



Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

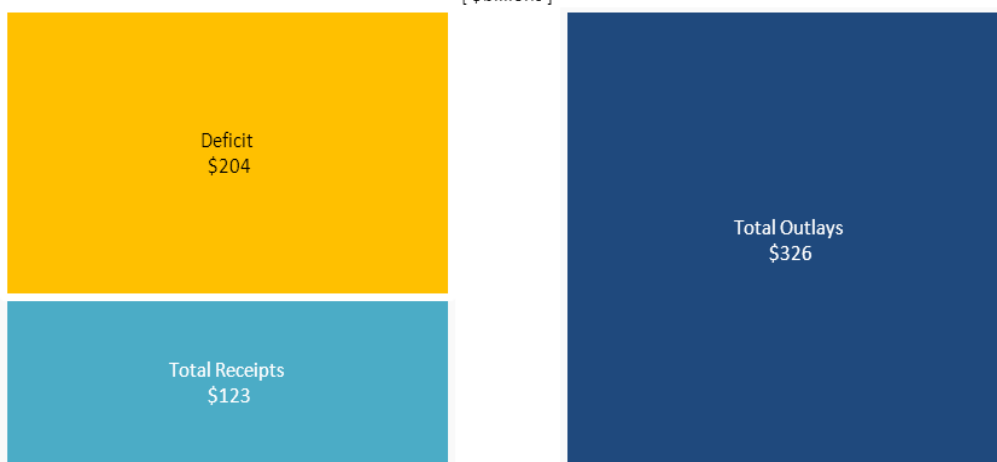
For Fiscal Year 2013 Through **February 28, 2013**, and Other Periods

Highlight

The interest on Treasury debt securities is \$16.9 billion, which is 5 percent of the total current month Federal Outlays.

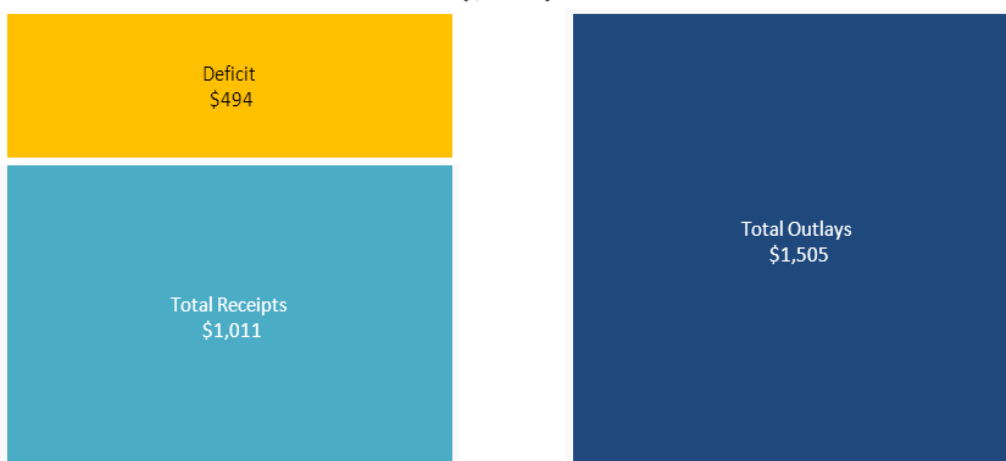
Receipts, Outlays, and Surplus/Deficit for February 2013

[\$billions]



Receipts, Outlays, and Surplus/Deficit through Fiscal Year 2013

[\$billions]



Compiled and Published by

Department of the Treasury
Financial Management Service



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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury; is normally released on the 8th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

AUDIENCE

The *MTS* is published to meet the needs of those responsible for or interested in the cash position of the Treasury, those who are responsible or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

DISCLOSURE STATEMENT

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis; receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts; revolving and

management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

TRIAD OF PUBLICATIONS

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *Combined Statement of Receipts, Outlays, and Balances of the United States Government* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

DATA SOURCES AND INFORMATION

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 2012 and 2013, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 2012			
October.....	163,072	261,539	98,466
November.....	152,402	289,704	137,302
December.....	239,963	325,930	85,967
January.....	234,319	261,726	27,407
February.....	103,413	335,090	231,677
March.....	171,215	369,372	198,157
April.....	318,807	259,690	-59,117
May.....	180,713	305,348	124,636
June.....	260,177	319,919	59,741
July.....	184,585	254,190	69,604
August.....	178,860	369,393	190,533
September.....	261,566	186,386	-75,180
Year-to-Date.....	2,449,093	3,538,286	1,089,193
FY 2013			
October.....	184,316	304,311	119,995
November.....	161,730	333,841	172,112
December.....	269,508	270,699	1,191
January.....	272,225	269,342	-2,883
February.....	122,815	326,354	203,539
Year-to-Date.....	1,010,593	1,504,547	493,954

Note: Details may not add to totals due to rounding

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, February 2013 and Other Periods

Classification	[\$ millions]				
	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (2012)	Budget Estimates Next Fiscal Year (2014) ¹
Total On-Budget and Off-Budget Results:					
Total Receipts.....	122,815	1,010,593	2,763,612	893,169	3,168,687
On-Budget Receipts	67,807	768,392	2,090,539	672,851	2,428,004
Off-Budget Receipts	55,008	242,201	673,073	220,318	740,683
Total Outlays	326,354	1,504,547	3,754,169	1,473,988	3,830,118
On-Budget Outlays	260,700	1,275,395	3,122,304	1,280,632	3,117,002
Off-Budget Outlays	65,653	229,152	631,865	193,357	713,116
Total Surplus (+) or Deficit (-).....	-203,539	-493,954	-990,557	-580,819	-661,431
On-Budget Surplus (+) or Deficit (-)	-192,894	-507,002	-1,031,765	-607,781	-688,998
Off-Budget Surplus (+) or Deficit (-)	-10,645	+13,048	+41,208	+26,962	+27,567
Total On-Budget and Off-Budget Financing	203,539	493,954	990,557	580,819	661,431
Means of Financing:					
Borrowing from the Public.....	261,952	554,905	1,158,108	601,040	803,324
Reduction of Operating Cash, Increase (-).....	38,497	3,695	.....	-4,453	.....
By Other Means.....	-96,910	-64,646	-167,551	-15,768	-141,893

¹These estimates are based on the *FY 2013 Mid-Session Review*, released by the Office of Management and Budget on July 27, 2012.

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

... No Transactions

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 2012 and 2013

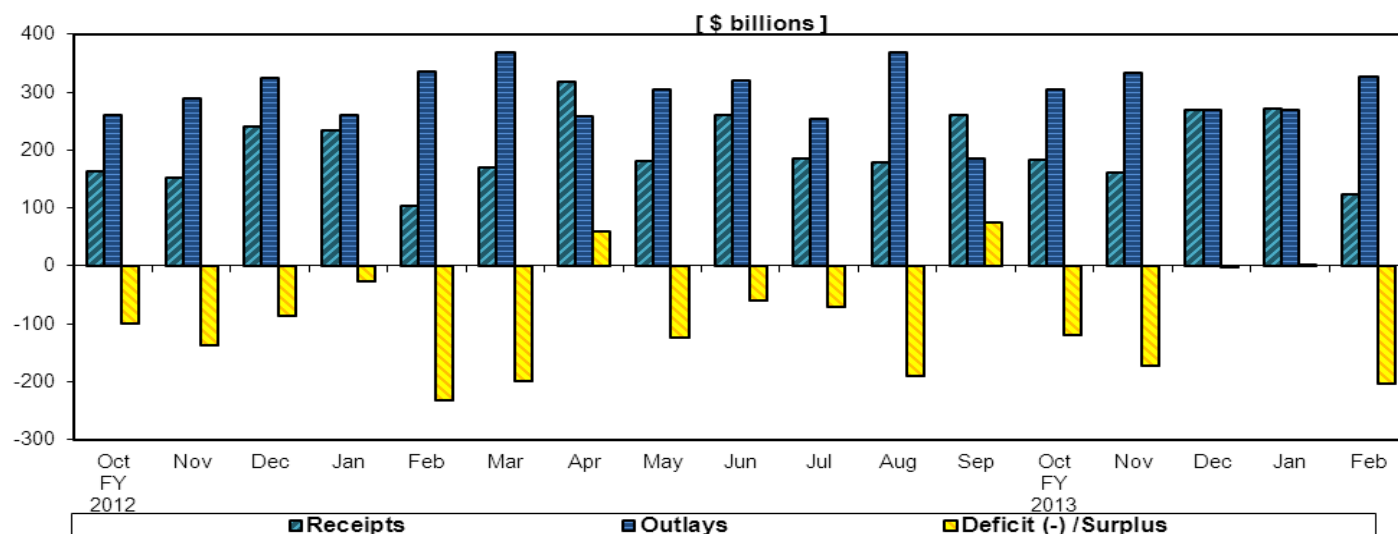


Figure 2. Cumulative Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 2012 and 2013

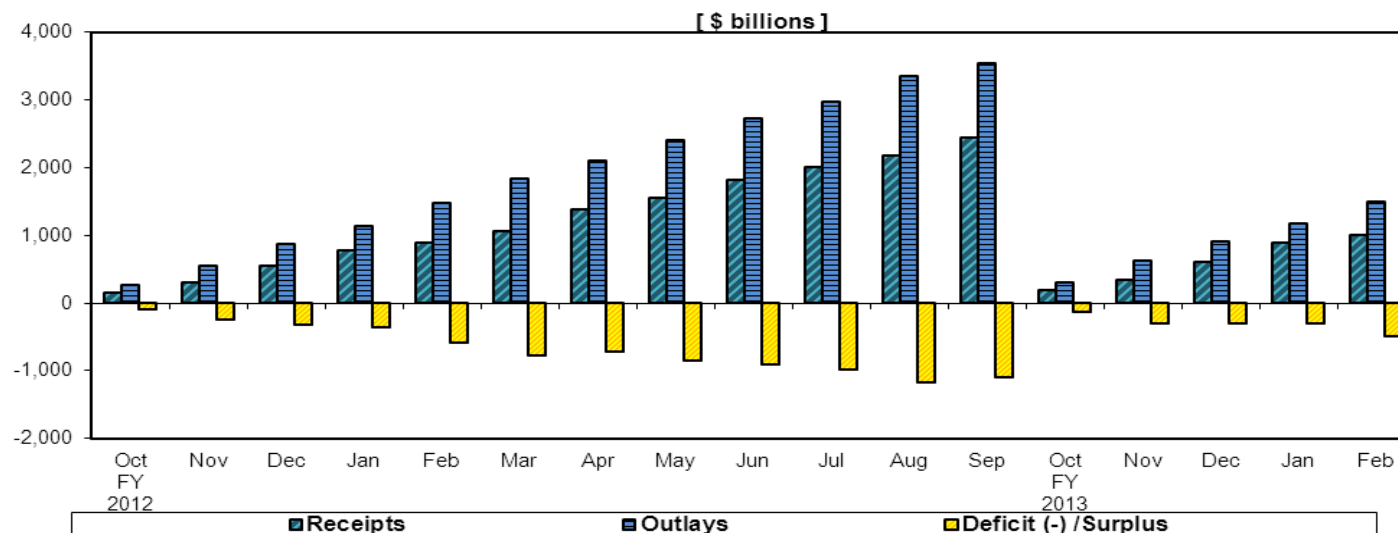


Figure 3. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2012 and 2013

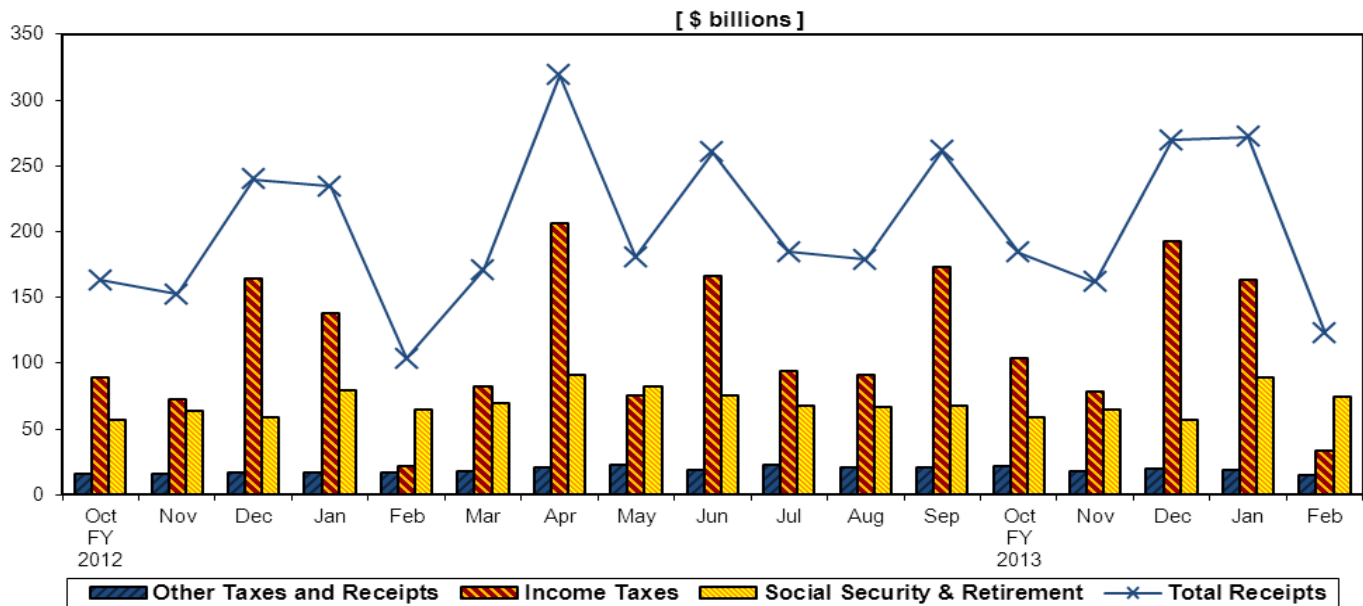


Figure 4. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2012 and 2013

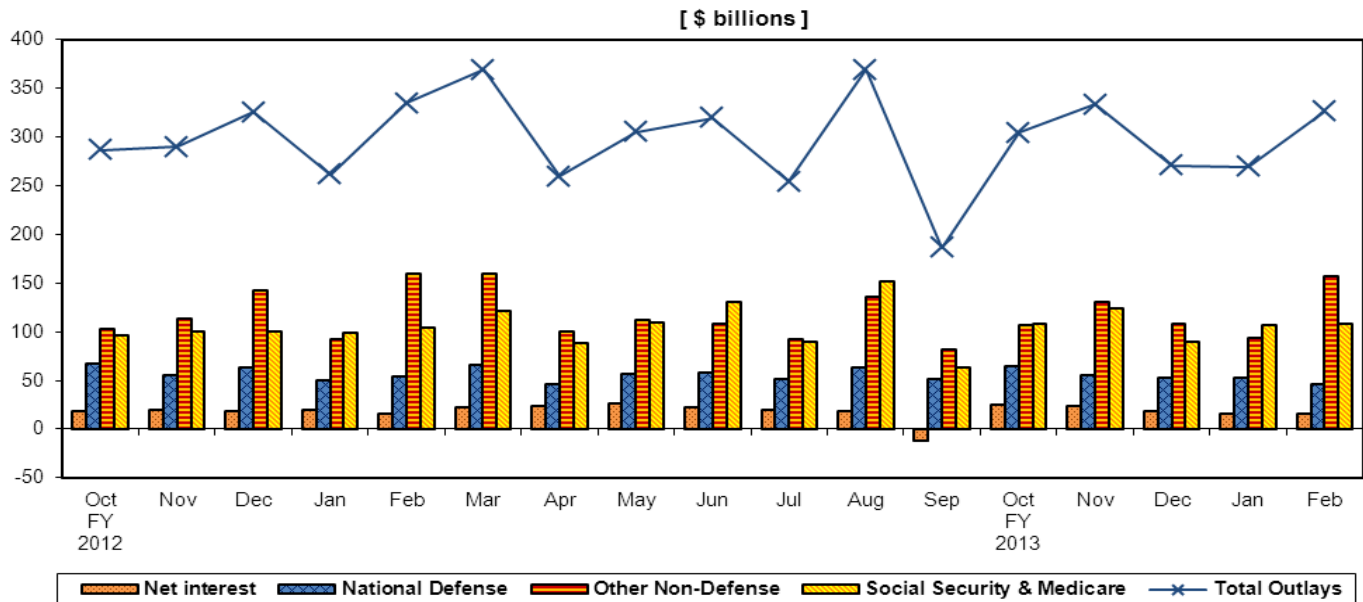


Table 3. Summary of Receipts and Outlays of the U.S. Government, February 2013 and Other Periods

Classification	[\$ millions]			
	This Month	Current Fiscal Year to Date	Comparable Prior Period Year to Date	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual Income Taxes	32,227	500,591	425,253	1,291,775
Corporation Income Taxes	1,173	71,433	60,566	294,102
Social Insurance and Retirement Receipts:				
Employment and General Retirement (Off-Budget)	55,008	242,201	220,318	673,073
Employment and General Retirement (On-Budget)	15,675	85,071	82,778	211,842
Unemployment Insurance	3,596	16,869	19,426	57,039
Other Retirement	273	1,470	1,538	5,190
Excise Taxes	5,051	31,472	28,475	85,616
Estate and Gift Taxes	1,027	5,372	5,216	13,199
Customs Duties	2,284	13,147	12,294	33,000
Miscellaneous Receipts	6,501	42,967	37,304	98,776
Total Receipts	122,815	1,010,593	893,169	2,763,612
(On-Budget)	67,807	768,392	672,851	2,090,539
(Off-Budget)	55,008	242,201	220,318	673,073
Budget Outlays				
Legislative Branch	328	1,876	1,925	4,903
Judicial Branch	545	2,866	2,837	7,717
Department of Agriculture	11,810	79,832	67,258	153,541
Department of Commerce	688	3,982	4,571	10,158
Department of Defense-Military Programs	43,625	260,983	271,784	647,278
Department of Education	7,971	22,567	27,616	105,153
Department of Energy	2,055	11,215	14,321	34,725
Department of Health and Human Services	70,376	364,885	329,379	921,063
Department of Homeland Security	5,146	26,835	20,967	55,880
Department of Housing and Urban Development	2,749	13,803	19,684	46,249
Department of the Interior	789	2,571	5,181	13,577
Department of Justice	2,450	12,551	13,039	36,430
Department of Labor	6,517	36,244	47,030	86,051
Department of State	1,757	10,554	10,786	31,942
Department of Transportation	4,786	29,870	30,542	100,357
Department of the Treasury:				
Interest on Treasury Debt Securities (Gross)	16,882	168,427	186,115	445,729
Other	52,350	64,973	77,540	76,631
Department of Veterans Affairs	10,720	54,899	46,470	140,150
Corps of Engineers	422	3,053	3,440	7,009
Other Defense Civil Programs	5,208	25,860	19,802	57,266
Environmental Protection Agency	951	4,358	4,101	8,937
Executive Office of the President	32	148	152	405
General Services Administration	-119	-288	512	844
International Assistance Program	2,080	6,980	10,475	25,794
National Aeronautics and Space Administration	1,281	6,838	6,676	17,651
National Science Foundation	607	2,890	2,793	7,988
Office of Personnel Management	6,886	35,049	32,448	92,827
Small Business Administration	98	511	493	1,382
Social Security Administration	71,911	353,786	330,107	873,357
Other Independent Agencies	1,529	13,150	18,344	5,342
Allowances .....	.....	.....	.....	1,563
Undistributed Offsetting Receipts:				
Interest	-166	-68,056	-85,252	-168,593
Other	-5,911	-48,666	-47,147	-95,137
Total Outlays	326,354	1,504,547	1,473,988	3,754,169
(On-Budget)	260,700	1,275,395	1,280,632	3,122,304
(Off-Budget)	65,653	229,152	193,357	631,865
Surplus (+) or Deficit (-)	-203,539	-493,954	-580,819	-990,557
(On-Budget)	-192,894	-507,002	-607,781	-1,031,765
(Off-Budget)	-10,645	+13,048	+26,962	+41,208

¹These estimates are based on the *FY 2013 Mid-Session Review*, released by the Office of Management and Budget on July 27, 2012.

... No Transactions

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

Table 4. Receipts of the U.S. Government, February 2013 and Other Periods

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual Income Taxes:									
Withheld.....	92,779			488,965			445,624		
Presidential Election Campaign Fund.....	5			7			10		
Other	5,752			97,358			85,798		
Total--Individual Income Taxes.....	98,536	66,309	32,227	586,329	85,738	500,591	531,433	106,179	425,253
Corporation Income Taxes.....	5,382	4,209	1,173	90,167	18,734	71,433	80,531	19,964	60,566
Social Insurance and Retirement Receipts:									
Employment and General Retirement:									
Federal Old-Age and Survivors Ins. Trust Fund:									
Federal Insurance Contributions Act Taxes	46,732		46,732	207,178		207,178	188,743		188,743
Self-Employment Contributions Act Taxes.....	292		292	5,515		5,515	5,275		5,275
Adjustments Attributable to Prior Years				-5,648		-5,648	-5,690		-5,690
Total--FOASI Trust Fund	47,024		47,024	207,045		207,045	188,328		188,328
Federal Disability Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	7,935		7,935	35,185		35,185	32,059		32,059
Self-Employment Contributions Act Taxes.....	49		49	935		935	896		896
Adjustments Attributable to Prior Years				-964		-964	-965		-965
Total--FDI Trust Fund	7,984		7,984	35,156		35,156	31,990		31,990
Federal Hospital Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	14,958		14,958	81,705		81,705	79,023		79,023
Self-Employment Contributions Act Taxes.....	151		151	2,936		2,936	2,824		2,824
Adjustments Attributable to Prior Years				-1,837		-1,837	-1,001		-1,001
Total--FHI Trust Fund	15,109		15,109	82,804		82,804	80,846		80,846
Railroad Retirement :									
Rail Pension and Supplemental Annuity	289	2	287	1,179	30	1,149	993	1	992
Social Security Equivalent Account.....	280	2	278	1,149	31	1,118	940	1	940
Total--Employment and General Retirement.....	70,687	4	70,683	327,333	61	327,271	303,097	1	303,096
Unemployment Insurance:									
Deposits by States.....	3,293		3,293	12,983		12,983	16,200		16,200
Federal Unemployment Tax Act Taxes.....	301	1	300	3,810	16	3,793	3,118	11	3,107
Railroad Unemployment Taxes.....	3		3	92		92	119		119
Total--Unemployment Insurance.....	3,598	1	3,596	16,885	16	16,869	19,437	11	19,426
Other Retirement:									
Federal Employees Retirement - Employee Share	271		271	1,459		1,459	1,527		1,527
Non-Federal Employees Retirement.....	2		2	11		11	11		11
Total--Other Retirement	273		273	1,470		1,470	1,538		1,538
Total--Social Insurance and Retirement Receipts.....	74,557	5	74,552	345,688	78	345,610	324,072	12	324,060
Excise Taxes:									
Miscellaneous Excise Taxes.....	875	117	758	12,557	559	11,997	10,012	2,061	7,952
Airport and Airway Trust Fund	1,084		1,084	4,677		4,677	4,554	8	4,546
Highway Trust Fund.....	3,156		3,156	14,555		14,555	15,733		15,733
Black Lung Disability Trust Fund.....	53		53	242		242	245		245
Total--Excise Taxes	5,168	117	5,051	32,031	559	31,472	30,544	2,069	28,475
Estate and Gift Taxes	1,107	80	1,027	5,661	289	5,372	5,367	151	5,216
Customs Duties	2,408	124	2,284	13,690	543	13,147	13,327	1,033	12,294
Miscellaneous Receipts:									
Deposits of Earnings by Federal Reserve Banks	3,845		3,845	31,304		31,304	29,074		29,074
Universal Service Fund.....	814		814	4,209		4,209	3,979		3,979
All Other.....	1,844	2	1,842	7,464	9	7,454	4,261	10	4,251
Total -- Miscellaneous Receipts.....	6,503	2	6,501	42,976	9	42,967	37,314	10	37,304
Total -- Receipts.....	193,661	70,846	122,815	1,116,543	105,950	1,010,593	1,022,587	129,418	893,169
Total -- On-Budget.....	138,653	70,846	67,807	874,342	105,950	768,392	802,269	129,418	672,851
Total -- Off-Budget.....	55,008		55,008	242,201		242,201	220,318		220,318

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

(**) Less than \$500,000

... No Transactions

Table 5. Outlays of the U.S. Government, February 2013 and Other Periods

Classification	[\$ millions]			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	70	(**)	70	365	1	364	379	2	377
House of Representatives.....	102	(**)	102	552	1	552	605	1	604
Joint Items	1	.....	1	7	.....	7	7	.....	7
Capitol Police.....	28	.....	28	148	.....	148	138	.....	138
Congressional Budget Office	3	.....	3	18	.....	18	19	.....	19
Architect of the Capitol.....	38	(**)	38	230	1	228	230	1	228
Library of Congress	35	1	35	254	3	251	284	2	281
Government Printing Office.....	7	.....	7	67	.....	67	25	.....	25
Government Accountability Office.....	39	.....	39	201	.....	201	219	.....	219
United States Tax Court.....	4	.....	4	20	.....	20	20	.....	20
Other Legislative Branch Agencies.....	5	.....	5	29	.....	29	23	.....	23
Proprietary Receipts from the Public.....	.....	4	-4	.....	5	-5	.....	8	-8
Intrabudgetary Transaction .....	(**)	.....	(**)	-5	.....	-5	-10	.....	-10
Offsetting Governmental Receipts .....	.....	(**)	(**)	.....	(**)	(**)	.....	.....	.....
Total--Legislative Branch	334	6	328	1,888	12	1,876	1,939	15	1,925
Judicial Branch:									
Supreme Court of the United States	6	.....	6	33	.....	33	35	.....	35
Courts of Appeals, District Courts, and Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Judicial Services	538	.....	538	2,847	.....	2,847	3,116	.....	3,116
Other	23	.....	23	140	.....	140	182	.....	182
Proprietary Receipts from the Public.....	.....	22	-22	.....	70	-70	.....	62	-62
Intrabudgetary Transactions .....	(**)	.....	(**)	-84	.....	-84	-434	.....	-434
Total--Judicial Branch	567	22	545	2,936	70	2,866	2,898	62	2,837
Department of Agriculture:									
Agricultural Research Service.....	83	.....	83	452	.....	452	492	.....	492
National Institute of Food and Agriculture:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Research and Education Activities.....	45	.....	45	257	.....	257	281	.....	281
Extension Activities.....	37	.....	37	147	.....	147	188	.....	188
Other	9	.....	9	48	.....	48	38	.....	38
Animal and Plant Health Inspection Service	75	.....	75	422	.....	422	451	.....	451
Food Safety and Inspection Service	80	.....	80	439	.....	439	399	.....	399
Agricultural Marketing Service	81	.....	81	515	.....	515	437	.....	437
Risk Management Agency:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Administrative and Operating Expenses	5	.....	5	32	.....	32	33	.....	33
Federal Crop Insurance Corporation Fund.....	2,163	609	1,554	14,417	1,996	12,421	6,252	2,930	3,321
Farm Service Agency:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salaries and Expenses	105	.....	105	571	.....	571	539	.....	539
USDA Supplemental Assistance.....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Agricultural Disaster Relief Fund.....	335	.....	335	783	.....	783	352	.....	352
Commodity Credit Corporation	672	785	-112	15,615	4,737	10,878	14,211	5,390	8,821
Tobacco Trust Fund.....	3	.....	3	231	.....	231	242	.....	242
Agricultural Credit Insurance Fund.....	8	11	-2	37	93	-56	124	111	12
Other	3	.....	3	28	.....	28	18	.....	18
Total--Farm Service Agency	1,127	795	332	17,265	4,830	12,435	15,486	5,501	9,985
Natural Resources Conservation Service:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Conservation Operations	43	.....	43	346	.....	346	391	.....	391
Farm Security and Rural Investment Programs	223	.....	223	1,529	.....	1,529	1,485	.....	1,485
Other	18	.....	18	74	.....	74	85	.....	85
Rural Development	48	.....	48	33	.....	33	-136	.....	-136
Rural Housing Service:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rural Housing Insurance Fund	6	55	-49	266	263	3	473	267	206
Rental Assistance Program	94	.....	94	468	.....	468	460	.....	460
Other	11	.....	11	70	.....	70	94	.....	94
Rural Utilities Service:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rural Electrification and Telecommunications Fund	(**)	97	-97	125	222	-97	90	845	-755
Other	124	10	114	668	89	579	668	113	555
Foreign Agricultural Service.....	89	.....	89	520	.....	520	973	.....	973
Food and Nutrition Service:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Supplemental Nutrition Assistance Program.....	6,443	.....	6,443	34,573	.....	34,573	33,551	.....	33,551
Child Nutrition Programs.....	1,661	.....	1,661	8,805	.....	8,805	9,107	.....	9,107
Special Supplemental Nutrition Program For	.....	.....	.....	.....	.....	.....	.....	.....	.....
Women, Infants, and Children (WIC)	549	.....	549	2,790	.....	2,790	2,949	.....	2,949
Other	20	.....	20	185	.....	185	244	.....	244
Total--Food and Nutrition Service	8,673	.....	8,673	46,353	.....	46,353	45,851	.....	45,851
Forest Service:	.....	.....	.....	.....	.....	.....	.....	.....	.....
National Forest System.....	114	.....	114	584	.....	584	614	.....	614
Capital Improvement and Maintenance	31	.....	31	184	.....	184	266	.....	266
Wildland Fire Management.....	122	.....	122	1,042	.....	1,042	752	.....	752
Forest Service Permanent Appropriations	5	.....	5	333	.....	333	376	.....	376
Other	235	.....	235	393	.....	393	333	.....	333
Total--Forest Service	508	.....	508	2,536	.....	2,536	2,341	.....	2,341
Other	69	5	64	402	19	383	350	19	331
Proprietary Receipts from the Public.....	.....	227	-227	.....	373	-373	.....	355	-355
Intrabudgetary Transactions	-4	.....	-4	239	.....	239	107	.....	107
Total--Department of Agriculture.....	13,607	1,797	11,810	87,622	7,791	79,832	77,288	10,030	67,258

Table 5. Outlays of the U.S. Government, February 2013 and Other Periods—Continued

Classification	[\$ millions] This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	40	(**)	40	181	(**)	181	174	(**)	173
Bureau of the Census	92	.....	92	491	.....	491	519	.....	519
International Trade Administration	30	.....	30	182	.....	182	209	.....	209
National Oceanic and Atmospheric Administration	374	(**)	374	2,180	77	2,103	2,231	75	2,156
National Institute of Standards and Technology	70	.....	70	403	.....	403	472	.....	472
National Telecommunication and Information Administration	90	.....	90	502	.....	502	841	.....	841
Other	7	7	(**)	146	28	119	229	23	206
Proprietary Receipts from the Public .....	.....	9	-9	.....	1	-1	.....	-7	7
Intrabudgetary Transactions	1	.....	1	2	.....	2	-8	.....	-8
Offsetting Governmental Receipts .....	.....	(**)	(**)	.....	1	-1	.....	5	-5
Total--Department of Commerce	705	17	688	4,089	107	3,982	4,668	97	4,571
Department of Defense--Military Programs:									
Military Personnel:									
Department of the Army	5,116	.....	5,116	28,568	.....	28,568	28,645	.....	28,645
Department of the Navy	3,530	.....	3,530	19,760	.....	19,760	20,295	.....	20,295
Department of the Air Force	2,817	.....	2,817	15,675	.....	15,675	15,216	.....	15,216
Defense Agencies .....	.....	.....	.....	6,791	.....	6,791	5,376	.....	5,376
Total--Military Personnel	11,463	.....	11,463	70,795	.....	70,795	69,531	.....	69,531
Operation and Maintenance:									
Department of the Army	6,596	.....	6,596	35,667	.....	35,667	39,076	.....	39,076
Department of the Navy	4,273	.....	4,273	22,833	.....	22,833	23,292	.....	23,292
Department of the Air Force	4,349	.....	4,349	22,521	.....	22,521	23,588	.....	23,588
Defense Agencies	5,489	.....	5,489	27,894	.....	27,894	27,083	.....	27,083
Total--Operation and Maintenance	20,707	.....	20,707	108,914	.....	108,914	113,039	.....	113,039
International Reconstruction and Other Assistance:									
Department of the Army .....	(**)	.....	(**)	1	.....	1	(**)	.....	(**)
Procurement:									
Department of the Army	2,056	.....	2,056	12,556	.....	12,556	14,935	.....	14,935
Department of the Navy	2,690	.....	2,690	16,572	.....	16,572	17,418	.....	17,418
Department of the Air Force	1,566	.....	1,566	14,793	.....	14,793	17,723	.....	17,723
Defense Agencies	595	.....	595	2,920	.....	2,920	3,458	.....	3,458
Total--Procurement	6,905	.....	6,905	46,842	.....	46,842	53,533	.....	53,533
Research, Development, Test, and Evaluation:									
Department of the Army	496	.....	496	3,319	.....	3,319	3,548	.....	3,548
Department of the Navy	1,237	.....	1,237	6,473	.....	6,473	6,679	.....	6,679
Department of the Air Force	1,110	.....	1,110	9,569	.....	9,569	9,033	.....	9,033
Defense Agencies	1,353	.....	1,353	7,359	.....	7,359	7,500	.....	7,500
Total--Research, Development, Test, and Evaluation	4,196	.....	4,196	26,719	.....	26,719	26,760	.....	26,760
Military Construction:									
Department of the Army	255	.....	255	1,876	.....	1,876	2,087	.....	2,087
Department of the Navy	193	.....	193	1,133	.....	1,133	1,115	.....	1,115
Department of the Air Force	112	.....	112	581	.....	581	672	.....	672
Defense Agencies	300	.....	300	1,625	.....	1,625	2,698	.....	2,698
Total--Military Construction	860	.....	860	5,215	.....	5,215	6,572	.....	6,572
Family Housing:									
Department of the Army	53	.....	53	296	.....	296	234	.....	234
Department of the Navy	21	.....	21	167	.....	167	168	.....	168
Department of the Air Force	42	.....	42	271	.....	271	369	.....	369
Defense Agencies#	22	5	17	172	61	110	224	58	166
Revolving and Management Funds:									
Department of the Navy	39	.....	39	547	.....	547	797	.....	797
Defense Agencies:									
Working Capital Fund	-471	.....	-471	1,166	.....	1,166	642	.....	642
Other	-16	.....	-16	36	.....	36	144	.....	144
Allowances .....**	**(**)	.....	(**)	-37	.....	-37	1	.....	1
Trust Funds:									
Department of the Army	1	.....	1	2	.....	2	2	.....	2
Department of the Navy	2	.....	2	9	.....	9	12	.....	12
Department of the Air Force .....	(**)	.....	(**)	1	.....	1	(**)	.....	(**)
Defense Agencies	44	.....	44	114	.....	114	87	.....	87
Proprietary Receipts from the Public:									
Department of the Army .....	.....	57	-57	.....	274	-274	.....	-297	297
Department of the Navy .....	.....	20	-20	.....	60	-60	.....	407	-407
Department of the Air Force .....	.....	-6	6	.....	-4	4	.....	-46	46
Defense Agencies .....	.....	13	-13	.....	282	-282	.....	332	-332
Intrabudgetary Transactions:									
Department of the Army	58	.....	58	634	.....	634	280	.....	280
Department of the Navy	-121	.....	-121	-204	.....	-204	-131	.....	-131
Department of the Air Force	-74	.....	-74	12	.....	12	-16	.....	-16
Defense Agencies	-16	.....	-16	-15	.....	-15	-11	.....	-11
Offsetting Governmental Receipts:									
Defense Agencies# .....	.....	.....	.....	.....	.....	.....	.....	(**)	(**)
Total--Department of Defense--Military Programs	43,715	89	43,625	261,657	674	260,983	272,238	454	271,784

Table 5. Outlays of the U.S. Government, February 2013 and Other Periods—Continued

Classification	[\$ millions]			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Education:									
Office of Elementary and Secondary Education:									
Accelerating Achievement and Ensuring Equity.....	1,078	.....	1,078	6,237	.....	6,237	6,485	.....	6,485
Impact Aid.....	80	.....	80	907	.....	907	978	.....	978
Education Improvement Programs.....	315	.....	315	1,890	.....	1,890	2,089	.....	2,089
State Fiscal Stabilization Fund, Recovery Act.....	64	.....	64	452	.....	452	998	.....	998
Other	35	.....	35	392	.....	392	1,674	.....	1,674
Total—Office of Elementary and Secondary Education	1,571	.....	1,571	9,878	.....	9,878	12,223	.....	12,223
Office of Innovation and Improvement	74	.....	74	405	.....	405	340	.....	340
Office of English Language Acquisition	46	.....	46	262	.....	262	248	.....	248
Office of Special Education and Rehabilitative Services:									
Special Education.....	870	.....	870	5,031	.....	5,031	6,404	.....	6,404
Rehabilitation Services and Disability Research	269	.....	269	1,483	.....	1,483	1,442	.....	1,442
Special Institutions for Persons with Disabilities	12	.....	12	82	.....	82	92	.....	92
Office of Vocational and Adult Education.....	140	.....	140	701	.....	701	746	.....	746
Office of Postsecondary Education:									
Higher Education	164	.....	164	950	.....	950	951	.....	951
Other	(**)	(**)	(**)	103	9	95	39	7	32
Total—Office of Postsecondary Education	164	(**)	164	1,053	9	1,045	990	7	983
Office of Federal Student Aid:									
Student Financial Assistance.....	4,719	.....	4,719	17,231	.....	17,231	17,917	.....	17,917
Student Aid Administration.....	109	.....	109	539	.....	539	438	.....	438
Federal Direct Student Loans .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Federal Family Education Loans.....	-41	.....	-41	-135	.....	-135	-131	.....	-131
Other .....	(**)	.....	(**)	7	.....	7	17	.....	17
Total—Office of Federal Student Aid.....	4,786	.....	4,786	17,643	.....	17,643	18,240	.....	18,240
Institute of Education Sciences.....	60	.....	60	291	.....	291	276	.....	276
Departmental Management	40	.....	40	246	.....	246	259	.....	259
Other	1	.....	1	4	.....	4	6	.....	6
Proprietary Receipts from the Public.....	.....	-146	146	.....	14,259	-14,259	.....	13,254	-13,254
Intrabudgetary Transactions	-209	.....	-209	-244	.....	-244	-388	.....	-388
Total—Department of Education	7,825	-146	7,971	36,835	14,268	22,567	40,877	13,261	27,616
Department of Energy:									
National Nuclear Security Administration:									
Naval Reactors	65	.....	65	364	.....	364	354	.....	354
Weapons Activities	557	.....	557	2,855	.....	2,855	3,149	.....	3,149
Defense Nuclear Nonproliferation	200	.....	200	905	.....	905	1,010	.....	1,010
Other	28	.....	28	170	.....	170	185	.....	185
Environmental and Other Defense Activities:									
Defense Environmental Cleanup	330	.....	330	2,144	.....	2,144	2,519	.....	2,519
Other Defense Activities	61	.....	61	338	.....	338	302	.....	302
Defense Nuclear Waste Disposal	1	.....	1	2	.....	2	6	.....	6
Other .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Energy Programs:									
Science.....	383	.....	383	2,204	.....	2,204	2,269	.....	2,269
Energy Supply	164	.....	164	834	.....	834	1,071	.....	1,071
Energy Efficiency and Renewable Energy	230	.....	230	1,447	.....	1,447	3,024	.....	3,024
Fossil Energy Research and Development	68	.....	68	409	.....	409	479	.....	479
Uranium Enrichment Decontamination and Decommissioning Fund.....	35	.....	35	150	.....	150	211	.....	211
Advanced Technology Vehicles Manufacturing Loan Program	14	.....	14	17	.....	17	318	.....	318
Title 17 Innovative Technology Loan Guarantee Program	97	.....	97	287	.....	287	198	.....	198
Other	73	1	71	391	23	368	428	27	400
Total—Energy Programs.....	1,063	1	1,061	5,739	23	5,716	7,998	27	7,971
Power Marketing Administration	285	298	-13	1,560	1,526	34	1,451	1,420	31
Departmental Administration.....	28	.....	28	118	.....	118	143	.....	143
Proprietary Receipts from the Public.....	.....	113	-113	.....	790	-790	.....	760	-760
Intrabudgetary Transactions	-149	.....	-149	-640	.....	-640	-589	.....	-589
Total—Department of Energy.....	2,468	413	2,055	13,554	2,339	11,215	16,528	2,207	14,321

Table 5. Outlays of the U.S. Government, February 2013 and Other Periods—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Food and Drug Administration	147	1	146	517	4	513	761	3	758
Health Resources and Services Administration	726	(**)	726	3,559	3	3,556	3,596	3	3,593
Indian Health Services	212	.....	212	1,826	.....	1,826	2,406	.....	2,406
Centers for Disease Control and Prevention	466	.....	466	2,665	.....	2,665	2,878	.....	2,878
National Institutes of Health	2,447	.....	2,447	12,701	.....	12,701	13,114	.....	13,114
Substance Abuse and Mental Health Services Administration	274	.....	274	1,294	.....	1,294	1,165	.....	1,165
Agency for Healthcare Research and Quality	49	.....	49	225	.....	225	168	.....	168
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid	20,553	.....	20,553	108,265	.....	108,265	99,082	.....	99,082
Payments to Health Care Trust Funds	19,424	.....	19,424	92,172	.....	92,172	89,442	.....	89,442
Children's Health Insurance Fund	416	.....	416	3,668	.....	3,668	3,696	.....	3,696
State Grants and Demonstrations	27	.....	27	228	.....	228	220	.....	220
Federal Hospital Insurance Trust Fund:									
Benefit Payments	21,921	.....	21,921	107,296	.....	107,296	96,503	.....	96,503
Administrative Expenses	717	.....	717	3,220	.....	3,220	1,951	.....	1,951
Total--FHI Trust Fund	22,638	.....	22,638	110,516	.....	110,516	98,454	.....	98,454
Health Care Fraud and Abuse Control	88	.....	88	490	.....	490	635	.....	635
Federal Supplementary Medical Insurance Trust Fund:									
Benefit Payments	18,580	.....	18,580	98,043	.....	98,043	86,622	.....	86,622
Administrative Expenses	543	.....	543	2,185	.....	2,185	1,749	.....	1,749
Medicare Prescription Drugs:									
Benefit Payments	5,177	.....	5,177	25,972	.....	25,972	20,201	.....	20,201
Administrative Expenses	34	.....	34	159	.....	159	149	.....	149
Total--FSMI Trust Fund	24,334	.....	24,334	126,358	.....	126,358	108,721	.....	108,721
Other	343	.....	343	2,043	.....	2,043	2,719	.....	2,719
Total--Centers for Medicare and Medicaid Services	87,822	.....	87,822	443,740	.....	443,740	402,968	.....	402,968
Administration for Children and Families:									
Temporary Assistance for Needy Families	1,204	.....	1,204	7,327	.....	7,327	6,744	.....	6,744
Contingency Fund	31	.....	31	226	.....	226	391	.....	391
Payments to States for Child Support Enforcement and Family Support Programs	301	.....	301	1,377	.....	1,377	1,362	.....	1,362
Low Income Home Energy Assistance	383	.....	383	1,925	.....	1,925	1,967	.....	1,967
Refugee and Entrant Assistance	100	.....	100	380	.....	380	265	.....	265
Child Care Entitlement to States	204	.....	204	1,140	.....	1,140	1,045	.....	1,045
Payments to States for the Child Care and Development Block Grant	165	.....	165	889	.....	889	948	.....	948
Social Services Block Grant	153	.....	153	866	.....	866	698	.....	698
Children and Families Services Programs	785	.....	785	4,091	.....	4,091	4,106	.....	4,106
Payments to States for Foster Care and Adoption Assistance	481	.....	481	2,695	.....	2,695	2,845	.....	2,845
Other	59	.....	59	256	.....	256	206	.....	206
Total--Administration for Children and Families	3,865	.....	3,865	21,172	.....	21,172	20,577	.....	20,577
Administration on Aging	102	.....	102	632	.....	632	584	.....	584
Departmental Management	278	.....	278	1,298	.....	1,298	1,264	.....	1,264
Other	47	.....	47	262	.....	262	189	.....	189
Proprietary Receipts from the Public .....	.....	6,705	-6,705	.....	32,842	-32,842	.....	31,044	-31,044
Intrabudgetary Transactions:									
Payments for Health Insurance for the Aged:									
Federal Supplementary Medical Insurance Trust Fund	-19,424	.....	-19,424	-91,039	.....	-91,039	-86,706	.....	-86,706
Payments for Tax and Other Credits:									
Federal Hospital Insurance Trust Fund	-1	.....	-1	-1,105	.....	-1,105	-2,737	.....	-2,737
Other	72	.....	72	-15	.....	-15	202	.....	202
Total--Department of Health and Human Services	77,082	6,706	70,376	397,734	32,848	364,885	360,429	31,050	329,379
Department of Homeland Security:									
Departmental Management and Operations	72	.....	72	525	.....	525	455	.....	455
Citizenship and Immigration Services	227	.....	227	1,117	.....	1,117	1,068	.....	1,068
United States Secret Service	117	.....	117	761	.....	761	758	.....	758
Transportation Security Administration	334	.....	334	2,457	.....	2,457	2,412	.....	2,412
Immigration and Customs Enforcement	455	.....	455	2,413	.....	2,413	2,419	.....	2,419
Customs and Border Protection	860	.....	860	4,914	.....	4,914	5,051	.....	5,051
United States Coast Guard	769	.....	769	4,333	3	4,330	4,199	5	4,194
National Protection and Programs Directorate	91	.....	91	534	.....	534	637	.....	637
Federal Emergency Management Agency:									
State and Local Programs	243	.....	243	1,424	.....	1,424	1,047	.....	1,047
Firefighter Assistance Grants	60	.....	60	311	.....	311	315	.....	315
Disaster Relief	877	.....	877	4,600	.....	4,600	3,032	.....	3,032
National Flood Insurance Fund	1,689	98	1,591	5,971	527	5,444	1,641	551	1,090
Other	63	.....	63	505	.....	505	605	.....	605
Total--Federal Emergency Management Agency	2,933	98	2,835	12,811	527	12,285	6,641	551	6,090
Science and Technology	52	.....	52	210	.....	210	351	.....	351
Domestic Nuclear Detection Office	26	.....	26	123	.....	123	155	.....	155
Other	33	.....	33	192	.....	192	197	.....	197
Proprietary Receipts from the Public .....	.....	31	-31	.....	184	-184	.....	36	-36
Intrabudgetary Transactions	10	.....	10	34	.....	34	20	.....	20
Offsetting Governmental Receipts .....	.....	704	-704	.....	2,875	-2,875	.....	2,804	-2,804
Total--Department of Homeland Security	5,979	833	5,146	30,423	3,589	26,835	24,362	3,395	20,967

Table 5. Outlays of the U.S. Government, February 2013 and Other Periods—Continued

Classification	[\$ millions]			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Public and Indian Housing Programs:									
Tenant Based Rental Assistance	1,569	.....	1,569	7,615	.....	7,615	7,390	.....	7,390
Housing Certificate Fund	41	.....	41	223	.....	223	419	.....	419
Project-Based Rental Assistance	770	.....	770	3,881	.....	3,881	3,758	.....	3,758
Public Housing Capital Fund	146	.....	146	928	.....	928	1,172	.....	1,172
Public Housing Operating Fund	371	.....	371	1,764	.....	1,764	1,923	.....	1,923
Revitalization of Severely Distressed									
Public Housing (Hope VI)	13	.....	13	57	.....	57	41	.....	41
Native American Housing Block Grant	42	.....	42	205	.....	205	260	.....	260
Other .....	(**)	.....	(**)	3	.....	3	3	.....	3
Total—Public and Indian Housing Programs	2,952	.....	2,952	14,676	.....	14,676	14,966	.....	14,966
Community Planning and Development:									
Housing Opportunities for Persons with AIDS	22	.....	22	114	.....	114	120	.....	120
Community Development Fund	465	.....	465	2,580	.....	2,580	3,100	.....	3,100
Home Investment Partnership Program	97	.....	97	606	.....	606	838	.....	838
Neighborhood Stabilization Program	111	.....	111	408	.....	408	294	.....	294
Homeless Assistance Grants	147	.....	147	748	.....	748	823	.....	823
Other	7	(**)	7	41	.....	41	40	(**)	40
Total—Community Planning and Development	850	(**)	850	4,496	.....	4,496	5,215	(**)	5,215
Housing Programs:									
Credit Accounts:									
FHA-Mutual Mortgage Insurance Fund, Program Account	9	.....	9	44	.....	44	44	.....	44
FHA-Mutual Mortgage Insurance Capital Reserve Account	-1,204	.....	-1,204	-6,466	.....	-6,466	-1,819	.....	-1,819
FHA-Mutual Mortgage and Cooperative Housing									
Insurance Fund, Liquidating Account	2	2	1	13	8	5	14	9	5
FHA-General and Special Risk Fund, Program Account .....	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
FHA-General and Special Risk Fund, Liquidating Account	-13	8	-22	18	59	-41	50	86	-36
Housing for the Elderly or Handicapped Fund,									
Liquidating Account	(**)	42	-42	1	252	-251	1	232	-231
Home Ownership Preservation Equity Fund .....							(**)	.....	(**)
Housing for the Elderly	63	.....	63	362	.....	362	358	.....	358
Housing for Persons with Disabilities	20	.....	20	89	.....	89	92	.....	92
Other Assisted Housing Programs	32	.....	32	170	.....	170	194	.....	194
Other	12	3	9	56	13	43	152	18	135
Total—Housing Programs	-1,079	55	-1,134	-5,714	332	-6,045	-913	345	-1,258
Government National Mortgage Association:									
Guarantees of Mortgage-Backed Securities	1	-2	2	96	17	78	92	17	75
Management and Administration	136	.....	136	742	.....	742	719	.....	719
Other	17	.....	17	98	.....	98	107	.....	107
Proprietary Receipts from the Public:									
FHA-General and Special Risk Fund .....	.....	70	-70	.....	221	-221	.....	128	-128
Other .....	.....	(**)	(**)	.....	3	-3	.....	6	-6
Intrabudgetary Transactions	-5	.....	-5	-16	.....	-16	-5	.....	-5
Offsetting Governmental Receipts .....	.....	(**)	(**)	.....	1	-1	.....	1	-1
Total—Department of Housing and Urban Development	2,873	124	2,749	14,377	574	13,803	20,180	497	19,684
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of Lands and Resources	66	.....	66	375	.....	375	373	.....	373
Other	76	2	75	243	62	180	257	65	191
Bureau of Ocean Energy Management,									
Regulation and Enforcement	-32	.....	-32	-25	.....	-25	37	.....	37
Office of Surface Mining Reclamation and Enforcement	61	.....	61	411	.....	411	474	.....	474
Total—Land and Minerals Management	172	2	170	1,004	62	942	1,141	65	1,076
Water and Science:									
Bureau of Reclamation:									
Water and Related Resources	89	.....	89	355	.....	355	430	.....	430
Other	43	31	12	312	131	181	210	145	64
United States Geological Survey	45	.....	45	458	.....	458	471	.....	471
Other	1	.....	1	14	.....	14	27	.....	27
Total—Water and Science	178	31	147	1,139	131	1,009	1,137	145	992
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service	193	.....	193	1,031	.....	1,031	908	.....	908
National Park Service	247	.....	247	1,251	.....	1,251	1,308	.....	1,308
Total—Fish and Wildlife and Parks	440	.....	440	2,282	.....	2,282	2,215	.....	2,215
Bureau of Indian Affairs and									
Bureau of Indian Education	173	(**)	173	604	(**)	604	1,104	(**)	1,103
Departmental Offices:									
Mineral Leasing and Associated Payments	133	.....	133	833	.....	833	903	.....	903
Other	19	.....	19	120	.....	120	107	.....	107
Insular Affairs	21	.....	21	143	.....	143	223	.....	223
Office of the Special Trustee									
for American Indians	55	.....	55	311	.....	311	253	.....	253
Department-Wide Programs	79	.....	79	559	.....	559	857	.....	857
Other	21	.....	21	75	.....	75	55	.....	55
Proprietary Receipts from the Public .....	.....	388	-388	-1,900	2,342	-4,242	.....	2,477	-2,477
Intrabudgetary Transactions	-80	.....	-80	-64	.....	-64	-127	.....	-127
Total—Department of the Interior	1,210	421	789	5,106	2,535	2,571	7,869	2,688	5,181

Table 5. Outlays of the U.S. Government, February 2013 and Other Periods—Continued

Classification	[\$ millions]			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Justice:									
General Administration	232	.....	232	1,035	.....	1,035	931	.....	931
Legal Activities and United States Marshals:									
General Legal Activities	50	.....	50	321	.....	321	361	.....	361
United States Attorneys	175	.....	175	811	.....	811	879	.....	879
United States Marshals Service	102	.....	102	418	.....	418	488	.....	488
Assets Forfeiture Fund	159	.....	159	332	.....	332	495	.....	495
Other	40	.....	40	189	.....	189	221	.....	221
Federal Bureau of Investigation	600	.....	600	3,410	.....	3,410	3,373	.....	3,373
Drug Enforcement Administration	106	.....	106	938	.....	938	905	.....	905
Bureau of Alcohol, Tobacco, Firearms, and Explosives	81	.....	81	457	.....	457	476	.....	476
Federal Prison System	506	30	477	2,901	160	2,741	2,938	151	2,788
Office of Justice Programs:									
State and Local Law Enforcement Assistance	112	.....	112	731	.....	731	848	.....	848
Community Oriented Policing Services	36	.....	36	252	.....	252	247	.....	247
Crime Victims Fund	52	.....	52	285	.....	285	251	.....	251
Other	100	.....	100	446	.....	446	529	.....	529
Other	79	.....	79	375	.....	375	359	.....	359
Proprietary Receipts from the Public .....	.....	41	-41	.....	170	-170	.....	159	-159
Intrabudgetary Transactions	143	.....	143	200	.....	200	248	.....	248
Offsetting Governmental Receipts .....	.....	53	-53	.....	221	-221	.....	200	-200
Total--Department of Justice	2,574	124	2,450	13,102	551	12,551	13,550	510	13,039
Department of Labor:									
Employment and Training Administration:									
Training and Employment Services	282	.....	282	1,457	.....	1,457	1,507	.....	1,507
Office of Job Corps	103	.....	103	663	.....	663	710	.....	710
Community Service Employment for Older Americans	33	.....	33	176	.....	176	201	.....	201
Federal Unemployment Benefits and Allowances	31	.....	31	201	.....	201	275	.....	275
Federal Additional Unemployment Compensation									
Program-Recovery Act	-1	.....	-1	-5	.....	-5	-2	.....	-2
State Unemployment Insurance and Employment									
Service Operations	-64	.....	-64	-126	.....	-126	99	.....	99
Payments to the Unemployment Trust Fund .....	.....	.....	.....	31,231	.....	31,231	19,525	.....	19,525
Advances to the Unemployment Trust Fund and									
Other Funds .....	.....	.....	.....	.....	.....	.....	140	.....	140
Program Administration	6	.....	6	40	.....	40	40	.....	40
Unemployment Trust Fund:									
Federal-State Unemployment Insurance:									
State Unemployment Benefits	5,858	.....	5,858	31,138	.....	31,138	41,667	.....	41,667
State Administrative Expenses	443	.....	443	2,037	.....	2,037	1,772	.....	1,772
Federal Administrative Expenses	40	.....	40	169	.....	169	142	.....	142
Other .....	(**)	.....	(**)	1	.....	1	28	.....	28
Total--Unemployment Trust Fund	6,340	.....	6,340	33,346	.....	33,346	43,609	.....	43,609
Other	30	.....	30	156	.....	156	2	.....	2
Total--Employment and Training Administration	6,761	.....	6,761	67,137	.....	67,137	66,106	.....	66,106

Table 5. Outlays of the U.S. Government, February 2013 and Other Periods—Continued

Classification	[\$ millions]			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Pension Benefit Guaranty Corporation	490	1,251	-762	2,443	3,248	-804	2,434	2,530	-95
Employment Standards Administration	1	.....	1	(**)	.....	(**)	198	.....	198
Office of Workers' Compensation Programs:									
Special Benefits	240	.....	240	-380	.....	-380	-652	.....	-652
Energy Employees Occupational									
Illness Compensation Fund	101	.....	101	525	.....	525	412	.....	412
Special Benefits for Disabled Coal Miners	12	.....	12	64	.....	64	71	.....	71
Black Lung Disability Trust Fund	19	.....	19	100	.....	100	112	.....	112
Other	31	.....	31	152	.....	152	110	.....	110
Wage and Hour Division	4	.....	4	19	.....	19	13	.....	13
Occupational Safety and Health Administration	40	.....	40	223	.....	223	214	.....	214
Mine Safety and Health Administration	28	.....	28	148	.....	148	147	.....	147
Bureau of Labor Statistics	54	.....	54	273	.....	273	207	.....	207
Departmental Management	31	.....	31	247	.....	247	271	.....	271
Other	26	.....	26	132	.....	132	59	.....	59
Proprietary Receipts from the Public .....	.....	(**)	(**)	.....	1	-1	.....	45	-45
Intrabudgetary Transactions	-72	.....	-72	-31,590	.....	-31,590	-20,097	.....	-20,097
Total--Department of Labor	7,768	1,252	6,517	39,493	3,249	36,244	49,605	2,575	47,030
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and Consular Programs	557	.....	557	3,542	.....	3,542	4,154	.....	4,154
Educational and Cultural Exchange Programs	48	.....	48	264	.....	264	250	.....	250
Embassy Security, Construction, and Maintenance	128	.....	128	833	.....	833	831	.....	831
Payment to Foreign Service Retirement and									
Disability Fund .....	.....	.....	.....	77	.....	77	36	.....	36
Foreign Service Retirement and Disability Fund	74	.....	74	372	.....	372	357	.....	357
Other	100	.....	100	74	.....	74	-695	.....	-695
Total--Administration of Foreign Affairs	906	.....	906	5,162	.....	5,162	4,932	.....	4,932
International Organizations and Conferences	33	.....	33	1,029	.....	1,029	1,368	.....	1,368
Global Health and Child Survival	399	.....	399	2,434	.....	2,434	2,842	.....	2,842
Migration and Refugee Assistance	184	.....	184	897	.....	897	678	.....	678
International Narcotics Control and Law Enforcement	92	.....	92	648	.....	648	722	.....	722
Andean Counterdrug Programs	6	.....	6	33	.....	33	57	.....	57
Other	94	.....	94	439	.....	439	190	.....	190
Proprietary Receipts from the Public .....	.....	-1	1	.....	8	-8	.....	44	-44
Intrabudgetary Transactions	44	.....	44	-78	.....	-78	42	.....	42
Total--Department of State	1,756	-1	1,757	10,562	8	10,554	10,830	44	10,786
Department of Transportation:									
Office of the Secretary	86	.....	86	373	.....	373	448	.....	448
Federal Aviation Administration:									
Operations	409	.....	409	1,721	.....	1,721	1,866	.....	1,866
Airport and Airway Trust Fund:									
Grants-In-Aid for Airports	250	.....	250	1,597	.....	1,597	1,380	.....	1,380
Facilities and Equipment	201	.....	201	1,107	.....	1,107	1,149	.....	1,149
Research, Engineering, and Development	10	.....	10	58	.....	58	69	.....	69
Trust Fund Share of FAA Operations	300	.....	300	2,200	.....	2,200	2,150	.....	2,150
Total--Airport and Airway Trust Fund	762	.....	762	4,961	.....	4,961	4,749	.....	4,749
Other	7	58	-51	17	127	-110	-61	70	-131
Total--Federal Aviation Administration	1,178	58	1,120	6,699	127	6,572	6,553	70	6,484
Federal Highway Administration:									
Highway Trust Fund:									
Federal-Aid Highways	2,426	.....	2,426	15,784	.....	15,784	15,066	.....	15,066
Other	1	.....	1	14	.....	14	2	5	-3
Highway Infrastructure Investment, Recovery Act	74	.....	74	521	.....	521	1,647	.....	1,647
Other Programs	39	.....	39	6,540	.....	6,540	325	.....	325
Total--Federal Highway Administration	2,540	.....	2,540	22,858	.....	22,858	17,040	5	17,035
Federal Motor Carrier Safety Administration	57	.....	57	234	.....	234	221	.....	221
National Highway Traffic Safety Administration	54	.....	54	357	.....	357	331	.....	331
Federal Railroad Administration:									
Operating Subsidy Grants to the National Railroad									
Passenger Corporation .....	.....	.....	.....	227	.....	227	287	.....	287
Capital and Debt Service Grants to The									
National Railroad Passenger Corporation	1	.....	1	338	.....	338	460	.....	460
Capital Assistance for High Speed Rail Corridors									
and Intercity Passenger Rail Service	42	.....	42	224	.....	224	96	.....	96
Other	34	.....	34	303	.....	303	134	(**)	134
Total--Federal Railroad Administration	77	.....	77	1,092	.....	1,092	976	(**)	977

Table 5. Outlays of the U.S. Government, February 2013 and Other Periods—Continued

Classification	[\$ millions]			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula Grants.....	8	.....	8	72	.....	72	77	.....	77
Capital Investment Grants	181	.....	181	810	.....	810	1,008	.....	1,008
Transit Formula Grants	517	.....	517	3,047	.....	3,047	3,223	.....	3,223
Transit Capital Assistance, Recovery Act	49	.....	49	269	.....	269	534	.....	534
Other	21	.....	21	112	.....	112	156	.....	156
Total--Federal Transit Administration.....	777	.....	777	4,310	.....	4,310	4,998	.....	4,998
Maritime Administration	57	6	51	131	10	121	-58	16	-74
Other	32	2	31	188	12	176	144	9	136
Proprietary Receipts from the Public.....	.....	5	-5	.....	23	-23	.....	11	-11
Intrabudgetary Transactions:									
Payment from the General Fund, Highway Trust Fund .....	.....	.....	.....	-6,200	.....	-6,200	.....	.....	.....
Other .....	(**)	.....	(**)	-1	.....	-1	-1	.....	-1
Offsetting Governmental Receipts .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Total--Department of Transportation.....	4,858	71	4,786	30,041	172	29,870	30,652	110	30,542
Department of the Treasury:									
Departmental Offices:									
Exchange Stabilization Fund .....	.....	9	-9	.....	68	-68	(**)	107	-107
Grants for Specified Energy Property in Lieu of Tax Credit.....	512	.....	512	3,054	.....	3,054	1,584	.....	1,584
Housing and Economic Recovery Programs.....	.....	.....	.....	(**)	.....	(**)	13,787	.....	13,787
Troubled Asset Relief Programs	255	.....	255	1,437	.....	1,437	949	.....	949
Other	126	.....	126	818	.....	818	1,542	.....	1,542
Financial Management Service:									
Payment to the Resolution Funding Corporation.....	.....	.....	.....	1,314	.....	1,314	1,314	.....	1,314
Financial Agent Services	55	.....	55	256	.....	256	233	.....	233
Interest Paid to Credit Financing Accounts .....	.....	.....	.....	2	.....	2	1	.....	1
Claims, Judgments, and Relief Acts	166	.....	166	4,668	.....	4,668	1,189	.....	1,189
Other	49	.....	49	390	(**)	390	1,471	(**)	1,471
Total--Financial Management Service.....	270	.....	270	6,630	(**)	6,630	4,208	(**)	4,208
Federal Financing Bank.....	-13	.....	-13	-309	.....	-309	-122	.....	-122
Alcohol and Tobacco Tax and Trade Bureau:									
Salaries and Expenses	9	.....	9	40	.....	40	43	.....	43
Internal Revenue Collections for Puerto Rico	25	.....	25	152	.....	152	190	.....	190
Bureau of Engraving and Printing	-5	.....	-5	-7	.....	-7	-24	.....	-24
United States Mint	377	345	32	2,253	2,213	40	2,161	1,816	345
Bureau of the Public Debt.....	12	.....	12	88	.....	88	101	.....	101
Internal Revenue Service:									
Taxpayer Services	189	.....	189	974	.....	974	941	.....	941
Enforcement	388	.....	388	2,165	.....	2,165	2,238	.....	2,238
Operations Support.....	331	.....	331	1,672	.....	1,672	1,749	.....	1,749
Build America Bond Payments, Recovery Act	427	.....	427	1,962	.....	1,962	1,586	.....	1,586
Payment Where Earned Income Credit Exceeds Liability for Tax	35,661	.....	35,661	35,653	.....	35,653	35,813	.....	35,813
Payment Where Child Tax Credit Exceeds Liability for Tax	12,955	.....	12,955	13,161	.....	13,161	13,722	.....	13,722
Payment Where Tax Credits to Aid First Time Homebuyers Exceeds Liability for Tax.....	1	.....	1	7	.....	7	10	.....	10
Payment Where Making Work Pay Credit Exceeds Liability for Tax, Recovery Act	-4	.....	-4	-44	.....	-44	198	.....	198
Refunding Internal Revenue Collections, Interest.....	269	.....	269	1,736	.....	1,736	944	.....	944
Other	1,414	(**)	1,414	2,238	1	2,236	3,645	1	3,643
Total--Internal Revenue Service	51,631	(**)	51,630	59,523	1	59,522	60,846	1	60,845
Comptroller of the Currency.....	84	10	74	468	15	453	487	11	477
Interest on the Public Debt:									
Interest on Treasury Debt Securities (Gross):									
Public Issues (Accrual Basis).....	15,438	.....	15,438	96,533	.....	96,533	95,987	.....	95,987
Special Issues (Cash Basis)	1,444	.....	1,444	71,894	.....	71,894	90,127	.....	90,127
Total--Interest on Treasury Debt Securities (Gross).....	16,882	.....	16,882	168,427	.....	168,427	186,115	.....	186,115
Total--Interest on the Public Debt	16,882	.....	16,882	168,427	.....	168,427	186,115	.....	186,115
Other	9	.....	9	42	.....	42	37	.....	37
Proprietary Receipts from the Public.....	.....	327	-327	.....	5,891	-5,891	.....	5,510	-5,510
Intrabudgetary Transactions	-249	.....	-249	-1,026	.....	-1,026	-806	.....	-806
Total--Department of the Treasury	69,924	692	69,232	241,588	8,189	233,400	271,100	7,446	263,655

Table 5. Outlays of the U.S. Government, February 2013 and Other Periods—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:									
Joint DOD-VA Medical Facility Demonstration Fund.....	27	.....	27	138	.....	138	129	.....	129
Veterans Health Administration:									
Medical Services.....	3,199	.....	3,199	16,592	.....	16,592	15,780	.....	15,780
Medical Support and Compliance.....	391	.....	391	2,006	.....	2,006	1,944	.....	1,944
Medical Facilities.....	408	.....	408	2,177	.....	2,177	2,103	.....	2,103
Other.....	76	30	46	419	158	260	441	163	278
Benefit Programs:									
Public Enterprise Funds:									
Housing Accounts.....	(**)	2	-1	3	9	-6	2	5	-3
Other.....	93	83	10	468	463	5	498	486	12
Compensation and Pensions.....	5,374	.....	5,374	25,805	.....	25,805	19,228	.....	19,228
Readjustment Benefits.....	975	.....	975	5,760	.....	5,760	4,240	.....	4,240
Veterans Housing Benefit Program Fund.....	.....	.....	.....	.....	.....	.....	88	.....	88
Insurance Funds:									
National Service Life.....	82	.....	82	405	.....	405	432	.....	432
Veterans Special Life.....	12	2	11	63	63	(**)	62	66	-4
Other.....	3	.....	3	31	.....	31	25	.....	25
Total--Benefit Programs.....	6,540	86	6,454	32,535	535	32,000	24,576	558	24,018
Departmental Administration:									
Construction.....	70	.....	70	445	.....	445	544	.....	544
Information Technology Systems.....	214	.....	214	1,353	.....	1,353	1,394	.....	1,394
General Operating Expenses.....	44	.....	44	813	.....	813	1,186	(**)	1,186
Other.....	88	.....	88	473	.....	473	419	.....	419
Proprietary Receipts from the Public:									
National Service Life.....	.....	(**)	(**)	.....	25	-25	.....	32	-32
Other.....	.....	218	-218	.....	1,342	-1,342	.....	1,291	-1,291
Intrabudgetary Transactions.....	-2	.....	-2	9	.....	9	-2	.....	-2
Total--Department of Veterans Affairs.....	11,055	335	10,720	56,959	2,059	54,899	48,514	2,044	46,470
Corps of Engineers:									
Construction.....	200	.....	200	991	.....	991	1,116	.....	1,116
Operation and Maintenance.....	225	.....	225	1,188	.....	1,188	757	.....	757
Flood Control and Coastal Emergencies.....	-29	.....	-29	301	.....	301	509	.....	509
Harbor Maintenance Trust Fund.....	.....	.....	.....	.....	.....	.....	347	.....	347
Rivers and Harbors Contributed Funds.....	21	.....	21	168	.....	168	204	.....	204
Other.....	100	.....	100	673	.....	673	723	.....	723
Proprietary Receipts from the Public.....	.....	97	-97	.....	268	-268	.....	216	-216
Intrabudgetary Transactions.....	(**)	.....	(**)	1	.....	1	(**)	.....	(**)
Total--Corps of Engineers.....	518	97	422	3,321	268	3,053	3,655	216	3,440
Other Defense Civil Programs:									
Military Retirement:									
Payment to Military Retirement Fund.....	.....	.....	.....	67,733	.....	67,733	64,751	.....	64,751
Military Retirement Fund.....	4,536	.....	4,536	22,474	.....	22,474	17,773	.....	17,773
Retiree Health Care:									
Payment to Department of Defense									
Medicare-Eligible Retiree Health Care Fund.....	.....	.....	.....	6,142	.....	6,142	6,716	.....	6,716
Department of Defense Medicare-Eligible									
Retiree Health Care Fund.....	648	.....	648	3,447	.....	3,447	3,738	.....	3,738
Educational Benefits.....	31	.....	31	172	.....	172	168	.....	168
Other.....	20	.....	20	114	.....	114	99	.....	99
Proprietary Receipts from the Public.....	.....	4	-4	.....	8	-8	.....	7	-7
Intrabudgetary Transactions.....	-23	.....	-23	-74,214	.....	-74,214	-73,435	.....	-73,435
Total--Other Defense Civil Programs.....	5,212	4	5,208	25,868	8	25,860	19,809	7	19,802
Environmental Protection Agency:									
Science and Technology.....	66	.....	66	334	.....	334	340	.....	340
Environmental Programs and Management.....	197	.....	197	1,109	.....	1,109	1,131	.....	1,131
State and Tribal Assistance Grants.....	575	.....	575	2,296	.....	2,296	2,003	.....	2,003
Payment to the Hazardous Substance Superfund.....	.....	.....	.....	593	.....	593	1,075	.....	1,075
Hazardous Substance Superfund.....	106	.....	106	574	.....	574	539	.....	539
Other.....	33	1	32	84	26	58	110	21	89
Proprietary Receipts from the Public.....	.....	13	-13	.....	20	-20	.....	10	-10
Intrabudgetary Transactions.....	-9	.....	-9	-565	.....	-565	-1,055	.....	-1,055
Offsetting Governmental Receipts.....	.....	2	-2	.....	21	-21	.....	10	-10
Total--Environmental Protection Agency.....	967	16	951	4,425	67	4,358	4,143	42	4,101
Executive Office of the President:									
The White House.....	4	.....	4	22	.....	22	24	.....	24
Office of Management and Budget.....	7	.....	7	35	.....	35	36	.....	36
Unanticipated Needs.....	1	.....	1	4	.....	4	2	.....	2
Other.....	21	.....	21	88	.....	88	91	.....	91
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary Transactions.....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total--Executive Office of the President.....	32	(**)	32	148	(**)	148	152	(**)	152

Table 5. Outlays of the U.S. Government, February 2013 and Other Periods—Continued

Classification	[\$ millions]			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
General Services Administration:									
Real Property Activities.....	-34	.....	-34	-13	.....	-13	762	.....	762
Supply and Technology Activities.....	-87	.....	-87	-315	.....	-315	-210	.....	-210
General Activities.....	12	.....	12	94	.....	94	108	.....	108
Proprietary Receipts from the Public.....	.....	10	-10	.....	49	-49	.....	144	-144
Intrabudgetary Transactions.....	-1	.....	-1	-5	.....	-5	-4	.....	-4
Total--General Services Administration.....	-109	10	-119	-239	49	-288	655	144	512
International Assistance Programs:									
Millennium Challenge Corporation.....	76	.....	76	516	.....	516	623	.....	623
International Security Assistance:									
Foreign Military Financing Program.....	821	.....	821	1,858	.....	1,858	3,375	.....	3,375
Economic Support Fund.....	475	.....	475	1,751	.....	1,751	1,893	.....	1,893
Other.....	85	32	54	423	59	363	414	56	358
Total--International Security Assistance.....	1,380	32	1,349	4,031	59	3,972	5,682	56	5,626
Multilateral Assistance:									
Contribution to the International Development									
Other.....	4	.....	4	287	.....	287	592	.....	592
Total--Multilateral Assistance.....	4	.....	4	287	.....	287	592	.....	592
Agency for International Development:									
Development Assistance Program.....	155	.....	155	822	.....	822	779	.....	779
Assistance for Europe, Eurasia and Central Asia.....	56	.....	56	254	.....	254	202	.....	202
International Disaster Assistance.....	56	.....	56	474	.....	474	479	.....	479
Operating Expenses.....	85	.....	85	535	.....	535	696	.....	696
Other.....	65	15	50	324	169	155	397	184	212
Proprietary Receipts from the Public.....	.....	1	-1	.....	140	-140	.....	40	-40
Intrabudgetary Transactions.....	28	.....	28	43	.....	43	15	.....	15
Total--Agency for International Development.....	445	17	428	2,452	309	2,144	2,569	224	2,345
Overseas Private Investment Corporation:									
Overseas Private Investment Corporation Accounts.....	11	47	-36	33	101	-68	34	116	-82
Proprietary Receipts from the Public.....	.....	10	-10	.....	90	-90	.....	20	-20
Total--Overseas Private Investment Corporation.....	11	56	-46	33	191	-158	34	136	-102
Peace Corps.....	28	(**)	28	137	(**)	138	149	(**)	149
International Monetary Programs.....	387	.....	387	405	.....	405	80	.....	80
Military Sales Programs:									
Foreign Military Sales Trust Fund.....	1,842	.....	1,842	10,304	.....	10,304	10,130	.....	10,130
Other.....	(**)	.....	(**)	(**)	17	-17	.....	.....	.....
Proprietary Receipts from the Public.....	.....	1,998	-1,998	.....	10,653	-10,653	.....	9,015	-9,015
Other.....	10	(**)	10	44	1	43	46	(**)	46
Total--International Assistance Programs.....	4,183	2,103	2,080	18,210	11,230	6,980	19,906	9,431	10,475
National Aeronautics and Space Administration:									
Science.....	380	.....	380	1,852	.....	1,852	1,953	.....	1,953
Aeronautics.....	40	.....	40	224	.....	224	243	.....	243
Exploration.....	344	.....	344	1,741	.....	1,741	1,391	.....	1,391
Cross Agency Support.....	222	.....	222	1,115	.....	1,115	1,216	.....	1,216
Space Operations.....	214	.....	214	1,524	.....	1,524	1,663	.....	1,663
Other.....	81	.....	81	384	.....	384	205	.....	205
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	(**)	(**)	.....	1	-1
Intrabudgetary Transactions.....	(**)	.....	(**)	-1	.....	-1	6	.....	6
Total--National Aeronautics and Space Administration.....	1,281	(**)	1,281	6,838	(**)	6,838	6,678	1	6,676
National Science Foundation:									
Research and Related Activities.....	435	.....	435	2,387	.....	2,387	2,301	.....	2,301
Education and Human Resources.....	110	.....	110	261	.....	261	271	.....	271
Other.....	66	.....	66	257	.....	257	229	.....	229
Proprietary Receipts from the Public.....	.....	4	-4	.....	15	-15	.....	7	-7
Total--National Science Foundation.....	611	4	607	2,905	15	2,890	2,800	7	2,793
Office of Personnel Management:									
Government Payment for Annuitants, Employees									
Health and Life Insurance Benefits.....	925	.....	925	4,562	.....	4,562	4,378	.....	4,378
Civil Service Retirement and Disability Fund.....	6,379	.....	6,379	31,850	.....	31,850	30,247	.....	30,247
Employees Life Insurance Fund.....	218	505	-287	1,173	1,594	-420	1,088	1,938	-851
Employees and Retired Employees Health Benefits Fund.....	3,587	3,730	-143	18,090	18,387	-298	17,482	17,938	-456
Other.....	22	.....	22	179	.....	179	-21	.....	-21
Proprietary Receipts from the Public.....	.....	6	-6	.....	11	-11	.....	10	-10
Intrabudgetary Transactions:									
Postal Service Contributions.....	.....	.....	.....	-793	.....	-793	-821	.....	-821
Civil Service Retirement and Disability Fund:									
Other.....	-4	.....	-4	-21	.....	-21	-21	.....	-21
Total--Office of Personnel Management.....	11,126	4,240	6,886	55,041	19,992	35,049	52,333	19,886	32,448

Table 5. Outlays of the U.S. Government, February 2013 and Other Periods—Continued

Classification	[\$ millions]			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Salaries and Expenses	-238	.....	-238	-77	(**)	-77	47	.....	47
Business Loans Program	12	(**)	11	162	-1	163	240	4	236
Disaster Loans Program	324	(**)	324	416	(**)	415	200	(**)	200
Other	2	1	1	15	6	9	14	4	10
Proprietary Receipts from the Public .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary Transactions .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Total--Small Business Administration	100	1	98	516	5	511	501	8	493
Social Security Administration:									
Payments to Social Security Trust Funds	397	.....	397	40,164	.....	40,164	57,219	.....	57,219
Supplemental Security Income Program	4,645	.....	4,645	23,020	.....	23,020	17,843	.....	17,843
Federal Old-Age and Survivors Insurance Trust Fund									
(Off-Budget):									
Benefit Payments	55,286	.....	55,286	271,719	.....	271,719	255,492	.....	255,492
Administrative Expenses	437	.....	437	1,617	.....	1,617	1,496	.....	1,496
Total--FOASI Trust Fund	55,723	.....	55,723	273,336	.....	273,336	256,988	.....	256,988
Federal Disability Insurance Trust Fund									
(Off-Budget):									
Benefit Payments	11,612	.....	11,612	57,368	.....	57,368	54,968	.....	54,968
Administrative Expenses	166	.....	166	996	.....	996	1,224	.....	1,224
Total--FDI Trust Fund	11,777	.....	11,777	58,365	.....	58,365	56,192	.....	56,192
Other	19	.....	19	112	.....	112	88	.....	88
Proprietary Receipts from the Public:									
On-Budget .....	.....	233	-233	.....	1,015	-1,015	.....	968	-968
Off-Budget .....	.....	20	-20	.....	33	-33	.....	36	-36
Intrabudgetary Transactions:									
Quinquennial Adjustment for Military Service Credits from FOASI and FDI									
Off-Budget ¹	-397	.....	-397	-40,163	.....	-40,163	-57,218	.....	-57,218
Total--Social Security Administration	72,165	253	71,911	354,833	1,048	353,786	331,111	1,004	330,107
Other Independent Agencies:									
Broadcasting Board of Governors	54	-1	55	289	-1	289	274	-1	276
Bureau of Consumer Financial Protection	30	(**)	30	137	(**)	137	80	(**)	80
Corporation for National and Community Service	76	(**)	76	421	1	420	418	1	418
Corporation for Public Broadcasting .....	.....	.....	.....	445	.....	445	444	.....	444
District of Columbia:									
Courts									
General and Special Payments	8	(**)	8	194	(**)	193	293	(**)	292
Equal Employment Opportunity Commission	26	(**)	26	134	(**)	134	140	(**)	140
Export-Import Bank of the United States	-40	30	-70	-465	61	-525	-388	16	-404
Federal Communications Commission:									
Universal Service Fund	721	.....	721	4,030	.....	4,030	3,856	.....	3,856
Spectrum Auction Program Account .....	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Other	36	3	33	132	19	113	115	11	104
Federal Deposit Insurance Corporation:									
Deposit Insurance Fund	77	.....	77	-314	-1,103	790	2,962	-47	3,009
FSLIC Resolution Fund	1	3	-2	184	4	180	53	55	-2
Total--Federal Deposit Insurance Corporation	78	3	76	-130	-1,100	970	3,015	7	3,008
Federal Drug Control Programs	18	.....	18	105	.....	105	207	.....	207
Federal Housing Finance Agency	16	.....	16	95	.....	95	94	.....	94
Intelligence Community Management Account	66	.....	66	177	.....	177	184	.....	184
Legal Services Corporation	28	.....	28	146	.....	146	148	.....	148
National Archives and Records Administration	40	1	39	180	7	173	168	14	154
National Credit Union Administration	34	41	-7	5,650	2,096	3,554	2,515	576	1,939
National Endowment for the Arts	11	(**)	11	57	(**)	57	62	(**)	62
National Endowment for the Humanities	10	(**)	10	58	(**)	57	60	1	59
Institute of Museum and Library Services	21	.....	21	109	1	109	108	1	107
National Labor Relations Board	22	(**)	22	108	(**)	108	107	(**)	107
Nuclear Regulatory Commission	83	173	-90	400	443	-43	410	357	53
Postal Service:									
Off-Budget:									
Public Enterprise Funds	5,202	5,196	6	32,249	35,316	-3,067	30,234	30,833	-598
Other .....	.....	.....	.....	125	.....	125	256	.....	256
Other .....	.....	.....	.....	78	.....	78	74	.....	74

Table 5. Outlays of the U.S. Government, February 2013 and Other Periods—Continued

Classification	[\$ millions]			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other Independent Agencies:—Continued									
Railroad Retirement Board:									
Federal Windfall Subsidy	4	.....	4	19	.....	19	21	.....	21
Federal Payments to the Railroad Retirement Accounts.....	(**)	.....	(**)	387	.....	387	393	.....	393
Railroad Unemployment Insurance Trust Fund:									
Benefit Payments.....	7	.....	7	42	.....	42	37	.....	37
Transfer to Administrative Funds	1	.....	1	6	.....	6	6	.....	6
Rail Industry Pension Fund:									
Benefit Payments.....	407	.....	407	2,025	.....	2,025	1,967	.....	1,967
Advances from FOASDI Fund.....	-120	.....	-120	-594	.....	-594	-576	.....	-576
OASDI Certifications.....	120	.....	120	594	.....	594	575	.....	575
Transfer to Administrative Funds	6	.....	6	27	.....	27	27	.....	27
Other.....	2	.....	2	4	.....	4	(**)	.....	(**)
National Railroad Retirement Investment Trust:									
Administrative Expenses.....	1	.....	1	28	.....	28	32	.....	32
Transfers to the Railroad Retirement Trust Funds from the National Railroad Retirement Investment Trust.....	149	.....	149	618	.....	618	683	.....	683
Railroad Social Security Equivalent Benefit Account:									
Benefit Payments.....	561	.....	561	2,774	.....	2,774	2,672	.....	2,672
Transfer to Administrative Funds	3	.....	3	12	.....	12	12	.....	12
Other	-3	.....	-3	(**)	.....	(**)	2	.....	2
Proprietary Receipts from the Public.....	.....	667	-667	.....	1,752	-1,752	.....	404	-404
Intrabudgetary Transactions:									
Payments from Other Funds to the Railroad Retirement Trust Funds									
Other.....	-149	.....	-149	-1,005	.....	-1,005	-1,076	.....	-1,076
Total--Railroad Retirement Board	988	667	321	4,937	1,752	3,185	4,776	404	4,372
Securities and Exchange Commission.....	91	(**)	91	512	1	511	467	(**)	467
Smithsonian Institution.....	79	.....	79	417	(**)	417	408	(**)	408
Tennessee Valley Authority	4,905	5,125	-220	25,999	25,684	314	16,326	15,750	575
Other	153	13	140	905	201	704	1,523	194	1,329
Total--Other Independent Agencies	12,781	11,252	1,529	77,631	64,481	13,150	66,507	48,163	18,344
Undistributed Offsetting Receipts:									
Other Interest.....	.....	(**)	(**)	.....	(**)	(**)	.....	.....	.....
Employer Share, Employee Retirement:									
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund:									
Federal Employer Contributions.....	-284	.....	-284	-1,495	.....	-1,495	-1,437	.....	-1,437
Postal Service Employer Contributions	-50	.....	-50	-242	.....	-242	-246	.....	-246
Department of State:									
Foreign Service Retirement and Disability Fund	-25	.....	-25	-135	.....	-135	-133	.....	-133
Other Defense Civil Programs:									
Military Retirement Fund	-1,697	.....	-1,697	-15,251	.....	-15,251	-14,572	.....	-14,572
Department of Defense Medicare-Eligible									
Retiree Health Care Fund .....	.....	.....	.....	-8,529	.....	-8,529	-11,145	.....	-11,145
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-1,893	.....	-1,893	-9,954	.....	-9,954	-10,712	.....	-10,712
Social Security Administration (Off-Budget):									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Employer Contributions.....	-1,146	.....	-1,146	-5,523	.....	-5,523	-5,207	.....	-5,207
Federal Disability Insurance Trust Fund:									
Federal Employer Contributions.....	-195	.....	-195	-939	.....	-939	-883	.....	-883
Other .....	(**)	.....	(**)	-2	.....	-2	-1	.....	-1
Total--Employer Share, Employee Retirement.....	-5,290	.....	-5,290	-42,071	.....	-42,071	-44,336	.....	-44,336

Table 5. Outlays of the U.S. Government, February 2013 and Other Periods—Continued

Classification	[\$ millions]			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed Offsetting Receipts:—Continued									
Interest Received by Trust Funds:									
Judicial Branch:									
Judicial Survivors Annuity Fund	-2	.....	-2	-6	.....	-6	-4	.....	-4
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund	-9	.....	-9	-5,063	.....	-5,063	-5,713	.....	-5,713
Federal Supplementary Medical Insurance Trust Fund	-10	.....	-10	-1,287	.....	-1,287	-1,460	.....	-1,460
Department of Homeland Security:									
Oil Spill Liability Trust Fund	-1	.....	-1	3	.....	3	-12	.....	-12
Other .....	(**)	.....	(**)	-4	.....	-4	-4	.....	-4
Department of Labor:									
Unemployment Trust Fund	-6	.....	-6	-248	.....	-248	-234	.....	-234
Department of State:									
Foreign Service Retirement and Disability Fund .....	(**)	.....	(**)	-340	.....	-340	-362	.....	-362
Department of Transportation:									
Airport and Airway Trust Fund	-1	.....	-1	-108	.....	-108	-104	.....	-104
Department of Veterans Affairs:									
National Service Life Insurance Fund .....	(**)	.....	(**)	-162	.....	-162	-187	.....	-187
United States Government Life Insurance Fund .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Corps of Engineers	-39	.....	-39	-73	.....	-73	21	.....	21
Other Defense Civil Programs:									
Military Retirement Fund	94	.....	94	8,556	.....	8,556	-3,505	.....	-3,505
Educational Benefits Fund	-14	.....	-14	-29	.....	-29	-26	.....	-26
Armed Forces Retirement Home .....	(**)	.....	(**)	-1	.....	-1	-2	.....	-2
Environmental Protection Agency	-37	.....	-37	-37	.....	-37	-41	.....	-41
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-15	.....	-15	-16,211	.....	-16,211	-17,439	.....	-17,439
Social Security Administration (Off-Budget):									
Federal Old-Age and Survivors Insurance Trust Fund	-79	.....	-79	-49,996	.....	-49,996	-52,400	.....	-52,400
Federal Disability Insurance Trust Fund	-16	.....	-16	-2,952	.....	-2,952	-3,736	.....	-3,736
Independent Agencies:									
Railroad Retirement Board	-2	.....	-2	-24	.....	-24	-29	.....	-29
Other	-6	.....	-6	-10	.....	-10	-8	.....	-8
Other	-21	.....	-21	-63	.....	-63	-7	.....	-7
Total--Interest Received by Trust Funds	-166	.....	-166	-68,056	.....	-68,056	-85,252	.....	-85,252
Rents and Royalties on the Outer Continental Shelf Lands .....	.....	621	-621	.....	4,007	-4,007	.....	2,811	-2,811
Sale of Major Assets .....	.....	.....	.....	.....	2,588	-2,588	.....	.....	.....
Total--Undistributed Offsetting Receipts	-5,456	621	-6,077	-110,127	6,595	-116,722	-129,588	2,811	-132,399
Total Outlays	357,708	31,355	326,354	1,687,339	182,792	1,504,547	1,632,191	158,203	1,473,988
Total On-Budget	286,839	26,139	260,700	1,422,838	147,444	1,275,395	1,407,966	127,335	1,280,632
Total Off-Budget	70,869	5,216	65,653	264,500	35,348	229,152	224,225	30,868	193,357
Total Surplus (+) or Deficit			-203,539			-493,954			-580,819
Total On-Budget			-192,894			-507,002			-607,781
Total Off-Budget			-10,645			+13,048			+26,962

MEMORANDUM
Receipts Offset Against Outlays (In Millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary Receipts	79,901	69,335
Intrabudgetary Transactions	360,342	374,816
Governmental Receipts	3,562	3,379
Total Receipts Offset Against Outlays	443,805	447,529

¹Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for the unnegotiated OASI benefit checks.

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

... No Transactions

(**) Less than \$500,000

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, February 2013 and Other Periods

Assets and Liabilities Directly Related to Budget Off-Budget Activity	[\$ millions]					
	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of
		This Year	Prior Year	This Year	This Month	This Month
Liability Accounts:						
Borrowing from the Public:						
Treasury Securities, Issued Under General						
Financing Authorities:						
Debt Held by the Public	262,261	552,850	595,965	11,269,586	11,560,176	11,822,436
Intragovernmental Holdings	-8,763	68,197	102,586	4,796,656	4,873,616	4,864,853
Total Treasury Securities Outstanding	253,497	621,048	698,551	16,066,242	16,433,792	16,687,289
Plus Premium on Treasury Securities	-286	2,378	5,226	32,809	35,473	35,187
Less Discount on Treasury Securities	-184	555	-544	75,337	76,076	75,892
Total Treasury Securities Net of Premium and Discount	253,395	622,871	704,320	16,023,712	16,393,188	16,646,583
Agency Securities, Issued Under Special Financing						
Authorities (See Schedule B. for Other Agency						
Borrowing, See Schedule C)	-219	364	-361	24,399	24,982	24,763
Total Federal Securities	253,177	623,235	703,959	16,048,111	16,418,170	16,671,347
Deduct:						
Federal Securities Held As Investments						
of Government Accounts (See Schedule D)	-8,861	67,624	102,452	4,791,850	4,868,335	4,859,474
Less Discount on Federal Securities Held as						
Investments of Government Accounts	-86	-706	-467	23,592	22,971	22,886
Net Federal Securities Held as Investments						
of Government Accounts	-8,776	68,330	102,919	4,768,258	4,845,364	4,836,588
Total Borrowing from the Public	261,952	554,905	601,040	11,279,854	11,572,806	11,834,759
Accrued Interest Payable to the Public	-22,843	-18,189	-10,956	57,255	61,910	39,067
Allocations of Special Drawing Rights	-936	-966	-198	54,463	54,433	53,497
Deposit Funds	-73,745	-882	2,594	12,721	85,585	11,839
Miscellaneous Liability Accounts (Includes Checks						
Outstanding Etc.)	3,788	80	1,800	11,338	7,629	11,418
Total Liability Accounts	168,216	534,947	594,280	11,415,632	11,782,363	11,950,579
Asset Accounts (Deduct)						
Cash and Monetary Assets:						
U.S. Treasury Operating Cash:						
Federal Reserve Account	-38,497	-3,695	6,258	85,446	120,247	81,750
Short-term Cash Investments .....	.....	.....	-1,805	.....	.....	.....
Balance	-38,497	-3,695	4,453	85,446	120,247	81,750
Special Drawing Rights:						
Total Holdings	-945	-968	-167	55,232	55,209	54,264
SDR Certificates Issued to Federal Reserve Banks .....	.....	.....	.....	-5,200	-5,200	-5,200
Balance	-945	-968	-167	50,032	50,009	49,064
Reserve Position on the U.S. Quota in the IMF:						
U.S. Subscription to International Monetary Fund:						
Direct Quota Payments .....	.....	.....	.....	54,424	54,424	54,424
Maintenance of Value Adjustments	-1,116	-1,152	-236	10,640	10,604	9,487
Letter of Credit Issued to IMF	-185	-1,007	649	-41,463	-42,285	-42,470
Dollar Deposits with the IMF	(**)	-1	-18	-158	-159	-159
Receivable/payable (-) for Interim Maintenance						
of Value Adjustments	729	753	156	85	109	838
Balance	-573	-1,407	551	23,527	22,693	22,120
Loans to International Monetary Fund .....	.....	-103	1,251	11,873	11,770	11,770
Other Cash and Monetary Assets	-304	24	341	25,813	26,142	25,838
Total Cash and Monetary Assets	-40,318	-6,150	6,429	196,692	230,860	190,542
Non-Federal Securities of the National Railroad						
Retirement Investment Trust	482	1,214	-257	22,282	23,014	23,496
Net Activity, Guaranteed Loan Financing (See Schedule E)	-185	6,791	2,417	-9,834	-2,858	-3,043
Net Activity, Direct Loan Financing (See Schedule E)	5,166	38,456	3,673	816,805	850,095	855,261
Miscellaneous Asset Accounts	-468	682	1,198	-810	341	-127
Total Asset Accounts	-35,323	40,993	13,461	1,025,135	1,101,452	1,066,129
Excess of Liabilities (+) or Assets (-)	203,539	493,954	580,819	10,390,497	10,680,912	10,884,451
Transactions Not Applied to Current Year's Surplus						
Or Deficit (See Schedule A for Details)						
Total Budget and Off-Budget Federal Entities						
(Financing of Deficit (+) or Disposition Of Surplus(-))	203,539	493,954	580,819	10,390,497	10,680,912	10,884,451

¹Major sources of information used to determine Treasury's operating cash balance include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

... No Transactions

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

Table 6. Schedule A-Analysis of Change in Excess of Liabilities of the U.S. Government, February 2013 and Other Periods

Classification	[\$ millions]					
	This Month	Fiscal Year to Date				
		This Year	Prior Year			
Excess of Liabilities Beginning of Period:						
Based on Composition of Unified Budget in						
Preceding Period	10,680,912	10,390,656	9,302,250			
Adjustments During Current Fiscal Year for						
Changes in Composition of Unified Budget:						
Revisions by Federal Agencies to the Prior Budget Results	(**)	-160	-947			
Excess of Liabilities Beginning of Period (Current Basis).....	10,680,912	10,390,497	9,301,303			
Budget Surplus (-) or Deficit:						
Based on Composition of Unified Budget in Prior Fiscal Year.....	203,539	493,954	580,819			
Total Surplus (-) or Deficit (Table 2).....	203,539	493,954	580,819			
Total-On-Budget (Table 2).....	192,894	507,002	607,781			
Total-Off-Budget Table 2).....	10,645	-13,048	-26,962			
Transactions Not Applied to Current Year's Surplus or Deficit:						
Total-Transactions Not Applied to Current Year's	.....	.....	.....			
Excess of Liabilities Close of Period	10,884,451	10,884,451	9,882,122			

... No Transactions

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

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

Table 6. Schedule B-Securities Issued by Federal Agencies Under Special Financing Authorities, February 2013 and Other Periods

Classification	[\$ millions]					
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Account Balances Current Fiscal Year		
		Fiscal Year to Date		Beginning of		Close of
		This Year	Prior Year	This Year	This Month	This Month
Agency Securities, Issued Under Special Financing						
Authorities:						
Obligations Guaranteed by the United States,						
Issued By:						
Department of Housing and Urban Development:						
Federal Housing Administration .....	.....	.....	.....	19	19	19
Obligations Not Guaranteed by the United States,						
Issued By:						
Legislative Branch:						
Architect of the Capitol.....	-8	-4	-4	128	131	124
Independent Agencies:						
Federal Communications Commission.....	.....	.....	.....	(**)	(**)	(**)
National Archives and Records Administration .....	.....	.....	-7	151	151	151
Tennessee Valley Authority	-211	368	-350	24,103	24,682	24,471
Total Agency Securities	-219	364	-361	24,399	24,982	24,763

... No Transactions

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

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

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, February 2013 and Other Periods

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of
		This Year	Prior Year	This Year	This Month	This Month
Borrowing from the Treasury:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation.....	-110	2,147	.....	772	3,029	2,919
Agricultural Credit Insurance Fund.....	.....	626	1,012	7,328	7,954	7,954
Farm Storage Facility Loans.....	.....	258	296	905	1,163	1,163
Emergency Boll Weevil Loan Fund.....	.....	.....	.....	3	3	3
Rural Housing Service:						
Rural Housing Insurance.....	193	497	431	15,853	16,157	16,350
Rural Community Facility Loans Fund.....	51	316	253	4,483	4,748	4,799
Multifamily Housing Revitalization Loan Account.....	21	37	30	186	203	224
Rural Business - Cooperative Service:						
Rural Business and Industry Loans.....	.....	.....	(**)	66	66	66
Rural Development Loan Fund.....	(**)	4	5	305	308	309
Rural Economic Development Loan Fund.....	3	18	10	110	125	128
Renewable Energy Guaranteed Loan Account.....	.....	.....	.....	1	1	1
Rural Microenterprise Investment Loans.....	(**)	2	2	13	15	15
Rural Utilities Service:						
Rural Water and Waste Disposal Fund.....	259	641	452	11,183	11,565	11,824
Rural Electrification and Telecommunications Fund.....	32	147	153	12,161	12,276	12,309
Rural Telephone Bank.....	1	2	6	363	365	366
Distance Learning and Telemedicine Program.....	56	159	140	1,051	1,154	1,209
Foreign Agricultural Service.....	.....	.....	.....	1,001	1,001	1,001
Department of Commerce:						
Departmental Management:						
Emergency Steel Guaranteed Loan Fund.....	.....	10	.....	2	12	12
National Oceanic and Atmospheric Administration:						
Fisheries Finance.....	2	15	33	552	565	567
Fishing Vessel Obligations.....	.....	.....	.....	(**)	(**)	(**)
State and Local Implementation Fund.....	.....	2	.....	(**)	2	2
Department of Defense - Military Programs:						
Arms Initiative Loans.....	.....	.....	.....	(**)	(**)	(**)
Family Housing Improvement Loans.....	.....	127	63	948	1,076	1,076
Department of Education:						
College Housing and Academic Facilities Loans.....	.....	(**)	-7	44	44	44
Federal Direct Student Loans.....	4,845	93,843	135,770	591,674	680,673	685,517
Teach Grant Loans.....	.....	63	69	370	433	433
Temporary Student Loan Purchase Authority.....	.....	407	-50	79,026	79,433	79,433
Federal Family Education Loans.....	.....	.....	.....	43,254	43,254	43,254
Department of Energy:						
Bonneville Power Administration Fund.....	33	227	265	3,421	3,615	3,648
Western Area Power Administration - Recovery Act.....	19	-141	15	191	31	50
Advanced Technology Vehicles Manufacturing Loans.....	.....	.....	.....	4	4	4
Department of Health and Human Services:						
Health Education Assistance Loans.....	.....	.....	.....	1	1	1
Consumer Operated and Oriented Plan.....	.....	516	150	150	666	666
Department of Homeland Security:						
National Flood Insurance Fund.....	1,000	5,250	.....	17,750	22,000	23,000
Disaster Assistance Loan Fund.....	.....	(**)	.....	323	323	323
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-Rent Public Housing - Loans and Other Expenses.....	.....	30	.....	20	50	50
Housing Programs:						
Emergency Homeowners' Relief Fund.....	.....	.....	.....	5	5	5
Federal Housing Administration.....	.....	.....	.....	11,527	11,527	11,527
Green Retrofit Program for Multifamily Housing-Recovery Act.....	.....	.....	.....	15	15	15

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, February 2013 and Other Periods

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
This Year		Prior Year	This Year	This Month		
Borrowing from the Treasury:—Continued						
Department of the Interior:						
Helium Fund .....	.....	.....	.....	44	44	44
Bureau of Reclamation Loan Fund .....	.....	.....	.....	36	36	36
Bureau of Indian Affairs .....	.....	4	.....	5	9	9
Assistance to American Samoa Loan Fund .....	.....	.....	.....	9	9	9
Department of Labor:						
Black Lung Disability Trust Fund.....	.....	.....	.....	5,245	5,245	5,245
Department of State:						
Repatriation Loans.....	.....	(**)	(**)	3	3	3
Department of Transportation:						
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program .....	.....	.....	(**)	.....	.....	.....
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	51	386	165	4,405	4,740	4,791
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	19	45	122	703	730	749
Other.....	.....	.....	.....	(**)	(**)	(**)
Maritime Administration:						
Ocean Freight Differential .....	.....	-33	-95	47	14	14
Maritime Guaranteed Loan (Title XI) Fund.....	.....	.....	-35	37	37	37
Department of Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund .....	.....	5	.....	33	38	38
Housing and Economic Recovery Programs .....	.....	.....	-7,397	.....	.....	.....
Temporary Credit and Liquidity Program .....	.....	.....	-3	13,802	13,802	13,802
Troubled Assets Insurance Financing Fund.....	.....	-2	-60	760	759	759
Troubled Asset Relief Program .....	.....	-15,474	-19,649	52,068	36,594	36,594
Small Business Lending Financing Fund .....	.....	.....	.....	4,112	4,112	4,112
Federal Financing Bank Revolving Fund	676	2,644	2,591	57,134	59,102	59,779
Department of Veterans Affairs:						
Veterans Housing Benefit Program Fund.....	.....	192	1,360	773	965	965
Native American Veteran Housing Fund.....	.....	7	11	64	72	72
Vocational Rehabilitation Loan Fund .....	.....	1	3	1	3	3
Corps of Engineers:						
Washington Aqueduct.....	.....	(**)	(**)	4	4	4
Environmental Protection Agency:						
Abatement, Control, and Compliance Loan Program .....	.....	.....	.....	1	1	1
General Services Administration:						
Land Aquisition and Development Fund .....	.....	.....	(**)	.....	.....	.....
International Assistance Program:						
International Security Assistance:						
Military Debt Reduction .....	.....	.....	.....	34	34	34
Agency for International Development:						
International Debt Reduction .....	.....	.....	.....	478	478	478
Development Credit Authority Loan Fund .....	.....	.....	.....	(**)	(**)	(**)
Overseas Private Investment Corporation	55	246	182	2,241	2,432	2,487
International Monetary Programs.....	1,800	1,800	.....	6,021	6,021	7,821
Small Business Administration:						
Business Loan Fund .....	.....	47	4	1,919	1,965	1,965
Disaster Loan Fund .....	.....	1,115	352	6,001	7,116	7,116
Independent Agencies:						
Export-Import Bank of the United States.....	135	2,652	3,094	11,301	13,818	13,953
Federal Communications Commission:						
Spectrum Auction Loan Fund .....	(**)	(**)	.....	.....	.....	(**)
National Credit Union Administration .....	.....	1,900	.....	3,200	5,100	5,100
Presidio Trust Fund .....	.....	.....	.....	50	50	50
Railroad Retirement Board:						
Social Security Equivalent Benefit Account.....	267	1,608	1,519	3,402	4,742	5,010
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities .....	.....	.....	.....	20	20	20
Total Agency Borrowing from the Treasury						
Financed Through Treasury Securities Issued	9,409	102,347	121,263	979,021	1,071,958	1,081,368

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, February 2013 and Other Periods

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Utilities Service:						
Rural Electrification and Telecommunications Fund	432	738	1,626	37,750	38,056	38,488
Department of Education:						
Historically Black College and University Capital						
Financing Fund	2	23	18	923	943	945
Department of Energy:						
Title 17 Innovative Technology Loans	242	1,696	1,762	12,108	13,562	13,804
Advanced Technology Vehicles Manufacturing .....	.....	-161	.....	.....	-161	-161
Department of Health and Human Services:						
Health Maintenance Organization Loan and						
Loan Guarantee Fund .....	.....	.....	.....	(**)	(**)	(**)
Department of Transportation:						
Railroad Rehabilitation and Improvement Loan Fund .....	.....	(**)	(**)	1	1	1
Department of Veterans Affairs:						
Guaranteed Transitional Housing for Homeless Veterans .....	.....	(**)	(**)	5	5	5
General Services Administration:						
Federal Buildings Fund	-2	-38	-34	1,819	1,784	1,782
International Assistance Program:						
Foreign Military Financing Program	-27	-37	-29	188	179	152
Small Business Administration:						
Business Loan Fund .....	.....	(**)	(**)	(**)	(**)	(**)
Independent Agencies:						
Postal Service .....	.....	.....	-1,005	15,000	15,000	15,000
Total Borrowing from the Federal Financing Bank	648	2,221	2,337	67,794	69,367	70,015

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

... No Transactions

(**) Less than \$500,000

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

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Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, February 2013 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Federal Funds:						
Department of Agriculture.....	6	51	.....	142	187	192
Department of Commerce.....	.....	2	3	.....	2	2
Department of Defense-Military Programs:						
Defense Cooperation Account.....	.....	.....	.....	8	8	8
Department of Energy.....	73	495	436	53,969	54,391	54,464
Department of Health and Human Services.....	3	3	3	2,096	2,096	2,098
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund.....	1,424	5,795	2,049	2,778	7,148	8,573
Government National Mortgage Association:						
Guarantees of Mortgage-Backed Securities	-9	-128	48	2,117	1,998	1,989
Department of the Interior.....	-260	262	573	6,613	7,135	6,875
Department of Labor.....	668	923	303	16,133	16,387	17,056
Department of Transportation.....	10	78	97	1,847	1,915	1,925
Department of the Treasury.....	888	1,118	-51	24,805	25,035	25,923
Department of Veterans Affairs:						
Veterans Reopened Insurance Fund.....	-3	-9	-8	253	247	244
Servicemen's Group Life Insurance Fund.....	.....	(**)	(**)	1	1	1
Other Defense Civil Programs:						
Uniformed Services Retiree Health Care Fund.....	-456	11,605	14,135	176,113	188,174	187,718
Office of Personnel Management:						
Postal Service Contributions.....	.....	793	821	45,347	46,140	46,140
Independent Agencies:						
Federal Deposit Insurance Corporation:						
Deposit Insurance Fund.....	-78	-796	-3,009	37,602	36,883	36,805
FSLIC Resolution Fund.....	(**)	1	47	3,424	3,425	3,425
Federal Housing Finance Agency.....	-13	21	16	77	111	98
National Credit Union Administration.....	6	-1,655	-1,906	12,792	11,130	11,136
Postal Service.....	3	1,389	-758	2,590	3,976	3,979
Tennessee Valley Authority.....	.....	-25	(**)	25	.....	.....
Other.....	240	161	168	15,525	15,446	15,686
Other.....	-135	142	732	10,018	10,295	10,160
Total Treasury Securities.....	2,368	20,224	13,697	414,274	432,130	434,498
Total Federal Funds.....	2,368	20,224	13,697	414,274	432,130	434,498
Trust Funds:						
Legislative Branch:						
Library of Congress.....	(**)	-4	(**)	43	39	39
United States Tax Court.....	(**)	(**)	(**)	11	11	11
Other.....	-1	2	7	32	36	35
Judicial Branch:						
Judicial Retirement Funds.....	-3	38	77	961	1,002	998
Department of Agriculture.....	6	49	.....	.....	43	49
Department of Defense-Military Programs:						
Voluntary Separation Incentive Fund.....	34	29	32	312	307	341
Other.....	-9	-30	-8	833	812	803
Department of Health and Human Services:						
Federal Hospital Insurance Trust Fund.....	-6,539	-15,287	-5,785	228,292	219,545	213,006
Federal Supplementary Medical Insurance Trust						
Fund.....	1,365	-1,801	11,052	69,324	66,158	67,523
Other.....	1	53	34	3,219	3,272	3,273

Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, February 2013 and Other Periods
[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Trust Funds:—Continued						
Department of Homeland Security	34	105	190	4,499	4,570	4,604
Department of the Interior	-15	-25	-8	40	30	15
Department of Labor:						
Unemployment Trust Fund	2,419	843	-2,322	20,673	19,097	21,516
Other	52	8	-20	59	14	66
Department of State:						
Foreign Service Retirement and Disability Fund	-47	193	185	16,893	17,133	17,085
Other .....	.....	3	-3	35	38	38
Department of Transportation:						
Airport and Airway Trust Fund	341	487	793	10,425	10,570	10,912
Highway Trust Fund	-26	3,920	-387	9,970	13,917	13,890
Department of Treasury	-74	-448	-247	1,428	1,055	980
Department of Veterans Affairs:						
General Post Fund, National Homes	20	20	-19	63	63	82
National Service Life Insurance	-82	-222	-214	6,912	6,772	6,690
United States Government Life Insurance Fund	(**)	-1	-2	13	12	11
Veterans Special Life Insurance Fund	-11	-2	4	1,953	1,963	1,952
Corps of Engineers	159	692	273	7,062	7,595	7,754
Other Defense Civil Programs:						
Military Retirement Fund	-2,934	51,958	57,500	376,439	431,332	428,397
Other	-12	-107	-70	2,007	1,912	1,900
Environmental Protection Agency	-57	174	639	4,510	4,741	4,684
National Aeronautics and Space Administration	1	(**)	(**)	15	15	15
Office of Personnel Management:						
Civil Service Retirement and Disability Fund:						
Treasury Securities	3,770	-4,212	-534	826,555	818,573	822,343
Employees Life Insurance Fund	284	210	855	41,250	41,176	41,460
Employees and Retired Employees Health Benefits Fund	142	289	459	21,261	21,408	21,550
Social Security Administration:						
Federal Old-Age and Survivors Insurance Trust						
Fund	-6,695	25,261	39,214	2,586,697	2,618,654	2,611,958
Federal Disability Insurance Trust Fund	-3,394	-15,083	-13,000	132,345	120,655	117,261
Independent Agencies:						
Harry S Truman Memorial Scholarship Trust Fund	(**)	(**)	-10	53	54	54
Japan-United States Friendship Commission .....	.....	.....	(**)	38	38	38
Railroad Retirement Board:						
Treasury Securities	58	-28	-185	2,403	2,318	2,375
Agency Securities .....	.....	1	.....	5	5	5
Other	-12	314	254	946	1,272	1,260
Total Treasury Securities	-11,229	47,399	88,755	4,377,571	4,436,199	4,424,970
Total Agency Securities .....	.....	1	.....	5	5	5
Total Trust Funds	-11,229	47,400	88,755	4,377,575	4,436,205	4,424,975
Grand Total	-8,861	67,624	102,452	4,791,850	4,868,335	4,859,474

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

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

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, February 2013 and Other Periods

Classification	Net Transactions (-) denotes net reduction of assets accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation Export Fund	-4	-50	-25	418	373	369
Agricultural Credit Insurance Fund.....	1	3	5	-194	-192	-191
Natural Resource Conservation Demonstration Program:						
Agricultural Resource Conservation Demonstration Program .....	.....	.....	.....	(**)	(**)	(**)
Rural Housing Service:						
Rural Community Facility Loans	(**)	(**)	-2	-58	-58	-58
Rural Housing Insurance Fund	22	85	-28	-2,348	-2,284	-2,262
Rural Business-Cooperative Service:						
Rural Business and Industry Loans	-2	1	33	-456	-453	-455
Renewable Energy Guaranteed Loan Account	(**)	-4	-4	-33	-37	-37
Biorefinery Assistance Loan Account.....	-1	-1	13	-72	-72	-73
Rural Utilities Service:						
Rural Water and Waste Disposal Fund .....	.....	(**)	(**)	-24	-24	-24
Department of Commerce:						
General Administration:						
Emergency Oil, Gas, and Steel Account.....	.....	.....	.....	5	5	5
National Oceanic and Atmospheric Administration:						
Fishing Vessel Obligations.....	.....	.....	(**)	(**)	(**)	(**)
Department of Defense-Military Programs .....	.....	(**)	.....	-15	-15	-15
Department of Education:						
Office of Student Financial Assistance:						
Federal Family Education Loans.....	-637	-1,107	-1,305	27,768	27,298	26,661
Department of Energy:						
Title 17 Innovative Technology Loans.....	.....	-1	-18	-161	-162	-162
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health Center Loans .....	.....	.....	(**)	-3	-3	-3
Health Education Assistance Loans.....	1	1	5	-53	-53	-52
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian Housing Loans	(**)	2	-2	-58	-55	-56
Native Hawaiian Housing Loans .....	.....	1	(**)	-2	-1	-1
Community Planning and Development:						
Community Development Loans	(**)	-1	-2	-95	-96	-96
Housing Programs:						
FHA-Mutual Mortgage Insurance Loans	1,323	8,398	2,475	-26,444	-19,368	-18,045
FHA-General and Special Risk Fund	104	838	423	-4,846	-4,112	-4,008
Home Ownership Preservation Entity Fund	(**)	(**)	(**)	-20	-20	-20
Government National Mortgage Association:						
Guarantees of Mortgaged-Backed Securities	-133	-396	748	6,418	6,155	6,022

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, February 2013 and Other Periods

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of assets accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of
		This Year	Prior Year	This Year	This Month	This Month
Guaranteed Loan Financing Activity:—Continued						
Department of the Interior:						
Bureau of Indian Affairs	(**)	3	22	-52	-49	-49
Department of Transportation:						
Office of the Secretary:						
Minority Business Resource Center Fund .....	.....	.....	(**)	(**)	(**)	(**)
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund .....	.....	.....	.....	(**)	(**)	(**)
Maritime Administration:						
Maritime Guaranteed Loan (Title XI) Fund	(**)	(**)	-57	-213	-213	-213
Department of the Treasury:						
Departmental Offices:						
Air Transportation Stabilization Fund .....	.....	.....	.....	(**)	(**)	(**)
Troubled Assets Insurance Financing Fund	-895	-1,094	.....	758	560	-336
Troubled Asset Relief Program	-2	-2	.....	-11	-10	-12
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	34	262	13	-4,157	-3,929	-3,895
International Assistance Program:						
Agency for International Development:						
Loan Guarantees to Israel .....	.....	.....	.....	-1,397	-1,397	-1,397
Urban and Environmental Credit Guaranteed Loans	(**)	1	1	-63	-62	-62
Microenterprise and Small Enterprise Development .....	.....	.....	(**)	(**)	(**)	(**)
Development Credit Authority Loan Fund	(**)	(**)	-1	-49	-49	-49
Loan Guarantees to Egypt .....	.....	.....	.....	-137	-137	-137
Tunisia Loan Fund .....	.....	.....	.....	-30	-30	-30
Overseas Private Investment Corporation	3	13	-41	-101	-91	-88
Small Business Administration:						
Business Loan Fund	21	-47	313	-2,795	-2,864	-2,843
Independent Agencies:						
Export-Import Bank of the United States	-18	-116	-148	-1,314	-1,411	-1,430
Net Activity, Guaranteed Loan Financing	-185	6,791	2,417	-9,834	-2,858	-3,043

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, February 2013 and Other Periods

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of assets accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of
		This Year	Prior Year	This Year	This Month	This Month
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural Credit Insurance Fund	-19	-432	-239	6,934	6,522	6,503
Farm Storage Facility Loans	(**)	9	42	727	735	736
Apple Loans Fund .....	.....	(**)	(**)	(**)	(**)	(**)
Emergency Boll Weevil Loan Fund .....	.....	.....	.....	3	3	3
Natural Resources Conservation Service:						
Rural Housing Service:						
Rural Community Facility Loans Fund	19	116	112	4,076	4,172	4,192
Rural Housing Insurance Fund	-70	-175	-63	15,501	15,396	15,326
Multifamily Housing Revitalization Loan Account	2	9	14	168	175	177
Rural Business-Cooperative Service:						
Rural Business and Industry Loan Fund	-1	-3	-2	50	48	47
Rural Development Loan Fund	-2	-9	-7	298	291	289
Rural Economic Development Loan Fund	1	8	1	102	109	110
Rural Microenterprise Investment Loans	(**)	2	2	13	15	15
Rural Utilities Service:						
Rural Water and Waste Disposal Loans	-36	-173	18	9,718	9,582	9,545
Rural Electrification and Telecommunications Fund	356	456	1,054	45,309	45,408	45,765
Rural Telephone Bank	-3	-34	-20	347	316	313
Distance Learning and Telemedicine Program	7	79	115	1,028	1,099	1,106
Rural Development Insurance Fund .....	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 Direct Loan Fund	-3	-71	-72	844	776	773
International Debt Reduction	(**)	-8	-4	16	8	8
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance	-5	-10	7	552	546	541
Department of Defense-Military Programs	-2	110	47	948	1,061	1,058
Department of Education:						
Office of Postsecondary Education:						
College Housing and Academic Facilities Loans	(**)	-2	(**)	6	5	5
Historically Black College and University Capital Financing Fund	2	22	18	558	578	580
Office of Student Financial Assistance:						
Federal Direct Student Loans	8,597	62,167	66,094	525,881	579,450	588,048
Teach Grant Loans	16	49	50	343	376	392
Temporary Student Loan Purchase Authority	-1,074	-4,189	-3,854	115,220	112,105	111,031
Department of Energy:						
Advanced Technology Vehicles Manufacturing Loans	-14	-103	437	5,767	5,678	5,664
Title 17 Innovative Technology Loans	182	1,420	863	4,078	5,316	5,498
Department of Health and Human Services:						
Consumer Operated and Oriented Plan	43	97	6	57	110	154
Department of Homeland Security:						
Disaster Assistance Loan Fund	(**)	-4	-5	324	320	320
Department of Housing and Urban Development:						
Housing Programs:						
Emergency Homeowners' Relief Fund	(**)	(**)	(**)	2	2	2
FHA-Mutual Mortgage Insurance Loans .....	.....	(**)	(**)	-5	-5	-5
FHA-General and Special Risk Fund .....	.....	.....	.....	(**)	(**)	(**)
Green Retrofit Program for Multifamily Housing Fund .....	.....	.....	-2	11	11	11

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, February 2013 and Other Periods

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of assets accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of
		This Year	Prior Year	This Year	This Month	This Month
Direct Loan Financing Activity:—Continued						
Department of the Interior:						
Bureau of Reclamation				37	37	37
Bureau of Indian Affairs	(**)	(**)	1	5	5	5
Assistance to American Samoa Loan Fund				9	9	9
Department of State:						
Administration of Foreign Affairs:						
Repatriation Loans	(**)	(**)	(**)	1	(**)	(**)
Department of Transportation:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	29	334	124	4,375	4,680	4,709
Tiger Tifia Loan Fund			(**)	(**)	(**)	(**)
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	19	34	113	691	706	724
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	(**)	2	-2	33	35	35
GSE Mortgage-Backed Securities Purchase Program			-60,916	3,908	3,908	3,908
Temporary Credit and Liquidity Program	-329	-2,104	-148	13,256	11,481	11,152
Troubled Asset Relief Program	-2,583	-22,460	-2,775	31,484	11,607	9,024
Small Business Lending Program	-69	-215	-46	4,034	3,888	3,819
Financial Management Service				(**)	(**)	(**)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	-7	-32	-142	661	637	629
Native American Veteran Housing Fund	(**)	3	-1	59	61	61
Transitional Housing Loans	(**)	(**)	(**)	(**)	(**)	(**)
Vocational Rehabilitation Loan Fund	(**)	(**)	(**)	1	1	1
Environmental Protection Agency:						
Abatement, Control, and Compliance Loan Program		(**)	-1	(**)	(**)	(**)
International Assistance Program:						
International Security Assistance:						
Foreign Military Loan Program				-27	-27	-27
Military Debt Reduction				34	34	34
Agency for International Development:						
International Debt Reduction	(**)	-12	-16	138	125	125
Overseas Private Investment Corporation	44	50	87	1,454	1,459	1,503
International Monetary Programs	-1	1,624	-3	-54	1,571	1,570
Small Business Administration:						
Business Loan Fund	2	4	4	109	111	113
Disaster Loan Fund	1	-129	-118	5,815	5,685	5,686
Independent Agencies:						
Export-Import Bank of the United States	61	2,028	2,902	10,848	12,815	12,876
Federal Communications Commission:						
Spectrum Auction Loan Fund	1	1	(**)	-4	-4	-3
Net Activity, Direct Loan Financing	5,166	38,456	3,673	816,805	850,095	855,261

Note: Federal credit programs provide benefits to the public in the form of direct loans and loan guarantees. This table reflects cash transactions and balances of the nonbudgetary financing fund accounts that result from the disbursement of loans, collection of fees, repayment of principle, sale of collateral, interest, and subsidy received from the credit program accounts at net present value in accordance with the Credit Reform Act of 1990. Unreimbursed costs such as administrative expenses and subsidy payments are reported on a cash basis and included within each program's budgetary totals in Table 5.

... No Transactions

(**) Less than \$500,000

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

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2013

[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year to Date	Comparable Period Prior F.Y.
Receipts:														
Individual Income Taxes	102,039	75,027	135,331	155,967	32,227								500,591	425,253
Corporation Income Taxes.....	1,619	3,219	57,670	7,752	1,173								71,433	60,566
Social Insurance And Retirement Receipts:														
Employment and General Retirement.....	56,045	60,174	55,925	84,444	70,683								327,271	303,096
Unemployment Insurance.....	2,767	4,813	645	5,048	3,596								16,869	19,426
Other Retirement	296	330	292	279	273								1,470	1,538
Excise Taxes	6,662	6,848	6,559	6,352	5,051								31,472	28,475
Estate and Gift Taxes	1,143	893	1,178	1,130	1,027								5,372	5,216
Customs Duties	2,940	2,664	2,460	2,799	2,284								13,147	12,294
Miscellaneous Receipts	10,804	7,762	9,447	8,453	6,501								42,967	37,304
Total--Receipts This Year	184,316	161,730	269,508	272,225	122,815								1,010,593	.....
(On-Budget).....	144,166	118,561	230,049	207,810	67,807								768,392	.....
(Off-Budget).....	40,150	43,169	39,459	64,415	55,008								242,201	.....
<i>Total--Receipts Prior Year</i>	<i>163,072</i>	<i>152,402</i>	<i>239,963</i>	<i>234,319</i>	<i>103,413</i>								<i>.....</i>	<i>893,169</i>
<i>(On Budget)</i>	<i>123,769</i>	<i>110,346</i>	<i>201,911</i>	<i>178,871</i>	<i>57,954</i>								<i>.....</i>	<i>672,851</i>
<i>(Off Budget)</i>	<i>39,303</i>	<i>42,056</i>	<i>38,052</i>	<i>55,448</i>	<i>45,459</i>								<i>.....</i>	<i>220,318</i>
Outlays:														
Legislative Branch	442	371	354	380	328								1,876	1,925
Judicial Branch	573	623	563	563	545								2,866	2,837
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service.....	6,938	2,007	1,252	1,224	-23								11,398	9,794
Other	14,499	12,678	15,111	14,313	11,834								68,434	57,464
Department of Commerce.....	961	786	811	736	688								3,982	4,571
Department of Defense:														
Military Programs:														
Military Personnel	26,106	15,773	11,060	6,392	11,463								70,795	69,531
Operation and Maintenance.....	20,925	22,152	21,686	23,444	20,707								108,914	113,039
International Reconstruction and Other Assistance	(**)	(**)	(**)	(**)	(**)								1	(**)
Procurement	8,998	8,990	9,212	12,736	6,905								46,842	53,533
Research, Development, Test, and Evaluation.....	4,695	4,883	6,548	6,397	4,196								26,719	26,760
Military Construction	1,317	1,000	1,104	934	860								5,215	6,572
Family Housing.....	170	183	134	226	132								845	937
Revolving and Management Funds	550	988	177	484	-449								1,750	1,583
Other	-212	-184	218	271	-190								-97	-172
Total Military Programs	62,549	53,784	50,140	50,885	43,625								260,983	271,784
Department of Education	3,853	5,722	6,054	-1,032	7,971								22,567	27,616
Department of Energy.....	2,506	2,240	2,451	1,964	2,055								11,215	14,321
Department of Health and Human Services:														
National Institutes of Health.....	2,668	2,546	2,610	2,430	2,447								12,701	13,114
Centers for Medicare And Medicaid Services:														
Grants to States for Medicaid	23,259	20,896	21,766	21,792	20,553								108,265	99,082
Federal Hospital Ins. Trust Fund.....	21,946	28,201	15,197	22,534	22,638								110,516	98,454
Federal Supp. Med. Ins. Trust Fund	26,828	36,532	15,106	23,558	24,334								126,358	108,721
Other	19,098	24,139	15,436	19,631	20,298								98,601	96,711
Administration for Children and Families.....	4,315	4,390	4,049	4,553	3,865								21,172	20,577
Other	-21,802	-26,386	-18,635	-22,147	-23,758								-112,728	-107,280
Department of Homeland Security.....	4,858	5,352	5,613	5,866	5,146								26,835	20,967
Department of Housing and Urban Development	2,756	2,763	3,006	2,530	2,749								13,803	19,684
Department of the Interior	910	-892	913	851	789								2,571	5,181
Department of Justice	3,569	2,485	1,431	2,615	2,450								12,551	13,039
Department of Labor:														
Unemployment Trust Fund	6,660	6,128	6,417	7,800	6,340								33,346	43,609
Other	-1,167	1,523	1,230	1,136	176								2,899	3,422
Department of State.....	1,893	2,996	2,186	1,723	1,757								10,554	10,786
Department of Transportation:														
Highway Trust Fund.....	4,292	3,270	3,339	2,468	2,427								15,797	15,063
Other	3,197	2,523	3,369	2,623	2,360								14,073	15,479
Department of the Treasury:														
Interest on Treasury Debt Securities (Gross).....	12,923	25,069	95,737	17,817	16,882								168,427	186,115
Other	4,787	6,800	-2,065	3,101	52,350								64,973	77,540

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2013

[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year to Date	Comparable Period Prior F.Y.
Outlays:—Continued														
Department of Veterans Affairs:														
Compensation And Pensions.....	5,115	9,555	5,178	583	5,374								25,805	19,228
National Service Life.....	61	77	71	89	82								380	400
Other	6,220	6,180	5,379	5,672	5,263								28,714	26,841
Corps of Engineers	645	777	672	537	422								3,053	3,440
Other Defense Civil Programs	5,329	8,546	5,254	1,523	5,208								25,860	19,802
Environmental Protection.....	900	781	835	891	951								4,358	4,101
Executive Office of the President.....	26	30	31	29	32								148	152
General Services Administration.....	-25	-146	63	-60	-119								-288	512
International Assistance Program:														
International Security Assistance.....	440	1,366	471	347	1,349								3,972	5,626
Multilateral Assistance	122	139	4	17	4								287	592
Agency for International Development	490	659	197	370	428								2,144	2,345
Other	154	-82	952	-746	300								578	1,912
National Aeronautics and Space Administration	1,334	1,397	1,846	980	1,281								6,838	6,676
National Science Foundation.....	650	594	669	370	607								2,890	2,793
Office of Personnel Management	7,520	6,837	6,390	7,416	6,886								35,049	32,448
Small Business Administration.....	95	93	101	123	98								511	493
Social Security Administration:														
Federal Old-Age and Survivors Ins.														
Trust Fund (Off-Budget).....	53,772	54,089	54,625	55,127	55,723								273,336	256,988
Federal Disability Ins. Trust														
Fund (Off-Budget).....	11,361	11,398	12,024	11,805	11,777								58,365	56,192
Other	4,526	8,432	4,469	248	4,411								22,085	16,928
Independent Agencies:														
Fed. Deposit Ins. Corp:														
Deposit Insurance Fund.....	316	30	165	202	77								790	3,009
FSLIC Resolution Fund.....	182	(**)	(**)	(**)	-2								180	-2
Postal Service:														
Off-Budget:														
Public Enterprise Funds.....	-1,074	-669	-607	-723	6								-3,067	-598
Other.....	125	.....	(**)	.....	.....								125	256
Other	78	.....	.....	(**)	.....								78	74
Tennessee Valley Authority	-818	906	384	61	-220								314	575
Other Independent Agencies	4,621	3,943	2,097	2,401	1,667								14,730	15,029
Undistributed Offsetting Receipts:														
Employer Share, Employee Retirement.....	-20,646	-5,620	-5,178	-5,336	-5,290								-42,071	-44,336
Interest Received by Trust Funds	11,141	-1,422	-75,680	-1,930	-166								-68,056	-85,252
Rents and Royalties on Outer														
Continental Shelf Lands.....	-1,661	-592	-567	-567	-621								-4,007	-2,811
Sale of Major Assets.....	.....	.....	-2,588	.....	.....								-2,588	.....
Other .....	.....	(**)	(**)	(**)	(**)								(**)	.....
Totals This Year:														
Total Outlays.....	304,311	333,841	270,699	269,342	326,354								1,504,547	.....
(On-Budget).....	255,939	278,998	267,740	212,018	260,700								1,275,395	.....
(Off-Budget).....	48,372	54,844	2,959	57,324	65,653								229,152	.....
Total-Surplus (+) or Deficit (-)	-119,995	-172,112	-1,191	+2,883	-203,539								-493,954	.....
(On-Budget).....	-111,774	-160,437	-37,691	-4,207	-192,894								-507,002	.....
(Off-Budget).....	-8,222	-11,675	+36,500	+7,091	-10,645								+13,048	.....
Total Borrowing from the Public	142,335	142,218	29,338	-20,938	261,952								554,905	601,040
Total Outlays Prior Year	261,539	289,704	325,930	261,726	335,090								.....	1,473,988
(On-Budget).....	214,770	238,285	328,868	217,653	281,056								.....	1,280,632
(Off-Budget).....	46,768	51,419	-2,939	44,073	54,034								.....	193,357
Total-Surplus (+) or Deficit (-) Prior Year	-98,466	-137,302	-85,967	-27,407	-231,677								.....	-580,819
(On-Budget).....	-91,001	-127,939	-126,957	-38,782	-223,102								.....	-607,781
(Off-Budget).....	-7,465	-9,363	+40,991	+11,375	-8,575								.....	+26,962

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

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of February 28, 2013

[\$ millions]									
Classification	This Month			Fiscal Year to Date			Securities Held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust Receipts, Outlays, and Investments Held:									
Airport and Airway	1,085	777	308	4,785	5,026	-241	10,425	10,570	10,912
Black Lung Disability.....	53	19	33	243	100	143	.....	.....	.....
Federal Disability Insurance.....	8,265	11,777	-3,512	43,400	58,365	-14,965	132,345	120,655	117,261
Federal Employees Life and Health .....	.....	-430	430	.....	-718	718	62,511	62,584	63,010
Federal Employees Retirement	2,213	6,459	-4,246	28,275	32,253	-3,978	844,419	836,718	840,438
Federal Hospital Insurance	15,876	22,725	-6,849	94,279	111,005	-16,727	228,292	219,545	213,006
Federal Old-Age and Survivors Insurance	48,596	55,723	-7,128	298,407	273,336	25,071	2,586,697	2,618,654	2,611,958
Federal Supplementary Medical Insurance.....	25,684	24,334	1,350	122,610	126,358	-3,749	69,324	66,158	67,523
Hazardous Substance Superfund	29	106	-77	632	574	58	3,250	3,455	3,381
Highways	3,157	3,045	111	20,759	19,383	1,377	9,970	13,917	13,890
Military Advances.....	1,998	1,842	155	10,653	10,304	349	.....	.....	.....
Military Retirement.....	1,603	4,536	-2,933	74,429	22,474	51,954	376,439	431,332	428,397
Railroad Retirement.....	1,384	1,124	260	5,048	5,487	-439	2,408	2,323	2,381
Unemployment	3,676	6,349	-2,673	48,706	33,393	15,313	20,673	19,097	21,516
Veterans Life Insurance	1	93	-92	187	407	-220	8,878	8,746	8,653
All Other Trust	774	584	190	3,169	2,267	902	21,944	22,451	22,650
Total Trust Fund Receipts and Outlays									
and Investments Held from Table 6-D	114,393	139,065	-24,673	755,581	700,016	55,565	4,377,575	4,436,205	4,424,975
Less: Interfund Transactions.....	35,164	35,164	.....	387,698	387,698	.....	.....	.....	.....
Trust Fund Receipts and Outlays on the Basis of Tables 4 & 5.....	79,229	103,901	-24,673	367,883	312,317	55,565			
Total Federal Fund Receipts and Outlays.....	43,656	222,522	-178,866	643,053	1,192,572	-549,519			
Less: Interfund Transactions.....	70	70	.....	343	343	.....			
Federal Fund Receipts and Outlays on the Basis of Table 4 & 5.....	43,586	222,452	-178,866	642,710	1,192,229	-549,519			
Net Budget Receipts & Outlays	122,815	326,354	-203,539	1,010,593	1,504,547	-493,954			

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

... No Transactions

Note: Details may not add to totals due to rounding

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, February 2013 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year to Date	Comparable Period Prior Fiscal Year
Receipts			
Individual Income Taxes	32,227	500,591	425,253
Corporation Income Taxes	1,173	71,433	60,566
Social Insurance and Retirement Receipts:			
Employment and General Retirement	70,683	327,271	303,096
Unemployment Insurance	3,596	16,869	19,426
Other Retirement	273	1,470	1,538
Excise Taxes	5,051	31,472	28,475
Estate and Gift Taxes	1,027	5,372	5,216
Customs Duties	2,284	13,147	12,294
Miscellaneous Receipts	6,501	42,967	37,304
Total	122,815	1,010,593	893,169
Net Outlays			
National Defense	45,760	272,430	284,169
International Affairs	3,780	17,292	21,446
General Science, Space, and Technology	2,233	11,719	11,547
Energy	680	6,144	6,605
Natural Resources and Environment	2,911	16,209	16,426
Agriculture	2,190	26,529	15,073
Commerce and Housing Credit	-200	-2,096	20,446
Transportation	5,884	36,559	37,359
Community and Regional Development	4,209	15,935	12,627
Education, Training, Employment and Social Services	11,239	35,136	42,014
Health	27,610	147,218	140,180
Medicare	40,403	204,702	176,861
Income Security	86,042	244,796	244,162
Social Security	67,486	331,704	313,147
Veterans Benefits and Services	10,733	55,099	46,670
Administration of Justice	3,996	22,556	23,383
General Government	1,364	12,120	9,706
Net Interest	15,942	99,160	99,314
Undistributed Offsetting Receipts	-5,911	-48,666	-47,147
Total	326,354	1,504,547	1,473,988

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

Explanatory Notes

1. Flow of Data into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, 2005* (Available from the U.S. Government Accountability Office, at <http://www.gao.gov/new.items/do5734sp.pdf>/September, or by calling 202-512-6000. This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budget making process.
- *Daily Treasury Statement* (Available on the internet at <http://www.fms.treas.gov/dts/>). The *Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.
- *Monthly Statement of the Public Debt of the United States* (Available on the internet at <http://www.treasurydirect.gov/govt/reports/pd/mspd/nspd.htm>). This publication provides detailed information concerning the public debt.
- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20401 on a subscription or single copy and on the internet at <http://fms.treas.gov/bulletin/index.html>). Quarterly, contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.
- *Budget of the United States Government, Fiscal Year 20__* (Available from GPO, Washington, D.C. 20401 on a subscription basis only and on the internet at <http://www.access.gpo.gov/usbudget>). This publication is a single volume which provides budget information and contains:
 - Appendix, *The Budget of the United States Government, FY 20__*
 - *The United States Budget in Brief, FY 20__*
 - *Analytical Perspectives*
 - *Historical Tables*
- *Combined Statement of Receipts, Outlays, and Balances of the United States Government* (Available from Financial Management Services, U.S. Department of Treasury, Washington, D.C. 20227 and on the internet at <http://fms.treas.gov/annualreport/index.html>). This report includes budgetary results at the summary level and presents individual receipt and appropriation accounts at the detail level.

Scheduled Release

**The release date for the March 2013 Statement
will be 2:00 p.m. EST April 10, 2013.**

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

<http://www.fms.treas.gov/mts/index.html>