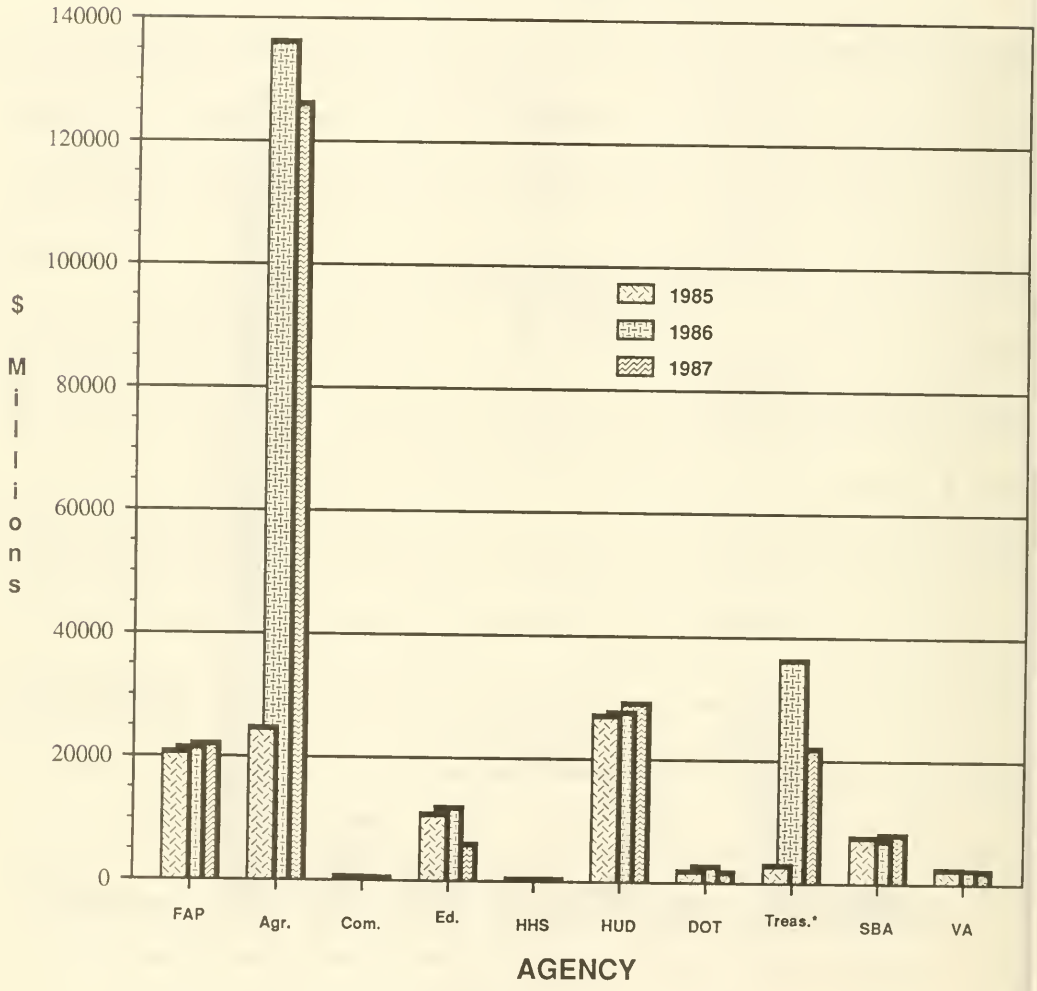
	Veterans Administration	*Other independent agencies*
SECTION A: Outstanding Receivables		
Current receivables	$1,684,163,530	$2,123,119,526
Not delinquent	1,125,609,215	1,327,683,184
Delinquent	558,554,315	795,436,342
1 — 30 days	49,995,509	81,206,645
31 — 60 days	49,483,446	41,756,321
61 — 90 days	38,392,383	47,598,721
91 — 180 days	93,806,802	88,711,470
181 — 360 days	122,126,369	122,653,944
Over 360 days	204,749,806	413,509,241
Noncurrent receivables	744,669,009	14,371,990,028
Total receivables	2,428,832,539	16,495,109,554
SECTION B: Activity Fiscal Year to Date		
New receivables	1,107,700,049	626,944,028
Repayments on receivables	– 1,215,368,741	– 4,337,104,965
Reclassified amounts	—	3,174,959,700
Amounts written off	– 3,880,264	4,631,048
Net activity fiscal year to date	– 111,548,956	– 530,570,189
SECTION C: Allowances and Writeoffs		
Total allowances, beginning of period	—	37,765,423
Total actual writeoffs during period	– 3,880,264	4,631,048
Adjustment to allowances for the period [provision for loss expense]	5,635,214	1,700,170,098
Total allowances, end of period	1,754,950	1,742,566,569
SECTION D: Reconciliation		
Beginning receivables	2,540,381,495	17,025,679,743
Net activity fiscal year to date	– 111,548,956	– 530,570,189
Ending receivables	2,428,832,539	16,495,109,554

ACCOUNTS RECEIVABLE DUE FROM THE PUBLIC FISCAL YEARS 1985-87



FEDERAL AGENCIES' FINANCIAL REPORTS

LOANS RECEIVABLE DUE FROM THE PUBLIC FISCAL YEARS 1985-87



* Includes off-budget activity effective in 1986.

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4. — Report on Operations, Oct. 1, 1986, through Sept. 30, 1987

[Source: SF 221; compiled by Financial Management Service]

	TOTAL	*Legislative Branch*	*Executive Office of the President*
FINANCING SOURCES			
Expended appropriations	$710,478,581,707	$241,528,059	$4,696,360
Revenue:			
Federal sources	134,371,847,439	48,293,537	946,930
Public sources	83,390,830,515	16,935,724	—
Governmental receipts	881,341,051,583	712,694	—
Other	409,801,949,770	296,967	—
Receipts returned to Treasury	–877,842,825,705	–712,694	—
Total financing sources	1,341,541,435,309	307,054,287	5,643,290
OPERATING EXPENSES			
Cost of goods sold	126,253,038,550	6,250,733	946,930
Operating/program expenses	705,383,776,922	273,810,954	4,696,360
Interest expense:			
Federal Financing Bank/Treasury borrowings	33,988,951,607	—	—
Federal securities	192,308,599	—	—
Other	4,479,983,245	—	—
Unfunded expenses	28,646,889,483	—	—
Other	422,240,903,681	—	—
Total operating expenses	1,321,185,852,087	280,061,687	5,643,290
NET RESULTS			
Net results including capital expenditures	20,355,583,222	26,992,600	—
Capital expenditures	–32,796,482,016	–26,335,036	—
Net results excluding capital expenditures	–12,440,898,794	657,564	—
Extraordinary items	–2,378,045,019	—	—
Net results	–14,818,943,813	657,564	—

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4. — Report on Operations, Oct. 1, 1986, through Sept. 30, 1987 — Con.

	Funds appropriated to the President	*Department of Agriculture*	*Department of Commerce*
FINANCING SOURCES			
Expended appropriations	$5,982,956,075	$25,333,098,480	$1,343,440,439
Revenue:			
Federal sources	190,082,773	791,233,718	344,468,198
Public sources	61,508,657	20,767,868,879	200,854,459
Governmental receipts	—	—	—
Other	403,252,099	77,169,924	511,922
Receipts returned to Treasury	—	-3,194,107	-9,867,533
Total financing sources	6,637,799,604	46,966,176,894	1,879,407,485
OPERATING EXPENSES			
Cost of goods sold	127,565,295	18,646,122,853	157,936,797
Operating/program expenses	6,167,678,043	46,985,721,813	1,668,375,823
Interest expense			
Federal Financing Bank/Treasury borrowings	—	13,225,339,894	—
Federal securities	—	123,210	—
Other	3,111	166,424,503	6,418
Unfunded expenses	205,153	15,532,394,138	4,257,306
Other	151,026	859,278,037	528,961
Total operating expenses	6,295,602,628	95,415,404,448	1,831,105,305
NET RESULTS			
Net results including capital expenditures	342,196,976	-48,449,227,554	48,302,180
Capital expenditures	-270,971,612	-300,405,032	-43,589,067
Net results excluding capital expenditures	71,225,364	-48,749,632,586	4,713,113
Extraordinary items	—	-2,189,612,013	—
Net results	71,225,364	-50,939,244,599	4,713,113

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4. — Report on Operations, Oct. 1, 1986, through Sept. 30, 1987 — Con.

	Department of Defense	*Department of Education*	*Department of Energy*
FINANCING SOURCES			
Expended appropriations	$94,136,498,474	$17,691,465,321	$14,339,340,883
Revenue:			
Federal sources	50,069,376,055	82,577,886	2,080,755,463
Public sources	3,313,857,915	62,606,098	4,542,447,136
Governmental receipts	—	—	—
Other	33,028,628,294	—	7,604,767
Receipts returned to Treasury	—	—	-480,548,985
Total financing sources	180,548,360,738	17,836,649,305	20,489,599,264
OPERATING EXPENSES			
Cost of goods sold	39,496,767,238	285,287,709	129,473,339
Operating/program expenses	79,164,324,885	17,870,123,780	13,341,827,279
Interest expense:			
Federal Financing Bank/Treasury borrowings	—	58,575,619	220,977,527
Federal securities	—	34,480,351	—
Other	143,365,700	—	-13,777,985
Unfunded expenses	-1,671,270,134	492,133,856	1,188,166,644
Other	19,281,418,581	37,567,487	15,768,238
Total operating expenses	136,414,606,270	18,778,168,802	14,882,435,042
NET RESULTS			
Net results including capital expenditures	44,133,754,468	-941,519,497	5,607,164,222
Capital expenditures	-28,086,391,018	—	-408,420,067
Net results excluding capital expenditures	16,047,363,450	-941,519,497	5,198,744,155
Extraordinary items	-232,784,530	—	—
Net results	15,814,578,920	-941,519,497	5,198,744,155

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4. — Report on Operations, Oct. 1, 1986, through Sept. 30, 1987 — Con.

	Department of Health and Human Services	*Department of Housing and Urban Development*	*Department of the Interior*
FINANCING SOURCES			
Expended appropriations	$373,614,079,107	$15,335,776,447	$7,005,875,661
Revenue			
Federal sources	11,287,609,057	1,175,886,492	792,290,079
Public sources	2,938,894,207	2,492,838,592	774,019,890
Governmental receipts	647,641	—	79,944,516
Other	307,877,688,448	2,649,200,605	-203,794
Receipts returned to Treasury	-4,976,933	—	-164,368,219
Total financing sources	695,713,941,527	21,653,702,136	8,487,558,133
OPERATING EXPENSES			
Cost of goods sold	50,861,631,178	83,728,319	124,437,353
Operating/program expenses	324,429,796,656	16,583,510,118	5,926,058,963
Interest expense:			
Federal Financing Bank/Treasury borrowings	—	1,018,233,362	108,939,270
Federal securities	—	46,309,691	—
Other	-18,401,480	11,189,100	477,518
Unfunded expenses	20,684,126	5,198,738,827	62,524,455
Other	290,266,378,709	214,707,074	2,666,177
Total operating expenses	665,560,089,189	23,156,416,491	6,225,103,736
NET RESULTS			
Net results including capital expenditures	30,153,852,338	-1,502,714,355	2,262,454,397
Capital expenditures	-223,189,403	—	-2,067,738,536
Net results excluding capital expenditures	29,930,662,935	-1,502,714,355	194,715,861
Extraordinary items	—	—	58,644,216
Net results	29,930,662,935	-1,502,714,355	253,360,077

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4. — Report on Operations, Oct. 1, 1986, through Sept. 30, 1987 — Con.

	Department of Justice	*Department of Labor*	*Department of State*
FINANCING SOURCES			
Expended appropriations	$1,603,705,615	$8,233,686,603	$11,119,490
Revenue:			
Federal sources	231,259,481	2,672,342,646	100,676
Public sources	31,505,572	702,296,960	3,979,541
Governmental receipts	52,357	10,325,576	241,704
Other	182,627,804	27,461,157,507	—
Receipts returned to Treasury	−157,662	−10,325,576	−3,970,805
Total financing sources	2,048,993,167	39,069,483,716	11,470,606
OPERATING EXPENSES			
Cost of goods sold	32,771,083	7,643,311,682	—
Operating/program expenses	1,519,522,232	2,614,562,922	9,595,650
Interest expense:			
Federal Financing Bank/Treasury borrowings	—	—	—
Federal securities	—	—	—
Other	—	14,706,510	—
Unfunded expenses	123,800,687	−676,458,764	3,581,768
Other	—	21,356,577,967	570,807
Total operating expenses	1,676,094,002	30,952,700,317	13,748,225
NET RESULTS			
Net results including capital expenditures	372,899,165	8,116,783,399	−2,277,619
Capital expenditures	−6,709,182	−6,991,693	−1,295,855
Net results excluding capital expenditures	366,189,983	8,109,791,706	−3,573,474
Extraordinary items	−60,807	—	—
Net results	366,129,176	8,109,791,706	−3,573,474

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4. — Report on Operations, Oct. 1, 1986, through Sept. 30, 1987 — Con.

	Department of Transportation	*Department of the Treasury*	*Environmental Protection Agency*
FINANCING SOURCES			
Expended appropriations	$2,994,624,956	$104,454,908,695	$5,586,532,493
Revenue:			
Federal sources	2,575,356,975	15,471,681,707	19,953,306
Public sources	150,048,058	2,339,828,919	121,691,397
Governmental receipts	20,331,436	876,763,800,763	—
Other	16,286,108,646	120,089,641	1,572,013,313
Receipts returned to Treasury	-20,390,010	-876,663,376,240	-56,256,969
Total financing sources	22,006,080,061	122,486,933,485	7,243,933,540
OPERATING EXPENSES			
Cost of goods sold	9,153,384	197,106,583	—
Operating/program expenses	3,906,595,832	102,279,114,441	5,586,435,545
Interest expense:			
Federal Financing Bank/Treasury borrowings	107,929,987	15,464,048,151	—
Federal securities	—	—	—
Other	1,617,097	3,361,972,145	—
Unfunded expenses	29,294,982	229,058,669	22,226,615
Other	16,297,406,007	238,442,369	531,339,625
Total operating expenses	20,351,997,289	121,769,742,358	6,140,001,785
NET RESULTS			
Net results including capital expenditures	1,654,082,772	717,191,127	1,103,931,755
Capital expenditures	-1,424,030	-282,015,529	-37,796,244
Net results excluding capital expenditures	1,652,658,742	435,175,598	1,066,135,511
Extraordinary items	3,031,810	—	—
Net results	1,655,690,552	435,175,598	1,066,135,511

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4. — Report on Operations, Oct. 1, 1986, through Sept. 30, 1987 — Con.

	General Services Administration	*Office of Personnel Management*	*Small Business Administration*
FINANCING SOURCES			
Expended appropriations	$381,044,892	$95,316,618	$274,107,908
Revenue:			
Federal sources	6,029,750,158	34,872,856,582	15,993,568
Public sources	330,995,263	310,464,849	596,847,503
Governmental receipts	—	—	—
Other	2,934,276	16,287,576,779	310,405,544
Receipts returned to Treasury	—	-203,492	-300,570,741
Total financing sources	6,744,724,589	51,566,011,336	896,783,782
OPERATING EXPENSES			
Cost of goods sold	4,524,402,809	244,504,409	—
Operating/program expenses	1,405,313,354	33,962,161,019	316,284,137
Interest expense:			
Federal Financing Bank/Treasury borrowings	—	—	—
Federal securities	—	—	—
Other	1,168,140	—	263,182,842
Unfunded expenses	349,009,161	5,210,211	708,743,594
Other	3,631,644	26,000,000,000	36,146,398
Total operating expenses	6,283,525,108	60,211,875,639	1,324,356,971
NET RESULTS			
Net results including capital expenditures	461,199,481	-8,645,864,303	-427,573,189
Capital expenditures	-11,412,628	-5,200,068	-48,154
Net results excluding capital expenditures	449,786,853	-8,651,064,371	-427,621,343
Extraordinary items	-16,282,034	-457,081	—
Net results	433,504,819	-8,651,521,452	-427,621,343

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4. — Report on Operations, Oct. 1, 1986, through Sept. 30, 1987 — Con.

	Veterans Administration	*Other independent agencies*
FINANCING SOURCES		
Expended appropriations	$26,606,911,580	$5,207,867,551
Revenue:		
Federal sources	207,595,890	5,411,436,262
Public sources	2,037,390,157	41,593,950,739
Governmental receipts	—	4,464,994,896
Other	1,874,057,240	1,660,829,788
Receipts returned to Treasury	—	−123,905,739
Total financing sources	30,725,954,867	58,215,173,497
OPERATING EXPENSES		
Cost of goods sold	810,673,701	2,870,967,155
Operating/program expenses	28,995,092,518	12,373,174,598
Interest expense:		
Federal Financing Bank/Treasury borrowings	—	3,784,907,797
Federal securities	—	111,395,347
Other	36,069,972	511,979,654
Unfunded expenses	928,925,254	6,095,662,935
Other	1,289,782	47,097,034,792
Total operating expenses	30,772,051,227	72,845,122,278
NET RESULTS		
Net results including capital expenditures	−46,096,360	−14,629,948,781
Capital expenditures	−966,723,715	−49,825,147
Net results excluding capital expenditures	−1,012,820,075	−14,679,773,928
Extraordinary items	−524,580	—
Net results	−1,013,344,655	−14,679,773,928

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-5. — Report on Cash Flow, Oct. 1, 1986 through Sept. 30, 1987

[Source: SF 222, compiled by Financial Management Service]

	TOTAL	Legislative Branch	Executive Office of the President
Fund balance with Treasury and cash, beginning of period	$211,989,658,298	$101,290,367	$36,066
Sources of funds:			
Increase in debt	65,826,318,100		
Appropriations	689,660,430,576	243,910,000	4,753,000
Revenue	230,175,848,444	8,450,076	946,930
Sale of assets	3,399,575,872		
Increase in payables	22,409,009,293	903,594	62,781
Decrease in receivables and advances	-51,711,387,590	-94,261	-40,806
Other	524,480,208,905	59,137,696	
Application of funds:			
Operating expenses	-1,297,998,305,137	-263,901,046	-5,643,290
Less: Expenses not requiring outlays	62,192,517,526		
Increase in investments	-93,034,569,487		
Increase in inventory	-9,999,986,347		
Purchase of property, plant, and equipment	-28,378,339,207	-25,831,346	
Other	-90,363,146,206	-7,282,943	-44,124
Fund balance with Treasury and cash, end of period	238,647,833,040	116,582,137	70,557

Table FA-5. — Report on Cash Flow, Oct. 1, 1986 through Sept. 30, 1987 — Con.

	Funds appropriated to the President	*Department of Agriculture*	*Department of Commerce*
Fund balance with Treasury and cash, beginning of period	$9,[illegible] 401 [illegible]04	$[illegible]04,636,49[illegible]	$9[illegible]9,251 063
Sources of funds			
Increase in debt	[illegible]0 000 000	58,489 224 174	30 781 500
Appropriations	6 13[illegible],098,077	56,800,436,708	1,312,830,370
Revenue	[illegible],171 387	24,2[illegible]9,345,130	508,967 374
Sale of assets		-884,537	5,482,266
Increase in payables	19,919,354	3,952,878,301	87 191 363
Decrease in receivables and advances	704 34[illegible]	49,073 567,446	1 013,096
Other	25,842 049	-376,553,888	8,043,337
Application of funds			
Operating expenses	-[illegible]746,868,051	-98,464,297,773	-1,808,963,204
Less: Expenses not requiring outlays	1 779,113	16,581,403,233	4,178,985
Increase in investments	-[illegible]00,000	-248,476,461	-3,713,452
Increase in inventory		-695,604,323	-220
Purchase of property, plant, and equipment	12 564 537	-307,163,375	-43,516,014
Other	72 428 148	-3,742,696,292	-21,877,976
Fund balance with Treasury and cash, end of period	9,611,296,564	12,348,679,948	1,009,668,488

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-5. — Report on Cash Flow, Oct. 1, 1986 through Sept. 30, 1987 — Con.

	Department of Defense	*Department of Education*	*Department of Energy*
Fund balance with Treasury and cash, beginning of period	$92,730,363,458	$15,346,661,298	$9,097,448,092
Sources of funds:			
Increase in debt	106,735,469	2,717,000,000	358,549,456
Appropriations	99,578,979,684	16,881,138,975	11,756,469,009
Revenue	54,318,934,882	123,924,776	6,024,215,615
Sale of assets	7,981,082	653,216,819	23,905,614
Increase in payables	3,857,971,599		-183,220,819
Decrease in receivables and advances	-282,483,252		140,052,487
Other	82,598,148,896	585,470,622	14,231,800
Application of funds:			
Operating expenses	-126,807,120,182	-18,778,409,283	-14,882,435,042
Less: Expenses not requiring outlays	2,455,092,000	492,133,856	-896,752,350
Increase in investments	-28,255,562,175		203,313,503
Increase in inventory	-8,312,678,208		-851,667,152
Purchase of property, plant, and equipment	-22,401,527,000		-872,944,180
Other	-38,530,470,173	-2,243,721,359	-1,494,566,571
Fund balance with Treasury and cash, end of period	111,064,366,080	15,777,415,704	8,436,599,462

Table FA-5. — Report on Cash Flow, Oct. 1, 1986 through Sept. 30, 1987 — Con.

	Department of Health and Human Services	*Department of Housing and Urban Development*	*Department of the Interior*
Fund balance with Treasury and cash, beginning of period	$8,683,880,721	$13,917,762,969	$4,074,075,821
Sources of funds			
Increase in debt		2,036,879,308	
Appropriations	291,186,055,134	16,960,536,714	5,834,968,547
Revenue	4,722,332,634	3,966,285,251	1,603,025,043
Sale of assets		2,528,728,288	273,363
Increase in payables	474,278,706	1,251,806,620	-96,564,101
Decrease in receivables and advances	2,223,219,619	733,407,823	127,071,925
Other	401,516,403,117	521,143,413	316,842,239
Application of funds			
Operating expenses	-662,479,613,590	-23,162,312,896	-6,218,975,320
Less: Expenses not requiring outlays	1,237,439,550	5,198,739,495	227,303,162
Increase in investments	-30,610,496,605	-776,635,463	-60,912,326
Increase in inventory	2,832,453	-98,971	-5,379,380
Purchase of property, plant and equipment	-266,346,567	-4,211,830	-660,316,753
Other	-4,282,424,325	-7,434,718,759	-901,857,112
Fund balance with Treasury and cash, end of period	7,961,121,609	15,737,311,962	3,985,411,258

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-5. — Report on Cash Flow, Oct. 1, 1986 through Sept. 30, 1987 — Con.

	Department of Justice	*Department of Labor*	*Department of State*
Fund balance with Treasury and cash, beginning of period	$618,596,638	$7,038,674,723	$6,050,364
Sources of funds:			
Increase in debt		67,775,914	
Appropriations	1,544,543,919	6,201,233,574	14,698,000
Revenue	222,792,938	494,112,773	351,116
Sale of assets			1,991
Increase in payables	-28,304,764	-4,645,391	229,836
Decrease in receivables and advances	-27,703,816	44,384,840	-30,795
Other	161,634,250	32,055,363,840	
Application of funds:			
Operating expenses	-1,638,838,421	-9,581,415,840	-13,748,225
Less: Expenses not requiring outlays	123,569,137	-676,389,578	3,581,768
Increase in investments	-23,351,398	-6,735,888,324	
Increase in inventory			-24,472
Purchase of property, plant, and equipment	-6,709,182	-651,481	-1,271,383
Other	37,816,119	-21,690,680,258	
Fund balance with Treasury and cash, end of period	984,045,420	7,211,874,792	9,838,200

Table FA-5. — Report on Cash Flow, Oct. 1, 1986 through Sept. 30, 1987 — Con.

	Department of Transportation	*Department of the Treasury*	*Environmental Protection Agency*
Fund balance with Treasury and cash, beginning of period	$8,765,845,401	$4,031,178,674	$10,103,701,965
Sources of funds			
Increase in debt	420,000,000	393,967,768	
Appropriations	18,866,879,718	105,010,325,064	6,014,187,500
Revenue	567,286,019	17,519,372,344	85,387,734
Sale of assets	47,642,452	171,561	
Increase in payables	39,396,779	−387,154,482	682,423,323
Decrease in receivables and advances	76,187,158	120,148,954	−49,191,953
Other	4,120,816,851	57,643,003	921,182,313
Application of funds			
Operating expenses	−20,216,836,685	121,525,948,263	−5,646,458,404
Less: Expenses not requiring outlays	33,177,152	198,324,259	22,226,615
Increase in investments	−2,568,033,571	−25,061,593	−407,463,420
Increase in inventory	−1,244,534	18,016,124	−19,995
Purchase of property, plant, and equipment	−111,045,140	−138,666,348	−68,389,151
Other	−1,734,807,255	−367,115,474	−531,341,125
Fund balance with Treasury and cash, end of period	8,074,096,471	4,869,169,343	11,126,245,402

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-5. — Report on Cash Flow, Oct. 1, 1986 through Sept. 30, 1987 — Con.

	General Services Administration	*National Aeronautics and Space Administration*	*Office of Personnel Management*
Fund balance with Treasury and cash, beginning of period	$2,454,651,199	$3,696,999,506	$5,280,195,606
Sources of funds			
Increase in debt			
Appropriations	400,695,887	10,796,022,761	100,129,000
Revenue	6,216,572,633	1,320,261,186	52,994,372,865
Sale of assets			4,426
Increase in payables	352,259,202	1,526,826,743	646,728,521
Decrease in receivables and advances	-2,111,159	-877,293,413	-910,282,695
Other	3,565,282	50,845	204,070,659
Application of funds:			
Operating expenses	-6,214,234,702	-8,908,961,386	-60,772,071,731
Less: Expenses not requiring outlays	348,569,826	16,276,745	25,694,913,588
Increase in investments			-23,174,174,497
Increase in inventory	-88,513,577	43,335,411	-1,435,365
Purchase of property, plant, and equipment	-527,551,539	-711,937,148	-5,517,956
Other	-158,651,233	-273,450,591	
Fund balance with Treasury and cash, end of period	2,785,251,819	6,628,130,659	56,932,421

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-5. — Report on Cash Flow, Oct. 1, 1986 through Sept. 30, 1987 — Con.

	Small Business Administration	*Veterans Administration*	*Other independent agencies*
Fund balance with Treasury and cash, beginning of period	$865,087,200	$6,149,968,662	$3,670,900,804
Sources of funds			
Increase in debt	114,905,000		1,070,499,511
Appropriations	472,675,915	27,995,913,059	5,547,949,961
Revenue	616,172,508	2,369,115,536	52,242,451,694
Sale of assets	60,072,845	29,221	72,950,481
Increase in payables	25,453,718	228,485,527	10,040,876,441
Decrease in receivables and advances	-174,016,128	-489,489,340	1,561,684,634
Other	906,288,231	476,498,493	304,385,857
Application of funds			
Operating expenses	-1,324,356,971	-30,772,046,995	-72,764,847,837
Less: Expenses not requiring outlays	744,889,992	1,701,917,136	8,683,702,068
Increase in investments		-433,094,000	85,180,295
Increase in inventory		3,062,790	-74,534,680
Purchase of property, plant, and equipment	-48,154	-969,995,280	-1,242,134,843
Other	-1,095,476,377	-253,721,180	-5,563,631,050
Fund balance with Treasury and cash, end of period	1,211,647,779	6,006,643,629	3,635,433,336

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-6. — Report on Reconciliation, Oct. 1, 1986, through Sept. 30, 1987

(Source: SF 223; compiled by Financial Management Service)

	TOTAL	Legislative Branch	Executive Office of the President
Total operating expenses	$977,399,792,714	$263,901,046	$4,696,360
Adjustments:			
Add:			
Capital expenditures	46,662,871,062	25,831,346	—
Deduct:			
Increase (decrease) in accounts payable	-9,935,876,852	-903,594	-21,975
Accrued expenses not requiring outlays	-67,678,552,317	—	—
Total gross disbursements	946,448,234,607	288,828,798	4,674,385
Less: Offsetting collections credited	-128,819,319,755	-57,646,546	—
Net disbursements	817,628,914,852	231,182,252	4,674,385

Table FA-6. — Report on Reconciliation, Oct. 1, 1986, through Sept. 30, 1987 — Con.

	Funds appropriated to the President	Department of Agriculture	Department of Commerce
Total operating expenses	$5,734,444,301	$95,363,558,101	$1,808,963,204
Adjustments:			
Add:			
Capital expenditures	35,637,114	5,068,958,678	43,589,067
Deduct:			
Increase (decrease) in accounts payable	-17,800,849	-3,978,250,238	-87,505,147
Accrued expenses not requiring outlays	-205,153	-18,021,953,395	-4,178,182
Total gross disbursements	5,752,075,413	78,432,313,146	1,760,868,942
Less: Offsetting collections credited	-31,881,633	-28,392,423,896	-518,428,314
Net disbursements	5,720,193,780	50,039,889,250	1,242,440,628

Table FA-6. — Report on Reconciliation, Oct. 1, 1986, through Sept. 30, 1987 — Con.

	Department of Defense	*Department of Education*	*Department of Energy*
Total operating expenses	$131,755,130,594	$18,778,409,283	$14,882,435,040
Adjustments:			
Add:			
Capital expenditures	29,380,873,151	31,630,142	408,420,067
Deduct			
Increase (decrease) in accounts payable	-3,667,497,636	-57,992,651	192,899,979
Accrued expenses not requiring outlays	1,411,808,598	-560,523,926	-2,631,468,906
Total gross disbursements	158,880,314,707	18,191,522,848	12,852,286,180
Less: Offsetting collections credited	-45,079,354,265	-1,311,683,004	1,215,421,791
Net disbursements	113,800,960,442	16,879,839,844	14,067,707,971

Table FA-6. — Report on Reconciliation, Oct. 1, 1986, through Sept. 30, 1987 — Con.

	Department of Health and Human Services	*Department of Housing and Urban Development*	*Department of the Interior*
Total operating expenses	$372,214,595,983	$23,162,312,228	$7,047,737,829
Adjustments:			
Add:			
Capital expenditures	259,844,783	180,899,764	3,770,978,448
Deduct:			
Increase (decrease) in accounts payable	2,549,137,324	-1,251,806,619	147,600,872
Accrued expenses not requiring outlays	-67,255,774	-5,043,353,945	271,392,854
Total gross disbursements	374,956,322,316	17,048,051,428	11,237,710,003
Less: Offsetting collections credited	-7,681,935,312	-1,552,323,523	-5,029,028,462
Net disbursements	367,274,387,004	15,495,727,905	6,208,681,541

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-6. — Report on Reconciliation, Oct. 1, 1986, through Sept. 30, 1987 — Con.

	Department of Justice	*Department of Labor*	*Department of State*
Total operating expenses	$1,638,838,421	$9,581,415,840	$13,748,225
Adjustments:			
Add:			
Capital expenditures	6,709,182	7,153,536	1,295,855
Deduct:			
Increase (decrease) in accounts payable	35,653,215	5,959,925	– 229,836
Accrued expenses not requiring outlays	– 123,579,913	676,163,125	– 3,581,768
Total gross disbursements	1,557,620,905	10,270,692,426	11,232,476
Less: Offsetting collections credited	– 265,085,066	– 4,203,427,985	– 381,399
Net disbursements	1,292,535,839	6,067,264,441	10,851,077

Table FA-6. — Report on Reconciliation, Oct. 1, 1986, through Sept. 30, 1987 — Con.

	Department of Transportation	*Department of the Treasury*	*Environmental Protection Agency*
Total operating expenses	$4,048,346,193	$104,676,262,995	$5,646,458,404
Adjustments:			
Add:			
Capital expenditures	252,886,288	141,188,698	37,796,244
Deduct:			
Increase (decrease) in accounts payable	– 39,838,824	– 5,318,761	– 31,985,941
Accrued expenses not requiring outlays	– 18,768,431	– 259,715,402	– 134,076,166
Total gross disbursements	4,242,625,226	104,552,417,530	5,518,192,541
Less: Offsetting collections credited	– 432,570,298	1,026,257,512	– 32,342,965
Net disbursements	3,810,054,928	105,578,675,042	5,485,849,576

Table FA-6. — Report on Reconciliation, Oct. 1, 1986, through Sept. 30, 1987 — Con.

	General Services Administration	*National Aeronautics and Space Administration*	*Office of Personnel Management*
Total operating expenses	$6,214,234,702	$8,908,961,386	$60,772,071,731
Adjustments:			
Add:			
Capital expenditures	751,571,652	668,601,737	3,701,182
Deduct:			
Increase (decrease) in accounts payable	- 346,509,203	- 649,584,175	- 607,893,539
Accrued expenses not requiring outlays	- 351,898,338	- 16,276,745	- 25,823,606,315
Total gross disbursements	6,267,398,813	8,911,702,203	34,344,273,059
Less: Offsetting collections credited	- 6,212,966,179	- 1,320,261,186	- 9,021,778,455
Net disbursements	54,432,634	7,591,441,017	25,322,494,604

Table FA-6. — Report on Reconciliation, Oct. 1, 1986, through Sept. 30, 1987 — Con.

	Small Business Administration	*Veterans Administration*	*Other independent agencies*
Total operating expenses	$1,324,356,971	$30,772,046,995	$72,786,866,882
Adjustments:			
Add:			
Capital expenditures	1,104,903,382	969,187,471	3,511,213,275
Deduct:			
Increase (decrease) in accounts payable	140,691,364	- 228,316,313	- 2,036,364,230
Accrued expenses not requiring outlays	- 744,889,992	- 1,704,141,396	- 14,528,443,147
Total gross disbursements	1,825,061,725	29,808,776,757	59,733,272,780
Less: Offsetting collections credited	- 1,896,726,869	- 1,967,764,606	- 16,052,989,095
Net disbursements	- 71,665,144	27,841,012,151	43,680,283,685

FEDERAL AGENCIES' FINANCIAL REPORTS

INTRODUCTION

Section 114 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513a) requires the Secretary of the Treasury to prepare reports on the financial operations of the U.S. Government and provides that each executive agency must furnish the Secretary of the Treasury such reports and information relating to the agency's financial condition and operations as the Secretary may require. The provisions do not apply to the legislative and judicial branches of the Federal Government; however, these entities are encouraged to submit the prescribed reports so the Secretary of the Treasury can prepare comprehensive reports on all the financial activities of the U.S. Government.

The Treasury Financial Manual (I TFM 2-4100) sets the criteria for the submission of annual and quarterly financial reports in accordance with the Reporting Entities Listing (Bulletin No. 87-07). Reports are provided for six fund types: Revolving funds, trust revolving funds, 15 major trust funds, all other trust funds, all other activity combined, and consolidated reports of an organizational unit. The financial transactions supporting the required reports are to be accounted for on the accrual basis. The Report on Operations can be submitted on a cash basis under certain circumstances (see I TFM 2-4180.20). Reports are to be prepared from a budgeting and accounting system which contains an integrated data base that is part of the agency's integrated financial management system as required by the Office of Management and Budget (OMB) Circular No. A-127.

The required reports should include all assets, liabilities, and equities relating to all programs and activities under control of the reporting entity, except for the assets of disbursing officers, which are reported by the Treasury. Reports should include transfer appropriation accounts from other agencies, foreign currencies, operations conducted in the territories or overseas, and any monetary assets or property received, spent, or otherwise accounted for by the reporting entity. Amounts are reported to the dollar.

Requirements provide that Federal agencies submit to Treasury four financial reports supplemented by three supporting reports which are consolidated and published annually in the winter issue of the *Treasury Bulletin*. These reports are: Report on Financial Position (SF 220), Report on Operations (SF 221), Report on Cash Flow (SF 222), and Report on Reconciliation (SF 223). The three supporting reports are: Direct and Guaranteed Loans Reported by Agency and Program Due from the Public (SF 220-8), Report on Accounts and Loans Receivable Due from the Public (SF 220-9), and Additional Financial Information (SF 220-1). The report on Direct and Guaranteed Loans is submitted to Treasury quarterly, and annually for publication in the *Treasury Bulletin*. The Report on Accounts and Loans Receivable Due from the Public is submitted quarterly on a selected basis, and by all entities annually. Information captured in the SF 220.8 is shown in the following table:

Table FA-2.--Direct and Guaranteed Loans

This report reflects the direct loans and guaranteed loans to the public through the Federal Credit Program to support credit activities. Actual control of credit program levels remains with authorizing legislation and appropriations acts. The report on Direct and Guaranteed Loans also provides the Federal Reserve Board information to monitor the flow of funds. An accompanying chart depicts direct loans and guaranteed loans for the first quarter of fiscal 1988.

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, Dec. 31, 1987

[In thousands of dollars. Source: SF 220-8; compiled by 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:				
Guaranty reserve fund	1,111,223	1,435,861	—	—
Foreign military sales credit	2,472,675	6,031,071	—	—
Military sales credit to Israel	140,000	350,000	—	—
Emergency security assistance to Israel	290,132	682,663	—	—
Housing and other credit guaranty programs	90,106	90,106	1,353,214	2,183,100
Alliance for Progress loan fund	2,700,339	2,700,339	—	—
Other programs	15,741,707	15,741,707	—	—
Overseas Private Investment Corporation	50,096	69,799	706,301	750,000
Total Funds appropriated to the President	22,596,281		2,059,515	
Department of Agriculture:				
Commodity loans	14,851,423	14,851,423	—	—
Loans to foreign governments and private trade entities	11,219,301	11,219,301	—	—
Export credit sales program	777,948	777,948	—	—
Storage facility and equipment loans	65,178	65,178	—	—
Guaranteed foreign loans	—	—	4,483,563	4,483,563
Rescheduled claims on guaranteed loans	2,356,961	2,356,961	—	—
Rural electrification and telephone revolving fund	34,665,916	57,635,652	1,464,067	1,464,067
Rural Telephone Bank	1,468,885	2,935,069	—	—
Rural communication development fund	19,054	30,066	6,676	6,676
Agricultural credit insurance loans	26,619,606	26,619,606	2,494,727	2,494,727
Rural development insurance loans	6,445,221	6,445,221	1,687,788	1,687,788
Rural housing insurance loans	26,704,523	26,704,523	149,907	149,907
Other Farmers Home Administration loans	38,223	38,223	—	—
Total Department of Agriculture	125,232,245		10,286,730	
Department of Commerce:				
Economic Development loans	547,790	547,790	94,914	94,914
International Trade Administration loans	7,184	7,184	18,193	18,193
Coastal energy impact fund	88,389	88,389	—	—
Federal ship financing fund	28,188	28,188	252,279	850,000
Other loans	10,178	10,178	—	—
Total Department of Commerce	681,730		365,387	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, Dec. 31, 1987 — Con.

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				
Department of Defense				
Ryukyu Islands, construction of power systems	3,530	3,530	—	—
Total Department of Defense	3,530		—	
Department of Education				
College housing loans	1,172,063	1,172,063	—	—
Higher education facilities loan and insurance fund	210,138	210,138	—	—
Other loans	5,821,881	5,821,881	45,231,000	45,231,000
Total Department of Education	7,204,083		45,231,000	
Department of Energy:				
Bonneville Power Administration loans	4,628	162,400	—	—
Other loans	2,208	2,208	293,699	770,563
Total Department of Energy	6,837		293,699	
Department of Health and Human Services:				
Health professions graduate student loan fund	55,245	55,245	1,603,467	1,603,467
Medical facilities guarantee and loan fund	27,076	30,000	774,962	1,470,000
Student loan program	574,934	574,934	1,603,467	1,603,467
Other Health Resources and Services Administration loans	2,858	2,858	—	—
Nurse training fund	2,845	2,845	—	—
Health maintenance organization loan fund	1,292	1,292	90,019	90,019
Total Department of Health and Human Services	664,251		4,071,917	
Department of Housing and Urban Development				
Federal Housing Administration fund	4,833,804	4,833,804	279,665,176	279,665,176
Housing for the elderly or handicapped	6,649,418	9,370,581	—	—
Low-rent public housing program	16,660,229	16,660,229	8,253,756	30,000,000
Other housing loans	307	307	—	—
Management and liquidating functions	450,996	450,996	—	—
Guarantees of mortgage-backed securities	148,319	148,319	318,491,213	318,491,213
Rehabilitation loan fund	654,412	735,131	—	—
Urban renewal programs	316,227	316,227	37,887	712,750
Other loans	325,662	555,200	41,450	148,900
Total Department of Housing and Urban Development	30,039,378		606,489,483	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, Dec. 31, 1987 — Con.

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				
Department of the Interior				
Reclamation projects	533,176	668,625	—	—
Indian affairs revolving fund for loans	109,706	109,706	—	—
Indian loan guaranty and insurance fund	15,610	15,610	169,071	200,071
Guam Power Authority	—	—	36,000	36,000
Virgin Islands construction	—	—	27,159	101,000
Total Department of the Interior	658,493		232,230	
Department of Labor				
Pension Benefit Guaranty Corporation	2,473	2,473	—	—
Total Department of Labor	2,473		—	
Department of State				
Emergencies in diplomatic and consular service	865	865	—	—
Loans to the United Nations	883	883	—	—
Total Department of State	1,748		—	
Department of Transportation				
Federal Aviation Administration:				
Purchase of aircraft	50,826	50,826	128,180	128,180
Federal Highway Administration:				
Right-of-way revolving fund	100,967	300,000	—	—
Highway trust funds	19,183	380,000	—	—
Federal Railroad Administration loans	55,357	55,357	—	—
Urban Mass Transportation loans	177,535	177,535	997,000	997,000
Maritime Administration:				
Federal ship financing fund	1,391,549	1,391,549	4,200,013	9,500,000
Total Department of Transportation	1,795,419		5,325,194	
Department of the Treasury				
Federal Financing Bank	18,684,530	18,684,530	—	—
Loans to foreign governments	3,358,914	3,358,914	—	—
Total Department of the Treasury	22,043,444		—	
Environmental Protection Agency:				
Loans	57,758	131,257	—	—
Total Environmental Protection Agency	57,758		—	
General Services Administration	—	—	2,085,758	2,085,758
Federal buildings fund	28,656	28,656	—	—
Other funds			2,085,758	
Total General Services Administration	28,656			
Small Business Administration:				
Business loans	4,446,291	4,446,291	10,718,330	10,718,330
Disaster loan fund	3,587,636	3,587,636	1,495	1,495
Other loans	45,142	45,142	—	—
Total Small Business Administration	8,079,070		10,719,825	

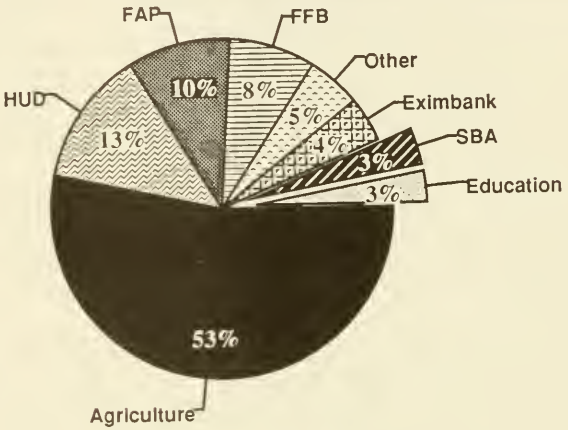
Table FA-2. — Direct and Guaranteed Loans, Dec. 31, 1987 — Con.

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				
Veterans Administration				
Loan guaranty revolving fund	1,263,356	1,263,356	59,922,861	59,922,861
Direct loan revolving fund	92,518	92,518	—	—
Service-disabled veterans insurance fund	38,991	38,991	—	—
Veterans reopened insurance fund	27,184	27,184	—	—
Vocational rehabilitation revolving fund	386	386	—	—
Education loan fund	38,523	38,523	—	—
Other trust funds	20,936	20,936	—	—
National service life insurance fund	912,525	912,525	—	—
Veterans special life insurance fund	73,363	73,363	—	—
Compensation and benefits	11	11	—	—
Other loans	770	770	—	—
Total Veterans Administration	2,468,568		59,922,861	
Other independent agencies				
Loans to D C Government	685,325	685,325	—	—
Export-Import Bank of the United States	10,496,648	12,762,644	5,048,032	15,156,494
Federal Savings and Loan Insurance Corporation	1,273,780	1,279,541	—	—
National Credit Union Administration	850	850	—	—
Tennessee Valley Authority	234,969	234,969	—	—
Total Other independent agencies	12,691,573		5,048,032	
Total Part I	234,255,546		752,131,635	
II — Wholly owned Government enterprises Loans repayable in foreign currencies				
Loans repayable in foreign currencies:				
Agency for International Development	334,826	334,826	257	20,000
United States Information Agency	520	1,228	—	—
Total Part II	335,346		257	
III — Privately owned Government-sponsored enterprises				
Privately owned Government-sponsored enterprises				
Student Loan Marketing Association	8,357,138	8,357,138	10,140,978	10,140,978
Federal National Mortgage Association	93,500,000	93,500,000	—	—
Banks for cooperatives	3,059,195	3,059,195	—	—
Federal intermediate credit banks	8,518,793	8,518,793	—	—
Federal land banks	30,170,877	30,170,877	—	—
Federal home loan banks	133,054,410	133,054,410	—	—
Federal Home Loan Mortgage Corporation	12,574	12,574	—	—
Total Part III	276,672,987		10,140,978	
Grand total, all parts	511,263,880		762,272,870	

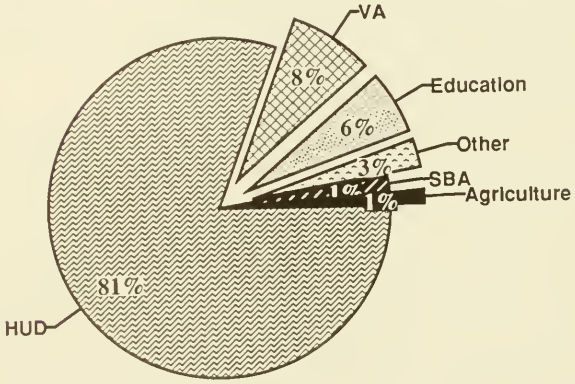
DIRECT AND GUARANTEED LOANS, DEC. 31, 1987

Wholly owned Government Enterprises--U.S. Dollar Loans

Direct Loans



Guaranteed Loans



FEDERAL AGENCIES' FINANCIAL REPORTS

INTRODUCTION

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This report reflects the direct loans and guaranteed loans to the public through the Federal Credit Program to support credit activities. Actual control of credit program levels remains with authorizing legislation and appropriations acts. The report on Direct and Guaranteed Loans also provides the Federal Reserve Board information to monitor the flow of funds. An accompanying chart depicts direct loans and guaranteed loans for the second quarter of fiscal 1988.

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, March 31, 1988

[In thousands of dollars. Source: SF 220-8; compiled by 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				
Guaranty reserve fund	1,103,801	1,947,255	—	—
Foreign military sales credit	2,606,159	7,735,320	—	—
Military sales credit to Israel	140,000	350,000	—	—
Emergency security assistance to Israel	273,065	682,663	—	—
Housing and other credit guaranty programs	108,884	108,884	1,341,721	2,183,100
Alliance for Progress loan fund	2,682,654	2,682,654	—	—
Other programs	11,961,742	11,961,742	—	—
Overseas Private Investment Corporation	51,192	69,799	685,826	750,000
Total Funds appropriated to the President	18,927,501		2,027,548	
Department of Agriculture				
Commodity loans	33,056,940	33,056,940	4,820,531	4,820,531
Rural electrification and telephone revolving fund	33,037,870	57,635,652	2,973,935	2,973,935
Rural Telephone Bank	1,482,353	2,935,069	—	—
Rural communication development fund	18,930	30,066	5,103	5,103
Agricultural credit insurance loans	26,025,668	26,025,668	2,704,407	2,704,407
Rural development insurance loans	6,481,124	6,481,124	1,646,655	1,646,655
Rural housing insurance loans	26,784,499	26,784,499	89,261	89,261
Self help housing development loans	888	888	—	—
Rural development loans	32,675	32,675	—	—
Other Farmers Home Administration loans	4,561	4,561	—	—
Total Department of Agriculture	126,925,513		12,239,894	
Department of Commerce				
Economic Development loans	547,790	547,790	94,914	94,914
International Trade Administration loans	7,184	7,184	18,193	18,193
Coastal energy impact fund	88,083	88,083	—	—
Federal ship financing fund	27,500	27,500	275,143	850,000
Other loans	9,868	9,868	—	—
Total Department of Commerce	680,427		388,251	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, March 31, 1988 — Con.

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				
Department of Defense:				
Ryukyu Islands, construction of power systems	3,328	3,328	—	—
Total Department of Defense	3,328		—	
Department of Education:				
College housing loans	1,166,252	1,166,252	—	—
Higher education facilities loan and insurance fund	207,379	207,379	—	—
Other loans	5,944,885	5,944,885	46,917,000	46,917,000
Total Department of Education	7,318,517		46,917,000	
Department of Energy:				
Bonneville Power Administration loans	4,527	162,400	—	—
Other loans	2,142	2,142	283,093	770,563
Total Department of Energy	6,670		283,093	
Department of Health and Human Services:				
Health professions graduate student loan fund	63,022	63,022	1,678,629	1,678,629
Medical facilities guarantee and loan fund	27,076	30,000	769,360	1,470,000
Student loan program	517,408	517,408	1,603	1,603
Other Health Resources and Services Administration loans	2,837	2,837	—	—
Nurse training fund	2,838	2,838	—	—
Health maintenance organization loan fund	1,292	1,292	89,239	89,239
Total Department of Health and Human Services	614,475		2,538,832	
Department of Housing and Urban Development:				
Federal Housing Administration fund	4,927,443	4,927,443	285,814,319	285,814,319
Housing for the elderly or handicapped	6,715,926	9,370,669	—	—
Low-rent public housing program	16,937,898	16,938,417	8,196,104	30,000,000
Other housing loans	307	307	—	—
Management and liquidating functions	431,284	4,323	—	—
Guarantees of mortgage-backed securities	188,562	188,562	320,596,085	320,596,085
Rehabilitation loan fund	652,739	735,131	—	—
Urban renewal programs	312,561	312,561	37,699	712,750
Community disposal operations fund	189	189	—	—
Community planning and development loans	319,188	544,026	46,825	157,400
Nonprofit sponsor assistance	1,676	17,500	—	—
Total Department of Housing and Urban Development	30,467,773		614,691,033	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, March 31, 1988 — Con.

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				
Department of the Interior				
Reclamation projects	541,754	668,625	—	—
Indian affairs revolving fund for loans	104,356	104,356	—	—
Indian loan guaranty and insurance fund	15,267	200,000	142,429	142,429
Guam Power Authority	—	—	36,000	36,000
Virgin Islands construction	—	—	26,720	101,000
Total Department of the Interior	661,377		205,149	
Department of Labor				
Pension Benefit Guaranty Corporation	2,552	2,552	—	—
Total Department of Labor	2,552		—	
Department of State				
Emergencies in diplomatic and consular service	955	955	—	—
Loans to the United Nations	883	883	—	—
Total Department of State	1,838		—	
Department of Transportation:				
Federal Aviation Administration:				
Purchase of aircraft	61,121	61,121	114,662	114,662
Federal Highway Administration:				
Right-of-way revolving fund	106,304	300,000	—	—
Highway trust funds	57,550	1,140,000	—	—
Federal Railroad Administration loans	—	—	52,795	52,795
Urban Mass Transportation loans	177,535	177,535	997,000	997,000
Maritime Administration				
Federal ship financing fund	1,394,213	1,394,213	4,036,477	9,500,000
Total Department of Transportation	1,796,725		5,200,936	
Department of the Treasury				
Federal Financing Bank	18,591,039	18,591,039		
Loans to foreign governments	3,390,478	3,390,478	—	—
Total Department of the Treasury	21,981,517			
Environmental Protection Agency				
Loans	60,007	131,257	—	—
Total Environmental Protection Agency	60,007		—	
General Services Administration:				
Federal buildings fund	—	—	1,032,711	1,032,711
Other funds	28,340	28,340	—	—
Total General Services Administration	28,340		1,032,711	
Small Business Administration:				
Business loans	4,373,721	4,373,721	9,466,520	9,466,520
Disaster loan fund	3,463,200	3,463,200	1,455	1,455
Other loans	51,970	51,970	—	—
Total Small Business Administration	7,888,892		9,467,975	

FEDERAL AGENCIES' FINANCIAL REPORTS

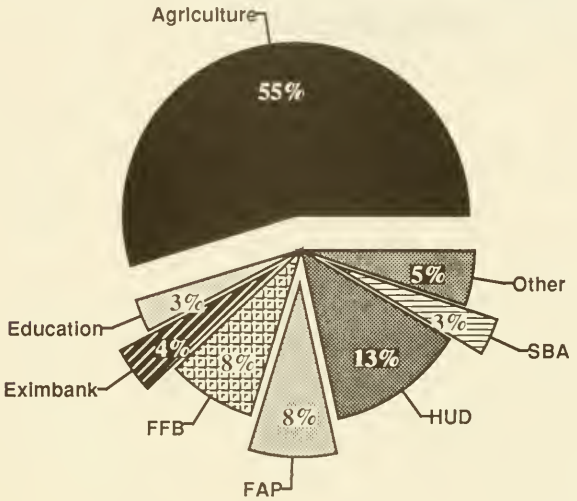
Table FA-2. — Direct and Guaranteed Loans, March 31, 1988 — Con.

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				
Veterans Administration				
Loan guaranty revolving fund	1,268,383	1,268,383	59,922,861	59,922,861
Direct loan revolving fund	87,391	87,391	—	—
Service-disabled veterans insurance fund	39,006	39,006	—	—
Veterans reopened insurance fund	27,172	27,172	—	—
Vocational rehabilitation revolving fund	378	378	—	—
Education loan fund	37,046	37,046	—	—
Other trust funds	20,127	20,127	—	—
National service life insurance fund	899,004	899,004	—	—
Veterans special life insurance fund	72,152	72,152	—	—
Compensation and benefits	11	11	—	—
Other loans	762	762	—	—
Total Veterans Administration	2,451,436		59,922,861	
Other independent agencies				
Loans to D.C. Government	685,325	685,325	—	—
Export-Import Bank of the United States	10,326,066	12,472,536	4,849,128	15,029,272
Federal Savings and Loan Insurance Corporation	1,367,919	1,367,919	—	—
National Credit Union Administration	848	848	—	—
Tennessee Valley Authority	232,135	232,135	—	—
Total Other independent agencies	12,612,295		4,849,128	
Total Part I	232,449,183		759,764,416	
II — Wholly owned Government enterprises Loans repayable in foreign currencies				
Loans repayable in foreign currencies				
Agency for International Development	181,444	181,444	217	20,000
United States Information Agency	561	1,228	—	—
Total Part II	182,006		217	
III — Privately owned Government-sponsored enterprises				
Privately owned Government-sponsored enterprises				
Student Loan Marketing Association	8,061,258	8,061,258	10,791,501	10,791,501
Federal National Mortgage Association	99,787,000	99,787,000	—	—
Banks for cooperatives	9,997,520	9,997,520	—	—
Federal intermediate credit banks	9,058,090	9,058,090	—	—
Federal land banks	34,914,982	34,914,982	—	—
Federal home loan banks	129,502,560	129,502,560	—	—
Federal Home Loan Mortgage Corporation	13,777,500	13,777,500	—	—
Total Part III	305,098,910		10,791,501	
Grand total, all parts	537,730,099		770,556,134	

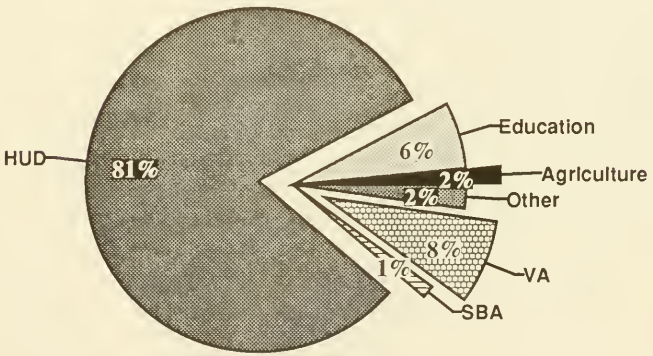
DIRECT AND GUARANTEED LOANS, MAR. 31, 1988

Wholly owned Government Enterprises--U.S. Dollar Loans

Direct Loans



Guaranteed Loans



FEDERAL AGENCIES' FINANCIAL REPORTS

INTRODUCTION

Section 114 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513a) requires the Secretary of the Treasury to prepare reports on the financial operations of the U.S. Government and provides that each executive agency must furnish the Secretary of the Treasury such reports and information relating to the agency's financial condition and operations as the Secretary may require. The provisions do not apply to the legislative and judicial branches of the Federal Government; however, these entities are encouraged to submit the prescribed reports so the Secretary of the Treasury can prepare comprehensive reports on all the financial activities of the U.S. Government.

The Treasury Financial Manual (I TFM 2-4100) sets the criteria for the submission of annual and quarterly financial reports in accordance with the Reporting Entities Listing (Bulletin No. 87-07). Reports are provided for six fund types: Revolving funds, trust revolving funds, 15 major trust funds, all other trust funds, all other activity combined, and consolidated reports of an organizational unit. The financial transactions supporting the required reports are to be accounted for on the accrual basis. The Report on Operations can be submitted on a cash basis under certain circumstances (see I TFM 2-4180.20). Reports are to be prepared from a budgeting and accounting system which contains an integrated data base that is part of the agency's integrated financial management system as required by the Office of Management and Budget (OMB) Circular No. A-127.

The required reports should include all assets, liabilities, and equities relating to all programs and activities under control of the reporting entity, except for the assets of disbursing officers, which are reported by the Treasury. Reports should include transfer appropriation accounts from other agencies, foreign currencies, operations conducted in the territories or overseas, and any monetary assets or property received, spent, or otherwise accounted for by the reporting entity. Amounts are reported to the dollar.

Requirements provide that Federal agencies submit to Treasury four financial reports supplemented by three supporting reports which are consolidated and published annually in the winter issue of the *Treasury Bulletin*. These reports are: Report on Financial Position (SF 220), Report on Operations (SF 221), Report on Cash Flow (SF 222), and Report on Reconciliation (SF 223). The three supporting reports are: Direct and Guaranteed Loans Reported by Agency and Program Due from the Public (SF 220-8), Report on Accounts and Loans Receivable Due from the Public (SF 220-9), and Additional Financial Information (SF 220-1). The report on Direct and Guaranteed Loans is submitted to Treasury quarterly, and annually for publication in the *Treasury Bulletin*. The Report on Accounts and Loans Receivable Due from the Public is submitted quarterly on a selected basis, and by all entities annually. Information captured in the SF 220-8 is shown in the following table:

Table FA-2.--Direct and Guaranteed Loans

This report reflects the direct loans and guaranteed loans to the public through the Federal Credit Program to support credit activities. Actual control of credit program levels remains with authorizing legislation and appropriations acts. The report on Direct and Guaranteed Loans also provides the Federal Reserve Board information to monitor the flow of funds. An accompanying chart depicts direct loans and guaranteed loans for the third quarter of fiscal 1988.

Table FA-2. — Direct and Guaranteed Loans, June 30, 1988

[In thousands of dollars. Source: SF 220-8; compiled by 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				
Guaranty reserve fund	1,118,309	1,947,255	—	—
Foreign military sales credit	2,899,933	7,735,320	—	—
Military sales credit to Israel	131,250	350,000	—	—
Emergency security assistance to Israel	273,065	682,663	—	—
Housing and other credit guaranty programs	108,438	108,438	1,365,051	2,183,100
Alliance for Progress loan fund	8,043,269	8,043,269	—	—
Other programs	12,153,414	12,153,414	—	—
Overseas Private Investment Corporation	50,662	67,814	661,594	750,000
Total Funds appropriated to the President	24,778,342		2,026,645	
Department of Agriculture				
Commodity loans	27,091,248	27,091,248	5,439,481	5,439,481
Rural electrification and telephone revolving fund	33,136,881	57,635,652	2,791,546	2,791,546
Rural Telephone Bank	1,486,003	2,935,069	—	—
Rural communication development fund	18,837	30,066	5,495	5,495
Agricultural credit insurance loans	25,941,131	25,941,131	2,712,740	2,712,740
Rural development insurance loans	6,129,372	6,129,372	1,559,158	1,559,158
Rural housing insurance loans	26,942,061	26,942,061	50,090	50,090
Self help housing development loans	875	875	—	—
Rural development loans	32,224	32,224	—	—
Other Farmers Home Administration loans	4,493	4,493	—	—
Total Department of Agriculture	120,783,130		12,558,512	
Department of Commerce				
Economic Development loans	547,790	547,790	94,914	94,914
International Trade Administration loans	7,184	7,184	18,193	18,193
Coastal energy impact fund	87,365	87,365	—	—
Federal ship financing fund	29,285	29,285	310,064	850,000
Other loans	9,653	9,653	—	—
Total Department of Commerce	681,279		423,172	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, June 30, 1988 — Con.

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				
Department of Defense				
Ryukyu Islands, construction of power systems	3,337	3,337	—	—
Total Department of Defense	3,337		—	
Department of Education:				
College housing loans	712,905	712,905	—	—
Higher education facilities loan and insurance fund	114,843	114,843	—	—
Other loans	6,035,669	6,035,669	46,749,000	46,749,000
Total Department of Education	6,863,417		46,749,000	
Department of Energy				
Bonneville Power Administration loans	4,471	162,400	—	—
Other loans	1,818	1,818	288,163	770,563
Total Department of Energy	6,290		288,163	
Department of Health and Human Services:				
Health professions graduate student loan fund	73,716	73,716	1,766,911	1,766,911
Medical facilities guarantee and loan fund	27,514	27,514	760,049	1,470,000
Student loan program	516,518	516,518	—	—
Other Health Resources and Services Administration loans	2,823	2,823	—	—
Nurse training fund	5,666	5,666	—	—
Health maintenance organization loan fund	1,580	1,580	86,009	86,009
Total Department of Health and Human Services	627,820		2,612,970	
Department of Housing and Urban Development:				
Federal Housing Administration fund	5,015,309	5,015,309	290,050,852	290,050,852
Housing for the elderly or handicapped	6,782,471	9,370,669	—	—
Low-rent public housing program	13,430,803	13,430,901	8,104,142	30,000,000
Other housing loans	307	307	—	—
Management and liquidating functions	428,881	428,881	—	—
Guarantees of mortgage-backed securities	224,621	224,621	327,515,906	327,515,906
Rehabilitation loan fund	645,151	735,131	—	—
Urban renewal programs	306,190	306,190	37,512	712,750
Community disposal operations fund	178	178	—	—
Community planning and development loans	320,719	542,313	47,475	203,198
Nonprofit sponsor assistance	1,779	17,500	—	—
Total Department of Housing and Urban Development	27,156,415		625,755,887	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, June 30, 1988 — Con.

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				
Department of the Interior:				
Reclamation projects	544,496	668,625	—	—
Indian affairs revolving fund for loans	101,315	101,315	—	—
Indian loan guaranty and insurance fund	31,099	31,099	174,210	200,000
Guam Power Authority	—	—	36,000	36,000
Virgin Islands construction	—	—	26,720	101,000
Total Department of the Interior	676,911		236,930	
Department of Labor:				
Pension Benefit Guaranty Corporation	2,618	2,618	—	—
Total Department of Labor	2,618		—	
Department of State:				
Emergencies in diplomatic and consular service	955	955	—	—
Loans to the United Nations	883	883	—	—
Total Department of State	1,838		—	
Department of Transportation:				
Federal Aviation Administration:				
Purchase of aircraft	61,865	61,865	110,660	110,660
Federal Highway Administration:				
Right-of-way revolving fund	107,087	300,000	—	—
Highway trust funds	19,352	380,000	—	—
Federal Railroad Administration loans	—	—	48,488	48,488
Urban Mass Transportation loans	177,535	177,535	997,000	997,000
Maritime Administration:				
Federal ship financing fund	1,414,862	1,414,862	3,935,542	9,500,000
Total Department of Transportation	1,780,703		5,091,691	
Department of the Treasury:				
Federal Financing Bank	19,551,873	19,551,873	—	—
Loans to foreign governments	3,400,289	3,400,289	—	—
Total Department of the Treasury	22,952,162		—	
Environmental Protection Agency:				
Loans	61,989	485,000	—	—
Total Environmental Protection Agency	61,989		—	
General Services Administration:				
Federal buildings fund	—	—	1,025,400	1,025,400
Other funds	29,605	29,605	—	—
Total General Services Administration	29,605		1,025,400	
Small Business Administration:				
Business loans	4,245,246	4,245,246	9,538,787	9,538,787
Disaster loan fund	3,365,329	3,365,329	1,372	1,372
Other loans	54,033	54,033	—	—
Total Small Business Administration	7,664,610		9,540,160	

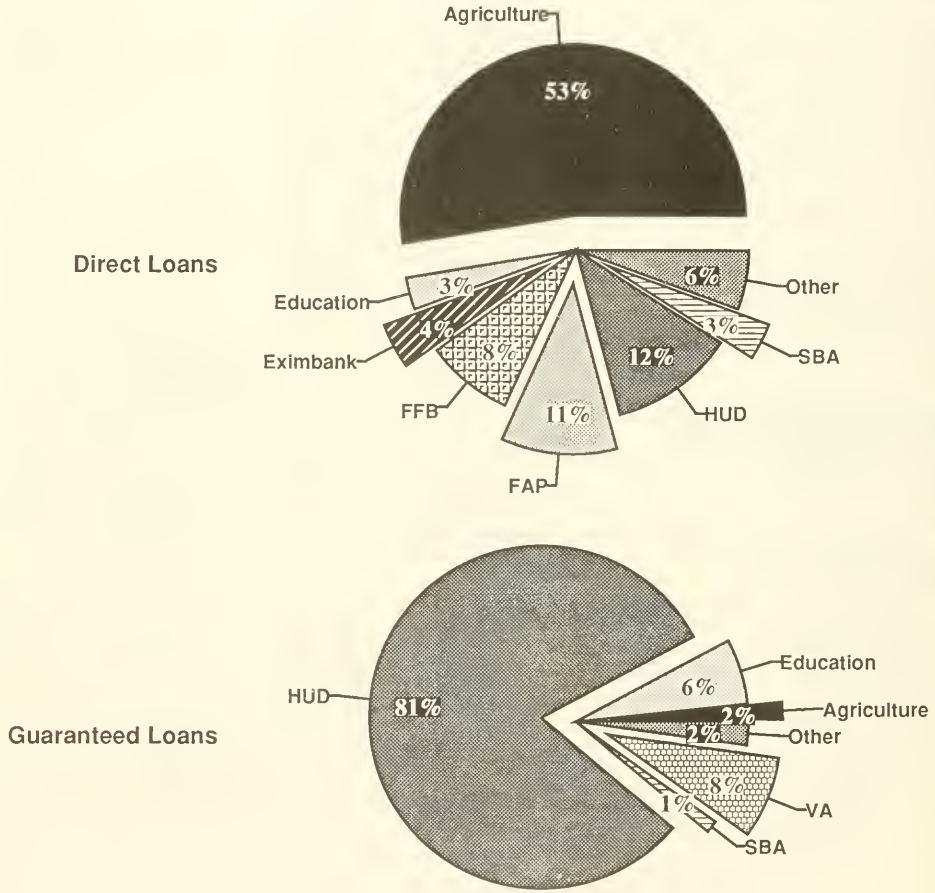
FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2. — Direct and Guaranteed Loans, June 30, 1988 — Con.

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				
Veterans Administration				
Loan guaranty revolving fund	1,185,767	1,185,767	60,264,196	60,264,196
Direct loan revolving fund	82,122	82,122	—	—
Service-disabled veterans insurance fund	38,950	38,950	—	—
Veterans reopened insurance fund	25,841	25,841	—	—
Vocational rehabilitation revolving fund	375	375	—	—
Education loan fund	35,215	35,215	—	—
Other trust funds	19,334	19,334	—	—
National service life insurance fund	886,202	886,202	—	—
Veterans special life insurance fund	77,716	77,716	—	—
Compensation and benefits	11	11	—	—
Other loans	734	734	—	—
Total Veterans Administration	2,352,272		60,264,196	
Other independent agencies:				
Loans to D.C. Government	2,055,975	2,055,975	—	—
Export-Import Bank of the United States	9,995,527	12,257,299	5,047,823	15,097,555
Federal Savings and Loan Insurance Corporation	1,338,243	1,338,243	—	—
National Credit Union Administration	846	846	—	—
Tennessee Valley Authority	230,870	230,870	—	—
Total Other independent agencies	13,621,463		5,047,823	
Total Part I	230,044,207		771,620,555	
II — Wholly owned Government enterprises Loans repayable in foreign currencies				
Loans repayable in foreign currencies:				
Agency for International Development	181,444	181,444	217	20,000
United States Information Agency	518	1,228	—	—
Total Part II	181,962		217	
III — Privately owned Government-sponsored enterprises				
Privately owned Government-sponsored enterprises				
Student Loan Marketing Association	7,983,361	7,983,361	11,597,867	11,597,867
Federal National Mortgage Association	102,367,700	102,367,700	—	—
Banks for cooperatives	9,997,520	9,997,520	—	—
Federal intermediate credit banks	9,058,090	9,058,090	—	—
Federal land banks	34,914,982	34,914,982	—	—
Federal home loan banks	134,831,867	134,831,867	—	—
Federal Home Loan Mortgage Corporation	14,958,800	14,958,800	—	—
Total Part III	314,112,320		11,597,867	
Grand total, all parts	544,338,490		783,218,639	

DIRECT AND GUARANTEED LOANS, JUNE 30, 1988

Wholly owned Government Enterprises--U.S. Dollar Loans



FEDERAL AGENCIES' FINANCIAL REPORTS

INTRODUCTION

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The Treasury Financial Manual (I TFM 2-4100) sets the criteria for the submission of annual and quarterly financial reports in accordance with the Reporting Entities Listing (Bulletin No. 88-11). Reports are provided for six fund types: Revolving funds, trust revolving funds, 15 major trust funds, all other trust funds, all other activity combined, and consolidated reports of an organizational unit. The financial transactions supporting the required reports are to be accounted for on the accrual basis. The Report on Operations can be submitted on a cash basis under certain circumstances (see I TFM 2-4180.20). Reports are to be prepared from a budgeting and accounting system which contains an integrated data base that is part of the agency's integrated financial management system as required by the Office of Management and Budget (OMB) Circular No. A-127.

The required reports should include all assets, liabilities, and equities relating to all programs and activities under control of the reporting entity, except for the assets of disbursing officers, which are reported by the Treasury. Reports should include transfer appropriation accounts from other agencies, foreign currencies, operations conducted in the territories or overseas, and any monetary assets or property received, spent, or otherwise accounted for by the reporting entity. Amounts are reported to the dollar.

Requirements provide that Federal agencies submit to Treasury four financial reports supplemented by three supporting reports which are consolidated and published annually in the winter issue of the *Treasury Bulletin*. These reports are: Report on Financial Position (SF 220), Report on Operations (SF 221), Report on Cash Flow (SF 222), and Report on Reconciliation (SF 223). The three supporting reports are: Direct and Guaranteed Loans Reported by Agency and Program Due from the Public (SF 220-8), Report on Accounts and Loans Receivable Due from the Public (SF 220-9), and Additional Financial Information (SF 220-1). The report on Direct and Guaranteed Loans is submitted to Treasury quarterly, and annually for publication in the *Treasury Bulletin*. The Report on Accounts and Loans Receivable Due from the Public is submitted quarterly on a selected basis, and by all entities annually. Information captured in the reports is shown in the following tables:

Table FA-1.--Report on Financial Position

The Report on Financial Position is a compilation of all assets, liabilities, and equity of the U.S. Government. It is required from all reporting entities within agencies and a consolidated report is required from each agency. The SF 220 should be prepared on the accrual basis and submitted to Treasury annually. The report discloses the financial position of the Federal Government as of September 30, the close of the fiscal year.

Table FA-2.--Direct and Guaranteed Loans

This report reflects the direct loans and guaranteed loans to the public through the Federal Credit Program to support credit activities. Actual control of credit program levels remains with authorizing legislation and appropriations acts. The report on Direct and Guaranteed Loans also provides the Federal Reserve Board information to monitor the flow of funds. An accompanying chart depicts direct loans and guaranteed loans as of September 30.

Table FA-3.--Report on Accounts and Loans Receivable Due from the Public

The Report on Accounts and Loans Receivable Due from the Public (SF 220-9) provides information on the status of public receivables and is required by the Office of Management and Budget. This report provides accounting and management information necessary to assist in institutionalizing sound credit management. This requirement is part of OMB Circular No. A-127. Only selected reporting entities are required to submit SF 220-9's quarterly due to materiality, but all are required to submit SF 220-9's annually. The SF 220-9 is comprised of two parts: Status of receivables, and administrative actions. Only part one, reflecting departmental or agency totals, is published annually in the *Treasury Bulletin*.

Table FA-4.--Report on Operations

The Report on Operations is a compilation of the financial results of all Federal programs and activities. Preparation of a Report on Operations is required for all entities and should include the financial results of activities, including revenues and other financing sources, and operating expenses. The SF 221 should be prepared using the accrual or cash basis and submitted to Treasury annually. Generally, it is prescribed that the reporting entity prepare its reports under the accrual basis unless the differences between the cash and accrual basis are insignificant or the capability to do so does not exist at this point.

Table FA-5.--Report on Cash Flow

This report is required for each reporting entity. The Report on Cash Flow (SF 222) reconciles the fund balance with Treasury and cash at the beginning of the fiscal year with the balances at the end of the fiscal year by showing all significant sources and uses of resources during the fiscal year.

Table FA-6.--Report on Reconciliation

The Report on Reconciliation (SF 223) reconciles operating expenses and cash outlays for the fiscal year. It is required for each reporting entity.

Accompanying Charts

- Combined Assets, Liabilities, and Government Equity, Fiscal Years 1979-88
- U.S. Government Assets and Liabilities by Type, Fiscal Year 1988
- Direct and Guaranteed Loans Due from the Public, Fiscal Year 1988
- Accounts Receivable Due from the Public, Fiscal Years 1986-88
- Loans Receivable Due from the Public, Fiscal Years 1986-88
- Accrual Financial and Operating information, Fiscal Year 1988
- Combined Fiscal Results for Major Agencies, Fiscal Year 1988

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1.— Report on Financial Position, Sept. 30, 1988

[Source: SF 220; compiled by Financial Management Service]

	TOTAL	Legislative Branch	Executive Office of the President
ASSETS			
Fund balance with Treasury	$437,965,039,161	$135,043,897	$20,545,737
Cash	11,062,078,624	—	27,500
Foreign currency, net of allowances	256,801,904	219,793	—
Accounts receivable, net of allowances	102,861,688,078	37,813,069	2,811,604
Advances and prepayments	43,200,094,733	89,208	173,402
Inventories	212,468,400,475	395,357	—
Investments, net of premium, discounts and allowances for losses	564,880,837,966	333,693,743	—
Loans receivable, net of allowances	313,819,363,178	—	—
Property, plant and equipment, net of accumulated depreciation and amortization	705,496,351,234	33,331,057	12,327,687
Other assets	99,175,871,730	—	4,701,848
Total assets	2,491,186,527,083	540,586,124	40,587,778
LIABILITIES			
Accounts payable	122,022,432,231	726,647	1,751,393
Interest payable	45,651,677,003	—	88,533
Accrued payroll and benefits and unfunded annual leave	11,855,221,912	11,706,659	9,788,302
Unearned revenue (advances)	359,182,573,118	580,172	—
Deposit funds	11,354,789,545	5,977,583	—
Debt issued under borrowing authority	331,084,144,576	—	—
Actuarial liabilities	1,104,313,531,847	—	—
Other liabilities	155,063,709,220	326,425,555	—
Total liabilities	2,140,528,079,452	345,416,616	11,628,228
EQUITY			
Unexpended financed budget authority	420,461,135,585	139,004,121	17,408,037
Invested capital	438,279,928,863	33,329,096	11,551,513
Revolving fund balance(s)	31,986,170,936	—	—
Trust fund balance(s)	– 540,068,787,753	22,836,291	—
Total equity	350,658,447,631	195,169,508	28,959,550
Total liabilities and equity	2,491,186,527,083	540,586,124	40,587,778

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1.— Report on Financial Position, Sept. 30, 1988—Con.

	Funds appropriated to the President	*Department of Agriculture*	*Department of Commerce*
ASSETS			
Fund balance with Treasury	$22,113,297,441	$9,930,353,180	$1,530,934,456
Cash	7,370,114,359	67,096,456	2,987,445
Foreign currency, net of allowances	120,208,137	—	—
Accounts receivable, net of allowances	1,875,020,209	6,594,211,983	118,295,591
Advances and prepayments	683,184,924	10,997,622,711	81,925,459
Inventories	592,915,901	4,491,522,407	39,858,620
Investments, net of premium, discounts and allowances for losses	1,210,475,463	795,426,188	17,718,223
Loans receivable, net of allowances	24,485,032,004	97,886,393,362	271,276,458
Property, plant and equipment, net of accumulated depreciation and amortization	91,223,154	4,183,693,033	730,758,512
Other assets	208,855,000	1,935,733,865	19,019,888
Total assets	58,750,326,592	136,882,053,185	2,812,774,652
LIABILITIES			
Accounts payable	2,980,963,802	14,370,626,867	176,121,002
Interest payable	1,485,440	4,018,494,566	40,828,595
Accrued payroll and benefits and unfunded annual leave	30,136,601	12,172,762	121,125,824
Unearned revenue (advances)	11,567,492,894	1,712,203,877	9,831,587
Deposit funds	12,649,874	4,050,328,060	32,753,472
Debt issued under borrowing authority	45,000,000	124,689,458,689	—
Actuarial liabilities	—	—	127,190,276
Other liabilities	34,212	23,916,786,944	43,513,557
Total liabilities	14,637,762,823	172,770,071,765	551,364,313
EQUITY			
Unexpended financed budget authority	20,893,974,371	11,057,050,687	1,370,063,618
Invested capital	20,040,141,331	– 1,489,820,958	754,639,777
Revolving fund balance(s)	3,165,664,179	– 45,491,567,475	140,564,677
Trust fund balance(s)	12,783,888	36,319,166	– 3,857,733
Total equity	44,112,563,769	– 35,888,018,580	2,261,410,339
Total liabilities and equity	58,750,326,592	136,882,053,185	2,812,774,652

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1.— Report on Financial Position, Sept. 30, 1988—Con.

	Department of Defense	*Department of Education*	*Department of Energy*
ASSETS			
Fund balance with Treasury	$249,502,413,586	$20,005,776,696	$8,148,080,501
Cash	283,689,904	—	1,045,174
Foreign currency, net of allowances	—	—	—
Accounts receivable, net of allowances	10,946,248,063	112,732,631	3,738,925,842
Advances and prepayments	4,709,305,531	32,997	203,412,294
Inventories	171,763,508,819	—	30,354,262,061
Investments, net of premium, discounts and allowances for losses	52,395,577,132	899,236	3,094,013,146
Loans receivable, net of allowances	3,179,360	3,038,481,476	55,641,460
Property, plant and equipment, net of accumulated depreciation and amortization	568,491,256,101	155,164,080	22,117,249,355
Other assets	6,821,533,009	173,719,147	2,473,388,867
Total assets	1,064,916,711,505	23,486,806,263	70,186,018,700
LIABILITIES			
Accounts payable	42,160,111,667	7,092,578,886	2,100,016,919
Interest payable	287,000	14,832,445	30,788,370
Accrued payroll and benefits and unfunded annual leave	5,834,999,093	26,338,083	78,166,250
Unearned revenue (advances)	4,427,375,361	—	1,073,990,267
Deposit funds	801,031,087	—	4,362,742,348
Debt issued under borrowing authority	4,179,526	926,960,691	1,842,479,000
Actuarial liabilities	457,100,000,000	—	—
Other liabilities	4,905,616,276	—	409,560,746
Total liabilities	515,233,600,010	8,060,710,105	9,897,743,900
EQUITY			
Unexpended financed budget authority	221,416,567,955	10,324,377,327	6,292,422,265
Invested capital	657,415,836,474	5,101,718,831	52,221,687,770
Revolving fund balance(s)	73,806,424,718	—	1,774,049,816
Trust fund balance(s)	– 402,955,717,652	—	114,949
Total equity	549,683,111,495	15,426,096,158	60,288,274,800
Total liabilities and equity	1,064,916,711,505	23,486,806,263	70,186,018,700

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1.— Report on Financial Position, Sept. 30, 1988—Con.

	Department of Health and Human Services	*Department of Housing and Urban Development*	*Department of the Interior*
ASSETS			
Fund balance with Treasury	$11,955,290,070	$22,400,489,604	$4,076,067,757
Cash	357,081	—	2,782,922
Foreign currency, net of allowances	—	—	2,444,810
Accounts receivable, net of allowances	6,590,519,467	1,217,233,321	2,334,838,228
Advances and prepayments	22,015,116,722	36,422,476	898,290,838
Inventories	108,206,047	—	866,775,039
Investments, net of premium, discounts and allowances for losses	176,893,676,386	8,115,038,127	1,334,399,233
Loans receivable, net of allowances	781,237,049	13,642,248,110	244,304,578
Property, plant and equipment, net of accumulated depreciation and amortization	2,499,080,125	1,711,897,901	26,388,119,755
Other assets	21,902,037,037	91,894,974	568,012,143
Total assets	242,745,519,984	47,215,224,513	36,716,035,303
LIABILITIES			
Accounts payable	22,027,758,630	3,164,261,924	719,183,216
Interest payable	399	785,602,914	728,484,710
Accrued payroll and benefits and unfunded annual leave	578,260,592	35,103,070	270,854,595
Unearned revenue (advances)	66,894,530	5,583,394,663	60,363,313
Deposit funds	27,122,525	74,840,221	436,680,642
Debt issued under borrowing authority	—	12,693,709,106	288,993,353
Actuarial liabilities	—	—	—
Other liabilities	217,364,763	404,772,056	3,210,299,412
Total liabilities	22,917,401,439	22,741,683,954	5,714,859,241
EQUITY			
Unexpended financed budget authority	16,401,635,088	16,992,227,952	15,861,961,405
Invested capital	2,860,662,767	– 34,459,636	11,302,149,188
Revolving fund balance(s)	114,462,898	7,506,313,645	3,690,213,826
Trust fund balance(s)	200,451,357,792	9,458,598	146,851,643
Total equity	219,828,118,545	24,473,540,559	31,001,176,062
Total liabilities and equity	242,745,519,984	47,215,224,513	36,716,035,303

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1.— Report on Financial Position, Sept. 30, 1988—Con.

	Department of Justice	*Department of Labor*	*Department of State*
ASSETS			
Fund balance with Treasury	$2,651,483,482	$7,350,621,245	$2,229,625,103
Cash	10,721,323	10,000	55,064
Foreign currency, net of allowances	—	—	—
Accounts receivable, net of allowances	296,969,871	2,574,068,675	495,069,974
Advances and prepayments	163,428,534	616,630,424	33,594,872
Inventories	102,622,693	—	1,108,000
Investments, net of premium, discounts and allowances for losses	69,101,881	37,004,803,231	3,924,177,000
Loans receivable, net of allowances	—	4,532,782	460,000
Property, plant and equipment, net of accumulated depreciation and amortization	1,868,374,192	252,766,104	2,222,815,035
Other assets	1,163,853,964	—	6,332,000,000
Total assets	6,326,555,940	47,803,432,461	15,238,905,048
LIABILITIES			
Accounts payable	786,517,193	2,315,068,001	1,785,147,304
Interest payable	—	7,285,953	—
Accrued payroll and benefits and unfunded annual leave	335,039,511	72,947,193	88,985,292
Unearned revenue (advances)	7,015,671	150,094,000	—
Deposit funds	396,008,267	8,729,199	51,110,921
Debt issued under borrowing authority	—	2,993,053,671	—
Actuarial liabilities	—	3,429,613,839	6,332,000,000
Other liabilities	1,355,351,919	54,433,706	755,034
Total liabilities	2,879,932,561	9,031,225,562	8,257,998,551
EQUITY			
Unexpended financed budget authority	1,786,096,332	6,090,454,679	5,013,214,199
Invested capital	1,471,994,028	158,488,876	1,959,055,426
Revolving fund balance(s)	188,533,019	– 2,777,604,423	8,636,872
Trust fund balance(s)	—	35,300,867,767	—
Total equity	3,446,623,379	38,772,206,899	6,980,906,497
Total liabilities and equity	6,326,555,940	47,803,432,461	15,238,905,048

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1.— Report on Financial Position, Sept. 30, 1988—Con.

	Department of Transportation	*Department of the Treasury*	*Environmental Protection Agency*
ASSETS			
Fund balance with Treasury	$11,462,420,308	$33,044,736,346	$11,081,961,785
Cash	3,296,535,768	9,696,737	150,250
Foreign currency, net of allowances	—	118,098,216	1,160,074
Accounts receivable, net of allowances	823,462,835	50,368,035,770	43,776,998
Advances and prepayments	410,003,746	304,895,845	22,265,732
Inventories	1,356,567,787	74,527,858	—
Investments, net of premium, discounts and allowances for losses	25,184,404,252	1,667,435,356	1,365,251,839
Loans receivable, net of allowances	808,166,829	149,106,257,133	71,919,234
Property, plant and equipment, net of accumulated depreciation and amortization	9,543,962,115	1,748,835,835	156,267,985
Other assets	9,288,701,895	10,360,120,709	—
Total assets	62,174,225,535	246,802,639,805	12,742,753,897
LIABILITIES			
Accounts payable	1,398,112,154	1,316,339,194	539,686,669
Interest payable	16,083,529	38,864,927,834	—
Accrued payroll and benefits and unfunded annual leave	488,294,193	828,897,190	77,661,839
Unearned revenue (advances)	124,546,304	331,216,236,717	37,633,295
Deposit funds	14,054,362	421,801,941	8,869,237
Debt issued under borrowing authority	800,123,985	133,437,695,617	733,955,348
Actuarial liabilities	8,031,000,000	—	—
Other liabilities	26,630,466	85,074,066,406	– 2,000
Total liabilities	10,898,844,993	591,159,964,899	1,397,804,388
EQUITY			
Unexpended financed budget authority	40,129,202,994	5,164,527,728	8,326,084,214
Invested capital	10,258,057,431	– 356,096,929,979	228,187,219
Revolving fund balance(s)	58,642,826	6,292,595,371	526,980
Trust fund balance(s)	829,477,291	282,481,786	2,790,151,096
Total equity	51,275,380,542	– 344,357,325,094	11,344,949,509
Total liabilities and equity	62,174,225,535	246,802,639,805	12,742,753,897

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1.— Report on Financial Position, Sept. 30, 1988—Con.

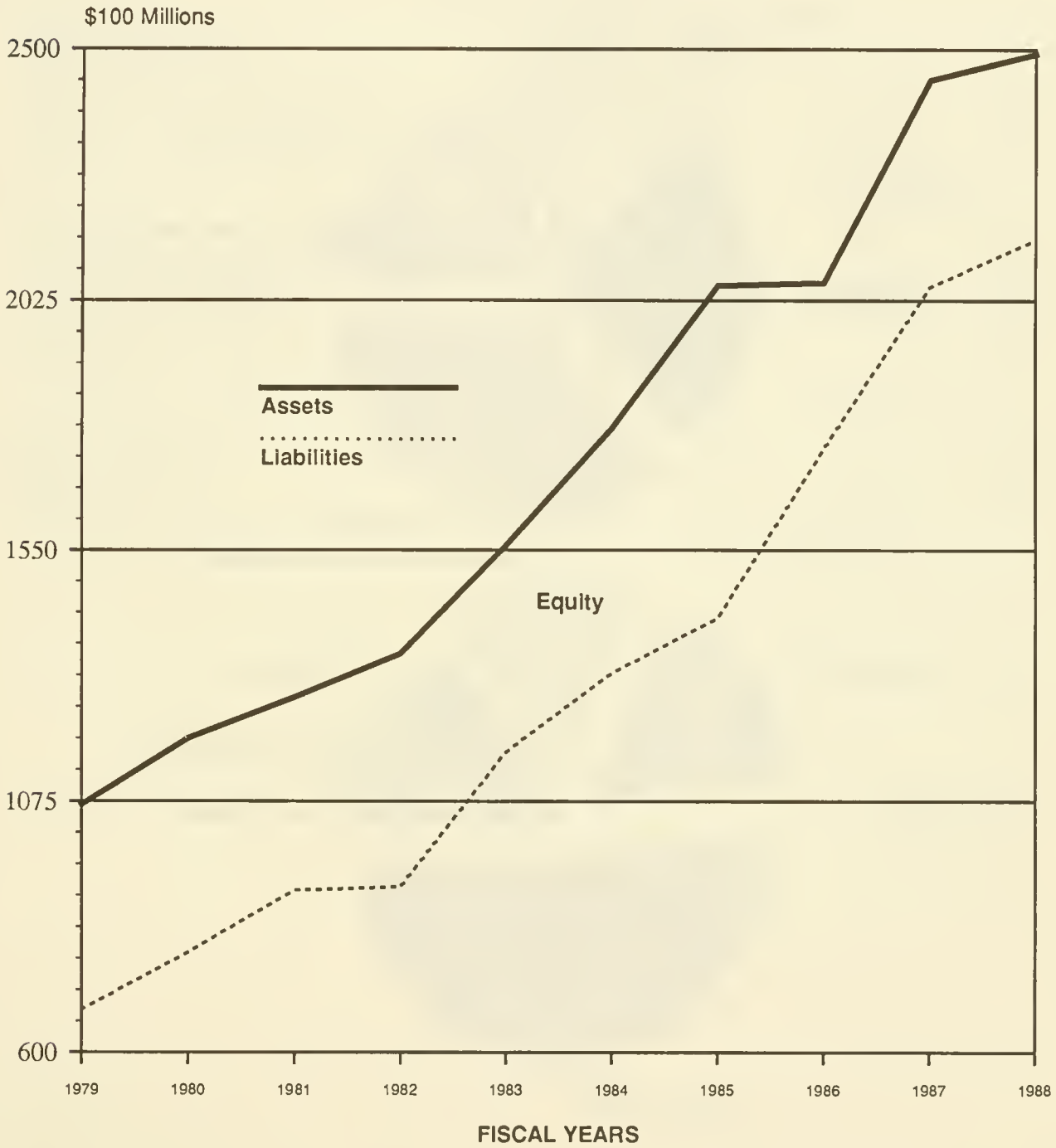
	General Services Administration	*National Aeronautics and Space Administration*	*Office of Personnel Management*
ASSETS			
Fund balance with Treasury	$2,486,842,392	$6,370,696,724	$91,050,022
Cash	300,992	—	449,402
Foreign currency, net of allowances	—	—	—
Accounts receivable, net of allowances	712,398,662	114,093,665	5,665,992,000
Advances and prepayments	15,588,438	164,986,437	30,606,394
Inventories	887,529,470	1,112,361,175	16,130,582
Investments, net of premium, discounts and allowances for losses	—	—	205,433,590,290
Loans receivable, net of allowances	49,793,625	898,803,304	—
Property, plant and equipment, net of accumulated depreciation and amortization	5,318,272,573	16,002,669,491	40,185,693
Other assets	43,283,555	28,677,300	65,999,163
Total assets	9,514,009,707	24,692,288,096	211,344,003,546
LIABILITIES			
Accounts payable	976,905,405	2,864,171,221	4,366,307,696
Interest payable	100,822	—	—
Accrued payroll and benefits and unfunded annual leave	46,160,973	79,899,151	22,180,929
Unearned revenue (advances)	764,865,795	—	71,169,236
Deposit funds	102,554,628	366,384,115	—
Debt issued under borrowing authority	—	—	—
Actuarial liabilities	4,431,476	—	580,000,000,000
Other liabilities	1,122,563,361	926,471,225	- 22,900
Total liabilities	3,017,582,460	4,236,925,712	584,459,634,961
EQUITY			
Unexpended financed budget authority	964,295,319	3,675,184,804	11,259,391
Invested capital	4,224,625,703	16,780,177,580	45,998,259
Revolving fund balance(s)	1,307,451,884	—	62,111
Trust fund balance(s)	54,341	—	- 373,172,951,176
Total equity	6,496,427,247	20,455,362,384	- 373,115,631,415
Total liabilities and equity	9,514,009,707	24,692,288,096	211,344,003,546

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-1.— Report on Financial Position, Sept. 30, 1988—Con.

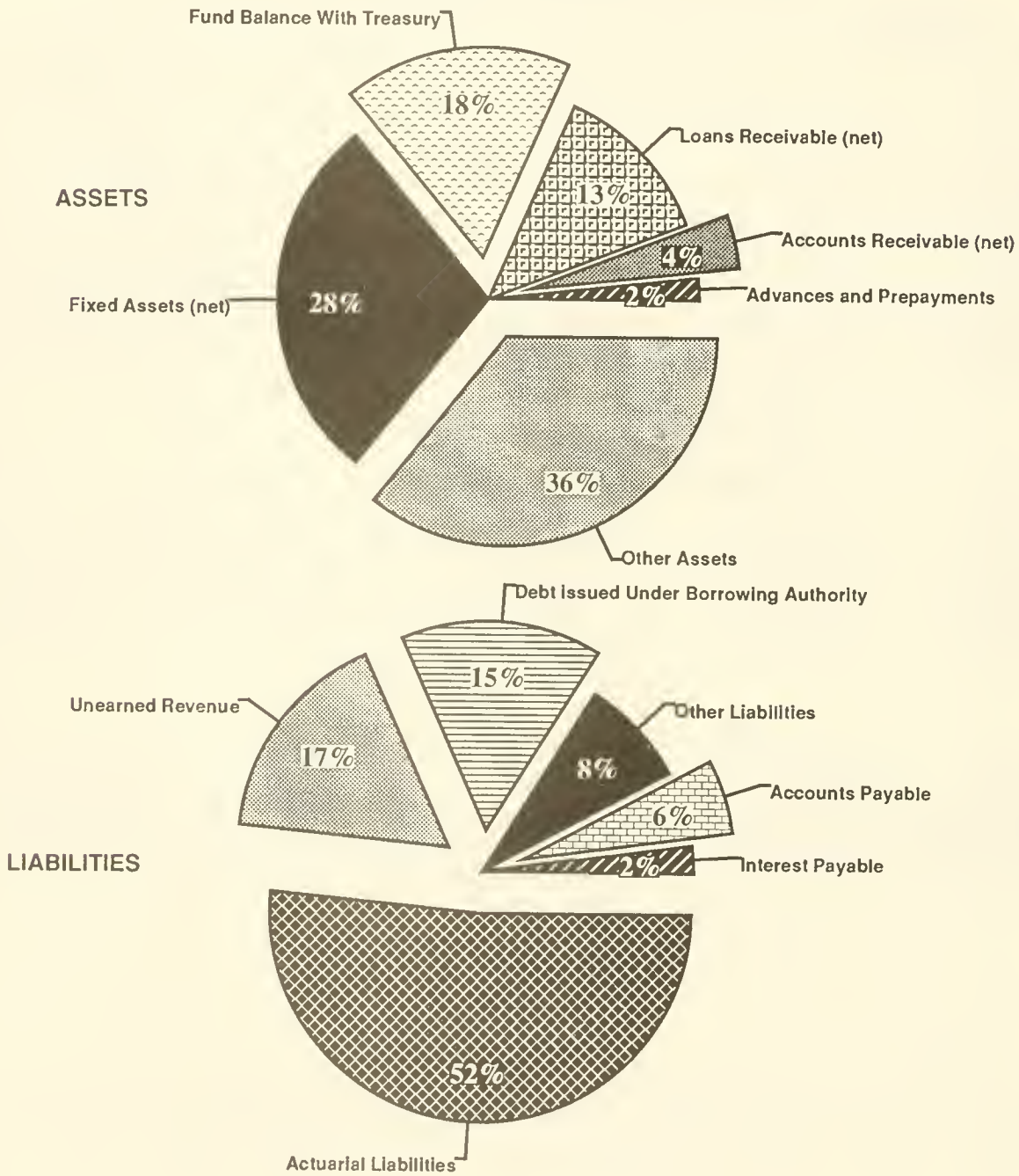
	Small Business Administration	*Veterans Administration*	*Other independent agencies*
ASSETS			
Fund balance with Treasury	$1,527,550,465	$5,386,884,117	$4,462,874,247
Cash	288,209	—	15,770,038
Foreign currency, net of allowances	—	—	14,670,874
Accounts receivable, net of allowances	344,903,284	1,650,674,659	6,203,591,677
Advances and prepayments	42,590,011	187,147,850	1,582,779,888
Inventories	—	157,581,914	542,526,745
Investments, net of premium, discounts and allowances for losses	—	12,687,560,626	33,353,596,614
Loans receivable, net of allowances	6,202,923,040	2,220,181,949	14,048,531,425
Property, plant and equipment, net of accumulated depreciation and amortization	160,310,106	8,789,527,573	32,978,263,772
Other assets	519,637,627	468,750,008	36,705,951,731
Total assets	8,798,202,742	31,548,308,696	129,908,557,011
LIABILITIES			
Accounts payable	55,822,397	3,011,779,810	7,812,474,234
Interest payable	245,924,469	—	896,461,424
Accrued payroll and benefits and unfunded annual leave	22,137,487	650,169,973	2,134,196,350
Unearned revenue (advances)	88,196,715	167,733,175	2,052,955,546
Deposit funds	- 43,502	47,651,847	133,542,718
Debt issued under borrowing authority	1,520,691,087	1,730,077,996	49,377,766,507
Actuarial liabilities	—	12,939,256,796	36,350,039,460
Other liabilities	—	267,476	33,068,821,006
Total liabilities	1,932,728,653	18,546,937,073	131,826,257,245
EQUITY			
Unexpended financed budget authority	76,103,226	13,231,398,313	15,226,621,560
Invested capital	- 10,407,553	- 2,883,973,451	13,927 219,171
Revolving fund balance(s)	6,799,778,416	2,083,121,885	- 26,681,700,289
Trust fund balance(s)	—	570,824,876	- 4,389,840,676
Total equity	6,865,474,089	13,001,371,623	- 1,917,700,234
Total liabilities and equity	8,798,202,742	31,548,308,696	129,908,557,011

COMBINED ASSETS, LIABILITIES, AND GOVERNMENT EQUITY, FISCAL YEARS 1979-88



U.S. GOVERNMENT ASSETS AND LIABILITIES BY TYPE

As of Sept. 30, 1988



FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2.— Direct and Guaranteed Loans, Sept. 30, 1988

[In thousands of dollars. Source: SF 220-8; compiled by 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:				
Guaranty reserve fund	1,464,670	1,967,861	—	—
Foreign military sales credit	3,067,246	8,726,896	—	—
Military sales credit to Israel	131,250	350,000	—	—
Emergency security assistance to Israel	255,998	682,663	—	—
Housing and other credit guaranty programs	108,884	108,884	1,341,721	2,183,100
Alliance for Progress loan fund	2,662,625	2,662,625	—	—
Other programs	16,684,975	16,684,975	—	—
Overseas Private Investment Corporation	51,379	81,610	732,838	1,000,000
Total Funds appropriated to the President	24,427,031		2,074,559	
Department of Agriculture:				
Commodity loans	23,441,693	23,441,693	6,022,051	6,022,051
Rural electrification and telephone revolving fund	34,353,992	56,006,181	2,909,514	2,909,514
Rural Telephone Bank	1,413,410	2,935,069	—	—
Rural communication development fund	18,254	30,066	5,604	5,604
Agricultural credit insurance loans	25,510,907	25,510,907	3,664,935	3,664,935
Rural development insurance loans	5,626,331	5,626,331	996,109	996,109
Rural housing insurance loans	27,099,165	27,099,165	45,895	45,895
Self help housing development loans	862	862	—	—
Rural development loans	32,139	32,139	—	—
Other Farmers Home Administration loans	4,488	4,488	—	—
Total Department of Agriculture	117,501,245		13,644,111	
Department of Commerce:				
Economic Development loans	358,968	358,968	87,837	87,837
Coastal energy impact fund	87,308	87,308	—	—
Federal ship financing fund	30,117	30,117	315,323	850,000
Other loans	9,381	9,381	—	—
Total Department of Commerce	485,776		403,160	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2.— Direct and Guaranteed Loans, Sept. 30, 1988—Con.

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				
Department of Defense:				
Ryukyu Islands, construction of power systems	3,179	3,179	—	—
Total Department of Defense	3,179		—	
Department of Education:				
College housing loans	708,845	826,851	—	—
Higher education facilities loan and insurance fund	111,019	111,019	—	—
Other loans	6,225,735	6,225,735	47,507,000	47,507,000
Total Department of Education	7,045,600		47,507,000	
Department of Energy:				
Bonneville Power Administration loans	4,432	162,400	—	—
Other loans	51,727	51,727	238,183	770,563
Total Department of Energy	56,160		238,183	
Department of Health and Human Services:				
Health professions graduate student loan fund	79,063	100,000	1,850,000	1,850,000
Medical facilities guarantee and loan fund	123,751	126,388	653,804	1,470,000
Student loan program	513,605	513,605	—	—
Other Health Resources and Services Administration loans	2,797	3,000	—	—
Nurse training fund	2,828	3,000	—	—
Health maintenance organization loan fund	3,212	3,212	78,351	78,351
Total Department of Health and Human Services	725,257		2,582,155	
Department of Housing and Urban Development:				
Housing Programs—flexible subsidy fund	68,333	68,333	—	—
Federal Housing Administration fund	5,123,288	5,123,288	297,060,798	297,060,798
Housing for the elderly or handicapped	6,863,422	9,360,247	—	—
Low-rent public housing program	21,652	21,750	5,997,640	30,000,000
Other housing loans	307	307	—	—
Management and liquidating functions	34,209	34,209	—	—
Guarantees of mortgage-backed securities	277,940	277,940	333,192,821	333,192,821
Rehabilitation loan fund	636,945	735,131	—	—
Urban renewal programs	30,646	30,646	34,887	712,750
Community disposal operations fund	170	170	—	—
Community planning and development loans	318,059	520,860	47,475	267,953
Nonprofit sponsor assistance	1,807	17,500	—	—
Total Department of Housing and Urban Development	13,376,784		636,333,622	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2.— Direct and Guaranteed Loans, Sept. 30, 1988—Con.

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				
Department of the Interior:				
Reclamation projects	69,647	668,625	—	—
Indian affairs revolving fund for loans	101,058	101,058	—	—
Indian loan guaranty and insurance fund	15,244	15,244	169,938	500,000
Guam Power Authority	—	—	33,685	36,000
Virgin Islands construction	—	—	26,572	101,000
Total Department of the Interior	185,951		230,195	
Department of Labor:				
Pension Benefit Guaranty Corporation	2,867	2,867	—	—
Total Department of Labor	2,867		—	
Department of State:				
Emergencies in diplomatic and consular service	877	877	—	—
Loans to the United Nations	39	39	—	—
Total Department of State	916		—	
Department of Transportation:				
Federal Aviation Administration—purchase of aircraft	60,293	60,293	103,120	103,120
Federal Highway Administration—right-of-way revolving fund	101,240	300,000	—	—
Highway trust fund	19,395	380,000	—	—
Federal Railroad Administration loans	—	—	22,693	22,693
Urban Mass Transportation loans	177,000	177,000	997,000	997,000
Maritime Administration—Federal ship financing fund	1,294,446	1,294,446	3,863,993	9,500,000
Total Department of Transportation	1,652,375		4,986,807	
Department of the Treasury:				
Federal Financing Bank	16,441,413	16,441,413	—	—
Loans to foreign governments	3,410,108	3,410,108	—	—
Total Department of the Treasury	19,851,522		—	
Environmental Protection Agency:				
Loans	71,919	447,463	—	—
Total Environmental Protection Agency	71,919		—	
General Services Administration:				
Federal buildings fund	—	—	978,068	978,068
Other funds	49,756	49,756	—	—
Total General Services Administration	49,756		978,068	
Small Business Administration:				
Business loans	4,148,533	4,148,533	9,709,764	9,709,764
Disaster loan fund	3,260,084	3,260,084	1,485	1,485
Other loans	53,924	53,924	—	—
Total Small Business Administration	7,462,543		9,711,250	

FEDERAL AGENCIES' FINANCIAL REPORTS

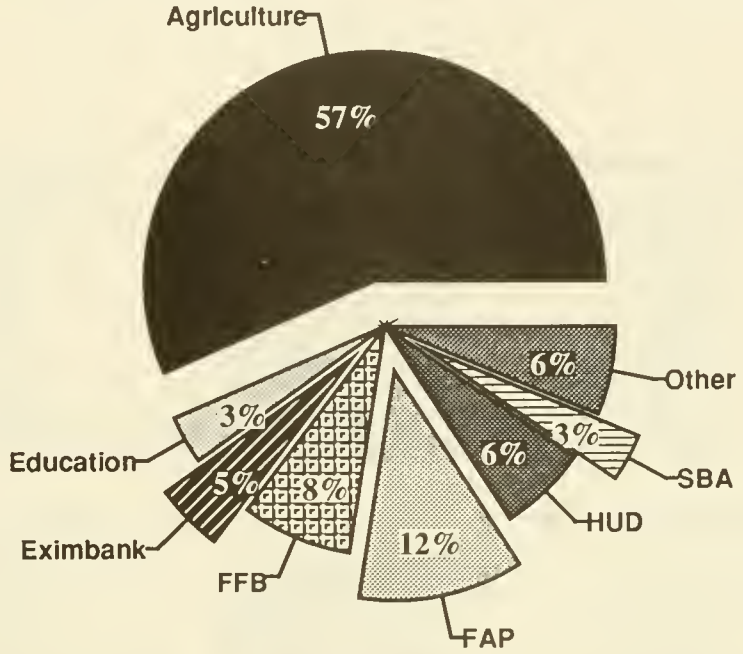
Table FA-2.— Direct and Guaranteed Loans, Sept. 30, 1988—Con.

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				
Veterans Administration:				
Loan guaranty revolving fund	1,091,461	1,091,461	60,354,898	60,354,898
Direct loan revolving fund	77,083	77,083	—	—
Service-disabled veterans insurance fund	39,012	246,293	—	—
Veterans reopened insurance fund	25,880	384,197	—	—
Vocational rehabilitation revolving fund	448	448	—	—
Education loan fund	33,641	33,641	—	—
Other trust funds	40,299	278,609	—	—
National service life insurance fund	876,471	7,660,371	—	—
Veterans special life insurance fund	71,958	840,079	—	—
Compensation and benefits	11	11	—	—
Other loans	714	5,282	—	—
Total Veterans Administration	2,256,983		60,354,898	
Other independent agencies:				
Loans to D.C. Government	685,325	685,325	—	—
Export-Import Bank of the United States	9,908,159	11,852,497	4,525,154	14,202,922
Federal Savings and Loan Insurance Corporation	1,258,282	1,258,282	—	—
National Credit Union Administration	845	845	—	—
Tennessee Valley Authority	234,731	234,731	—	—
Total Other independent agencies	12,087,343		4,525,154	
Total Part I	207,243,215		783,569,168	
II—Wholly owned Government enterprises Loans repayable in foreign currencies				
Loans Repayable in Foreign Currencies:				
Agency for International Development	39,846	52,369	217	20,000
United States Information Agency	401	1,228	—	—
Total Part II	40,248		217	
III—Privately owned Government-sponsored enterprises				
Privately Owned Government - Sponsored Enterprises:				
Student Loan Marketing Association	8,113,662	8,113,662	12,576,492	12,576,492
Federal National Mortgage Association	99,358,000	99,358,000	—	—
Banks for cooperatives	9,746,662	9,746,662	—	—
Federal land banks	42,226,873	42,226,873	—	—
Federal home loan banks	141,557,002	141,557,002	—	—
Federal Home Loan Mortgage Corporation	14,886,300	14,886,300	—	—
Total Part III	315,888,499		12,576,492	
Grand total, all parts	523,171,962		796,145,877	

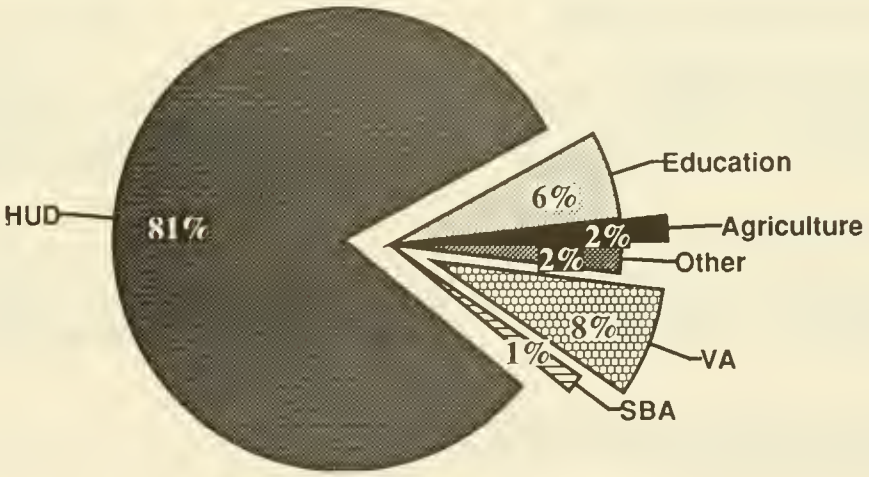
DIRECT AND GUARANTEED LOANS, SEPT. 30, 1988

Wholly owned Government Enterprises--U.S. Dollar Loans

Direct Loans



Guaranteed Loans



FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988

[Source: SF 220-9; compiled by Financial Management Service]

Part I — Accounts Receivable

	TOTAL	*Legislative Branch*	*Funds appropriated to the President*
SECTION A: Outstanding Receivables			
Current receivables	$86,315,240,322	$396,025	$1,437,635,435
Not delinquent	15,171,308,725	144,916	555,651,045
Delinquent	†71,143,931,597	251,109	881,984,390
1 - 30 days	5,255,594,454	9,682	208,269,152
31 - 60 days	2,930,775,384	42,453	56,879,684
61 - 90 days	2,147,008,670	15,558	66,279,595
91 - 180 days	7,506,276,472	54,530	196,679,560
181 - 360 days	9,529,633,156	17,858	253,294,956
Over 360 days	43,774,643,461	111,028	100,581,443
Noncurrent receivables	9,092,485,775	—	49,582,686
Total receivables	95,407,726,097	396,025	1,487,218,121
SECTION B: Activity Fiscal Year to Date			
New receivables	90,744,911,163	6,328,029	1,760,396,029
Repayments on receivables	– 75,747,040,144	– 6,924,523	– 1,009,823,462
Reclassified amounts	– 2,920,203,986	– 31	– 1,364,610,690
Amounts written off	– 7,628,385,044	– 22,706	– 11,977,586
Net activity fiscal year to date	4,449,281,989	– 619,231	– 626,015,709
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	23,522,237,578	563,414	19,276,664
Total actual writeoffs during period	– 7,628,385,044	– 22,706	– 11,977,586
Adjustment to allowances for the period (provision for loss expense)	8,951,847,216	– 420,503	7,224,901
Total allowances, end of period	24,845,699,750	120,205	14,523,979
SECTION D: Reconciliation			
Beginning receivables	90,958,444,108	1,015,256	2,113,233,830
Net activity fiscal year to date	4,449,281,989	– 619,231	– 626,015,709
Ending receivables	95,407,726,097	396,025	1,487,218,121

† This figure differs by $5,197,496 from information shown in the FY 1988 OMB Management Report because of a reclassification by OMB from noncurrent to current-delinquent involving HUD's FHA rehabilitation loan fund.

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988—Con.

Part I — Accounts Receivable

	Department of Agriculture	*Department of Commerce*	*Department of Defense*
SECTION A: Outstanding Receivables			
Current receivables	$10,813,769,862	$88,772,135	$1,231,123,050
Not delinquent	5,176,044,876	25,220,386	561,478,163
Delinquent	5,637,724,986	63,551,749	669,644,887
1 - 30 days	115,752,791	3,285,360	48,656,822
31 - 60 days	32,350,587	1,229,255	64,567,278
61 - 90 days	50,987,140	1,243,740	30,428,045
91 - 180 days	90,728,699	3,595,396	86,778,405
181 - 360 days	938,188,030	3,385,784	60,347,440
Over 360 days	4,409,717,739	50,812,214	378,866,897
Noncurrent receivables	59,279,903	527,158	420,381,734
Total receivables	10,873,049,765	89,299,293	1,651,504,784
SECTION B: Activity Fiscal Year to Date			
New receivables	11,458,214,696	164,435,043	3,663,112,659
Repayments on receivables	– 8,312,654,925	– 135,061,991	– 3,402,475,206
Reclassified amounts	– 1,799,132,958	– 1,397,738	51,336,679
Amounts written off	– 522,308,486	– 35,952,052	– 124,337,173
Net activity fiscal year to date	824,118,327	– 7,976,738	187,636,959
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	4,379,165,350	14,632,526	38,951,006
Total actual writeoffs during period	– 522,308,486	– 35,952,052	– 124,337,173
Adjustment to allowances for the period (provision for loss expense)	1,540,146,064	52,915,397	172,191,079
Total allowances, end of period	5,397,002,928	31,595,871	86,804,912
SECTION D: Reconciliation			
Beginning receivables	10,048,931,438	97,276,031	1,463,867,825
Net activity fiscal year to date	824,118,327	– 7,976,738	187,636,959
Ending receivables	10,873,049,765	89,299,293	1,651,504,784

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988—Con.

Part I — Accounts Receivable

	Department of Education	*Department of Energy*	*Department of Health and Human Services*
SECTION A: Outstanding Receivables			
Current receivables	$371,615,060	$2,202,590,400	$2,428,218,949
Not delinquent	49,579,734	782,827,235	1,924,441,700
Delinquent	322,035,326	1,419,763,165	503,777,249
1 - 30 days	17,539,202	10,376,290	32,581,832
31 - 60 days	19,753,983	74,623,301	31,081,947
61 - 90 days	19,799,921	2,039,943	62,828,592
91 - 180 days	9,815,670	2,599,000	41,339,056
181 - 360 days	35,128,036	14,630,160	53,323,759
Over 360 days	219,998,514	1,315,494,471	282,622,063
Noncurrent receivables	170,898,646	2,126,129,055	816,199,763
Total receivables	542,513,706	4,328,719,455	3,244,418,712
SECTION B: Activity Fiscal Year to Date			
New receivables	309,024,366	4,820,783,100	13,392,734,203
Repayments on receivables	- 219,397,096	- 4,409,035,329	- 12,729,166,740
Reclassified amounts	- 92,694,595	1,598,323,573	- 273,567,731
Amounts written off	- 53,983,736	- 27,884,985	- 238,648,665
Net activity fiscal year to date	- 57,051,061	1,982,186,359	151,351,067
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	297,371,767	278,067,712	557,116,943
Total actual writeoffs during period	- 53,983,736	- 27,884,985	- 238,648,665
Adjustment to allowances for the period (provision for loss expense)	10,921,998	1,112,623,740	413,419,654
Total allowances, end of period	254,310,029	1,362,806,467	731,887,932
SECTION D: Reconciliation			
Beginning receivables	599,564,767	2,346,533,096	3,093,067,645
Net activity fiscal year to date	- 57,051,061	1,982,186,359	151,351,067
Ending receivables	542,513,706	4,328,719,455	3,244,418,712

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988—Con.

Part I — Accounts Receivable

	Department of Housing and Urban Development	*Department of the Interior*	*Department of Justice*
SECTION A: Outstanding Receivables			
Current receivables	$561,275,584	$648,991,051	$753,373,554
Not delinquent	304,242,798	233,420,724	724,661,941
Delinquent	† 257,032,786	415,570,327	28,711,613
1 - 30 days	61,648,788	7,676,624	4,026,928
31 - 60 days	15,568,347	12,316,342	1,876,759
61 - 90 days	17,255,003	5,272,894	2,739,861
91 - 180 days	32,498,231	24,188,657	2,693,620
181 - 360 days	37,382,203	97,928,542	2,802,022
Over 360 days	92,680,214	268,187,268	14,572,423
Noncurrent receivables	626,177,547	1,522,652,967	32,210
Total receivables	1,187,453,131	2,171,644,018	753,405,764
SECTION B: Activity Fiscal Year to Date			
New receivables	3,538,484,102	1,041,583,389	635,254,339
Repayments on receivables	– 2,110,941,591	– 807,447,444	– 336,841,183
Reclassified amounts	– 36,262,180	– 144,073,734	– 116,499,573
Amounts written off	– 3,837,846,646	– 8,030,750	– 15,078,694
Net activity fiscal year to date	– 2,446,566,315	82,031,461	166,834,889
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	2,820,896,985	88,917,268	2,310,366
Total actual writeoffs during period	– 3,837,846,646	– 8,030,750	– 15,078,694
Adjustment to allowances for the period (provision for loss expense)	1,311,664,799	– 8,115,560	15,748,412
Total allowances, end of period	294,715,138	72,770,958	2,980,084
SECTION D: Reconciliation			
Beginning receivables	3,634,019,446	2,089,612,557	586,570,875
Net activity fiscal year to date	– 2,446,566,315	82,031,461	166,834,889
Ending receivables	1,187,453,131	2,171,644,018	753,405,764

† This figure differs by $5,197,496 from information shown in the FY 1988 OMB Management Report because of a reclassification by OMB from noncurrent to current-delinquent involving HUD's FHA rehabilitation loan fund.

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988—Con.

Part I — Accounts Receivable

	Department of Labor	*Department of State*	*Department of Transportation*
SECTION A: Outstanding Receivables			
Current receivables	$457,067,053	$38,924,376	$114,154,527
Not delinquent	216,816,702	11,745,198	40,186,865
Delinquent	240,250,351	27,179,178	73,967,662
1 - 30 days	2,030,716	1,800,000	3,940,405
31 - 60 days	2,657,741	1,142,178	2,782,359
61 - 90 days	1,036,935	1,109,000	3,535,715
91 - 180 days	11,965,753	1,225,000	6,453,883
181 - 360 days	136,256,180	1,793,000	12,311,509
Over 360 days	86,303,026	20,110,000	44,943,791
Noncurrent receivables	1,157,517,486	—	1,548,624
Total receivables	1,614,584,539	38,924,376	115,703,151
SECTION B: Activity Fiscal Year to Date			
New receivables	566,052,002	45,335,322	167,170,212
Repayments on receivables	- 2,336,731,303	- 48,780,519	- 250,883,366
Reclassified amounts	- 165,341,344	—	114,117,677
Amounts written off	- 25,760,037	- 11,000	- 3,696,151
Net activity fiscal year to date	- 1,961,780,682	- 3,456,197	26,708,372
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	125,388,668	17,198,000	19,753,356
Total actual writeoffs during period	- 25,760,037	- 11,000	- 3,696,151
Adjustment to allowances for the period (provision for loss expense)	- 43,733,833	11,000	5,576,000
Total allowances, end of period	55,894,798	17,198,000	21,633,205
SECTION D: Reconciliation			
Beginning receivables	3,576,365,221	42,380,573	88,994,779
Net activity fiscal year to date	- 1,961,780,682	- 3,456,197	26,708,372
Ending receivables	1,614,584,539	38,924,376	115,703,151

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988—Con.

Part I — Accounts Receivable

	Department of the Treasury	*Environmental Protection Agency*	*General Services Administration*
SECTION A: Outstanding Receivables			
Current receivables	$59,281,972,888	$93,240,010	$17,121,592
Not delinquent	2,445,421,514	35,495,401	2,525,593
Delinquent	56,836,551,374	57,744,609	14,595,999
1 - 30 days	4,545,675,912	2,916,352	1,071,970
31 - 60 days	2,435,167,189	5,498,022	599,568
61 - 90 days	1,731,125,257	1,456,303	585,049
91 - 180 days	6,604,866,079	13,897,493	752,336
181 - 360 days	7,351,258,163	1,932,948	1,495,870
Over 360 days	34,168,458,774	32,043,491	10,091,206
Noncurrent receivables	1,671,786,683	—	3,033,622
Total receivables	60,953,759,571	93,240,010	20,155,214
SECTION B: Activity Fiscal Year to Date			
New receivables	36,254,331,905	129,959,772	21,872,673
Repayments on receivables	– 28,279,156,734	– 119,186,887	– 20,624,529
Reclassified amounts	– 306,474,033	—	– 1,942,795
Amounts written off	– 2,225,870,795	– 277,583	– 693,282
Net activity fiscal year to date	5,442,830,343	10,495,302	– 1,387,933
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	13,490,640,881	9,442,923	6,292,642
Total actual writeoffs during period	– 2,225,870,795	– 277,583	– 693,282
Adjustment to allowances for the period (provision for loss expense)	3,304,267,119	50,677,158	4,284,299
Total allowances, end of period	14,569,037,205	59,842,498	9,883,659
SECTION D: Reconciliation			
Beginning receivables	55,510,929,228	82,744,708	21,543,147
Net activity fiscal year to date	5,442,830,343	10,495,302	– 1,387,933
Ending receivables	60,953,759,571	93,240,010	20,155,214

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988—Con.

Part I — Accounts Receivable

	National Aeronautics and Space Administration	*Office of Personnel Management*	*Small Business Administration*
SECTION A: Outstanding Receivables			
Current receivables	$99,592,464	$102,995,622	$620,731,377
Not delinquent	99,148,251	42,232,588	288,879,578
Delinquent	444,213	60,763,034	331,851,799
1 - 30 days	35,992	3,240,051	52,480,019
31 - 60 days	30,551	2,410,565	47,849,550
61 - 90 days	15,429	5,139,236	27,195,167
91 - 180 days	86,418	6,697,779	18,950,121
181 - 360 days	106,493	6,970,443	28,145,088
Over 360 days	169,330	36,304,960	157,231,854
Noncurrent receivables	14,501,201	6,050,335	290,485,735
Total receivables	114,093,665	109,045,957	911,217,112
SECTION B: Activity Fiscal Year to Date			
New receivables	134,624,239	131,631,739	733,110,369
Repayments on receivables	- 330,904,910	- 139,136,298	- 597,021,068
Reclassified amounts	- 33,263	—	37,413,215
Amounts written off	- 158,131	- 3,327,261	- 162,480,489
Net activity fiscal year to date	- 196,472,065	- 10,831,820	11,022,027
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	—	23,787,720	53,065,679
Total actual writeoffs during period	- 158,131	- 3,327,261	- 162,480,489
Adjustment to allowances for the period (provision for loss expense)	158,131	3,018,458	156,278,047
Total allowances, end of period	—	23,478,917	46,863,237
SECTION D: Reconciliation			
Beginning receivables	310,565,730	119,877,777	900,195,085
Net activity fiscal year to date	- 196,472,065	- 10,831,820	11,022,027
Ending receivables	114,093,665	109,045,957	911,217,112

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988—Con.

Part I — Accounts Receivable

	Veterans Administration	*Other independent agencies*
SECTION A: Outstanding Receivables		
Current receivables	$2,972,613,905	$1,979,065,403
Not delinquent	180,059,895	1,471,083,622
Delinquent	2,792,554,010	507,981,781
1 - 30 days	84,931,829	47,647,737
31 - 60 days	97,325,137	25,022,588
61 - 90 days	106,393,594	10,526,693
91 - 180 days	304,943,867	45,466,919
181 - 360 days	442,742,093	50,192,579
Over 360 days	1,756,217,490	329,125,265
Noncurrent receivables	—	155,700,420
Total receivables	2,972,613,905	2,134,765,823
SECTION B: Activity Fiscal Year to Date		
New receivables	1,438,118,389	10,332,354,586
Repayments on receivables	– 567,719,289	– 9,577,125,751
Reclassified amounts	—	– 419,364,465
Amounts written off	– 320,326,215	– 9,712,621
Net activity fiscal year to date	550,072,885	326,151,749
SECTION C: Allowances and Writeoffs		
Total allowances, beginning of period	1,241,560,248	37,837,460
Total actual writeoffs during period	– 320,326,215	– 9,712,621
Adjustment to allowances for the period (provision for loss expense)	826,919,930	16,070,926
Total allowances, end of period	1,748,153,963	44,195,765
SECTION D: Reconciliation		
Beginning receivables	2,422,541,020	1,808,614,074
Net activity fiscal year to date	550,072,885	326,151,749
Ending receivables	2,972,613,905	2,134,765,823

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988—Con.

Part II — Loans Receivable

	TOTAL	*Legislative Branch*	*Funds appropriated to the President*
SECTION A: Outstanding Receivables			
Current receivables	$39,054,186,329	—	$1,367,562,447
Not delinquent	22,732,775,699	—	923,148,076
Delinquent	‡ 16,321,410,630	—	444,414,371
1 - 30 days	561,396,732	—	25,759,355
31 - 60 days	277,894,837	—	17,437,759
61 - 90 days	268,577,964	—	27,417,770
91 - 180 days	683,295,386	—	89,767,552
181 - 360 days	2,819,878,941	—	91,043,797
Over 360 days	11,710,366,770	—	192,988,138
Noncurrent receivables	173,888,241,169	—	23,132,681,807
Total receivables	212,942,427,498	—	24,500,244,254
SECTION B: Activity Fiscal Year to Date			
New receivables	31,122,514,439	—	1,250,365,322
Repayments on receivables	- 39,123,489,240	—	- 722,516,008
Reclassified amounts	208,746,783	—	1,376,338,085
Amounts written off	- 20,951,930,281	—	- 50,402,344
Net activity fiscal year to date	- 28,744,158,299	—	1,853,785,055
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	41,444,778,144	—	6,224,988
Total actual writeoffs during period	- 20,951,930,281	—	- 50,402,344
Adjustment to allowances for the period (provision for loss expense)	8,894,255,296	—	55,420,218
Total allowances, end of period	29,387,103,159	—	11,242,862
SECTION D: Reconciliation			
Beginning receivables	241,686,585,797	—	22,646,459,199
Net activity fiscal year to date	- 28,744,158,299	—	1,853,785,055
Ending receivables	212,942,427,498	—	24,500,244,254

‡ This figure differs by $1,269,270,601 from information shown in the FY 1988 OMB Management Report because of a reclassification by OMB from noncurrent to current-delinquent involving HUD's FHA single-family, multifamily, and title 1 programs.

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988—Con.

Part II — Loans Receivable

	Department of Agriculture	*Department of Commerce*	*Department of Defense*
SECTION A: Outstanding Receivables			
Current receivables	$14,698,116,815	$267,112,593	$1,759,281,591
Not delinquent	9,527,553,838	40,885,706	1,759,281,591
Delinquent	5,170,562,977	226,226,887	—
1 - 30 days	278,971,030	80,939	—
31 - 60 days	14,689,068	1,043,071	—
61 - 90 days	15,508,810	158,981	—
91 - 180 days	31,578,936	1,092,663	—
181 - 360 days	966,163,536	1,312,732	—
Over 360 days	3,863,651,597	222,538,501	—
Noncurrent receivables	102,812,147,266	301,541,857	2,769,480
Total receivables	117,510,264,081	568,654,450	1,762,051,071
SECTION B: Activity Fiscal Year to Date			
New receivables	18,826,295,376	16,336,769	—
Repayments on receivables	– 26,538,806,632	– 79,954,517	– 29,801,414
Reclassified amounts	513,887,990	5,274,246	—
Amounts written off	– 1,704,356,452	– 147,283,598	—
Net activity fiscal year to date	– 8,902,979,718	– 205,627,100	– 29,801,414
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	15,750,889,351	388,610,178	—
Total actual writeoffs during period	– 1,704,356,452	– 147,283,598	—
Adjustment to allowances for the period (provision for loss expense)	5,568,319,354	– 25,774,926	—
Total allowances, end of period	19,614,852,253	215,551,654	—
SECTION D: Reconciliation			
Beginning receivables	126,413,243,799	774,281,550	1,791,852,485
Net activity fiscal year to date	– 8,902,979,718	– 205,627,100	– 29,801,414
Ending receivables	117,510,264,081	568,654,450	1,762,051,071

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988—Con.

Part II — Loans Receivable

	Department of Education	*Department of Energy*	*Department of Health and Human Services*
SECTION A: Outstanding Receivables			
Current receivables	$6,229,716,312	$51,012,176	$80,557,288
Not delinquent	754,355,256	50,381,839	25,360,412
Delinquent	5,475,361,056	630,337	55,196,876
1 - 30 days	134,969,769	—	5,740,106
31 - 60 days	49,079,426	—	4,415,436
61 - 90 days	74,125,408	—	3,778,390
91 - 180 days	55,572,171	—	8,507,770
181 - 360 days	1,140,574,561	44,818	9,483,198
Over 360 days	4,021,039,721	585,519	23,271,976
Noncurrent receivables	815,884,240	5,147,891	723,325,723
Total receivables	7,045,600,552	56,160,067	803,883,011
SECTION B: Activity Fiscal Year to Date			
New receivables	1,440,570,984	49,980,210	42,282,934
Repayments on receivables	– 975,649,353	– 440,188	– 33,522,422
Reclassified amounts	77,940,896	—	– 1,420,863
Amounts written off	– 409,038,196	– 334,770	– 691,809
Net activity fiscal year to date	133,824,331	49,205,252	6,647,840
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	3,285,978,867	806,546	18,865,294
Total actual writeoffs during period	– 409,038,196	– 334,770	– 691,809
Adjustment to allowances for the period (provision for loss expense)	1,420,524,611	46,829	4,472,477
Total allowances, end of period	4,297,465,282	518,605	22,645,962
SECTION D: Reconciliation			
Beginning receivables	6,911,776,221	6,954,815	797,235,171
Net activity fiscal year to date	133,824,331	49,205,252	6,647,840
Ending receivables	7,045,600,552	56,160,067	803,883,011

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988—Con.

Part II — Loans Receivable

	Department of Housing and Urban Development	*Department of the Interior*	*Department of Justice*
SECTION A: Outstanding Receivables			
Current receivables	$646,895,852	$83,239,686	$16,210
Not delinquent	329,008,402	66,642,955	8,467
Delinquent	‡ 317,887,450	16,596,731	7,743
1 - 30 days	25,034,658	39,596	35
31 - 60 days	4,367,820	29,839	—
61 - 90 days	27,051,002	68,890	2,359
91 - 180 days	61,003,582	739,143	1,412
181 - 360 days	140,618,514	590,511	3,937
Over 360 days	59,811,874	15,128,752	—
Noncurrent receivables	12,729,888,329	162,974,241	19,719
Total receivables	13,376,784,181	246,213,927	35,929
SECTION B: Activity Fiscal Year to Date			
New receivables	2,976,805,704	40,720,329	33,231
Repayments on receivables	– 1,151,081,362	– 128,780,406	2,273
Reclassified amounts	– 433,963,819	—	425
Amounts written off	– 17,394,382,319	– 381,472,758	—
Net activity fiscal year to date	– 16,002,621,796	– 469,532,835	35,929
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	17,830,599,895	12,367,713	—
Total actual writeoffs during period	– 17,394,382,319	– 381,472,758	—
Adjustment to allowances for the period (provision for loss expense)	1,335,354,837	963,456	—
Total allowances, end of period	1,771,572,413	– 368,141,589	—
SECTION D: Reconciliation			
Beginning receivables	29,379,405,977	715,746,762	—
Net activity fiscal year to date	– 16,002,621,796	– 469,532,835	35,929
Ending receivables	13,376,784,181	246,213,927	35,929

‡ This figure differs by $1,269,270,601 from information shown in the FY 1988 OMB Management Report because of a reclassification by OMB from noncurrent to current-delinquent involving HUD's FHA single-family, multifamily, and title 1 programs.

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988—Con.

Part II — Loans Receivable

	Department of Labor	*Department of State*	*Department of Transportation*
SECTION A: Outstanding Receivables			
Current receivables	$2,867,400	$960,000	$1,365,286,594
Not delinquent	—	218,000	70,419,082
Delinquent	2,867,400	742,000	1,294,867,512
1 - 30 days	—	21,000	6,214
31 - 60 days	—	63,000	63,723,173
61 - 90 days	—	87,000	11,326,591
91 - 180 days	—	71,000	106,760,680
181 - 360 days	2,867,400	139,000	1,538,738
Over 360 days	—	361,000	1,111,512,116
Noncurrent receivables	—	—	308,332,803
Total receivables	2,867,400	960,000	1,673,619,397
SECTION B: Activity Fiscal Year to Date			
New receivables	1,502,482	563,000	202,523,511
Repayments on receivables	—	- 1,189,000	- 79,716,606
Reclassified amounts	—	268,000	- 133,908,449
Amounts written off	- 1,040,565	- 348,000	- 358,680,415
Net activity fiscal year to date	461,917	- 706,000	- 369,781,959
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	—	500,000	1,082,085,036
Total actual writeoffs during period	- 1,040,565	- 348,000	- 358,680,415
Adjustment to allowances for the period (provision for loss expense)	6,375,382	348,000	126,070,777
Total allowances, end of period	5,334,817	500,000	849,475,398
SECTION D: Reconciliation			
Beginning receivables	2,405,483	1,666,000	2,043,401,356
Net activity fiscal year to date	461,917	- 706,000	- 369,781,959
Ending receivables	2,867,400	960,000	1,673,619,397

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988—Con.

Part II — Loans Receivable

	Department of the Treasury	*Environmental Protection Agency*	*General Services Administration*
SECTION A: Outstanding Receivables			
Current receivables	$1,935,906,464	$281,031	$752,668
Not delinquent	1,835,944,274	281,031	452,932
Delinquent	99,962,190	—	299,736
1 - 30 days	—	—	—
31 - 60 days	392,781	—	289,046
61 - 90 days	—	—	—
91 - 180 days	—	—	—
181 - 360 days	675,000	—	—
Over 360 days	98,894,409	—	10,690
Noncurrent receivables	17,031,552,700	71,638,203	19,277,852
Total receivables	18,967,459,164	71,919,234	20,030,520
SECTION B: Activity Fiscal Year to Date			
New receivables	1,295,076,448	71,919,234	11,838,469
Repayments on receivables	- 4,490,302,585	- 29,750	- 1,912,359
Reclassified amounts	- 21,278,313	—	- 99,385
Amounts written off	—	—	—
Net activity fiscal year to date	- 3,216,504,450	71,889,484	9,826,725
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	—	—	—
Total actual writeoffs during period	—	—	—
Adjustment to allowances for the period (provision for loss expense)	—	—	—
Total allowances, end of period	—	—	—
SECTION D: Reconciliation			
Beginning receivables	22,183,963,614	29,750	10,203,795
Net activity fiscal year to date	- 3,216,504,450	71,889,484	9,826,725
Ending receivables	18,967,459,164	71,919,234	20,030,520

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988—Con.

Part II — Loans Receivable

	National Aeronautics and Space Administration	*Office of Personnel Management*	*Small Business Administration*
SECTION A: Outstanding Receivables			
Current receivables	$472,547,267	—	$2,781,700,209
Not delinquent	472,547,267	—	981,422,800
Delinquent	—	—	1,800,277,409
1 - 30 days	—	—	18,029,529
31 - 60 days	—	—	42,375,456
61 - 90 days	—	—	49,827,546
91 - 180 days	—	—	151,188,514
181 - 360 days	—	—	221,565,620
Over 360 days	—	—	1,317,290,744
Noncurrent receivables	426,256,037	—	4,680,842,918
Total receivables	898,803,304	—	7,462,543,127
SECTION B: Activity Fiscal Year to Date			
New receivables	315,855,153	—	745,981,345
Repayments on receivables	– 232,066,107	—	– 936,130,366
Reclassified amounts	—	—	– 123,030,573
Amounts written off	—	—	– 493,280,748
Net activity fiscal year to date	83,789,046	—	– 806,460,342
SECTION C: Allowances and Writeoffs			
Total allowances, beginning of period	—	—	1,323,531,085
Total actual writeoffs during period	—	—	– 493,280,748
Adjustment to allowances for the period (provision for loss expense)	—	—	429,369,749
Total allowances, end of period	—	—	1,259,620,086
SECTION D: Reconciliation			
Beginning receivables	815,014,258	—	8,269,003,469
Net activity fiscal year to date	83,789,046	—	– 806,460,342
Ending receivables	898,803,304	—	7,462,543,127

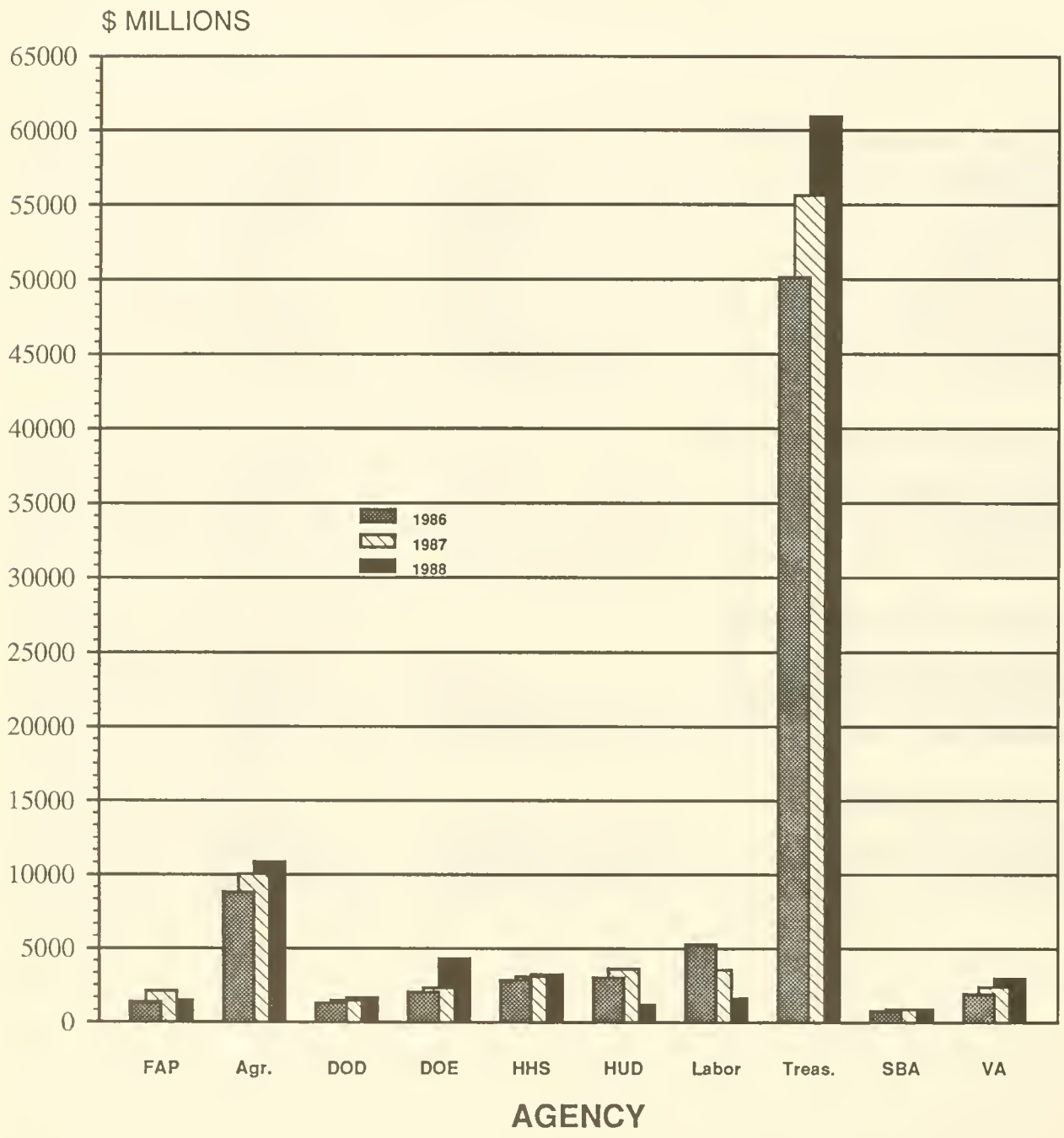
FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-3.— Report on Accounts and Loans Receivable Due from the Public, Sept. 30, 1988—Con.

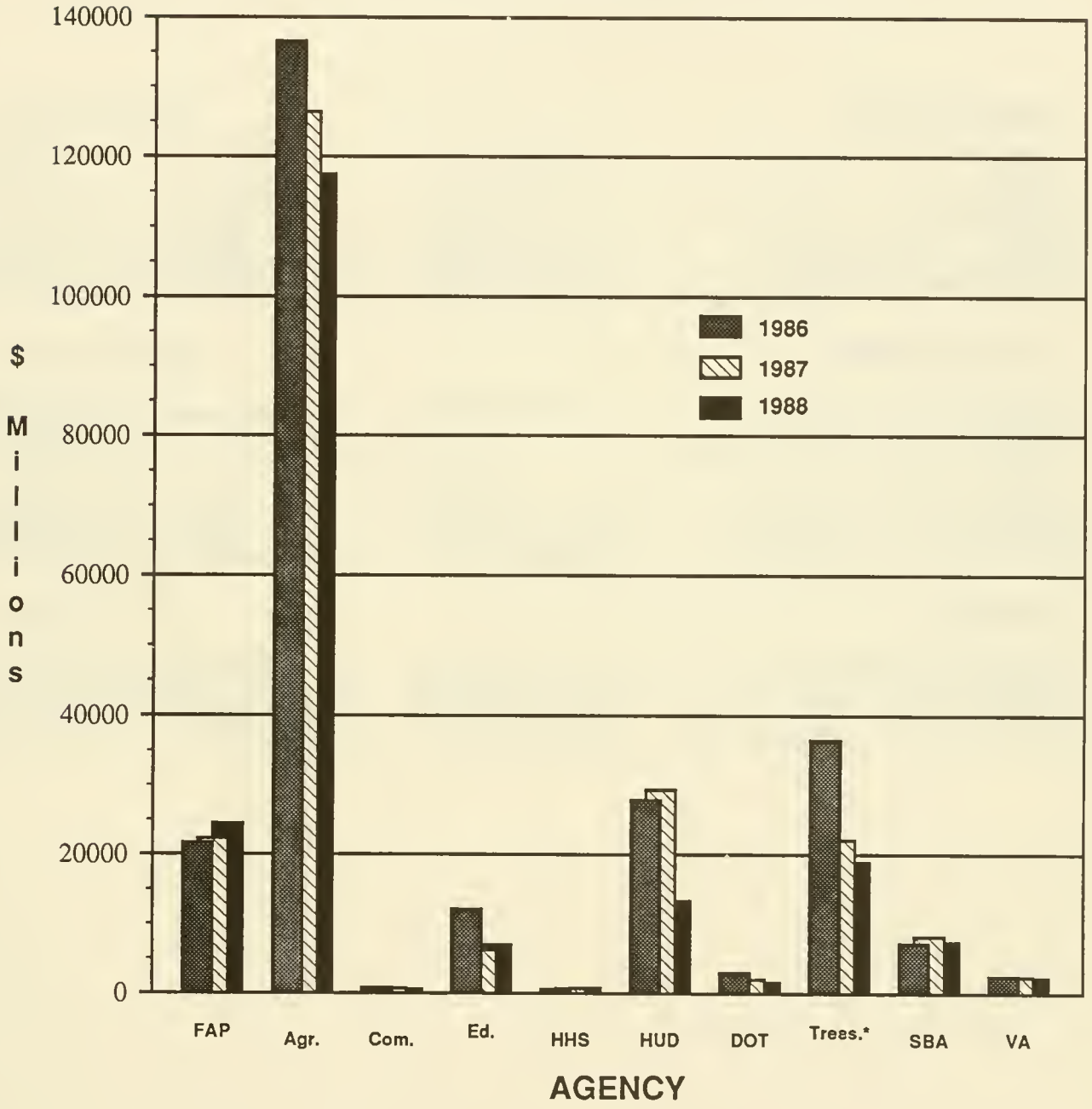
Part II — Loans Receivable

	Veterans Administration	*Other independent agencies*
SECTION A: Outstanding Receivables		
Current receivables	$1,623,484,898	$5,686,888,828
Not delinquent	1,064,813,280	4,830,050,491
Delinquent	558,671,618	856,838,337
1 - 30 days	46,412,507	26,331,994
31 - 60 days	48,283,847	31,705,115
61 - 90 days	37,430,420	21,794,797
91 - 180 days	93,245,819	83,766,144
181 - 360 days	117,134,877	126,122,702
Over 360 days	216,164,148	567,117,585
Noncurrent receivables	611,938,117	10,052,021,986
Total receivables	2,235,423,015	15,738,910,814
SECTION B: Activity Fiscal Year to Date		
New receivables	950,587,287	2,883,276,651
Repayments on receivables	- 1,136,629,899	- 2,584,962,539
Reclassified amounts	—	- 1,051,261,457
Amounts written off	- 7,366,912	- 3,251,395
Net activity fiscal year to date	- 193,409,524	- 756,198,740
SECTION C: Allowances and Writeoffs		
Total allowances, beginning of period	1,754,950	1,742,564,241
Total actual writeoffs during period	- 7,366,912	- 3,251,395
Adjustment to allowances for the period (provision for loss expense)	20,853,028	- 48,088,496
Total allowances, end of period	15,241,066	1,691,224,350
SECTION D: Reconciliation		
Beginning receivables	2,428,832,539	16,495,109,554
Net activity fiscal year to date	- 193,409,524	- 756,198,740
Ending receivables	2,235,423,015	15,738,910,814

ACCOUNTS RECEIVABLE DUE FROM THE PUBLIC FISCAL YEARS 1986-88



LOANS RECEIVABLE DUE FROM THE PUBLIC FISCAL YEARS 1986-88



* Includes off-budget activity effective in 1986.

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4.— Report on Operations, Oct. 1, 1987, through Sept. 30, 1988

[Source: SF 221; compiled by Financial Management Service]

	TOTAL	Legislative Branch	Executive Office of the President
FINANCING SOURCES			
Accrued expenditures	$892,067,956,171	$256,849,329	$5,307,653
Revenue:			
Federal sources	220,515,025,693	106,212,304	1,208,486
Public sources	91,875,800,210	20,366,649	—
Governmental receipts	988,990,446,724	152,978	—
Other	88,578,845,494	1,199,123	—
Less: Receipts returned to Treasury	– 969,802,517,693	– 152,978	—
Total financing sources	1,312,225,556,599	384,627,405	6,516,139
OPERATING EXPENSES			
Cost of goods sold	150,721,732,316	—	1,208,486
Operating/program expenses, funded	883,274,601,770	346,941,050	5,307,653
Interest expense, funded			
Federal Financing Bank/Treasury borrowings	31,808,573,506	—	—
Federal securities	156,762,702	—	—
Other	5,820,317,485	—	—
Other, funded expenses	88,350,410,276	19,938	—
Unfunded expenses	61,392,340,393	85,846	—
Total operating expenses	1,221,524,738,448	347,046,834	6,516,139
NET RESULTS			
Net results before adjustments	90,700,818,151	37,580,571	—
Less: Capital expenditures	– 39,944,550,048	– 36,884,995	—
Less: Extraordinary items	– 292,221,231	—	—
Net results	50,464,046,872	695,576	—

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4.— Report on Operations, Oct. 1, 1987, through Sept. 30, 1988—Con.

	Funds appropriated to the President	*Department of Agriculture*	*Department of Commerce*
FINANCING SOURCES			
Accrued expenditures	$6,309,343,072	$27,726,866,957	$1,865,069,547
Revenue:			
Federal sources	302,514,474	16,446,217,280	586,187,710
Public sources	112,931,894	20,447,858,192	379,483,827
Governmental receipts	—	—	4,444,400
Other	16,936,984	274,298,549	38,333,453
Less: Receipts returned to Treasury	– 44,012,669	– 2,637,286	– 19,276,228
Total financing sources	6,697,713,755	64,892,603,692	2,854,242,709
OPERATING EXPENSES			
Cost of goods sold	166,473,348	19,405,828,404	169,827,798
Operating/program expenses, funded	6,052,577,115	47,327,330,991	2,497,657,723
Interest expense, funded			
Federal Financing Bank/Treasury borrowings	2,381,043	11,853,883,353	40,828,595
Federal securities	—	—	—
Other	—	173,966,712	176,665
Other, funded expenses	4,919,356	889,725,729	46,772
Unfunded expenses	3,226,527	4,046,776,940	51,612,805
Total operating expenses	6,229,577,389	83,697,512,129	2,760,150,358
NET RESULTS			
Net results before adjustments	468,136,366	– 18,804,908,437	94,092,351
Less: Capital expenditures	– 286,903,496	– 623,300,835	– 83,492,350
Less: Extraordinary items	—	3,241,653	—
Net results	181,232,870	– 19,424,967,619	10,600,001

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4.— Report on Operations, Oct. 1, 1987, through Sept. 30, 1988—Con.

	Department of Defense	*Department of Education*	*Department of Energy*
FINANCING SOURCES			
Accrued expenditures	$207,204,731,817	$23,436,010,407	$14,690,162,343
Revenue:			
Federal sources	60,933,353,794	178,175,006	2,228,238,780
Public sources	5,376,204,079	159,460,144	3,021,986,764
Governmental receipts	—	—	—
Other	35,089,150,728	399,666,407	93,872,658
Less: Receipts returned to Treasury	– 5,598,224	– 355,756,276	– 119,196,255
Total financing sources	308,597,842,194	23,817,555,688	19,915,064,290
OPERATING EXPENSES			
Cost of goods sold	46,227,871,662	—	110,614,034
Operating/program expenses, funded	195,691,393,758	24,067,728,760	13,371,477,660
Interest expense, funded			
Federal Financing Bank/Treasury borrowings	—	37,657,569	222,182,594
Federal securities	—	17,868,058	—
Other	—	1,500,030	– 9,246,586
Other, funded expenses	504,832,196	—	2,273,960
Unfunded expenses	35,774,148,555	1,414,799,940	2,576,515,011
Total operating expenses	278,198,246,171	25,539,554,357	16,273,816,673
NET RESULTS			
Net results before adjustments	30,399,596,023	– 1,721,998,669	3,641,247,617
Less: Capital expenditures	– 34,568,848,844	– 4,225,000	– 513,527,278
Less: Extraordinary items	– 24,045,996	—	—
Net results	– 4,193,298,817	– 1,726,223,669	3,127,720,339

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4.— Report on Operations, Oct. 1, 1987, through Sept. 30, 1988—Con.

	Department of Health and Human Services	*Department of Housing and Urban Development*	*Department of the Interior*
FINANCING SOURCES			
Accrued expenditures	$403,457,720,744	$16,138,409,072	$6,153,677,331
Revenue:			
Federal sources	62,355,396,878	1,143,104,097	414,895,320
Public sources	3,362,415,681	2,832,667,987	951,263,959
Governmental receipts	140,783	—	2,891,889,005
Other	42,888,611	4,592,974,702	30,816,307
Less: Receipts returned to Treasury	- 353,848,154	—	- 2,654,424,533
Total financing sources	468,864,714,543	24,707,155,858	7,788,117,389
OPERATING EXPENSES			
Cost of goods sold	71,877,238,811	61,033,583	138,223,514
Operating/program expenses, funded	339,961,488,596	17,607,276,558	5,967,732,904
Interest expense, funded			
Federal Financing Bank/Treasury borrowings	—	1,041,156,744	120,057,980
Federal securities	—	37,338,326	—
Other	1,171	130,902,003	10,155,446
Other, funded expenses	37,568,147	115,300,106	932
Unfunded expenses	81,033,485	6,474,674,926	106,486,767
Total operating expenses	411,957,330,210	25,467,682,246	6,342,657,543
NET RESULTS			
Net results before adjustments	56,907,384,333	- 760,526,388	1,445,459,846
Less: Capital expenditures	- 253,672,275	—	- 759,015,316
Less: Extraordinary items	- 3,280,015	- 101,170,791	- 19,122,517
Net results	56,650,432,043	- 861,697,179	667,322,013

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4.— Report on Operations, Oct. 1, 1987, through Sept. 30, 1988—Con.

	Department of Justice	*Department of Labor*	*Department of State*
FINANCING SOURCES			
Accrued expenditures	$4,630,713,217	$9,831,063,709	$4,083,713,559
Revenue:			
Federal sources	749,556,319	2,583,698,292	46,206,954
Public sources	261,649,754	504,032,490	3,868,800
Governmental receipts	28,498,650	- 262,531,736	—
Other	249,866,952	24,817,037,457	3,618,977
Less: Receipts returned to Treasury	- 47,415,586	- 92,658,239	- 11,520,755
Total financing sources	5,872,869,306	37,380,641,973	4,125,887,535
OPERATING EXPENSES			
Cost of goods sold	1,343,135,169	63,877,342	38,991,312
Operating/program expenses, funded	3,581,129,419	9,856,230,933	1,209,920,148
Interest expense, funded			
Federal Financing Bank/Treasury borrowings	—	—	—
Federal securities	—	—	—
Other	416,417	23,102,619	—
Other, funded expenses	—	16,130,114,441	—
Unfunded expenses	121,665,072	1,867,205,868	6,338,193,469
Total operating expenses	5,046,346,077	27,940,531,203	7,587,104,929
NET RESULTS			
Net results before adjustments	826,523,229	9,440,110,770	- 3,461,217,394
Less: Capital expenditures	- 139,870,791	- 7,045,157	- 4,228,183
Less: Extraordinary items	- 150,660	—	—
Net results	686,501,778	9,433,065,613	- 3,465,445,577

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4.— Report on Operations, Oct. 1, 1987, through Sept. 30, 1988—Con.

	Department of Transportation	*Department of the Treasury*	*Environmental Protection Agency*
FINANCING SOURCES			
Accrued expenditures	$13,099,845,873	$103,252,778,104	$5,273,042,297
Revenue:			
Federal sources	2,632,853,550	15,209,342,371	589,720,705
Public sources	382,928,157	3,791,441,875	132,465,254
Governmental receipts	64,281,782	981,255,901,340	—
Other	5,081,382	426,710,474	18,284,005
Less: Receipts returned to Treasury	– 50,663,835	– 965,533,034,298	– 98,592,633
Total financing sources	16,134,326,909	138,403,139,866	5,914,919,628
OPERATING EXPENSES			
Cost of goods sold	418,846,234	825,999,068	936,622,086
Operating/program expenses, funded	13,590,019,579	101,814,152,187	4,216,995,761
Interest expense, funded			
Federal Financing Bank/Treasury borrowings	32,235,616	14,633,599,889	—
Federal securities	305,000	—	—
Other	274,600	4,738,705,803	—
Other, funded expenses	3,697,583	220,157,501	—
Unfunded expenses	7,857,708	107,844,063	100,515,031
Total operating expenses	14,053,236,320	122,340,458,511	5,254,132,878
NET RESULTS			
Net results before adjustments	2,081,090,589	16,062,681,355	660,786,750
Less: Capital expenditures	– 946,193,775	– 110,722,804	– 107,370,308
Less: Extraordinary items	—	—	– 598,631
Net results	1,134,896,814	15,951,958,551	552,817,811

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4.— Report on Operations, Oct. 1, 1987, through Sept. 30, 1988—Con.

	General Services Administration	*National Aeronautics and Space Administration*	*Office of Personnel Management*
FINANCING SOURCES			
Accrued expenditures	$288,643,249	$9,922,553,587	$99,343,094
Revenue:			
Federal sources	4,328,300,951	1,445,245,094	39,033,396,835
Public sources	2,452,723,212	37,014,513	93,284,875
Governmental receipts	—	—	—
Other	23,868,357	—	18,569,255,351
Less: Receipts returned to Treasury	—	– 1,679,162	—
Total financing sources	7,093,535,769	11,403,134,032	57,795,280,155
OPERATING EXPENSES			
Cost of goods sold	4,483,479,778	—	150,016,147
Operating/program expenses, funded	1,221,344,862	11,067,240,580	38,611,494,936
Interest expense, funded			
Federal Financing Bank/Treasury borrowings	—	—	—
Federal securities	—	—	—
Other	—	—	—
Other, funded expenses	15,954,591	—	7,531,000,000
Unfunded expenses	474,174,080	– 6,512,587	5,561,671
Total operating expenses	6,194,953,311	11,060,727,993	46,298,072,754
NET RESULTS			
Net results before adjustments	898,582,458	342,406,039	11,497,207,401
Less: Capital expenditures	– 20,432,369	– 342,406,039	– 8,584,685
Less: Extraordinary items	434,802	—	—
Net results	878,584,891	—	11,488,622,716

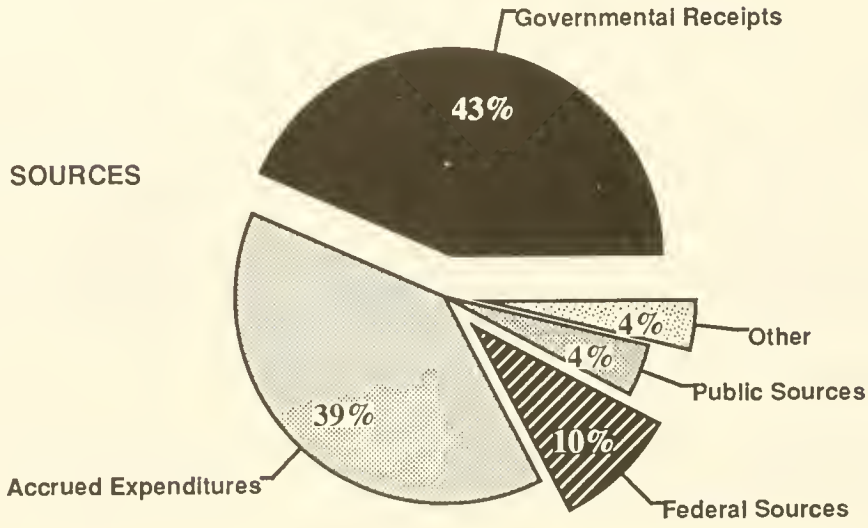
FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-4.— Report on Operations, Oct. 1, 1987, through Sept. 30, 1988—Con.

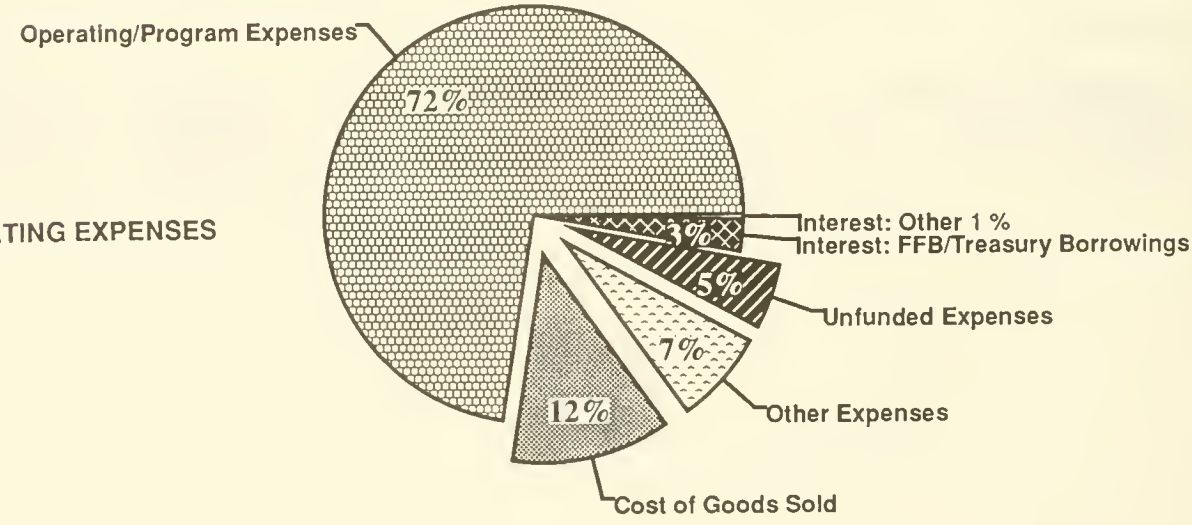
	Small Business Administration	*Veterans Administration*	*Other independent agencies*
FINANCING SOURCES			
Accrued expenditures	$306,990,676	$27,425,348,760	$6,609,771,774
Revenue:			
Federal sources	5,111,667	1,054,857,527	8,141,231,299
Public sources	483,044,440	1,308,524,134	45,760,183,530
Governmental receipts	—	3,293,861	5,004,375,661
Other	265,437,813	1,652,610,820	1,966,936,384
Less: Receipts returned to Treasury	– 257,299,279	100,000	– 154,851,303
Total financing sources	803,285,317	31,444,735,102	67,327,647,345
OPERATING EXPENSES			
Cost of goods sold	—	1,312,020,059	2,990,425,481
Operating/program expenses, funded	351,264,611	30,121,628,727	14,736,267,259
Interest expense, funded			
Federal Financing Bank/Treasury borrowings	—	—	3,824,590,123
Federal securities	—	—	101,251,318
Other	197,852,234	21,547,608	530,962,763
Other, funded expenses	41,599,431	26,491,079	62,826,708,514
Unfunded expenses	579,804,518	346,219,927	920,450,771
Total operating expenses	1,170,520,794	31,827,907,400	85,930,656,229
NET RESULTS			
Net results before adjustments	– 367,235,477	– 383,172,298	– 18,603,008,884
Less: Capital expenditures	– 434,940	– 1,064,240,754	– 63,149,854
Less: Extraordinary items	– 138,600	– 154,769	– 147,235,707
Net results	– 367,809,017	– 1,447,567,821	– 18,813,394,445

ACCRUAL FINANCIAL AND OPERATING INFORMATION FISCAL YEAR 1988

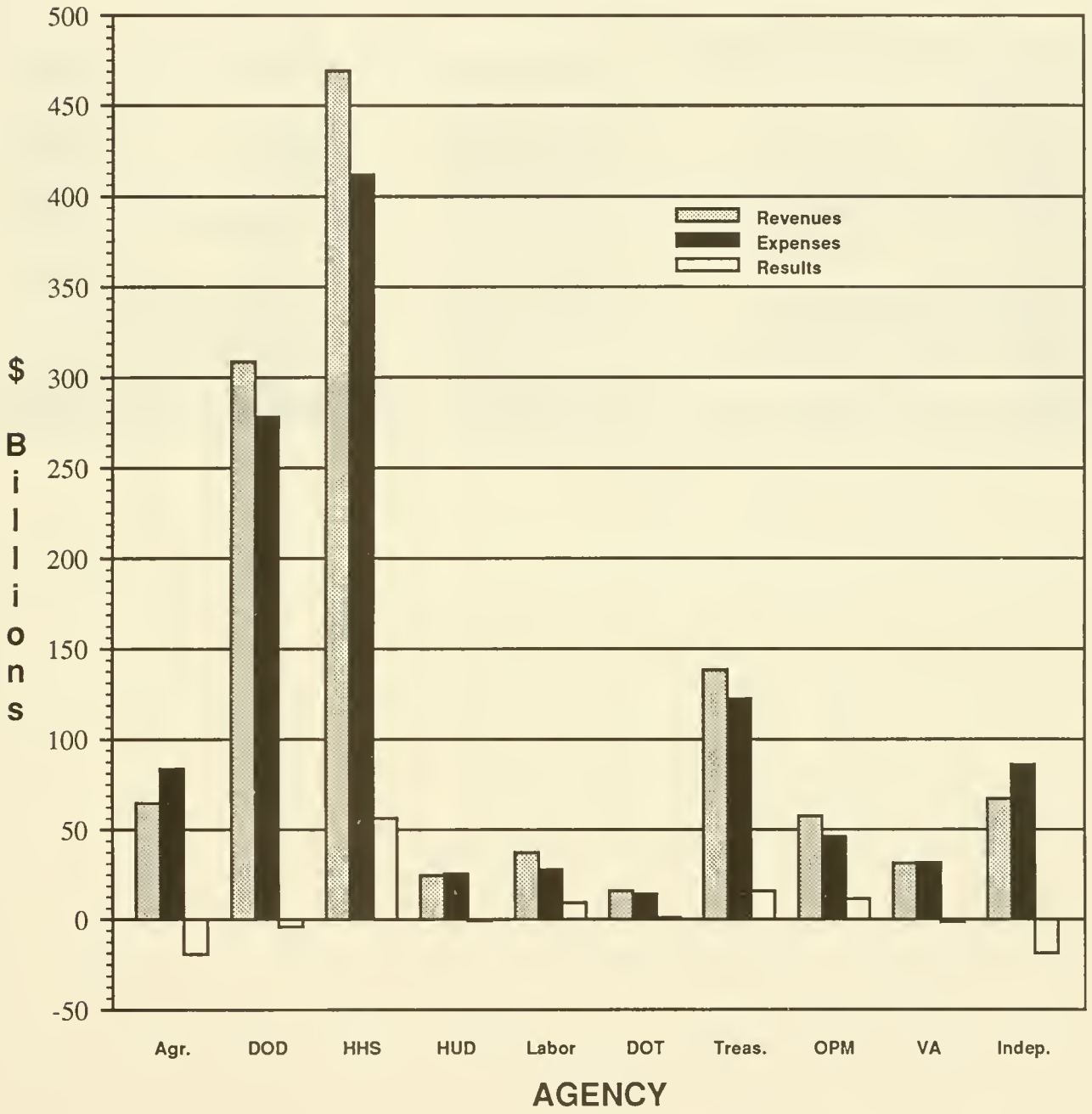
FINANCING SOURCES



OPERATING EXPENSES



COMBINED FISCAL RESULTS FOR MAJOR AGENCIES FISCAL YEAR 1988



FEDERAL AGENCIES' FINANCIAL REPORTS

TABLE FA-5.— Report on Cash Flow, Oct. 1, 1987 through Sept. 30, 1988

[Source: SF 222; compiled by Financial Management Service]

	TOTAL	*Legislative Branch*	*Executive Office of the President*
Fund balance with Treasury and cash, beginning of period	$295,422,904,462	$118,897,382	$70,557
Sources of funds:			
Increase in debt	11,117,923,474	—	—
Appropriations	877,361,529,847	270,186,000	7,403,000
Revenue	258,269,138,388	126,579,047	1,208,486
Sale of assets	12,187,063,698	—	—
Increase in payables	7,085,276,571	1,361,466	24,882
Decrease in receivables and advances	6,717,958,650	- 25,276,707	132,230
Other	138,630,351,101	35,658,007	—
Application of funds:			
Operating expenses	1,187,934,790,811	347,046,834	6,516,139
Less: Expenses not requiring outlays	- 88,544,420,151	- 85,846	—
Increase in investments	98,224,794,162	—	—
Increase in inventory	1,014,095,308	- 26,553	—
Purchase of property, plant, and equipment	45,865,314,779	36,884,995	—
Other	61,946,660,139	8,322,076	18,256
Fund balance with Treasury and cash, end of period	300,350,911,143	135,263,689	2,304,760

FEDERAL AGENCIES' FINANCIAL REPORTS

TABLE FA-5.— Report on Cash Flow, Oct. 1, 1987 through Sept. 30, 1988—Con.

	Funds appropriated to the President	*Department of Agriculture*	*Department of Commerce*
Fund balance with Treasury and cash, beginning of period	$10,799,854,413	$12,312,817,552	$1,294,121,983
Sources of funds:			
Increase in debt	25,000,000	– 16,140,967,529	—
Appropriations	6,521,649,273	58,445,968,744	2,074,852,786
Revenue	164,118,153	8,926,573,284	915,518,154
Sale of assets	259,426,130	7,696,311,140	9,281,384
Increase in payables	167,537,586	1,707,389,732	– 54,823,261
Decrease in receivables and advances	– 607,428,341	11,734,302,147	36,759,671
Other	– 61,643,414	1,333,179,672	– 13,178,676
Application of funds:			
Operating expenses	6,378,158,449	83,697,513,293	2,735,206,372
Less: Expenses not requiring outlays	– 13,933,692	– 4,074,961,215	– 52,359,965
Increase in investments	123,540,760	18,870,188	3,093,621
Increase in inventory	119,622,970	– 4,288,390,677	– 377,827
Purchase of property, plant, and equipment	14,865,729	608,925,300	82,000,716
Other	75,877,139	351,754,039	20,273,874
Fund balance with Treasury and cash, end of period	10,570,382,445	9,701,863,814	1,474,695,250

FEDERAL AGENCIES' FINANCIAL REPORTS

TABLE FA-5.— Report on Cash Flow, Oct. 1, 1987 through Sept. 30, 1988—Con.

	Department of Defense	*Department of Education*	*Department of Energy*
Fund balance with Treasury and cash, beginning of period	$148,329,932,994	$18,331,094,025	$8,436,598,540
Sources of funds:			
Increase in debt	– 2,825,213	6,000,000	15,328,000
Appropriations	192,555,473,580	23,816,508,159	13,548,510,266
Revenue	54,154,335,658	274,263,422	5,222,681,125
Sale of assets	—	292,551,349	26,610,216
Increase in payables	2,162,721,086	1,354,179,109	1,316,557,566
Decrease in receivables and advances	380,278,928	156,636,312	– 1,151,454,233
Other	34,239,818,769	631,217,234	– 88,073,224
Application of funds:			
Operating expenses	252,312,381,801	25,538,471,723	16,273,816,673
Less: Expenses not requiring outlays	– 36,555,282,248	– 1,414,799,940	– 2,576,515,011
Increase in investments	14,088,801,635	—	364,036,648
Increase in inventory	472,188,961	—	704,940,327
Purchase of property, plant, and equipment	37,038,732,778	—	998,504,568
Other	20,136,498,801	733,001,113	3,412,849,376
Fund balance with Treasury and cash, end of period	144,326,414,074	20,005,776,714	8,149,125,675

FEDERAL AGENCIES' FINANCIAL REPORTS

TABLE FA-5.— Report on Cash Flow, Oct. 1, 1987 through Sept. 30, 1988—Con.

	Department of Health and Human Services	*Department of Housing and Urban Development*	*Department of the Interior*
Fund balance with Treasury and cash, beginning of period	$9,928,609,241	$15,714,415,594	$4,325,915,299
Sources of funds:			
Increase in debt	217,361,123	1,801,458,376	—
Appropriations	380,821,929,477	23,557,968,688	5,691,402,810
Revenue	5,492,412,025	4,203,824,969	1,303,956,127
Sale of assets	12,180,000	3,422,463,655	614,659
Increase in payables	2,289,978,815	- 1,305,804,672	94,534,353
Decrease in receivables and advances	- 5,667,279,879	1,017,975,693	- 63,329,503
Other	87,872,724,582	910,527,025	181,662,257
Application of funds:			
Operating expenses	411,093,041,594	25,467,682,245	6,325,416,732
Less: Expenses not requiring outlays	- 135,978,682	- 6,474,674,925	- 121,921,198
Increase in investments	54,405,532,694	- 2,353,961,680	98,541,258
Increase in inventory	13,042,590	—	- 3,036,885
Purchase of property, plant, and equipment	664,196,648	1,610,324	736,357,659
Other	2,972,199,703	10,281,683,760	418,302,206
Fund balance with Treasury and cash, end of period	11,955,880,837	22,400,489,604	4,081,096,230

TABLE FA-5.— Report on Cash Flow, Oct. 1, 1987 through Sept. 30, 1988—Con.

	Department of Justice	*Department of Labor*	*Department of State*
Fund balance with Treasury and cash, beginning of period	$1,946,104,201	$7,212,329,547	$2,475,174,595
Sources of funds:			
Increase in debt	—	- 2,229,726,068	—
Appropriations	4,174,395,261	6,354,758,471	4,269,749,876
Revenue	861,785,077	27,518,607,845	46,249,182
Sale of assets	—	568,048	7,726
Increase in payables	126,019,521	158,302,725	413,808,057
Decrease in receivables and advances	- 169,271,767	- 346,465,132	58,741,553
Other	468,459,893	3,791,629,517	—
Application of funds:			
Operating expenses	4,950,955,902	27,940,531,204	1,247,634,940
Less: Expenses not requiring outlays	- 100,026,664	- 1,867,291,146	1,044,485
Increase in investments	45,750,483	8,559,373,476	450,445,308
Increase in inventory	11,620,744	—	3,330,116,832
Purchase of property, plant, and equipment	154,199,673	528,382	4,096,996
Other	117,710,314	476,231,792	712,260
Fund balance with Treasury and cash, end of period	2,227,281,734	7,350,631,245	2,229,680,168

FEDERAL AGENCIES' FINANCIAL REPORTS

TABLE FA-5.— Report on Cash Flow, Oct. 1, 1987 through Sept. 30, 1988—Con.

	Department of Transportation	*Department of the Treasury*	*Environmental Protection Agency*
Fund balance with Treasury and cash, beginning of period	$12,992,979,821	$8,599,720,418	$11,126,245,403
Sources of funds:			
Increase in debt	105,533,041	9,361,345,658	– 114,044,652
Appropriations	14,924,199,266	102,992,084,844	5,936,191,113
Revenue	1,069,137,621	18,952,918,956	67,991,744
Sale of assets	74,090,520	22,988,403	—
Increase in payables	23,573,983	217,941,624	210,432,249
Decrease in receivables and advances	256,084,099	543,644,143	– 43,248,908
Other	– 96,383,878	2,367,653,449	18,107,450
Application of funds:			
Operating expenses	14,060,225,240	122,100,418,162	5,254,132,878
Less: Expenses not requiring outlays	– 11,221,713	– 35,772,848	– 100,515,030
Increase in investments	2,077,393,883	79,991	669,732,057
Increase in inventory	696,639,767	8,908,002	—
Purchase of property, plant, and equipment	– 177,547,742	192,044,326	107,266,717
Other	166,341,481	8,999,493,629	187,785,669
Fund balance with Treasury and cash, end of period	12,537,383,557	11,793,126,233	11,083,272,108

FEDERAL AGENCIES' FINANCIAL REPORTS

TABLE FA-5.— Report on Cash Flow, Oct. 1, 1987 through Sept. 30, 1988—Con.

	General Services Administration	*National Aeronautics and Space Administration*	*Office of Personnel Management*
Fund balance with Treasury and cash, beginning of period	$2,785,246,990	$6,628,130,659	$56,932,421
Sources of funds:			
Increase in debt	—	—	—
Appropriations	298,790,316	9,016,658,972	101,834,000
Revenue	6,799,348,746	1,480,580,505	57,695,937,061
Sale of assets	—	—	– 34,904,399
Increase in payables	15,485,725	287,944,880	458,347,018
Decrease in receivables and advances	– 109,736,840	542,926,570	– 171,042,300
Other	– 670,832,042	—	11,760,685
Application of funds:			
Operating expenses	6,194,953,311	11,067,240,580	46,298,072,754
Less: Expenses not requiring outlays	– 433,863,465	– 6,512,587	– 7,530,527,569
Increase in investments	—	—	19,234,188,923
Increase in inventory	110,808,027	– 113,911,636	16,208,720
Purchase of property, plant, and equipment	625,743,864	456,317,735	9,340,040
Other	133,517,774	182,410,770	82,194
Fund balance with Treasury and cash, end of period	2,487,143,384	6,370,696,724	91,499,424

FEDERAL AGENCIES' FINANCIAL REPORTS

TABLE FA-5.— Report on Cash Flow, Oct. 1, 1987 through Sept. 30, 1988—Con.

	Small Business Administration	*Veterans Administration*	*Other independent agencies*
Fund balance with Treasury and cash, beginning of period	$1,211,647,780	$6,006,643,628	$4,789,421,419
Sources of funds:			
Increase in debt	– 146,677,182	14,764,887,000	3,455,250,920
Appropriations	408,955,575	14,705,676,332	6,866,383,038
Revenue	490,810,617	2,240,894,338	60,259,406,246
Sale of assets	60,194,778	80,498	344,599,591
Increase in payables	– 58,145,373	– 185,331,527	– 2,316,758,973
Decrease in receivables and advances	– 69,558,296	– 517,325,577	931,894,787
Other	987,068,874	450,079,989	6,260,914,932
Application of funds:			
Operating expenses	1,170,520,794	31,827,881,184	85,646,972,007
Less: Expenses not requiring outlays	– 621,403,949	– 1,548,445,336	– 24,869,371,607
Increase in investments	—	607,919,702	– 168,544,785
Increase in inventory	—	13,182,710	– 77,440,764
Purchase of property, plant, and equipment	434,940	1,090,663,698	3,220,147,433
Other	806,906,313	87,518,609	12,377,168,991
Fund balance with Treasury and cash, end of period	1,527,838,675	5,386,884,114	4,462,180,685

Table FA-6.— Report on Reconciliation, Oct. 1, 1987, through Sept. 30, 1988

[Source: SF 223; compiled by Financial Management Service]

	TOTAL	Legislative Branch	Executive Office of the President
Total operating expenses	$1,167,819,174,424	$347,046,834	$5,307,653
Adjustments:			
Add:			
Capital expenditures	58,321,141,733	36,884,995	0
Deduct:			
Increase (decrease) in accounts payable	2,081,602,264	- 1,361,466	- 157,112
Decrease (increase) in inventories	- 3,550,139,106	- 26,556	0
Accrued expenses not requiring outlays	- 85,763,332,972	- 33,996,247	0
Subtotal	1,138,908,446,343	348,547,560	5,150,541
Less: Offsetting collections credited	- 159,925,424,510	- 92,581,362	0
Net disbursements	978,983,021,833	255,966,198	5,150,541

Table FA-6.— Report on Reconciliation, Oct. 1, 1987, through Sept. 30, 1988—Con.

	Funds appropriated to the President	Department of Agriculture	Department of Commerce
Total operating expenses	$6,378,158,449	$83,697,456,399	$2,735,206,372
Adjustments:			
Add:			
Capital expenditures	62,146,658	2,136,550,242	86,250,994
Deduct:			
Increase (decrease) in accounts payable	825,875,787	- 1,825,886,566	22,553,070
Decrease (increase) in inventories	119,622,970	4,311,415,484	- 576,961
Accrued expenses not requiring outlays	801,475	- 7,026,376,630	- 52,359,965
Subtotal	7,386,605,339	81,293,158,929	2,791,073,510
Less: Offsetting collections credited	- 698,852,603	- 36,560,689,689	- 911,345,813
Net disbursements	6,687,752,736	44,732,469,240	1,879,727,697

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-6.— Report on Reconciliation, Oct. 1, 1987, through Sept. 30, 1988—Con.

	Department of Defense	*Department of Education*	*Department of Energy*
Total operating expenses	$271,726,867,445	$25,539,554,357	$16,273,816,673
Adjustments:			
Add:			
Capital expenditures	36,446,373,965	38,955,150	513,527,278
Deduct:			
Increase (decrease) in accounts payable	– 1,805,538,406	– 1,459,777,240	– 1,220,850,528
Decrease (increase) in inventories	– 7,215,717,715	0	– 856,629
Accrued expenses not requiring outlays	– 35,259,005,545	– 1,421,638,518	– 2,576,515,011
Subtotal	263,892,979,744	22,697,093,749	12,989,121,783
Less: Offsetting collections credited	– 56,070,452,282	– 1,270,788,301	1,660,514,520
Net disbursements	207,822,527,462	21,426,305,448	14,649,636,303

Table FA-6.— Report on Reconciliation, Oct. 1, 1987, through Sept. 30, 1988—Con.

	Department of Health and Human Services	*Department of Housing and Urban Development*	*Department of the Interior*
Total operating expenses	$405,533,013,252	$25,467,682,245	$6,306,055,394
Adjustments:			
Add:			
Capital expenditures	635,635,537	8,133,215,871	818,454,181
Deduct:			
Increase (decrease) in accounts payable	3,261,471,548	129,329,738	84,413,375
Decrease (increase) in inventories	687,817	135,103	– 71,713,349
Accrued expenses not requiring outlays	– 146,640,290	– 6,474,674,925	67,627,395
Subtotal	409,284,167,864	27,255,688,032	7,204,836,996
Less: Offsetting collections credited	– 7,705,667,847	– 8,310,014,500	– 691,130,132
Net disbursements	401,578,500,017	18,945,673,532	6,513,706,864

Table FA-6.— Report on Reconciliation, Oct. 1, 1987, through Sept. 30, 1988—Con.

	Department of Justice	*Department of Labor*	*Department of State*
Total operating expenses	$5,046,240,772	$11,733,244,143	$1,250,113,857
Adjustments:			
Add:			
Capital expenditures	135,058,044	7,115,647	723,636,198
Deduct:			
Increase (decrease) in accounts payable	– 2,271,995	– 13,991,183	– 440,441,341
Decrease (increase) in inventories	– 10,735,615	0	– 523,441
Accrued expenses not requiring outlays	– 116,247,643	– 1,867,291,147	– 6,193,469
Subtotal	5,052,043,563	9,859,077,460	1,526,591,804
Less: Offsetting collections credited	– 387,924,021	– 3,867,513,797	– 38,310,858
Net disbursements	4,664,119,542	5,991,563,663	1,488,280,946

Table FA-6.— Report on Reconciliation, Oct. 1, 1987, through Sept. 30, 1988—Con.

	Department of Transportation	*Department of the Treasury*	*Environmental Protection Agency*
Total operating expenses	$14,053,236,319	$104,468,913,871	$5,254,132,878
Adjustments:			
Add:			
Capital expenditures	947,619,479	190,065,680	107,370,308
Deduct:			
Increase (decrease) in accounts payable	132,489,177	– 18,132,293	– 167,183,340
Decrease (increase) in inventories	– 799,837,176	7,271,508	– 440,929
Accrued expenses not requiring outlays	– 18,640,309	– 99,043,863	– 100,515,031
Subtotal	14,314,867,490	104,549,074,903	5,093,363,886
Less: Offsetting collections credited	– 1,685,386,055	– 2,672,317,039	– 51,814,745
Net disbursements	12,629,481,435	101,876,757,864	5,041,549,141

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-6.— Report on Reconciliation, Oct. 1, 1987, through Sept. 30, 1988—Con.

	General Services Administration	*National Aeronautics and Space Administration*	*Office of Personnel Management*
Total operating expenses	$6,194,953,311	$11,067,240,580	$46,298,072,754
Adjustments:			
Add:			
Capital expenditures	920,019,238	456,317,735	6,931,351
Deduct:			
Increase (decrease) in accounts payable	– 1,848,267	– 830,871,450	– 448,879,086
Decrease (increase) in inventories	110,811,153	– 113,911,636	– 16,130,582
Accrued expenses not requiring outlays	– 634,119,674	– 6,512,587	– 7,609,283,299
Subtotal	6,589,815,761	10,572,262,642	38,230,711,138
Less: Offsetting collections credited	– 6,807,610,073	– 1,480,580,505	– 11,134,841,255
Net disbursements	– 217,794,312	9,091,682,137	27,095,869,883

Table FA-6.— Report on Reconciliation, Oct. 1, 1987, through Sept. 30, 1988—Con.

	Small Business Administration	*Veterans Administration*	*Other independent agencies*
Total operating expenses	$1,170,520,794	$31,827,907,397	$85,444,432,675
Adjustments:			
Add:			
Capital expenditures	821,889,668	1,630,038,901	3,467,084,613
Deduct:			
Increase (decrease) in accounts payable	113,702,775	257,396,312	5,491,560,755
Decrease (increase) in inventories	0	211,200,178	– 80,812,730
Accrued expenses not requiring outlays	– 621,403,949	– 1,548,271,370	– 20,213,032,370
Subtotal	1,484,709,288	32,378,271,418	74,109,232,943
Less: Offsetting collections credited	– 1,539,228,417	– 2,380,716,965	– 17,228,172,771
Net disbursements	– 54,519,129	29,997,554,453	56,881,060,172

FEDERAL AGENCIES' FINANCIAL REPORTS

INTRODUCTION

Section 114 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513a) requires the Secretary of the Treasury to prepare reports on the financial operations of the U.S. Government and provides that each executive agency must furnish the Secretary of the Treasury such reports and information relating to the agency's financial condition and operations as the Secretary may require. The provisions do not apply to the legislative and judicial branches of the Federal Government, however, these entities are encouraged to submit the prescribed reports so the Secretary of the Treasury can prepare comprehensive reports on all the financial activities of the U.S. Government.

The Treasury Financial Manual (I TFM 2-4100) sets the criteria for the submission of annual and quarterly financial reports in accordance with the Reporting Entities Listing (Bulletin No. 88-11). Reports are provided for six fund types: Revolving funds, trust revolving funds, 15 major trust funds, all other trust funds, all other activity combined, and consolidated reports of an organizational unit. The financial transactions supporting the required reports are to be accounted for on the accrual basis. The Report on Operations can be submitted on a cash basis under certain circumstances (see I TFM 2-4180.20). Reports are to be prepared from a budgeting and accounting system which contains an integrated data base that is part of the agency's integrated financial management system as required by the Office of Management and Budget (OMB) Circular No. A-127.

The required reports should include all assets, liabilities, and equities relating to all programs and activities under control of the reporting entity, except for the assets of disbursing officers, which are reported by the Treasury. Reports should include transfer appropriation accounts from other agencies, foreign currencies, operations conducted in the territories or overseas, and any monetary assets or property received, spent, or otherwise accounted for by the reporting entity. Amounts are reported to the dollar.

Requirements provide that Federal agencies submit to Treasury four financial reports supplemented by three supporting reports which are consolidated and published annually in the winter issue of the *Treasury Bulletin*. These reports are: Report on Financial Position (SF 220), Report on Operations (SF 221), Report on Cash Flow (SF 222), and Report on Reconciliation (SF 223). The three supporting reports are: Direct and Guaranteed Loans Reported by Agency and Program Due from the Public (SF 220-8), Report on Accounts and Loans Receivable Due from the Public (SF 220-9), and Additional Financial Information (SF 220-1). The report on Direct and Guaranteed Loans is submitted to Treasury quarterly, and annually for publication in the *Treasury Bulletin*. The Report on Accounts and Loans Receivable Due from the Public is submitted quarterly on a selected basis, and by all entities annually. Information captured in the SF 220-8 is shown in the following table:

Table FA-2.--Direct and Guaranteed Loans

This report reflects the direct loans and guaranteed loans to the public through the Federal Credit Program to support credit activities. Actual control of credit program levels remains with authorizing legislation and appropriations acts. The report on Direct and Guaranteed Loans also provides the Federal Reserve Board information to monitor the flow of funds. An accompanying chart depicts direct loans and guaranteed loans for the first quarter of fiscal 1989.

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2.— Direct and Guaranteed Loans, Dec. 31, 1988

[In thousands of dollars. Source: SF 220-8, compiled by 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:				
Guaranty reserve fund	1,660,544	1,660,544	—	—
Foreign military sales credit	2,833,558	6,061,071	—	—
Military sales credit to Israel	122,500	350,000	—	—
Emergency security assistance to Israel	255,998	682,663	—	—
Housing and other credit guaranty programs	123,021	123,021	1,420,944	2,183,100
Alliance for Progress loan fund	2,654,140	3,671,738	—	—
Other programs	16,353,565	16,353,565	—	—
Overseas Private Investment Corporation	52,235	80,047	732,838	1,500,000
Total Funds appropriated to the President	24,055,565		2,153,782	
Department of Agriculture:				
Commodity loans	26,203,739	26,203,739	6,538,874	6,538,874
Rural electrification and telephone revolving fund	34,353,992	56,006,181	2,909,514	2,909,514
Rural Telephone Bank	1,413,410	2,935,069	—	—
Rural communication development fund	18,254	30,066	5,604	5,604
Agricultural credit insurance loans	24,807,540	24,807,540	3,950,809	3,950,809
Rural development insurance loans	5,649,265	5,649,265	977,666	977,666
Rural housing insurance loans	27,356,989	27,356,989	44,294	44,294
Self help housing development loans	783	783	—	—
Rural development loans	31,765	31,765	—	—
Other Farmers Home Administration loans	5,024	5,024	—	—
Total Department of Agriculture	119,840,767		14,426,764	
Department of Commerce:				
Economic Development loans	358,968	358,968	87,837	87,837
Coastal energy impact fund	87,041	87,041	—	—
Federal ship financing fund	30,473	30,473	322,419	850,000
Other loans	9,096	9,096	—	—
Total Department of Commerce	485,581		410,257	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2.— Direct and Guaranteed Loans, Dec. 31, 1988—Con.

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				
Department of Defense:				
Army loans	550	550	—	—
Total Department of Defense	550		—	
Department of Education:				
College housing loans	697,066	815,072	—	—
Higher education facilities loan and insurance fund	107,352	107,352	—	—
Other loans	6,613,509	6,613,509	50,961,000	50,961,000
Total Department of Education	7,417,928		50,961,000	
Department of Energy:				
Bonneville Power Administration loans	4,349	162,400	—	—
Other loans	51,676	51,676	238,183	770,563
Total Department of Energy	56,025		238,183	
Department of Health and Human Services:				
Health professions graduate student loan fund	83,114	83,114	—	1,872,663
Medical facilities guarantee and loan fund	124,081	126,388	753,513	1,470,000
Student loan program	512,102	692,645	—	—
Other Health Resources and Services Administration loans	2,755	12,202	—	—
Nurse training fund	2,809	7,183	—	—
Health maintenance organization loan fund	3,212	3,212	78,351	78,351
Total Department of Health and Human Services	728,075		831,864	
Department of Housing and Urban Development:				
Federal Housing Administration fund	5,307,102	5,307,102	302,267,286	302,267,286
Housing for the elderly or handicapped	6,948,457	9,778,826	—	—
Low-rent public housing program	213,464	213,562	5,957,802	30,000,000
Other housing loans	307	307	—	—
Guarantees of mortgage-backed securities	303,564	303,564	341,941,989	341,941,989
Rehabilitation loan fund	633,903	735,131	—	—
Urban renewal programs	30,534	30,534	33,087	712,750
Community disposal operations fund	167	167	—	—
Community planning and development loans	320,968	505,996	47,475	267,953
Nonprofit sponsor assistance	1,881	17,500	—	—
Other loans	86,374	86,374	—	—
Total Department of Housing and Urban Development	13,846,727		650,247,640	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2.— Direct and Guaranteed Loans, Dec. 31, 1988—Con.

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				
Department of the Interior:				
Reclamation projects	81,846	668,625	—	—
Indian affairs revolving fund for loans	101,784	101,784	—	—
Indian loan guaranty and insurance fund	15,542	15,542	171,718	500,000
Guam Power Authority	—	—	67,370	72,000
Virgin Islands construction	—	—	26,572	101,000
Total Department of the Interior	199,173		265,660	
Department of Labor:				
Pension Benefit Guaranty Corporation	5,774	5,774	—	—
Total Department of Labor	5,774		—	
Department of State:				
Emergencies in diplomatic and consular service	975	975	—	—
Loans to the United Nations	39	39	—	—
Total Department of State	1,014		—	
Department of Transportation:				
Federal Highway Administration—right-of-way revolving fund	99,047	300,000	—	—
Highway trust fund	—	380,000	—	—
Federal Railroad Administration loans	—	—	45,288	45,288
Urban Mass Transportation loans	177,000	177,000	997,000	997,000
Maritime Administration—Federal ship financing fund	126,798	1,267,985	3,848,808	9,500,000
Total Department of Transportation	402,845		4,891,096	
Department of the Treasury:				
Federal Financing Bank	12,836,141	12,836,141	—	—
Loans to foreign governments	3,268,735	3,268,735	—	—
Total Department of the Treasury	16,104,877		—	
Environmental Protection Agency:				
Loans	76,969	447,463	—	—
Total Environmental Protection Agency	76,969		—	
General Services Administration:				
Federal buildings fund	—	—	958,542	958,542
Other funds	20,430	20,430	—	—
Total General Services Administration	20,430		958,542	
Small Business Administration:				
Business loans	4,106,784	4,106,784	9,828,289	9,828,289
Disaster loan fund	3,140,277	3,140,277	1,461	1,461
Other loans	55,535	55,535	—	—
Total Small Business Administration	7,302,597		9,829,750	

FEDERAL AGENCIES' FINANCIAL REPORTS

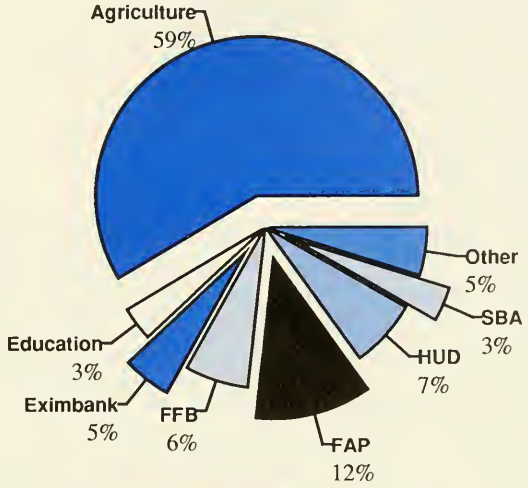
Table FA-2.— Direct and Guaranteed Loans, Dec. 31, 1988—Con.

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				
Veterans Administration:				
Loan guaranty revolving fund	1,300,687	1,300,687	60,354,898	60,354,898
Direct loan revolving fund	72,804	72,804	97,734	97,734
Service-disabled veterans insurance fund	39,141	248,223	—	—
Veterans reopened insurance fund	25,917	385,130	—	—
Vocational rehabilitation revolving fund	461	461	—	—
Education loan fund	32,191	32,191	—	—
Other trust funds	18,186	128,373	—	—
National service life insurance fund	867,233	7,707,002	—	—
Veterans special life insurance fund	72,144	852,077	—	—
Compensation and benefits	11	11	—	—
Other loans	686	5,200	—	—
Total Veterans Administration	2,429,465		60,452,632	
Other independent agencies:				
Loans to D.C. Government	651,749	651,749	—	—
Export-Import Bank of the United States	9,785,970	11,725,141	5,123,393	14,007,108
Federal Savings and Loan Insurance Corporation	1,306,429	1,306,429	—	—
National Credit Union Administration	821	821	—	—
Tennessee Valley Authority	236,053	236,053	—	—
Total Other independent agencies	11,981,024		5,123,393	
Total Part I	204,955,393		800,790,567	
II—Wholly owned Government enterprises Loans repayable in foreign currencies				
Loans Repayable in Foreign Currencies:				
Agency for International Development	11,376	52,369	217	20,000
United States Information Agency	457	1,228	—	—
Total Part II	11,834		217	
III—Privately owned Government-sponsored enterprises				
Privately Owned Government - Sponsored Enterprises:				
Student Loan Marketing Association	7,989,489	7,989,489	13,320,647	13,320,647
Federal National Mortgage Association	99,867,000	99,867,000	—	—
Banks for cooperatives	10,195,000	10,195,000	—	—
Federal land banks	42,279,000	42,279,000	—	—
Federal home loan banks	152,781,026	152,781,026	—	—
Federal Home Loan Mortgage Corporation	16,814,800	16,814,800	—	—
Total Part III	329,926,315		13,320,647	
Grand total, all parts	534,893,543		814,111,431	

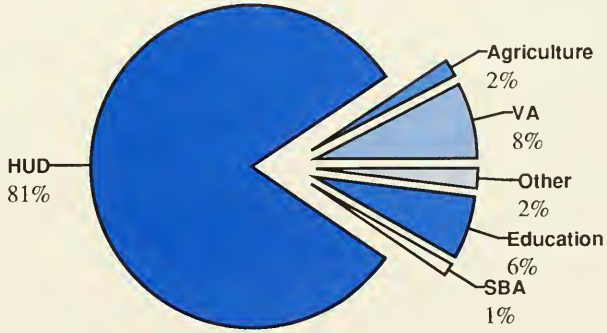
DIRECT AND GUARANTEED LOANS, DEC. 31, 1988

Wholly owned Government Enterprises--U.S. Dollar Loans

Direct Loans



Guaranteed Loans



FEDERAL AGENCIES' FINANCIAL REPORTS

INTRODUCTION

Section 114 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513a) requires the Secretary of the Treasury to prepare reports on the financial operations of the U.S. Government and provides that each executive agency must furnish the Secretary of the Treasury such reports and information relating to the agency's financial condition and operations as the Secretary may require. The provisions do not apply to the legislative and judicial branches of the Federal Government; however, these entities are encouraged to submit the prescribed reports so the Secretary of the Treasury can prepare comprehensive reports on all the financial activities of the U.S. Government.

The Treasury Financial Manual (I TFM 2-4100) sets the criteria for the submission of annual and quarterly financial reports in accordance with the Reporting Entities Listing (Bulletin No. 88-11). Reports are provided for six fund types: Revolving funds, trust revolving funds, 15 major trust funds, all other trust funds, all other activity combined, and consolidated reports of an organizational unit. The financial transactions supporting the required reports are to be accounted for on the accrual basis. The Report on Operations can be submitted on a cash basis under certain circumstances (see I TFM 2-4180.20). Reports are to be prepared from a budgeting and accounting system which contains an integrated data base that is part of the agency's integrated financial management system as required by the Office of Management and Budget (OMB) Circular No. A-127.

The required reports should include all assets, liabilities, and equities relating to all programs and activities under control of the reporting entity, except for the assets of disbursing officers, which are reported by the Treasury. Reports should include transfer appropriation accounts from other agencies, foreign currencies, operations conducted in the territories or overseas, and any monetary assets or property received, spent, or otherwise accounted for by the reporting entity. Amounts are reported to the dollar.

Requirements provide that Federal agencies submit to Treasury four financial reports supplemented by three supporting reports which are consolidated and published annually in the winter issue of the *Treasury Bulletin*. These reports are: Report on Financial Position (SF 220), Report on Operations (SF 221), Report on Cash Flow (SF 222), and Report on Reconciliation (SF 223). The three supporting reports are: Direct and Guaranteed Loans Reported by Agency and Program Due from the Public (SF 220-8), Report on Accounts and Loans Receivable Due from the Public (SF 220-9), and Additional Financial Information (SF 220-1). The report on Direct and Guaranteed Loans is submitted to Treasury quarterly, and annually for publication in the *Treasury Bulletin*. The Report on Accounts and Loans Receivable Due from the Public is submitted quarterly on a selected basis, and by all entities annually. Information captured in the SF 220-8 is shown in the following table:

Table FA-2.--Direct and Guaranteed Loans

This report reflects the direct loans and guaranteed loans to the public through the Federal Credit Program to support credit activities. Actual control of credit program levels remains with authorizing legislation and appropriations acts. The report on Direct and Guaranteed Loans also provides the Federal Reserve Board information to monitor the flow of funds. An accompanying chart depicts direct loans and guaranteed loans for the second quarter of fiscal 1989.

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2.--Direct and Guaranteed Loans, Mar. 31, 1989

[In thousands of dollars. Source: SF 220-8; compiled by 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:				
Guaranty reserve fund	1,637,257	1,637,257	-	-
Foreign military sales credit	2,728,320	6,159,190	-	-
Military sales credit to Israel	122,500	350,000	-	-
Emergency security assistance to Israel	238,932	682,663	-	-
Housing and other credit guaranty programs	123,238	123,238	1,495,547	2,158,000
Alliance for Progress loan fund	2,654,141	2,654,141	-	-
Other programs	16,345,434	21,252,966	-	-
Overseas Private Investment Corporation	5,581	142,317	668,917	1,500,000
Total funds appropriated to the President	23,855,403		2,164,464	
Department of Agriculture:				
Commodity loans	24,619,781	24,619,781	7,557,858	7,557,858
Rural electrification and telephone revolving fund	34,453,839	57,800,557	2,902,278	2,902,278
Rural Telephone Bank	1,450,488	3,112,114	-	-
Rural communication development fund	18,039	30,066	5,535	5,535
Agricultural credit insurance loans	24,807,540	24,807,540	3,950,809	3,950,809
Rural development insurance loans	5,390,445	5,390,445	893,143	893,143
Rural housing insurance loans	27,356,989	27,356,989	40,931	40,931
Self help housing development loans	591	591	-	-
Rural development loans	31,896	31,896	-	-
Other Farmers Home Administration loans	4,851	4,851	-	
Total Department of Agriculture	118,134,459		15,350,554	
Department of Commerce:				
Economic Development loans	358,968	358,968	87,837	87,837
Coastal energy impact fund	87,672	87,672	-	-
Federal ship financing fund	31,242	31,242	359,524	850,000
Other loans	8,893	8,893	-	-
Total Department of Commerce	486,775		447,361	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2.--Direct and Guaranteed Loans, Mar. 31, 1989--Con.

[In thousands of dollars]

Agency and program	Direct loans or credit		Guarantees or insurance	
	Amount outstanding	Maximum authority	Amount outstanding	Maximum authority
I--Wholly owned Government enterprisee U.S. dollar loans				
Department of Defense:				
Army loans	550	550	-	-
Total Department of Defense	550		-	-
Department of Education:				
College housing loans	700,715	811,932	-	-
Higher education facilities loan and insurance fund	105,303	105,303	-	-
Other loans	6,827,783	6,827,783	52,879,000	52,879,000
Total Department of Education	7,633,801		52,879,000	
Department of Energy:				
Bonneville Power Administration loans	4,290	162,400	-	-
Other loans	1,562	1,562	238,183	770,563
Total Department of Energy	5,852		238,183	
Department of Health and Human Services:				
Health professions graduate student loan fund	85,463	1,872,664	-	-
Medical facilities guarantee and loan fund	124,337	126,388	634,229	1,470,000
Student loan program	510,448	692,645	-	-
Other Health Resources and Services Administration loans	2,746	12,202	-	-
Nurse training fund	2,796	7,183	-	-
Health maintenance organization loan fund	2,401	2,401	79,162	79,162
Total Department of Health and Human Services	728,192		713,391	
Department of Housing and Urban Development:				
Federal Housing Administration fund	5,837,084	5,837,084	302,929,061	302,929,061
Housing for the elderly or handicapped	7,041,885	9,780,040	-	-
Low-rent public housing program	387,900	387,900	5,897,857	30,000,000
Flexible subsidy fund	99,091	99,091	-	-
Other housing loans	307	307	-	-
Guarantees of mortgage-backed securities	344,069	344,069	349,127,297	349,127,297
Rehabilitation loan fund	634,220	735,131	-	-
Urban renewal programs	30,575	30,575	33,087	712,750
Community disposal operations fund	156	156	-	-
Community planning and development loans	312,282	500,018	47,475	267,953
Nonprofit sponsor assistance	1,893	17,500	-	-
Total Department of Housing and Urban Development	14,689,462		658,034,777	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2.--Direct and Guaranteed Loans, Mar. 31, 1989--Con.

[In thousands of dollars]

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				
Department of the Interior:				
Reclamation projects	88,553	668,625	-	-
Indian Affairs revolving fund for loans	104,604	104,604	-	-
Indian loan guaranty and insurance fund	15,426	15,426	184,989	500,000
Guam Power Authority	-	-	33,685	36,000
Virgin Islands construction	-	-	26,100	101,000
Total Department of the Interior	208,583		244,774	
Department of Labor:				
Pension Benefit Guaranty Corporation	2,907	2,907	-	-
Total Department of Labor	2,907		-	
Department of State:				
Emergencies in diplomatic and consular service	1,092	1,092	-	-
Total Department of State	1,092		-	
Department of Transportation:				
Federal Aviation Administration--purchase of aircraft	46,132	46,132	92,564	92,564
Federal Highway Administration--right-of-way revolving fund	103,084	300,000	-	-
Federal Railroad Administration loans	-	-	40,540	40,540
Urban Mass Transportation loans	177,000	177,000	997,000	997,000
Maritime Administration--Federal ship financing fund	1,272,805	1,272,805	3,796,584	9,500,000
Total Department of Transportation	1,599,021		4,926,688	
Department of the Treasury:				
Federal Financing Bank	11,891,668	11,891,668	-	-
Loans to foreign governments	3,276,342	3,276,342	-	-
Total Department of the Treasury	15,168,010		-	
Environmental Protection Agency:				
Loans	74,950	443,000	-	-
Total Environmental Protection Agency	74,950		-	
General Services Administration:				
Federal buildings fund	-	-	956,385	956,385
Other funds	20,009	20,009	-	-
Total General Services Administration	20,009		956,385	
Small Business Administration:				
Business loans	4,018,030	4,018,030	10,049,966	10,049,966
Disaster loan fund	3,032,975	3,032,975	1,156	1,156
Other loans	58,376	58,376	-	-
Total Small Business Administration	7,109,381		10,051,122	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2.--Direct and Guaranteed Loans, Mar. 31, 1989--Con.

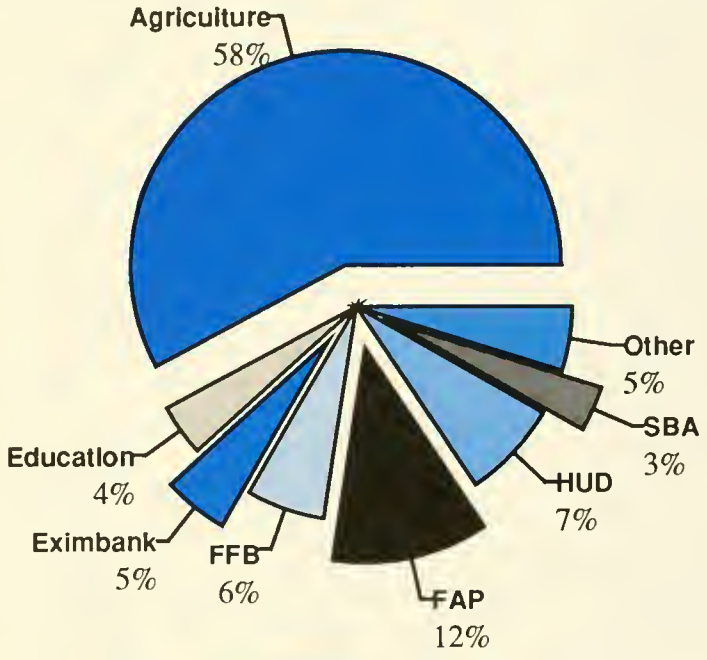
[In thousands of dollars]

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				
Department of Veterans Affairs:				
Loan guaranty revolving fund	1,127,844	1,127,844	60,567,025	60,567,025
Direct loan revolving fund	18,197	18,197	57,389	57,389
Service-disabled veterans insurance fund	39,267	250,153	-	-
Veterans reopened insurance fund	25,776	386,063	-	-
Vocational rehabilitation revolving fund	461	461	-	-
Education loan fund	31,023	31,023	-	-
Other trust funds	17,771	125,181	-	-
National service life insurance fund	858,073	7,753,633	-	-
Veterans special life insurance fund	71,279	864,075	-	-
Compensation and benefits	11	11	-	-
Other loans	667	5,180	-	-
Total Department of Veterans Affairs	2,190,369		60,624,414	
Other Independent agencies:				
Loans to D.C. Government	651,749	651,749	-	-
Export-Import Bank of the United States	9,630,365	11,548,708	4,613,137	14,171,711
Federal Savings and Loan Insurance Corporation	1,295,681	1,295,681	-	-
National Credit Union Administration	819	819	-	-
Tennessee Valley Authority	233,590	233,590	-	-
Total other independent agencies	11,812,204		4,613,137	
Total Part I	203,721,020		811,244,250	
II–Wholly owned Government enterprises Loans repayable in foreign currencies				
Loans repayable in foreign currencies:				
Agency for International Development	10,907	10,907	221	20,000
United States Information Agency	448	1,228	-	-
Total Part II	11,355		221	
III–Privately owned Government-sponsored enterprises				
Privately owned Government-sponsored enterprises:				
Student Loan Marketing Association	8,032,164	8,032,164	13,796,427	13,796,427
Federal National Mortgage Association	101,991,000	101,991,000	-	-
Banks for cooperatives	10,623,026	10,623,026	-	-
Farm credit banks	40,427,798	40,427,798	-	-
Federal home loan banks	163,782,883	163,782,883	-	-
Federal Home Loan Mortgage Corporation	18,104,369	18,104,369	-	-
Total Part III	342,961,240		13,796,427	
Grand total, all parts	546,693,615		825,040,898	

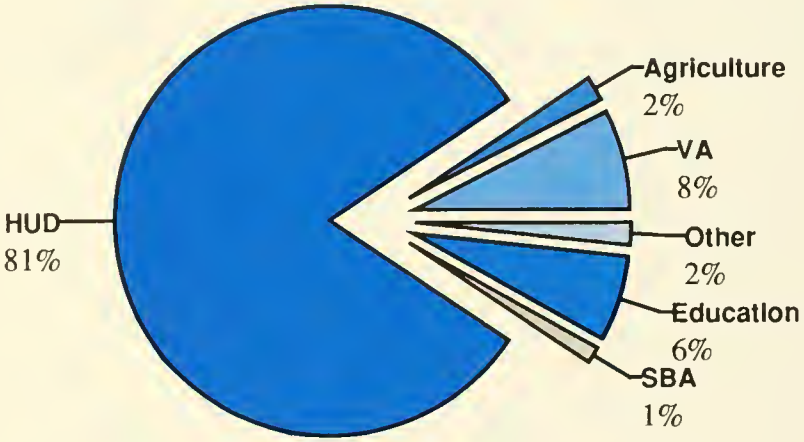
DIRECT AND GUARANTEED LOANS, MAR. 31, 1989

Wholly owned Government Enterprises--U.S. Dollar Loans

Direct Loans



Guaranteed Loans



FEDERAL AGENCIES' FINANCIAL REPORTS

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FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2.—Direct and Guaranteed Loans, June 30, 1989

[In thousands of dollars. Source: SF 220-8; compiled by 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:				
Guaranty reserve fund	1,706,739	1,706,739	—	—
Foreign military sales credit	3,038,450	6,072,759	—	—
Military sales credit to Israel	113,750	350,000	—	—
Emergency security assistance to Israel	238,932	682,663	—	—
Housing and other credit guaranty programs	138,496	2,158,000	1,495,736	1,495,736
Alliance for Progress loan fund	2,617,735	2,617,735	—	—
Other programs	19,011,363	21,378,834	—	—
Overseas Private Investment Corporation	57,051	162,267	769,092	1,424,025
Total Funds appropriated to the President	26,922,516		2,264,828	
Department of Agriculture:				
Commodity loans	22,427,372	22,427,372	7,945,447	7,945,447
Rural electrification and telephone revolving fund	34,650,215	57,800,556	2,900,041	2,900,041
Rural Telephone Bank	1,472,306	3,112,114	—	—
Rural communication development fund	17,967	30,066	5,719	5,719
Agricultural credit insurance loans	24,176,766	24,176,766	4,037,402	4,037,402
Rural development insurance loans	4,145,429	4,145,429	873,545	873,545
Rural housing insurance loans	27,701,467	27,701,467	39,549	39,549
Self-help housing development loans	351	351	—	—
Rural development loans	32,605	32,605	—	—
Other Farmers Home Administration loans	4,786	4,786	—	—
Total Department of Agriculture	114,629,264		15,801,703	
Department of Commerce:				
Economic development loans	358,970	358,970	87,837	87,837
Coastal energy impact fund	86,855	86,855	—	—
Federal ship financing fund	33,636	33,636	374,801	850,000
Other loans	8,726	8,726	—	—
Total Department of Commerce	488,187		462,638	
Department of Defense:				
Army loans	550	550	—	—
Total Department of Defense	550		—	
Department of Education:				
College housing loans	700,868	804,477	—	—
Higher education facilities loan and insurance fund	105,289	105,289	—	—
Other loans	7,154,092	7,154,092	52,671,000	52,671,000
Total Department of Education	7,960,249		52,671,000	
Department of Energy:				
Bonneville Power Administration loans	4,221	162,400	—	—
Other loans	1,462	1,462	238,183	770,563
Total Department of Energy	5,683		238,183	
Department of Health and Human Services:				
Health professions graduate student loan fund	87,526	87,526	—	1,872,663
Medical facilities guarantee and loan fund	123,319	126,388	627,305	1,470,000
Student loan program	512,520	692,645	—	—
Other Health Resources and Services Administration loans	2,734	12,202	—	—
Nurse training fund	2,766	7,183	—	—
Health maintenance organization loan fund	2,401	2,401	79,162	79,162
Total Department of Health and Human Services	731,266		706,467	

FEDERAL AGENCIES' FINANCIAL REPORTS

Table FA-2.—Direct and Guaranteed Loans, June 30, 1989—Con.

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				
Department of Housing and Urban Development:				
Federal Housing Administration fund	5,709,810	5,709,810	310,906,102	310,906,102
Housing for the elderly or handicapped	7,134,410	9,780,039	—	—
Low-rent public housing programs	574,281	574,379	5,802,659	30,000,000
Other housing loans	307	307	—	—
Guarantees of mortgage-backed securities	443,162	443,162	354,229,654	354,229,654
Rehabilitation loan fund	644,315	735,131	—	—
Urban renewal programs	28,796	28,796	33,087	712,750
Community disposal operations fund	151	151	—	—
Community planning and development loans	307,805	499,317	47,475	267,953
Nonprofit sponsor assistance	1,908	17,500	—	—
Flexible subsidy fund	157,326	157,326	—	—
Total Department of Housing and Urban Development	15,002,271		671,018,977	
Department of the Interior:				
Reclamation projects	77,529	668,625	—	—
Indian affairs revolving fund for loans	108,648	108,648	—	—
Indian loan guaranty and insurance fund	17,576	17,576	198,765	500,000
Guam Power Authority	—	—	33,685	36,000
Virgin Islands construction	—	—	26,100	101,000
Total Department of the Interior	203,753		258,550	
Department of Labor:				
Pension Benefit Guaranty Corporation	2,964	2,964	—	—
Total Department of Labor	2,964		—	
Department of State:				
Emergencies in diplomatic and consular service	1,087	1,087	—	—
Total Department of State	1,087		—	
Department of Transportation:				
Federal Aviation Administration—purchase of aircraft	45,520	45,520	59,707	59,707
Federal Highway Administration—right-of-way revolving fund	88,574	300,000	—	—
Federal Railroad Administration loans	—	—	37,503	40,539
Urban Mass Transportation loans	177,000	177,000	997,000	997,000
Maritime Administration—Federal ship financing fund	1,115,654	1,115,654	3,710,000	3,710,000
Total Department of Transportation	1,426,748		4,804,210	
Department of the Treasury:				
Federal Financing Bank	11,842,798	11,842,798	—	—
Loans to foreign governments	3,284,433	3,284,433	—	—
Total Department of the Treasury	15,127,231		—	
Department of Veterans Affairs:				
Loan guaranty revolving fund	3,776,924	3,776,924	60,742,500	60,742,500
Direct loan revolving fund	64,015	64,015	—	—
Service-disabled veterans insurance fund	39,348	251,393	—	—
Veterans reopened insurance fund	24,783	386,733	—	—
Vocational rehabilitation revolving fund	449	449	—	—
Education loan fund	29,472	29,472	—	—
Other trust funds	17,022	121,042	—	—
National service life insurance fund	849,683	7,811,137	—	—
Veterans special life insurance fund	71,586	876,956	—	—
Compensation and benefits	11	11	—	—
Other loans	658	5,118	—	—
Total Department of Veterans Affairs	4,873,951		60,742,500	

FEDERAL AGENCIES' FINANCIAL REPORTS

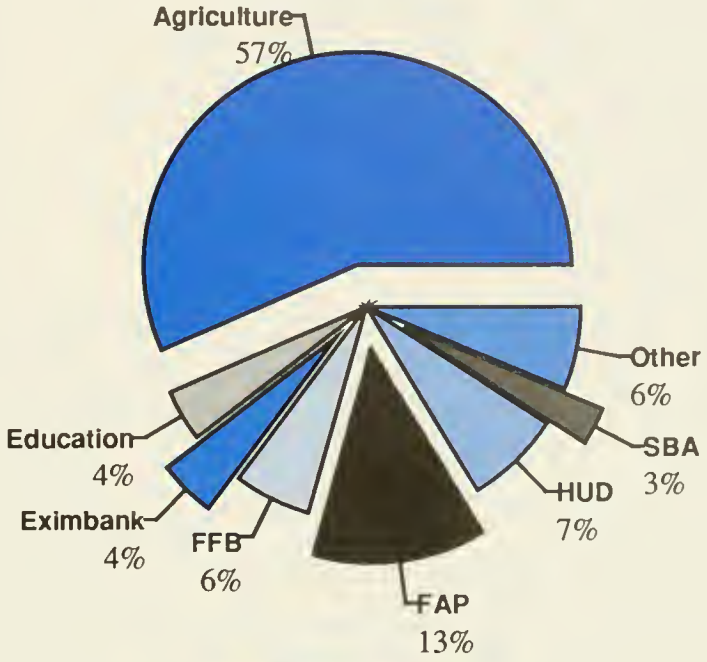
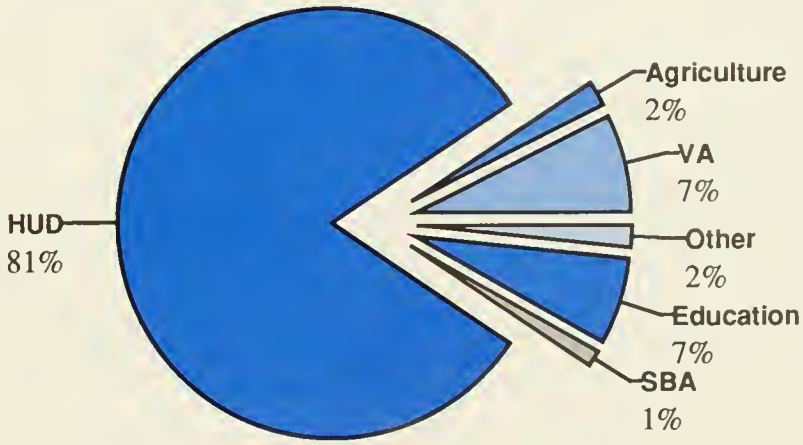
Table FA-2.—Direct and Guaranteed Loans, June 30, 1989—Con.

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				
Environmental Protection Agency				
Loans	76,585	443,000	—	—
Total Environmental Protection Agency	76,585		—	
General Services Administration:				
Federal buildings fund	—	—	948,292	948,292
Other funds	20,009	20,009	—	—
Total General Services Administration	20,009		948,292	
Small Business Administration:				
Business loans	3,958,420	3,958,420	10,213,689	10,213,689
Disaster loan fund	2,941,324	2,941,324	1,065	1,065
Other loans	60,556	60,556	—	—
Total Small Business Administration	6,960,300		10,214,754	
Other independent agencies:				
Loans to D.C. Government	651,749	651,749	—	—
Export-Import Bank of the United States	9,487,937	11,296,257	4,556,843	13,432,201
Federal Savings and Loan Insurance Corporation	1,273,474	1,273,474	—	—
National Credit Union Administration	8,424	8,424	—	—
Tennessee Valley Authority	226,630	226,630	—	—
Total Other independent agencies	11,648,214		4,556,843	
Total Part I	206,080,828		824,688,945	
II—Wholly owned Government enterprises				
Loans repayable in foreign currencies				
Loans repayable in foreign currencies:				
Agency for International Development	147,409	234,365	218	20,000
United States Information Agency	518	1,228	—	—
Total Part II	147,927		218	
III—Privately owned Government-sponsored enterprises				
Privately owned Government - sponsored enterprises:				
Student Loan Marketing Association	7,584,325	7,584,325	14,369,913	14,369,913
Federal National Mortgage Association	103,309,000	103,309,000	—	—
Banks for cooperatives	10,014,589	10,014,589	—	—
Farm credit banks	40,720,790	40,720,790	—	—
Federal home loan banks	161,873,797	161,873,797	—	—
Federal Home Loan Mortgage Corporation	19,517,949	19,517,949	—	—
Total Part III	343,020,450		14,369,913	
Grand total, all parts	549,249,205		839,059,076	

DIRECT AND GUARANTEED LOANS, JUNE 30, 1989

Wholly owned Government Enterprises--U.S. Dollar Loans

Direct Loans



Guaranteed Loans