

Monthly Treasury Statement

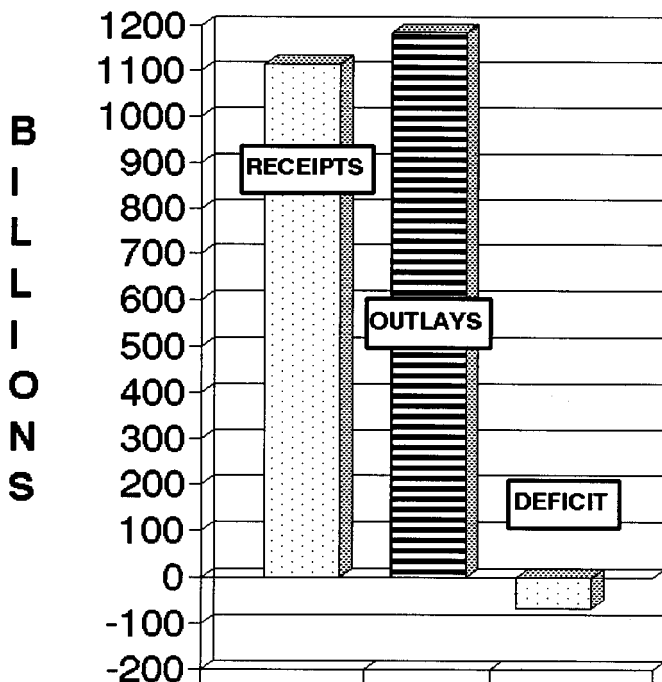
of Receipts and Outlays
of the United States Government

For Fiscal Year 2002 Through **April 30, 2002**, and Other Periods

Highlight

The impact of large individual tax deposits resulted in budget receipts of \$237.4 billion and a surplus of \$67.2 billion.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH APRIL 2002



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Compiled and Published by

Department of the Treasury
Financial Management Service

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 14th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 2001 and 2002, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 2001			
October	135,836	147,156	11,321
November	125,666	149,356	23,690
December	200,489	167,823	-32,666
January	219,215	142,836	-76,379
February	110,481	158,649	48,168
March	130,074	180,736	50,662
April	331,796	141,999	-189,796
May	125,590	153,508	27,919
June	202,887	171,025	-31,862
July	127,842	125,022	-2,820
August	122,559	202,549	79,990
September	158,611	123,340	-35,271
Year-to-Date	<u>1,991,044</u>	<u>1,863,999</u>	<u>1-127,045</u>
FY 2002			
October	157,163	166,548	9,385
November	121,233	175,500	54,267
December	187,914	161,347	-26,567
January	203,452	159,723	-43,729
February	97,962	174,018	76,056
March	111,220	175,458	64,238
April	237,426	170,257	-67,170
Year-to-Date	<u>1,116,370</u>	<u>1,182,849</u>	<u>66,480</u>

¹The receipt, outlay and deficit figures differ from the *FY 2003 Budget*, released by the Office of Management and Budget on February 4, 2002, by -\$59 million due mainly to revisions in the data following the release of the Final Monthly Treasury Statement.

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

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, April 2002 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (2001)	Budget Estimates Next Fiscal Year (2003) ¹
Total on-budget and off-budget results:					
Total receipts	237,426	1,116,370	1,946,136	1,253,556	2,048,060
On-budget receipts	182,429	815,000	1,428,938	957,087	1,502,717
Off-budget receipts	54,997	301,369	517,198	296,469	545,343
Total outlays	170,257	1,182,849	2,052,320	1,088,555	2,128,230
On-budget outlays	136,765	976,959	1,690,621	889,192	1,761,470
Off-budget outlays	33,492	205,890	361,699	199,363	366,760
Total surplus (+) or deficit (-)	+67,170	-66,480	-106,184	+165,001	-80,170
On-budget surplus (+) or deficit (-)	+45,664	-161,959	-261,683	+67,895	-258,753
Off-budget surplus (+) or deficit (-)	+21,505	+95,479	+155,499	+97,106	+178,583
Total on-budget and off-budget financing	-67,170	66,480	106,184	-165,001	80,170
Means of financing:					
Borrowing from the public	-41,512	68,786	157,482	-136,935	92,798
Reduction of operating cash, increase (-)	-24,687	5,437	-15,781	-12,472	.....
By other means	-970	-7,743	-35,517	-15,594	-12,628

¹These figures are based on the *FY 2003 Budget*, released by the Office of Management and Budget on February 4, 2002.

... No Transactions.
Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 2001 and 2002

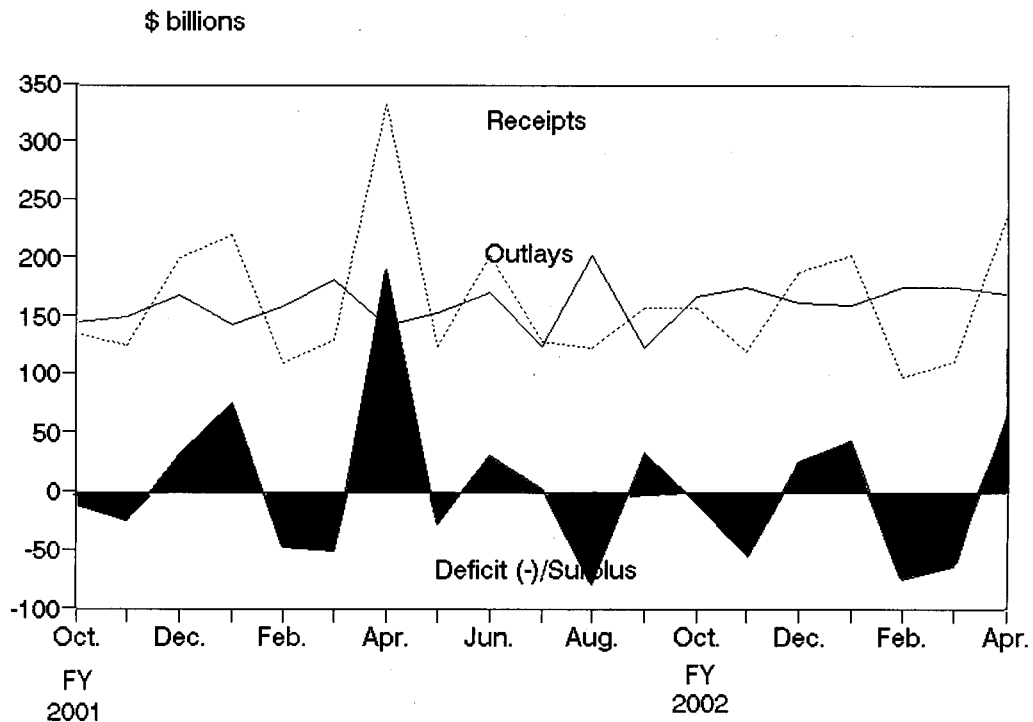


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2001 and 2002

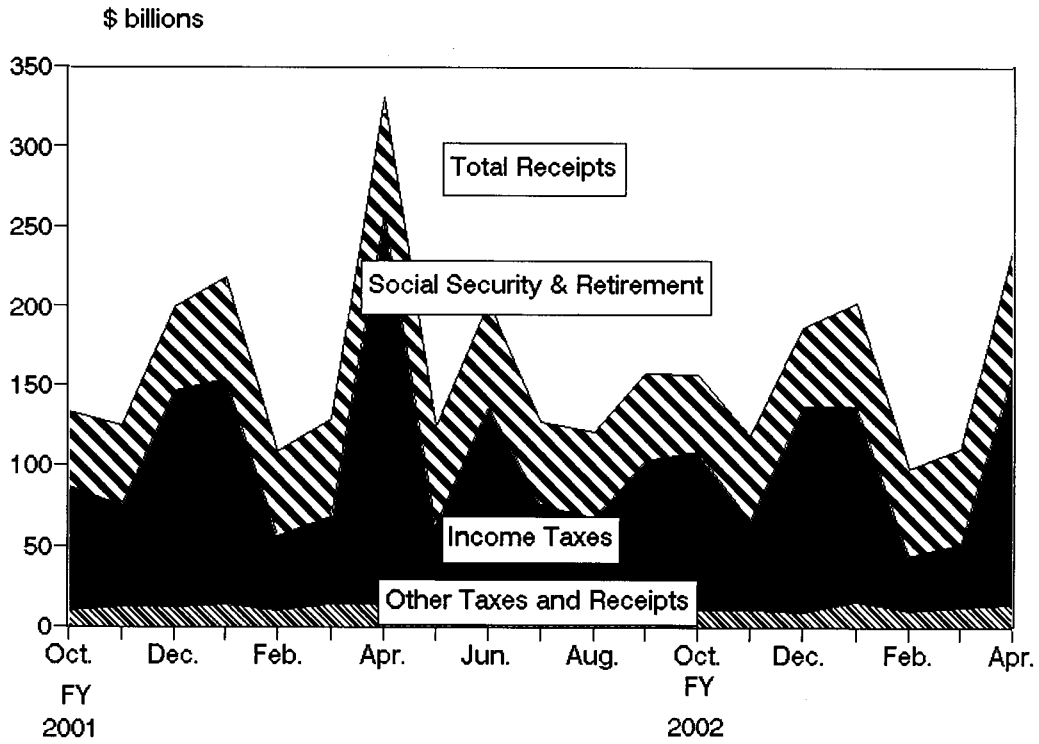


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2001 and 2002

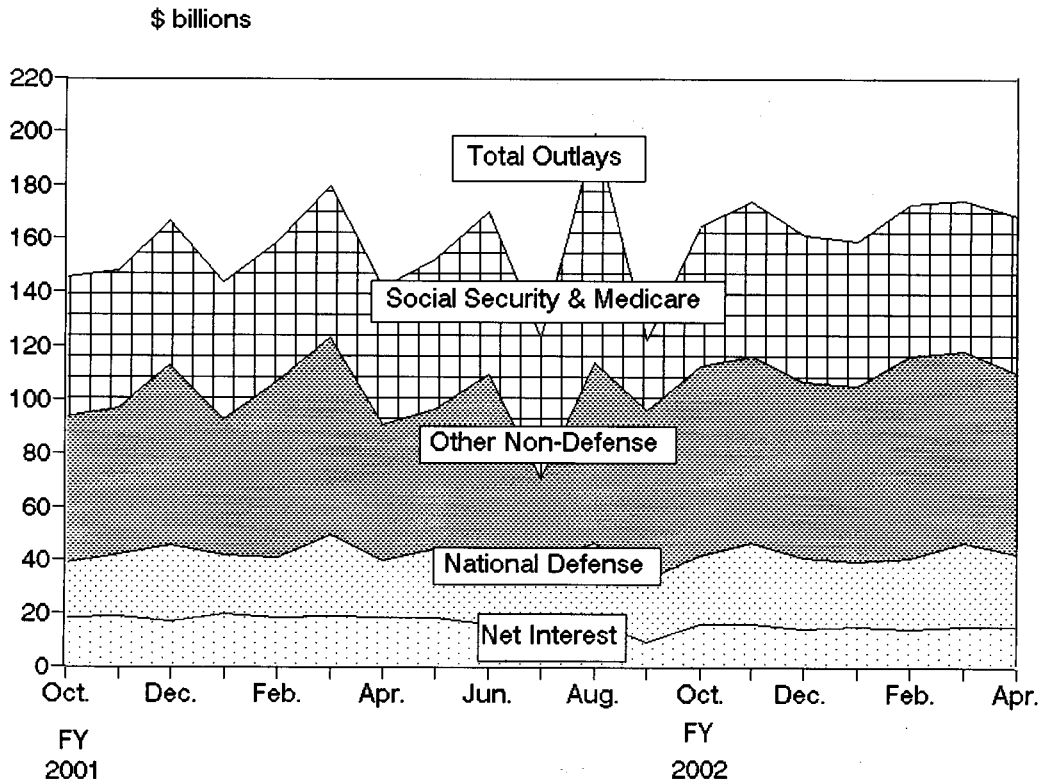


Table 3. Summary of Receipts and Outlays of the U.S. Government, April 2002 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	137,330	536,534	659,112	949,239
Corporation income taxes	9,831	88,166	103,348	201,445
Social insurance and retirement receipts:				
Employment and general retirement (off-budget)	54,997	301,369	296,469	517,198
Employment and general retirement (on-budget)	16,117	92,355	91,645	155,937
Unemployment insurance	5,094	12,713	12,912	30,288
Other retirement	384	2,665	2,780	4,612
Excise taxes	6,518	37,087	38,265	66,871
Estate and gift taxes	3,297	16,228	17,820	27,490
Customs duties	1,207	10,127	11,299	18,666
Miscellaneous receipts	2,650	19,125	19,907	36,390
Bipartisan economic security plan .....	.....	.....	.....	-62,000
Total Receipts	237,426	1,116,370	1,253,556	1,946,136
(On-budget)	182,429	815,000	957,087	1,428,938
(Off-budget)	54,997	301,369	296,469	517,198
Budget Outlays				
Legislative Branch	288	1,881	1,894	3,518
Judicial Branch	378	2,754	2,531	4,855
Department of Agriculture	4,383	48,062	44,811	76,083
Department of Commerce	569	3,196	2,958	5,371
Department of Defense—Military	27,015	187,249	164,853	327,402
Department of Education	3,544	26,387	23,688	47,564
Department of Energy	1,033	10,898	9,513	19,020
Department of Health and Human Services	40,830	266,329	240,173	458,970
Department of Housing and Urban Development	2,075	19,914	18,285	30,893
Department of the Interior	787	6,000	4,515	10,014
Department of Justice	2,728	14,589	12,570	22,557
Department of Labor	6,807	34,353	21,384	58,475
Department of State	690	6,067	4,914	11,044
Department of Transportation	4,633	33,925	27,403	59,991
Department of the Treasury:				
Interest on Treasury debt securities (gross)	16,775	181,189	201,850	338,833
Other	4,933	39,507	30,086	43,119
Department of Veterans Affairs	4,209	28,712	26,025	50,620
Corps of Engineers	365	2,765	2,564	4,864
Other Defense Civil Programs	2,966	20,493	19,864	35,534
Environmental Protection Agency	623	4,262	4,170	7,686
Executive Office of the President	68	350	164	456
Federal Emergency Management Agency	455	2,468	1,836	5,777
General Services Administration	384	310	377	578
International Assistance Program	536	10,669	9,201	13,271
National Aeronautics and Space Administration	1,099	8,096	8,057	14,373
National Science Foundation	301	2,192	1,936	4,558
Office of Personnel Management	4,447	30,650	29,675	54,272
Small Business Administration	177	532	-597	1,053
Social Security Administration	40,647	280,401	263,047	492,381
Other independent agencies	2,012	10,106	8,111	19,787
Allowances .....	.....	.....	.....	27,000
Undistributed offsetting receipts:				
Interest	-1,796	-76,080	-71,401	-151,109
Other	-3,707	-25,374	-25,901	-46,490
Total outlays	170,257	1,182,849	1,088,555	2,052,320
(On-budget)	136,765	976,959	889,192	1,690,621
(Off-budget)	33,492	205,890	199,363	361,699
Surplus (+) or deficit (-)	+67,170	-66,480	+165,001	-106,184
(On-budget)	+45,664	-161,959	+67,895	-261,683
(Off-budget)	+21,505	+95,479	+97,106	+155,499

¹These figures are based on the *FY 2003 Budget*, released by the Office of Management and Budget on February 4, 2002. Estimates exclude the impact of the President's proposal related to the accrual of the retiree health and retirement costs.

... No Transactions.

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

Table 4. Receipts of the U.S. Government, April 2002 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	55,265			463,867			495,330		
Presidential Election Campaign Fund	4			32			36		
Other	120,211			197,999			268,447		
Total—Individual income taxes	175,479	38,149	137,330	661,898	125,364	536,534	763,813	104,701	659,112
Corporation income taxes	20,789	10,957	9,831	131,331	43,166	88,166	129,529	26,180	103,348
Social insurance and retirement receipts:									
Employment and general retirement:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	37,115		37,115	244,904		244,904	236,751		236,751
Self-Employment Contributions Act taxes	9,898		9,898	15,326		15,326	14,849		14,849
Deposits by States				(*)		(*)	(*)		(*)
Adjustments attributable to prior years				-2,596		-2,596	2,027		2,027
Total—FOASI trust fund	47,013		47,013	257,634		257,634	253,627		253,627
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	6,303		6,303	41,589		41,589	40,208		40,208
Self-Employment Contributions Act taxes	1,681		1,681	2,603		2,603	2,521		2,521
Receipts from railroad retirement account									
Deposits by States				(**)		(**)			
Adjustments attributable to prior years				-456		-456	113		113
Total—FDI trust fund	7,984		7,984	43,736		43,736	42,842		42,842
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	11,642		11,642	83,501		83,501	79,921		79,921
Self-Employment Contributions Act taxes	4,118		4,118	6,389		6,389	6,237		6,237
Receipts from Railroad Retirement Board									
Deposits by States				(**)		(**)			
Adjustments attributable to prior years				-186		-186	2,772		2,772
Total—FHI trust fund	15,760		15,760	89,704		89,704	88,931		88,931
Railroad retirement:									
Rail pension and supplemental annuity	188	(*)	187	1,452	3	1,448	1,520	1	1,518
Social Security equivalent account	170	(*)	170	1,206	3	1,203	1,197	1	1,196
Total—Employment and general retirement:	71,115	1	71,114	393,731	6	393,725	388,116	2	388,113
Unemployment insurance:									
Deposits by States	1,735		1,735	7,483		7,483	7,462		7,462
Federal Unemployment Tax Act taxes	3,352	21	3,332	5,226	59	5,167	5,481	64	5,417
Railroad unemployment taxes	27		27	63		63	32		32
Railroad debt repayment									
Total—Unemployment insurance	5,115	21	5,094	12,772	59	12,713	12,976	64	12,912
Other retirement:									
Federal employees retirement – employee share	380		380	2,629		2,629	2,742		2,742
Non-federal employees retirement	5		5	36		36	38		38
Total—Other retirement	384		384	2,665		2,665	2,780		2,780
Total—Social insurance and retirement receipts	76,614	21	76,593	409,168	65	409,103	403,872	67	403,805
Excise taxes:									
Miscellaneous excise taxes	3,168	115	3,053	15,962	543	15,419	17,471	442	17,029
Airport and airway trust fund	788	(*)	788	4,906	29	4,877	4,869	21	4,848
Highway trust fund	2,635	2	2,633	16,895	391	16,504	16,455	323	16,132
Black lung disability trust fund	44		44	287		287	256		256
Total—Excise taxes	6,635	116	6,518	38,050	963	37,087	39,051	786	38,265
Estate and gift taxes	3,397	100	3,297	16,681	453	16,228	18,274	454	17,820
Customs duties	1,312	104	1,207	10,776	650	10,127	11,887	587	11,299
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve Banks	1,801		1,801	12,839		12,839	13,563		13,563
Universal service fund	472		472	3,241		3,241	2,949		2,949
All other	386	10	377	3,139	94	3,045	3,414	19	3,395
Total — Miscellaneous receipts	2,660	10	2,650	19,219	94	19,125	19,926	19	19,907
Total — Receipts	286,884	49,458	237,426	1,287,123	170,754	1,116,370	1,386,351	132,795	1,253,556
Total — On-budget	231,887	49,458	182,429	985,754	170,754	815,000	1,089,882	132,795	957,087
Total — Off-budget	54,997		54,997	301,369		301,369	296,469		296,469

... No Transactions.

(*) Less than \$500,000.

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

Table 5. Outlays of the U.S. Government, April 2002 and Other Periods
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	47	(**)	47	326	1	325	297	1	296
House of Representatives	81	(**)	81	566	(**)	566	497	1	496
Joint items	18	.....	18	79	.....	79	78	.....	78
Congressional Budget Office	3	.....	3	17	.....	17	17	.....	17
Architect of the Capitol	26	1	25	155	4	151	129	5	124
Library of Congress	54	(**)	54	398	7	391	562	2	561
Government Printing Office	9	.....	9	93	.....	93	80	.....	80
General Accounting Office	47	.....	47	240	.....	240	231	.....	231
United States Tax Court	3	.....	3	20	.....	20	20	.....	20
Other Legislative Branch agencies	2	.....	2	30	.....	30	10	.....	10
Proprietary receipts from the public .....	.....	(**)	(**)	.....	25	-25	.....	5	-5
Intrabudgetary transactions	-1	.....	-1	-5	.....	-5	-13	.....	-13
Total—Legislative Branch	290	2	288	1,918	37	1,881	1,908	14	1,894
Judicial Branch:									
Supreme Court of the United States	4	.....	4	27	.....	27	25	.....	25
Courts of Appeals, District Courts, and other judicial services	365	.....	365	2,858	.....	2,858	2,416	.....	2,416
Other	10	.....	10	132	.....	132	132	.....	132
Proprietary receipts from the public .....	.....	1	-1	.....	8	-8	.....	6	-6
Intrabudgetary transactions .....	(**)	.....	(**)	-255	.....	-255	-36	.....	-36
Total—Judicial Branch	379	1	378	2,762	8	2,754	2,537	6	2,531
Department of Agriculture:									
Agricultural Research Service	107	.....	107	597	.....	597	570	.....	570
Cooperative State Research, Education, and Extension Service:									
Research and education activities	38	.....	38	274	.....	274	272	.....	272
Extension activities	40	.....	40	247	.....	247	252	.....	252
Other	7	.....	7	42	.....	42	25	.....	25
Animal and Plant Health Inspection Service	94	.....	94	519	.....	519	527	.....	527
Food Safety and Inspection Service	89	.....	89	424	.....	424	408	.....	408
Agricultural Marketing Service	123	.....	123	538	2	536	663	5	658
Risk Management Agency:									
Administrative and operating expenses	11	.....	11	45	.....	45	53	.....	53
Federal crop insurance corporation fund	72	17	55	2,436	808	1,628	2,221	886	1,335
Farm Service Agency:									
Salaries and expenses	82	.....	82	423	.....	423	419	.....	419
Commodity Credit Corporation	828	863	-35	23,998	7,195	16,803	23,467	5,882	17,585
Agricultural credit insurance fund	36	67	-31	1,691	618	1,073	379	570	-191
Other	3	.....	3	23	.....	23	32	.....	32
Total—Farm Service Agency	948	930	18	26,135	7,813	18,322	24,297	6,452	17,845
Natural Resources Conservation Service:									
Conservation operations	92	.....	92	483	.....	483	457	.....	457
Other	23	.....	23	154	.....	154	148	.....	148
Rural Development	119	.....	119	309	.....	309	218	.....	218
Rural Housing Service:									
Rural housing insurance fund	56	161	-105	842	1,092	-250	912	1,074	-162
Rental assistance program	55	.....	55	376	.....	376	348	.....	348
Other	7	.....	7	42	.....	42	96	.....	96
Rural Utilities Service:									
Rural electrification and telecommunications fund	158	347	-189	744	1,613	-869	793	1,649	-857
Rural development insurance fund	36	16	20	179	233	-53	259	225	34
Other	9	8	1	45	124	-79	41	116	-74
Foreign Agricultural Service	34	.....	34	259	.....	259	165	.....	165
Food and Nutrition Service:									
Food stamp program	1,870	.....	1,870	12,748	.....	12,748	11,069	.....	11,069
Child nutrition programs	955	.....	955	6,676	.....	6,676	6,282	.....	6,282
Special supplemental nutrition program for women, infants, and children	370	.....	370	2,626	.....	2,626	2,416	.....	2,416
Other	48	.....	48	270	.....	270	246	.....	246
Total—Food and Nutrition Service	3,243	.....	3,243	22,320	.....	22,320	20,012	.....	20,012
Forest Service:									
National forest system	141	.....	141	743	.....	743	709	.....	709
Wildland fire management	368	.....	368	1,095	.....	1,095	458	.....	458
Forest service permanent appropriations	12	.....	12	267	.....	267	168	.....	168
Other	-154	.....	-154	713	.....	713	981	.....	981
Total—Forest Service	368	.....	368	2,818	.....	2,818	2,316	.....	2,316
Other	108	3	104	394	24	371	507	22	484
Proprietary receipts from the public .....	.....	-31	31	.....	450	-450	.....	308	-308
Intrabudgetary transactions .....	.....	.....	.....	-2	.....	-2	-10	.....	-10
Total—Department of Agriculture	5,836	1,453	4,383	60,220	12,158	48,062	55,550	10,738	44,811

Table 5. Outlays of the U.S. Government, April 2002 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	32	1	31	221	5	216	191	5	186
Bureau of the Census	31	.....	31	336	.....	336	686	.....	686
Promotion of Industry and Commerce	42	.....	42	241	.....	241	221	.....	221
Science and Technology:									
National Oceanic and Atmospheric Administration	397	1	396	1,890	28	1,861	1,488	9	1,479
National Institute of Standards and Technology	53	.....	53	424	.....	424	369	.....	369
Other	20	3	17	80	15	65	-7	24	-31
Total—Science and Technology	470	4	466	2,394	44	2,350	1,849	33	1,816
Other	-1	1	-1	53	3	50	51	2	49
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	-2	2	.....	1	-1
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	574	5	569	3,245	49	3,196	2,999	40	2,958
Department of Defense—Military:									
Military Personnel:									
Department of the Army	2,632	.....	2,632	17,872	.....	17,872	15,136	.....	15,136
Department of the Navy	2,487	.....	2,487	17,025	.....	17,025	14,651	.....	14,651
Department of the Air Force	1,856	.....	1,856	13,223	.....	13,223	11,023	.....	11,023
Total—Military Personnel	6,975	.....	6,975	48,120	.....	48,120	40,810	.....	40,810
Operation and Maintenance:									
Department of the Army	2,533	.....	2,533	16,569	.....	16,569	15,031	.....	15,031
Department of the Navy	2,792	.....	2,792	16,690	.....	16,690	15,141	.....	15,141
Department of the Air Force	2,731	.....	2,731	17,454	.....	17,454	16,005	.....	16,005
Defense agencies	3,632	.....	3,632	21,398	.....	21,398	14,987	.....	14,987
Total—Operation and Maintenance	11,688	.....	11,688	72,111	.....	72,111	61,164	.....	61,164
Procurement:									
Department of the Army	919	.....	919	6,345	.....	6,345	5,733	.....	5,733
Department of the Navy	2,010	.....	2,010	13,713	.....	13,713	12,743	.....	12,743
Department of the Air Force	1,664	.....	1,664	13,726	.....	13,726	10,986	.....	10,986
Defense agencies	244	.....	244	1,410	.....	1,410	1,584	.....	1,584
Total—Procurement	4,837	.....	4,837	35,195	.....	35,195	31,046	.....	31,046
Research, Development, Test, and Evaluation:									
Department of the Army	430	.....	430	3,741	.....	3,741	3,152	.....	3,152
Department of the Navy	861	.....	861	5,671	.....	5,671	5,458	.....	5,458
Department of the Air Force	1,236	.....	1,236	8,677	.....	8,677	8,510	.....	8,510
Defense agencies	1,155	.....	1,155	6,931	.....	6,931	6,049	.....	6,049
Total—Research, Development, Test, and Evaluation	3,681	.....	3,681	25,020	.....	25,020	23,170	.....	23,170
Military Construction:									
Department of the Army	91	.....	91	752	.....	752	691	.....	691
Department of the Navy	69	.....	69	486	.....	486	447	.....	447
Department of the Air Force	102	.....	102	543	.....	543	508	.....	508
Defense agencies	140	.....	140	1,003	.....	1,003	1,146	.....	1,146
Total—Military Construction	402	.....	402	2,783	.....	2,783	2,792	.....	2,792
Family Housing:									
Department of the Army	90	.....	90	598	.....	598	652	.....	652
Department of the Navy	101	.....	101	717	.....	717	634	.....	634
Department of the Air Force	73	.....	73	592	.....	592	590	.....	590
Defense agencies	4	(* *)	4	144	2	142	58	8	50
Revolving and Management Funds:									
Department of the Army	-5	.....	-5	24	.....	24	-4	.....	-4
Department of the Navy	-101	.....	-101	453	.....	453	776	.....	776
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Working capital fund	-32	.....	-32	1,003	.....	1,003	2,161	.....	2,161
Other	-426	(* *)	-426	-195	(* *)	-195	7	(* *)	6
Trust funds:									
Department of the Army .....	(* *)	.....	(* *)	1	.....	1	12	.....	12
Department of the Navy	4	.....	4	22	.....	22	16	.....	16
Department of the Air Force	(* *)	(* *)	(* *)	8	4	4	8	7	1
Defense agencies	-2	.....	-2	41	.....	41	82	.....	82
Proprietary receipts from the public:									
Department of the Army .....	.....	38	-38	.....	69	-69	.....	37	-37
Department of the Navy .....	.....	-24	24	.....	-194	194	.....	-234	234
Department of the Air Force .....	.....	10	-10	.....	56	-56	.....	39	-39
Defense agencies .....	.....	70	-70	.....	499	-499	.....	750	-750

Table 5. Outlays of the U.S. Government, April 2002 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:—Continued									
Intrabudgetary transactions:									
Department of the Army	-61	.....	-61	122	.....	122	328	.....	328
Department of the Navy	-9	.....	-9	469	.....	469	643	.....	643
Department of the Air Force	-99	.....	-99	454	.....	454	494	.....	494
Defense agencies	-12	.....	-12	5	.....	5	25	.....	25
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	1	-1	.....	3	-3
Total—Department of Defense—Military	27,110	95	27,015	187,687	438	187,249	165,463	610	164,853
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	806	.....	806	5,267	.....	5,267	5,098	.....	5,098
Impact aid	173	.....	173	996	.....	996	837	.....	837
School improvement programs	306	.....	306	1,927	.....	1,927	1,621	.....	1,621
Education reform	150	.....	150	1,064	.....	1,064	922	.....	922
Other	27	.....	27	162	.....	162	87	.....	87
Total—Office of Elementary and Secondary Education	1,463	.....	1,463	9,417	.....	9,417	8,565	.....	8,565
Office of English Language Acquisition	45	.....	45	236	.....	236	220	.....	220
Office of Special Education and Rehabilitative Services:									
Special education	660	.....	660	4,355	.....	4,355	3,478	.....	3,478
Rehabilitation services and disability research	267	.....	267	1,694	.....	1,694	1,674	.....	1,674
Special institutions for persons with disabilities	24	.....	24	102	.....	102	91	.....	91
Office of Vocational and Adult Education	152	.....	152	1,024	.....	1,024	946	.....	946
Office of Postsecondary Education:									
College housing and academic facilities loans	-1	8	-9	-3	27	-30	2	26	-24
Higher education	136	.....	136	923	.....	923	755	.....	755
Howard University	18	.....	18	131	.....	131	131	.....	131
Total—Office of Postsecondary Education	153	8	145	1,052	27	1,025	888	26	862
Office of Student Financial Assistance:									
Student financial assistance	771	.....	771	7,796	.....	7,796	6,276	.....	6,276
Federal direct student loans	-20	.....	-20	-154	.....	-154	-737	.....	-737
Federal family education loans	-50	.....	-50	299	.....	299	1,726	.....	1,726
Office of Student Financial Assistance	701	.....	701	7,941	.....	7,941	7,266	.....	7,266
Office of Educational Research and Improvement	52	.....	52	316	.....	316	329	.....	329
Departmental Management	39	.....	39	284	.....	284	288	.....	288
Proprietary receipts from the public .....	.....	3	-3	.....	7	-7	.....	31	-31
Total—Department of Education	3,555	11	3,544	26,421	34	26,387	23,745	57	23,688
Department of Energy:									
National Nuclear Security Administration:									
Naval reactors	59	.....	59	408	.....	408	413	.....	413
Weapons activities	402	.....	402	3,024	.....	3,024	2,574	.....	2,574
Defense nuclear nonproliferation	70	.....	70	423	.....	423	415	.....	415
Other	29	.....	29	216	.....	216	25	.....	25
Environmental and Other Defense Activities:									
Defense environmental restoration and waste management	461	.....	461	3,066	.....	3,066	2,907	.....	2,907
Defense facilities closure projects	125	.....	125	647	.....	647	640	.....	640
Other defense activities	54	.....	54	302	.....	302	303	.....	303
Other	21	.....	21	213	.....	213	268	.....	268
Energy Programs:									
Science	249	.....	249	1,835	.....	1,835	1,687	.....	1,687
Energy supply	54	.....	54	362	.....	362	374	.....	374
Energy conservation	65	.....	65	470	.....	470	400	.....	400
Other	148	1	147	1,002	21	981	1,035	19	1,016
Total—Energy Programs	518	1	517	3,669	21	3,648	3,495	19	3,477
Power Marketing Administration	204	336	-132	1,760	1,852	-93	2,441	2,364	76
Departmental Administration	14	.....	14	156	.....	156	128	.....	128
Proprietary receipts from the public .....	.....	165	-165	.....	724	-724	.....	789	-789
Intrabudgetary transactions	-420	.....	-420	-389	.....	-389	-925	.....	-925
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Energy	1,535	502	1,033	13,495	2,598	10,898	12,685	3,172	9,513

Table 5. Outlays of the U.S. Government, April 2002 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	141	1	139	668	4	664	585	15	570
Health Resources and Services Administration	456	2	455	3,147	11	3,135	3,184	14	3,170
Indian Health Services	171	.....	171	2,048	.....	2,048	1,852	.....	1,852
Centers for Disease Control and Prevention	365	.....	365	2,132	.....	2,132	1,919	.....	1,919
National Institutes of Health	1,677	.....	1,677	11,217	.....	11,217	9,356	.....	9,356
Substance Abuse and Mental Health Services Administration	287	.....	287	1,645	.....	1,645	1,545	.....	1,545
Agency for Healthcare Research and Quality	24	.....	24	151	.....	151	118	.....	118
Total—Public Health Service	3,121	3	3,118	21,008	16	20,992	18,559	29	18,530
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid	12,733	.....	12,733	84,778	.....	84,778	74,231	.....	74,231
Payments to health care trust funds	10,464	.....	10,464	54,992	.....	54,992	44,278	.....	44,278
State children's health insurance fund	283	.....	283	1,998	.....	1,998	1,213	.....	1,213
Federal hospital insurance trust fund:									
Benefit payments	13,172	.....	13,172	83,371	.....	83,371	78,816	.....	78,816
Administrative expenses	160	.....	160	822	.....	822	824	.....	824
Quinquennial military service credit adjustment .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	13,332	.....	13,332	84,193	.....	84,193	79,640	.....	79,640
Health care fraud and abuse control	179	.....	179	628	.....	628	562	.....	562
Federal supplementary medical insurance trust fund:									
Benefit payments	9,199	.....	9,199	60,377	.....	60,377	53,286	.....	53,286
Administrative expenses	242	.....	242	862	.....	862	1,093	.....	1,093
Total—FSMI trust fund	9,442	.....	9,442	61,239	.....	61,239	54,379	.....	54,379
Other	-50	.....	-50	401	.....	401	-19	.....	-19
Total—Centers for Medicare and Medicaid Services ..	46,383	.....	46,383	288,228	.....	288,228	254,285	.....	254,285
Administration for Children and Families:									
Temporary assistance for needy families	1,400	.....	1,400	10,335	.....	10,335	10,739	.....	10,739
Payments to States for child support enforcement and family support programs	589	.....	589	1,958	.....	1,958	1,798	.....	1,798
Low income home energy assistance	138	.....	138	1,306	.....	1,306	1,546	.....	1,546
Refugee and entrant assistance	30	.....	30	262	.....	262	231	.....	231
Child care entitlement to States	170	.....	170	1,360	.....	1,360	1,371	.....	1,371
Payments to States for the child care and development block grant	198	.....	198	1,265	.....	1,265	639	.....	639
Social services block grant	218	.....	218	1,047	.....	1,047	1,065	.....	1,065
Children and families services programs	730	.....	730	4,709	.....	4,709	4,042	.....	4,042
Payments to States for foster care and adoption assistance	489	.....	489	3,370	.....	3,370	3,393	.....	3,393
Other	34	.....	34	233	.....	233	216	.....	216
Total—Administration for Children and Families	3,997	.....	3,997	25,846	.....	25,846	25,041	.....	25,041
Administration on Aging	111	.....	111	642	.....	642	559	.....	559
Other	307	.....	307	1,006	.....	1,006	552	.....	552
Proprietary receipts from the public .....	.....	2,622	-2,622	.....	15,396	-15,396	.....	13,936	-13,936
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	-6,417	.....	-6,417	-45,951	.....	-45,951	-40,867	.....	-40,867
Payments for tax and other credits:									
Federal hospital insurance trust fund	-4,048	.....	-4,048	-9,039	.....	-9,039	-3,412	.....	-3,412
Quinquennial adjustment for military service credits from FHI .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	.....	.....	.....	-579	.....	-579
Total—Department of Health and Human Services	43,454	2,625	40,830	281,740	15,411	266,329	254,137	13,965	240,173

Table 5. Outlays of the U.S. Government, April 2002 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Public and Indian Housing Programs:									
Housing certificate fund	495	.....	495	10,406	.....	10,406	9,632	.....	9,632
Public housing capital fund	389	.....	389	2,162	.....	2,162	2,133	.....	2,133
Public housing operating fund	329	.....	329	2,187	.....	2,187	1,845	.....	1,845
Drug elimination grants for low-income housing	25	.....	25	186	.....	186	174	.....	174
Revitalization of severely distressed public housing (Hope VI)	42	.....	42	268	.....	268	275	.....	275
Native American housing block grant	62	.....	62	432	.....	432	378	.....	378
Other	1	1	(* *)	174	157	17	188	166	22
Total—Public and Indian Housing Programs	1,343	1	1,342	15,815	157	15,657	14,625	166	14,460
Community Planning and Development:									
Housing opportunities for persons with AIDS	18	.....	18	182	.....	182	151	.....	151
Community Development Block Grants	505	.....	505	3,115	.....	3,115	2,849	.....	2,849
Home investment partnership program	127	.....	127	840	.....	840	789	.....	789
Homeless assistance grants	85	.....	85	595	.....	595	561	.....	561
Other	12	(* *)	12	62	-16	78	34	16	18
Total—Community Planning and Development	747	(* *)	748	4,794	-16	4,809	4,384	16	4,368
Housing Programs:									
Public enterprise funds	1	1	-1	9	11	-2	8	10	-3
Credit accounts:									
FHA-Mutual mortgage insurance fund, program account	32	.....	32	386	.....	386	333	.....	333
FHA-Mutual mortgage and cooperative housing insurance fund, liquidating account	32	393	-361	175	2,336	-2,161	291	2,010	-1,719
FHA-General and special risk fund, program account	19	.....	19	232	.....	232	243	.....	243
FHA-General and special risk fund, liquidating account	122	31	91	792	359	433	556	723	-167
Housing for the elderly or handicapped fund	126	67	59	277	461	-185	180	314	-134
Housing for special populations	67	.....	67	529	.....	529	426	.....	426
Other assisted housing programs	61	.....	61	389	(* *)	389	396	(* *)	396
Other	1	.....	1	8	.....	8	19	.....	19
Total—Housing Programs	460	492	-32	2,797	3,167	-370	2,449	3,057	-608
Government National Mortgage Association:									
Guarantees of mortgage-backed securities, program account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Guarantees of mortgage-backed securities, liquidating account	-2	32	-35	21	250	-228	28	251	-223
Management and Administration	70	.....	70	220	.....	220	250	.....	250
Other	26	.....	26	123	.....	123	119	.....	119
Proprietary receipts from the public:									
FHA-Mutual mortgage insurance fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
FHA-General and special risk fund .....	.....	30	-30	.....	267	-267	.....	52	-52
Other .....	.....	.....	.....	.....	.....	.....	.....	6	-6
Intrabudgetary transactions:									
FHA-Mutual mortgage insurance fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	14	-14	.....	31	-31	.....	22	-22
Total—Department of Housing and Urban Development	2,646	570	2,075	23,770	3,857	19,914	21,855	3,570	18,285
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of lands and resources	91	.....	91	453	.....	453	377	.....	377
Wildland fire management	31	.....	31	198	.....	198	148	.....	148
Other	58	3	54	518	14	504	258	11	247
Minerals Management Service	86	.....	86	529	.....	529	748	.....	748
Office of Surface Mining Reclamation and Enforcement	27	.....	27	269	.....	269	335	.....	335
Total—Land and Minerals Management	293	3	289	1,966	14	1,953	1,866	11	1,855
Water and Science:									
Bureau of Reclamation:									
Water and related resources	67	.....	67	386	.....	386	349	.....	349
Other	24	20	5	209	99	110	244	87	157
United States Geological Survey	99	.....	99	538	.....	538	468	.....	468
Other	2	.....	2	35	.....	35	34	.....	34
Total—Water and Science	193	20	173	1,168	99	1,069	1,095	87	1,008
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service	150	.....	150	966	.....	966	919	.....	919
National Park Service	210	.....	210	1,313	.....	1,313	1,104	.....	1,104
Total—Fish and Wildlife and Parks	360	.....	360	2,279	.....	2,279	2,023	.....	2,023

Table 5. Outlays of the U.S. Government, April 2002 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:—Continued									
Bureau of Indian Affairs	88	(* *)	88	1,489	3	1,486	1,328	3	1,325
Departmental Offices:									
Insular affairs	30	.....	30	209	.....	209	178	.....	178
Office of Special Trustee for American Indians	43	.....	43	128	.....	128	93	.....	93
Other	-37	.....	-37	70	.....	70	2	.....	2
Proprietary receipts from the public .....	.....	72	-72	.....	1,017	-1,017	.....	1,802	-1,802
Intrabudgetary transactions	-88	.....	-88	-176	.....	-176	-167	.....	-167
Total—Department of the Interior	882	95	787	7,133	1,133	6,000	6,417	1,903	4,515
Department of Justice:									
General Administration	139	.....	139	483	.....	483	525	.....	525
Legal Activities and United States Marshals:									
General legal activities	84	.....	84	410	.....	410	389	.....	389
United States Attorneys	162	.....	162	830	.....	830	759	.....	759
United States Marshals Service	63	.....	63	362	.....	362	336	.....	336
September 11th victim compensation	1	.....	1	2	.....	2	.....	.....	.....
Other	145	.....	145	868	.....	868	742	.....	742
Federal Bureau of Investigation	396	.....	396	2,194	.....	2,194	1,858	.....	1,858
Drug Enforcement Administration	157	.....	157	903	.....	903	801	.....	801
Immigration and Naturalization Service	540	.....	540	2,995	.....	2,995	2,563	.....	2,563
Federal Prison System	451	19	432	2,835	121	2,715	2,547	125	2,422
Office of Justice Programs:									
State and local law enforcement assistance	581	.....	581	2,288	.....	2,288	1,989	.....	1,989
Community oriented policing services	269	.....	269	751	.....	751	845	.....	845
Other	38	.....	38	738	.....	738	256	.....	256
Other	-17	.....	-17	137	.....	137	138	.....	138
Intrabudgetary transactions	-70	.....	-70	-84	.....	-84	-50	.....	-50
Offsetting governmental receipts .....	.....	191	-191	.....	1,001	-1,001	.....	1,004	-1,004
Total—Department of Justice	2,939	210	2,728	15,710	1,122	14,589	13,700	1,129	12,570
Department of Labor:									
Employment and Training Administration:									
Training and employment services	500	.....	500	3,223	.....	3,223	2,467	.....	2,467
Welfare to work jobs	45	.....	45	331	.....	331	368	.....	368
Community service employment for older Americans ...	38	.....	38	285	.....	285	266	.....	266
Federal unemployment benefits and allowances	19	.....	19	271	.....	271	237	.....	237
State unemployment insurance and employment service operations	-4	.....	-4	144	.....	144	119	.....	119
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	5,118	.....	5,118	27,064	.....	27,064	15,292	.....	15,292
State administrative expenses	322	.....	322	1,991	.....	1,991	1,812	.....	1,812
Federal administrative expenses	45	.....	45	209	.....	209	259	.....	259
Veterans employment and training .....	(* *)	.....	(* *)	1	.....	1	18	.....	18
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	(* *)	.....	(* *)	2	.....	2	2	.....	2
Total—Unemployment trust fund	5,485	.....	5,485	29,267	.....	29,267	17,384	.....	17,384
Other	11	.....	11	65	.....	65	68	.....	68
Total—Employment and Training Administration	6,095	.....	6,095	33,588	.....	33,588	20,909	.....	20,909
Pension Benefit Guaranty Corporation	188	-174	362	1,121	2,151	-1,031	761	1,605	-844
Employment Standards Administration:									
Salaries and expenses	35	.....	35	222	.....	222	217	.....	217
Special benefits	113	.....	113	326	.....	326	207	.....	207
Black lung disability trust fund	38	.....	38	251	.....	251	255	.....	255
Other	51	.....	51	291	.....	291	91	.....	91
Occupational Safety and Health Administration	41	.....	41	256	.....	256	231	.....	231
Bureau of Labor Statistics	67	.....	67	272	.....	272	224	.....	224
Other	43	.....	43	421	.....	421	331	.....	331
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	5	-5	.....	1	-1
Intrabudgetary transactions	-38	.....	-38	-237	.....	-237	-237	.....	-237
Total—Department of Labor	6,633	-174	6,807	36,510	2,156	34,353	22,990	1,606	21,384

Table 5. Outlays of the U.S. Government, April 2002 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	503	.....	503	1,992	.....	1,992	1,680	.....	1,680
Embassy security, construction, and maintenance	104	.....	104	471	.....	471	407	.....	407
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	136	.....	136	131	.....	131
Foreign Service retirement and disability fund	52	.....	52	354	.....	354	339	.....	339
Other	-124	.....	-124	360	.....	360	267	.....	267
Total—Administration of Foreign Affairs	535	.....	535	3,312	.....	3,312	2,824	.....	2,824
International Organizations and Conferences	55	.....	55	2,119	.....	2,119	1,133	.....	1,133
Migration and refugee assistance	44	.....	44	454	.....	454	536	.....	536
International narcotics control and law enforcement	27	.....	27	193	.....	193	187	.....	187
Andean counterdrug initiative	14	.....	14	96	.....	96	340	.....	340
Other	14	.....	14	73	.....	73	70	.....	70
Proprietary receipts from the public .....	.....	.....	.....	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary transactions .....	(**)	.....	(**)	-181	.....	-181	-176	.....	-176
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	690	.....	690	6,067	(**)	6,067	4,914	(**)	4,914
Department of Transportation:									
Office of the Secretary:									
Compensation for air carriers	5	.....	5	1,603	.....	1,603	.....	.....	.....
Other	2	.....	2	35	.....	35	107	.....	107
Total—Office of the Secretary	7	.....	7	1,638	.....	1,638	107	.....	107
Transportation Security Administration	-99	.....	-99	-179	.....	-179	.....	.....	.....
Coast Guard:									
Operating expenses	293	.....	293	1,971	.....	1,971	1,799	.....	1,799
Acquisition, construction, and improvements	54	.....	54	311	.....	311	252	.....	252
Retired pay	77	.....	77	445	.....	445	440	.....	440
Other	39	1	39	186	4	182	183	3	180
Total—Coast Guard	463	1	462	2,914	4	2,910	2,674	3	2,671
Federal Aviation Administration:									
Operations	312	.....	312	926	.....	926	482	.....	482
Airport and airway trust fund:									
Grants-in-aid for airports	162	.....	162	1,504	.....	1,504	1,035	.....	1,035
Facilities and equipment	214	.....	214	1,287	.....	1,287	1,150	.....	1,150
Research, engineering, and development	13	.....	13	102	.....	102	90	.....	90
Trust fund share of FAA operations	484	.....	484	3,392	.....	3,392	3,135	.....	3,135
Total—Airport and airway trust fund	873	.....	873	6,285	.....	6,285	5,410	.....	5,410
Other	-19	12	-31	35	46	-10	-56	1	-57
Total—Federal Aviation Administration	1,166	12	1,154	7,246	46	7,200	5,837	1	5,836
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	2,235	.....	2,235	16,432	.....	16,432	13,922	.....	13,922
Other	26	(**)	26	121	12	109	36	9	28
Other programs	12	.....	12	87	.....	87	117	.....	117
Total—Federal Highway Administration	2,273	(**)	2,273	16,640	12	16,628	14,076	9	14,067
National Highway Traffic Safety Administration	32	.....	32	233	.....	233	221	.....	221
Federal Railroad Administration:									
Capital Grants to the National Railroad Passenger Corporation									
.....	(**)	.....	(**)	834	.....	834	551	.....	551
Other	14	(**)	14	121	4	117	89	3	86
Total—Federal Railroad Administration	14	(**)	14	955	4	951	640	3	637
Federal Transit Administration:									
Formula grants	272	.....	272	-804	.....	-804	-1,036	.....	-1,036
Discretionary grants	33	.....	33	321	.....	321	471	.....	471
Trust fund share of expenses	109	.....	109	6,013	.....	6,013	5,614	.....	5,614
Other	306	.....	306	-1,183	.....	-1,183	-1,268	.....	-1,268
Total—Federal Transit Administration	720	.....	720	4,346	.....	4,346	3,780	.....	3,780
Maritime Administration	57	5	51	177	24	153	69	50	19
Other	32	1	31	240	6	234	182	7	175
Proprietary receipts from the public .....	.....	1	-1	.....	79	-79	.....	33	-33
Intrabudgetary transactions .....	.....	.....	.....	-7	.....	-7	-2	.....	-2
Offsetting governmental receipts .....	.....	11	-11	.....	103	-103	.....	75	-75
Total—Department of Transportation	4,665	31	4,633	34,203	278	33,925	27,584	181	27,403

Table 5. Outlays of the U.S. Government, April 2002 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	-104	15	-119	-31	114	-145	275	684	-409
Other	93	.....	93	550	.....	550	586	.....	586
Financial Management Service:									
Salaries and expenses	23	.....	23	136	.....	136	143	.....	143
Payment to the Resolution Funding Corporation	174	.....	174	526	.....	526	248	.....	248
Interest paid to credit financing accounts .....	.....	.....	.....	439	.....	439	420	.....	420
Claims, judgements, and relief acts	158	.....	158	1,179	.....	1,179	847	.....	847
Other	28	.....	28	191	.....	191	301	.....	301
Total—Financial Management Service	382	.....	382	2,472	.....	2,472	1,959	.....	1,959
Federal Financing Bank	-283	.....	-283	-265	.....	-265	-211	.....	-211
Bureau of Alcohol, Tobacco, and Firearms:									
Salaries and expenses	76	.....	76	450	.....	450	362	.....	362
Laboratory facilities and headquarters	4	.....	4	21	.....	21	3	.....	3
Internal revenue collections for Puerto Rico	30	.....	30	199	.....	199	191	.....	191
United States Customs Service	276	.....	276	1,939	.....	1,939	1,546	.....	1,546
Bureau of Engraving and Printing	12	.....	12	57	.....	57	26	.....	26
United States Mint	49	-54	103	426	472	-46	677	1,089	-412
Bureau of the Public Debt	51	.....	51	215	.....	215	218	.....	218
Internal Revenue Service:									
Processing, assistance, and management	538	.....	538	2,256	.....	2,256	1,922	.....	1,922
Tax law enforcement	366	.....	366	2,167	.....	2,167	2,118	.....	2,118
Information systems	154	.....	154	946	.....	946	801	.....	801
Payment where earned income credit exceeds liability for tax	2,573	.....	2,573	25,862	.....	25,862	24,138	.....	24,138
Payment where child credit exceeds liability for tax	876	.....	876	4,240	.....	4,240	672	.....	672
Refunding internal revenue collections, interest	296	.....	296	1,762	.....	1,762	1,598	.....	1,598
Other	61	(* *)	60	270	3	268	227	8	219
Total—Internal Revenue Service	4,863	(* *)	4,863	37,503	3	37,501	31,477	8	31,469
United States Secret Service	114	.....	114	641	.....	641	576	.....	576
Comptroller of the Currency	45	1	45	242	225	17	245	209	36
Office of Thrift Supervision	13	1	12	90	83	6	94	85	9
Interest on the public debt:									
Interest on Treasury debt securities (gross):									
Public issues (accrual basis)	14,222	.....	14,222	100,190	.....	100,190	124,596	.....	124,596
Special issues (cash basis)	2,553	.....	2,553	80,999	.....	80,999	77,253	.....	77,253
Total—Interest on Treasury debt securities (gross)	16,775	.....	16,775	181,189	.....	181,189	201,850	.....	201,850
Total—Interest on the public debt	16,775	.....	16,775	181,189	.....	181,189	201,850	.....	201,850
Other	35	.....	35	220	.....	220	151	.....	151
Proprietary receipts from the public .....	.....	189	-189	.....	2,159	-2,159	.....	3,793	-3,793
Intrabudgetary transactions	-466	.....	-466	-1,475	.....	-1,475	-1,465	.....	-1,465
Offsetting governmental receipts .....	.....	104	-104	.....	690	-690	.....	754	-754
Total—Department of the Treasury	21,966	257	21,709	224,443	3,747	220,696	238,559	6,623	231,936
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	2,020	.....	2,020	13,092	.....	13,092	12,142	.....	12,142
Other	56	21	35	411	153	259	395	149	245
Veterans Benefits Administration:									
Public enterprise funds:									
Veterans housing benefit program fund	14	6	8	729	42	687	138	21	117
Other	73	66	7	442	420	22	300	277	23
Compensation and pensions	2,177	.....	2,177	14,636	.....	14,636	11,581	.....	11,581
Readjustment benefits	201	.....	201	1,239	.....	1,239	1,019	.....	1,019
Insurance funds:									
National service life	90	.....	90	678	.....	678	706	.....	706
United States Government Life	1	.....	1	6	.....	6	6	.....	6
Veterans special life	9	3	6	71	91	-20	74	90	-16
Other	3	.....	3	2	.....	2	7	.....	7
Total—Veterans Benefits Administration	2,568	75	2,493	17,803	553	17,251	13,832	388	13,445
Construction	29	.....	29	232	.....	232	239	(* *)	238
Departmental Administration	-217	.....	-217	528	.....	528	684	.....	684
Proprietary receipts from the public:									
National service life .....	.....	16	-16	.....	112	-112	.....	113	-113
Other .....	.....	134	-134	.....	2,536	-2,536	.....	615	-615
Intrabudgetary transactions .....	.....	(* *)	.....	-2	.....	-2	.....	.....	-2
Total—Department of Veterans Affairs	4,455	246	4,209	32,065	3,354	28,712	27,290	1,266	26,025

Table 5. Outlays of the U.S. Government, April 2002 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Corps of Engineers:									
Construction, general	132	.....	132	943	.....	943	836	.....	836
Operation and maintenance, general	119	.....	119	731	.....	731	598	.....	598
Flood control	23	.....	23	193	.....	193	193	.....	193
Rivers and harbors contributed funds	25	.....	25	176	.....	176	173	.....	173
Harbor maintenance trust fund	61	.....	61	431	.....	431	426	.....	426
Other	35	.....	35	539	.....	539	562	.....	562
Proprietary receipts from the public .....	.....	31	-31	.....	238	-238	.....	213	-213
Intrabudgetary transactions .....	.....	.....	.....	-10	.....	-10	-10	.....	-10
Total—Corps of Engineers	396	31	365	3,002	238	2,765	2,777	213	2,564
Other Defense Civil Programs:									
Military Retirement:									
Payment to military retirement fund .....	.....	.....	.....	17,047	.....	17,047	16,089	.....	16,089
Military retirement fund	2,942	.....	2,942	20,406	.....	20,406	19,763	.....	19,763
Educational Benefits	27	.....	27	175	.....	175	139	.....	139
Other	13	.....	13	85	.....	85	77	.....	77
Proprietary receipts from the public .....	.....	1	-1	.....	9	-9	.....	5	-5
Intrabudgetary transactions	-14	.....	-14	-17,211	.....	-17,211	-16,199	.....	-16,199
Total—Other Defense Civil Programs	2,967	1	2,966	20,502	9	20,493	19,869	5	19,864
Environmental Protection Agency:									
Science and technology	60	.....	60	402	.....	402	408	.....	408
Environmental programs and management	180	.....	180	1,270	.....	1,270	1,143	.....	1,143
State and tribal assistance grants	247	.....	247	1,857	.....	1,857	1,940	.....	1,940
Hazardous substance superfund	148	.....	148	796	.....	796	743	.....	743
Other	19	(* *)	19	737	17	719	707	15	692
Proprietary receipts from the public .....	.....	30	-30	.....	99	-99	.....	116	-116
Intrabudgetary transactions .....	.....	.....	.....	-676	.....	-676	-634	.....	-634
Offsetting governmental receipts .....	.....	2	-2	.....	6	-6	.....	8	-8
Total—Environmental Protection Agency	656	33	623	4,384	123	4,262	4,308	138	4,170
Executive Office of the President:									
Compensation of the President and the White House									
Office	7	.....	7	33	.....	33	29	.....	29
Office of Management and Budget	6	.....	6	42	.....	42	35	.....	35
Office of National Drug Control Policy	43	.....	43	56	.....	56	37	.....	37
Emergency response fund .....	.....	.....	.....	88	.....	88	.....	.....	.....
Other	12	.....	12	131	.....	131	63	.....	63
Total—Executive Office of the President	68	.....	68	350	.....	350	164	.....	164
Federal Emergency Management Agency:									
Public enterprise funds	27	89	-62	250	443	-193	194	437	-243
Disaster relief	457	.....	457	2,185	.....	2,185	1,576	.....	1,576
Emergency management planning and assistance	19	.....	19	205	.....	205	193	.....	193
Other	41	.....	41	271	.....	271	310	.....	310
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Federal Emergency Management Agency	544	89	455	2,911	443	2,468	2,273	437	1,836
General Services Administration:									
Real Property Activities	136	.....	136	107	.....	107	7	.....	7
Supply and Technology Activities	242	.....	242	127	.....	127	272	.....	272
General Activities	8	.....	8	88	.....	88	100	.....	100
Proprietary receipts from the public .....	.....	3	-3	.....	11	-11	.....	3	-3
Total—General Services Administration	387	3	384	322	11	310	380	3	377
International Assistance Program:									
International Security Assistance:									
Foreign military loan program	6	11	-4	136	450	-314	134	390	-255
Foreign military financing program	316	.....	316	4,189	.....	4,189	4,054	.....	4,054
Economic support fund	126	.....	126	2,218	.....	2,218	1,645	.....	1,645
Other	90	.....	90	568	.....	568	510	.....	510
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—International Security Assistance	538	11	528	7,111	450	6,661	6,342	390	5,953
Multilateral Assistance:									
Contribution to the International Development									
Association	235	.....	235	704	.....	704	1,021	.....	1,021
International organizations and programs	8	.....	8	24	.....	24	150	.....	150
Other	89	.....	89	409	.....	409	312	.....	312
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Multilateral Assistance	331	.....	331	1,136	.....	1,136	1,483	.....	1,483

Table 5. Outlays of the U.S. Government, April 2002 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
International Assistance Program:—Continued									
International Development Assistance:									
Agency for International Development:									
Economic assistance loans		38	-38		448	-448		480	-480
Sustainable development assistance program	102		102	774		774	637		637
Child survival and disease programs	53		53	363		363	343		343
Assistance for the independent States of the Former Soviet Union	39		39	273		273	248		248
Operating expenses	56		56	333		333	315		315
Payment to the Foreign Service retirement and disability fund				45		45			
Other	103	15	89	570	29	541	387	21	365
Proprietary receipts from the public									
Intrabudgetary transactions									
Total—Agency for International Development	353	53	300	2,358	477	1,881	1,930	502	1,429
Overseas Private Investment Corporation	5	7	-2	140	156	-16	52	162	-110
Peace Corps	22		22	152	(**)	152	153	(**)	153
Other	7		7	52		52	47		47
Total—International Development Assistance	388	60	328	2,702	633	2,069	2,182	663	1,519
International Monetary Programs	-279		-279	312		312	362		362
Military Sales Programs:									
Foreign military sales trust fund	835		835	6,186		6,186	5,886		5,886
Other	(**)	(**)	(**)	-2	2	-4	(**)	8	-7
Proprietary receipts from the public		1,206	-1,206		5,691	-5,691		5,979	-5,979
Other							(*)	15	-15
Total—International Assistance Program	1,813	1,277	536	17,446	6,776	10,669	16,256	7,055	9,201
National Aeronautics and Space Administration:									
Human space flight	457		457	3,627		3,627	3,386		3,386
Science, aeronautics, and technology	613		613	4,038		4,038	3,188		3,188
Mission support	28		28	415		415	1,468		1,468
Other	2		2	16		16	15		15
Total—National Aeronautics and Space Administration	1,099		1,099	8,096		8,096	8,057		8,057
National Science Foundation:									
Research and related activities	288		288	1,868		1,868	1,648		1,648
Education and human resources	4		4	178		178	162		162
Other	10		10	145		145	125		125
Total—National Science Foundation	301		301	2,192		2,192	1,936		1,936
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	524		524	3,529		3,529	3,222		3,222
Payment to civil service retirement and disability fund									
Civil service retirement and disability fund	4,205		4,205	28,440		28,440	27,442		27,442
Employees life insurance fund	46	209	-163	1,152	1,978	-827	1,203	1,874	-671
Employees and retired employees health benefits fund ...	1,866	2,011	-145	12,810	13,411	-601	11,832	12,155	-323
Other	28		28	124		124	20		20
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions									
Other	-2		-2	-16		-16	-15		-15
Total—Office of Personnel Management	6,668	2,220	4,447	46,039	15,389	30,650	43,704	14,029	29,675

Table 5. Outlays of the U.S. Government, April 2002 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	7	-11	18	256	67	190	333	87	246
Disaster loan fund	65	-18	83	299	12	288	384	200	184
Other	1	(**)	(**)	3	3	(**)	8	4	5
Other	76	(**)	76	69	(**)	69	74	(**)	74
Proprietary receipts from the public .....	.....	.....	.....	.....	14	-14	.....	1,107	-1,107
Total—Small Business Administration	148	-29	177	628	96	532	799	1,397	-597
Social Security Administration:									
Payments to social security trust funds	3,361	.....	3,361	10,549	.....	10,549	9,591	.....	9,591
Special benefits for disabled coal miners	38	.....	38	266	.....	266	286	.....	286
Supplemental security income program	2,863	.....	2,863	19,213	.....	19,213	15,980	.....	15,980
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	32,503	.....	32,503	222,531	.....	222,531	212,160	.....	212,160
Administrative expenses	63	.....	63	1,569	.....	1,569	1,244	.....	1,244
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial military service credit adjustment .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	32,565	.....	32,565	224,099	.....	224,099	213,404	.....	213,404
Federal disability insurance trust fund (off-budget):									
Benefit payments	5,195	.....	5,195	36,465	.....	36,465	33,269	.....	33,269
Administrative expenses	198	.....	198	982	.....	982	925	.....	925
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial military service credit adjustment .....	.....	.....	.....	(**)	.....	(**)	836	.....	836
Total—FDI trust fund	5,393	.....	5,393	37,447	.....	37,447	35,030	.....	35,030
Other	8	.....	8	14	.....	14	8	.....	8
Proprietary receipts from the public:									
On-budget .....	.....	210	-210	.....	1,006	-1,006	.....	789	-789
Off-budget .....	.....	10	-10	.....	47	-47	.....	37	-37
Intrabudgetary transactions:									
On-budget:									
Quinquennial adjustment for military service credits from FOASI and FDI .....	.....	.....	.....	.....	.....	.....	-836	.....	-836
Off-budget ¹	-3,361	.....	-3,361	-10,134	.....	-10,134	-9,589	.....	-9,589
Total—Social Security Administration	40,867	220	40,647	281,454	1,053	280,401	263,874	826	263,047
Other independent agencies:									
Appalachian Regional Commission	6	(**)	6	63	2	61	47	2	45
Broadcasting Board of Governors	32	.....	32	257	.....	257	248	.....	248
Corporation for National and Community Service	67	.....	67	458	.....	458	440	.....	440
Corporation for Public Broadcasting .....	.....	.....	.....	375	.....	375	340	.....	340
District of Columbia:									
Courts	15	.....	15	75	(**)	75	73	(**)	73
Corrections .....	(**)	.....	(**)	30	.....	30	36	.....	36
General and special payments	82	17	64	434	110	323	273	127	146
Financing .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Equal Employment Opportunity Commission	25	(**)	24	190	1	188	163	1	162
Export-Import Bank of the United States	510	30	480	1,034	1,124	-90	473	351	122
Federal Communications Commission:									
Universal service fund	437	.....	437	2,899	.....	2,899	2,993	.....	2,993
Spectrum auction program account	1	.....	1	5	.....	5	1	.....	1
Other	11	3	8	126	13	114	120	17	103
Federal Deposit Insurance Corporation:									
Bank insurance fund	252	120	133	2,202	1,104	1,098	743	1,588	-845
Savings association insurance fund	11	34	-23	1,306	1,290	17	59	420	-361
FSLIC resolution fund:									
Resolution Trust Corporation closeout	382	282	101	1,126	1,059	67	1,391	988	404
Other	2	4	-3	100	150	-50	97	103	-5
Office of Inspector General	14	.....	14	14	.....	14	15	.....	15
Total—Federal Deposit Insurance Corporation	662	440	222	4,748	3,603	1,145	2,305	3,098	-794
Federal Drug Control Programs	91	.....	91	296	.....	296	185	.....	185
Legal Services Corporation	28	.....	28	198	.....	198	188	.....	188
National Archives and Records Administration	29	(**)	29	148	(**)	148	122	(**)	121
National Credit Union Administration	12	234	-222	91	660	-570	223	298	-76

Table 5. Outlays of the U.S. Government, April 2002 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	8	.....	8	59	.....	59	56	.....	56
National Endowment for the Humanities	10	.....	10	61	.....	61	64	.....	64
Institute of Museum and Library Services	20	.....	20	125	.....	125	112	.....	112
National Labor Relations Board	24	.....	24	134	.....	134	131	.....	131
Nuclear Regulatory Commission	54	26	28	301	257	44	280	262	18
Postal Service:									
Public enterprise funds (off-budget)	5,297	25,465	-168	36,792	39,125	-2,333	37,779	39,321	-1,542
Payments to the Postal Service fund .....	.....	.....	.....	771	.....	771	93	.....	93
Railroad Retirement Board:									
Federal windfall subsidy	12	.....	12	85	.....	85	93	.....	93
Federal payments to the railroad retirement accounts ..	85	.....	85	251	.....	251	254	.....	254
Railroad unemployment insurance trust fund:									
Benefit payments	8	.....	8	67	.....	67	62	.....	62
Administrative expenses .....	.....	.....	.....	.....	.....	.....	(*)	.....	(*)
Rail industry pension fund:									
Benefit payments	272	.....	272	1,826	.....	1,826	1,724	.....	1,724
Advances from FOASDI fund	-99	.....	-99	-771	.....	-771	-854	.....	-854
OASDI certifications	98	.....	98	771	.....	771	854	.....	854
Administrative expenses	8	.....	8	58	.....	58	53	.....	53
Interest on refunds of taxes .....	.....	.....	.....	(*)	.....	(*)	1	.....	1
Other .....	(*)	.....	(*)	3	.....	3	3	.....	3
Supplemental annuity pension fund:									
Benefit payments .....	(*)	.....	(*)	17	.....	17	41	.....	41
Interest on refund of taxes .....	.....	.....	.....	(*)	.....	(*)	(*)	.....	(*)
Railroad Social Security equivalent benefit account:									
Benefit payments	432	.....	432	3,037	.....	3,037	3,029	.....	3,029
Interest on refund of taxes .....	.....	.....	.....	(*)	.....	(*)	1	.....	1
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-85	.....	-85	-251	.....	-251	-254	.....	-254
Total—Railroad Retirement Board	731	.....	731	5,094	.....	5,094	5,007	.....	5,007
Securities and Exchange Commission	-17	.....	-17	-272	.....	-272	-169	.....	-169
Smithsonian Institution	65	.....	65	313	.....	313	317	.....	317
Tennessee Valley Authority	705	764	-58	5,859	6,466	-607	5,387	6,349	-963
Other	125	40	85	1,048	244	804	910	259	651
Total—Other independent agencies	9,032	7,020	2,012	61,711	51,605	10,106	58,197	50,087	8,111
Undistributed offsetting receipts:									
Other interest .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Employer share, employee retirement:									
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	-183	.....	-183	-1,235	.....	-1,235	-1,182	.....	-1,182
Postal Service employer contributions	-59	.....	-59	-418	.....	-418	-383	.....	-383
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-11	.....	-11	-82	.....	-82	-77	.....	-77
Other Defense Civil Programs:									
Military retirement fund	-918	.....	-918	-7,127	.....	-7,127	-6,606	.....	-6,606
Office of Personnel Management:									
Civil service retirement and disability fund	-1,127	.....	-1,127	-7,806	.....	-7,806	-7,357	.....	-7,357
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-654	.....	-654	-4,210	.....	-4,210	-3,845	.....	-3,845
Payments for military service credits .....	.....	.....	.....	-414	.....	-414	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-111	.....	-111	-714	.....	-714	-653	.....	-653
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	(*)	.....	(*)	-1	.....	-1	(*)	.....	(*)
Total—Employer share, employee retirement	-3,064	.....	-3,064	-22,008	.....	-22,008	-20,104	.....	-20,104

Table 5. Outlays of the U.S. Government, April 2002 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
Judicial Branch:									
Judicial survivors annuity fund	-1	.....	-1	-14	.....	-14	-16	.....	-16
Department of Health and Human Services:									
Federal hospital insurance trust fund	-120	.....	-120	-6,821	.....	-6,821	-5,916	.....	-5,916
Federal supplementary medical insurance trust fund	-34	.....	-34	-1,504	.....	-1,504	-1,600	.....	-1,600
Department of Labor:									
Unemployment trust fund	-66	.....	-66	-2,993	.....	-2,993	-2,922	.....	-2,922
Department of State:									
Foreign Service retirement and disability fund	-1	.....	-1	-380	.....	-380	-372	.....	-372
Department of Transportation:									
Oil spill liability trust fund	-1	.....	-1	-20	.....	-20	-10	.....	-10
Airport and airway trust fund	-1	.....	-1	-426	.....	-426	-438	.....	-438
Highway trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Veterans Affairs:									
National service life insurance fund	-1	.....	-1	-414	.....	-414	-431	.....	-431
United States government life insurance fund .....	(* *)	.....	(* *)	-2	.....	-2	-2	.....	-2
Corps of Engineers	-3	.....	-3	-62	.....	-62	-57	.....	-57
Other Defense Civil Programs:									
Military retirement fund	-893	.....	-893	-7,056	.....	-7,056	-7,477	.....	-7,477
Educational benefits fund	-3	.....	-3	-27	.....	-27	-29	.....	-29
Armed Forces Retirement Home	-1	.....	-1	4	.....	4	-4	.....	-4
Environmental Protection Agency	-68	.....	-68	-229	.....	-229	-52	.....	-52
National Aeronautics and Space Administration .....	.....	.....	.....	-1	.....	-1	-1	.....	-1
Office of Personnel Management:									
Civil service retirement and disability fund	-52	.....	-52	-17,972	.....	-17,972	-17,429	.....	-17,429
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	-134	.....	-134	-33,516	.....	-33,516	-29,754	.....	-29,754
Federal disability insurance trust fund	-29	.....	-29	-4,288	.....	-4,288	-3,650	.....	-3,650
Independent agencies:									
Railroad Retirement Board	-377	.....	-377	-239	.....	-239	-1,072	.....	-1,072
Other	-2	.....	-2	-24	.....	-24	-28	.....	-28
Other	-8	.....	-8	-95	.....	-95	-142	.....	-142
Total—Interest received by trust funds	-1,796	.....	-1,796	-76,080	.....	-76,080	-71,401	.....	-71,401
Rents and royalties on the outer continental shelf lands ..	.....	644	-644	.....	3,366	-3,366	.....	4,772	-4,772
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds .....	.....	.....	.....	.....	.....	.....	.....	1,024	-1,024
Total—Undistributed offsetting receipts	-4,860	644	-5,504	-98,088	3,366	-101,454	-91,504	5,797	-97,301
Total outlays	187,696	17,440	170,257	1,308,339	125,490	1,182,849	1,213,422	124,867	1,088,555
Total on-budget	148,729	11,964	136,765	1,063,278	86,318	976,959	974,701	85,509	889,192
Total off-budget	38,967	5,475	33,492	245,061	39,172	205,890	238,721	39,358	199,363
Total surplus (+) or deficit			+67,170			-66,480			+165,001
Total on-budget			+45,664			-161,959			+67,895
Total off-budget			+21,505			+95,479			+97,106

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	34,604	35,259
Intrabudgetary transactions	183,143	165,565
Governmental receipts	2,089	3,153
Total receipts offset against outlays	<u>219,837</u>	<u>203,977</u>

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

²The Postal Service accounting is comprised of thirteen 28-day periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through April 19th and estimates for \$653 million through April 30th.

... No Transactions.

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

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

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, April 2002 and Other Periods

[\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Treasury securities, issued under general Financing authorities:						
Debt held by the public	-41,800	63,027	-152,018	3,339,310	3,444,137	3,402,337
Intragovernmental holdings	20,446	114,187	139,188	2,468,153	2,561,895	2,582,340
Total Treasury securities outstanding	-21,354	177,214	-12,830	5,807,463	6,006,032	5,984,677
Plus premium on Treasury securities	-38	497	232	2,761	3,297	3,258
Less discount on Treasury securities	-1,175	-4,736	-1,892	66,986	63,426	62,251
Total Treasury securities net of Premium and discount	-20,217	182,447	-10,707	5,743,238	5,945,902	5,925,685
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	-48	-680	-884	27,011	26,379	26,331
Total federal securities	-20,265	181,767	-11,591	5,770,249	5,972,281	5,952,016
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	20,574	114,175	128,261	2,468,757	2,562,358	2,582,932
Less discount on federal securities held as investments of government accounts	-673	1,194	2,917	18,490	20,357	19,684
Net federal securities held as investments of government accounts	21,247	112,981	125,344	2,450,266	2,542,001	2,563,248
Total borrowing from the public	-41,512	68,786	-136,935	3,319,983	3,430,281	3,388,768
Accrued interest payable to the public	3,656	873	472	39,483	36,700	40,356
Allocations of special drawing rights	102	-104	-157	6,316	6,109	6,211
Deposit funds	-2,050	1,125	5,447	6,790	9,965	7,915
Miscellaneous liability accounts (includes checks outstanding etc.)	-1,456	5,156	2,919	8,301	14,912	13,456
Total liability accounts	-41,260	75,836	-128,255	3,380,872	3,497,968	3,456,708
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	-305	-4,410	-565	9,796	5,692	5,387
Tax and loan note accounts	24,992	-1,028	13,037	34,423	8,403	33,395
Balance	24,687	-5,437	12,472	44,219	14,094	38,782
Special drawing rights:						
Total holdings	180	69	104	10,919	10,809	10,988
SDR certificates issued to Federal Reserve Banks .....	.....	.....	1,000	-2,200	-2,200	-2,200
Balance	180	69	1,104	8,719	8,609	8,788
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	46,525	46,525	46,525
Maintenance of value adjustments	772	-791	-1,192	1,361	-203	569
Letter of credit issued to IMF	-1,155	-1,912	1,354	-28,810	-29,567	-30,722
Dollar deposits with the IMF	-14	9	-8	-121	-98	-112
Receivable/Payable (-) for interim maintenance of value adjustments	-494	479	-30	-548	425	-69
Balance	-891	-2,215	125	18,407	17,082	16,191
Loans to International Monetary Fund .....	.....	.....	.....	.....	.....	.....
Other cash and monetary assets	99	7,576	1,518	33,140	40,618	40,717
Total cash and monetary assets	24,075	-7	15,218	104,486	80,403	104,478
Net Activity, Guaranteed Loan Financing	-310	1,147	-1,280	-17,801	-16,344	-16,654
Net Activity, Direct Loan Financing	99	5,101	7,249	124,518	129,521	129,619
Miscellaneous asset accounts	1,191	-298	9,021	1,564	76	1,266
Total asset accounts	25,054	5,943	30,208	212,767	193,656	218,710
Excess of liabilities (+) or assets (-)	-66,314	+69,893	-158,463	+3,168,105	+3,304,311	+3,237,998
Transactions not applied to current year's surplus or deficit (see Schedule A for Details)	-856	-3,413	-6,538	.....	-2,557	-3,413
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-67,170	+66,480	-165,001	+3,168,105	+3,301,754	+3,234,585

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, April 2002 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	3,304,311	3,167,986	3,286,581
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results .....	.....	119	-861
Excess of liabilities beginning of period (current basis)	3,304,311	3,168,105	3,285,720
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	-67,170	66,480	-165,001
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	-67,170	66,480	-165,001
Total-on-budget (Table 2)	-45,664	161,959	-67,895
Total-off-budget (Table 2)	-21,505	-95,479	-97,106
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-150	-385	-398
Premium/Discount on buyback of U.S. Treasury securities	1,006	3,800	6,936
Profit on sale of gold	(* *)	-3	-1
Reclassification of aged unreconciled accounts .....	.....	1	(* *)
Total-transactions not applied to current year's surplus or deficit	856	3,413	6,538
Excess of liabilities close of period	3,237,998	3,237,998	3,127,256

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, April 2002 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 month
	This Year	Prior Year	This Year	This Month		
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Federal Deposit Insurance Corporation:						
FSLIC resolution fund	63	63	63
Obligations guaranteed by the United States, issued by:						
Department of Housing and Urban Development:						
Federal Housing Administration	16	-49	88	231	166	182
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	(* *)	(* *)	171	170	171
Independent agencies:						
Farm Credit System Financial Assistance Corporation	775	775	775
Federal Communications Commission	125	125	125
National Archives and Records Administration	-3	-3	265	261	261
Tennessee Valley Authority	-65	-628	-969	25,381	24,818	24,753
Total agency securities	-48	-680	-884	27,011	26,379	26,331

... No Transactions.

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

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Treasury Securities, April 2002 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation	263	-3,591	-3,919	23,897	20,043	20,305
Agricultural credit insurance fund	1,055	1,155	1,155	4,684	5,739	5,739
Farm storage facility loans	93	100	100	182	190	282
Apple loans fund .....	.....	.....	95	45	45	45
Emergency boll weevil loan fund .....	.....	.....	8	5	5	5
Natural Resources Conservation Service .....	.....	.....	.....	4	4	4
Rural Housing Service:						
Rural housing insurance	1,015	943	943	9,267	10,282	10,282
Rural community facility loans fund	233	152	152	901	1,134	1,134
Rural Business – Cooperative Service:						
Rural business and industry loans	27	30	30	87	115	115
Rural development loan fund	20	16	16	181	201	201
Rural economic development loan fund	11	10	10	68	79	79
Rural Utilities Service:						
Rural water and waste disposal fund	125	235	589	3,888	3,998	4,123
Rural communication development fund .....	.....	.....	.....	25	25	25
Rural electrification and telecommunications fund	584	537	537	10,293	10,877	10,877
Rural telephone bank	69	12	12	273	342	342
Distance learning and telemedicine program	47	8	8	18	65	65
Rural development insurance fund	-160	-265	-265	631	471	471
Foreign Agricultural Service	-81	11	11	970	889	889
Department of Commerce:						
Departmental Management:						
Emergency steel guaranteed loan fund	79	.....	.....	.....	79	79
National Oceanic and Atmospheric Administration:						
Fisheries finance	9	14	14	182	191	191
Fishing vessel obligations	(* *)	4	4	14	14	14
Department of Defense – Military:						
Family Housing improvement loans	16	.....	.....	.....	16	16
Department of Education:						
College housing and academic facilities loans	-2	-75	-75	259	257	257
Federal direct student loans	2,553	14,961	13,671	77,189	89,596	92,150
Department of Energy:						
Bonneville Power Administration fund	140	135	135	2,689	2,829	2,829
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-rent public housing – loans and other expenses	25	25	25	.....	25	25
Housing Programs:						
Federal Housing Administration	500	.....	.....	4,544	5,044	5,044
Housing for the elderly and handicapped .....	.....	.....	.....	3,103	3,103	3,103
Department of the Interior:						
Helium fund .....	.....	.....	.....	252	252	252
Bureau of Reclamation loan fund	8	13	13	85	94	94
Bureau of Indian Affairs .....	.....	.....	.....	26	26	26
Assistance to American Samoa loan fund	2	13	13	13	15	15
Department of Justice:						
Federal Prison Industries, Incorporated .....	.....	.....	.....	20	20	20
Department of State:						
Repatriation loans .....	.....	(* *)	(* *)	(* *)	(* *)	(* *)
Department of Transportation:						
Minority business resource center fund .....	.....	.....	.....	5	5	5
Federal Aviation Administration:						
Aircraft purchase loan guarantee program .....	.....	.....	.....	(* *)	(* *)	(* *)
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund	44	.....	.....	303	347	347
Federal Railroad Administration:						
Alameda corridor project .....	.....	.....	.....	454	454	454
Other .....	.....	.....	.....	(* *)	(* *)	(* *)
Maritime Administration	10	146	.....	7	143	153
Department of Treasury:						
Departmental Offices:						
Community development financial institutions fund .....	.....	4	.....	18	22	22
Federal Financing Bank revolving fund	-388	-5,175	-3,761	27,862	23,075	22,687
Department of Veterans Affairs:						
Veterans housing benefit program fund	2,797	1,660	1,660	1,900	4,697	4,697
Native American veteran housing fund	5	3	3	17	22	22
Vocational rehabilitation loan fund	2	2	2	1	3	3
Corps of Engineers:						
Washington aqueduct	1	-6	2	30	23	24

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Treasury Securities, April 2002 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Environmental Protection Agency:						
Abatement, control, and compliance loan program .....	.....	-5	-7	31	27	27
Federal Emergency Management Agency:						
National flood insurance fund	-50	-90	-25	600	560	510
Disaster assistance loan fund .....	.....	-1	(* *)	10	9	9
General Services Administration:						
Columbia Hospital for Women .....	.....	.....	.....	7	7	7
Land acquisition and development fund .....	.....	.....	.....	(* *)	(* *)	(* *)
International Assistance Program:						
International Security Assistance:						
Foreign military loan program .....	.....	226	493	1,691	1,917	1,917
Military debt reduction .....	.....	.....	.....	1	1	1
Agency for International Development:						
International debt reduction .....	.....	.....	.....	63	63	63
Microenterprise and small enterprise development .....	.....	.....	.....	2	2	2
Overseas Private Investment Corporation	2	52	-7	58	108	110
Small Business Administration:						
Business loan fund .....	.....	11	3	437	448	448
Disaster loan fund .....	.....	555	68	9,650	10,205	10,205
Independent agencies:						
Export-Import Bank of the United States	120	-863	171	7,045	6,062	6,182
Federal Communications Commission:						
Spectrum auction loan fund .....	.....	.....	.....	6,110	6,110	6,110
Presidio trust fund .....	.....	.....	.....	50	50	50
Railroad Retirement Board:						
Rail industry pension fund .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	275	1,810	1,820	2,884	4,419	4,694
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through Treasury securities issued	3,003	14,815	13,703	205,328	217,140	220,143
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Housing Service:						
Rural housing insurance fund	-250	-250	-385	4,375	4,375	4,125
Rural Utilities Service:						
Rural electrification and telecommunications fund	-2	454	271	17,870	18,326	18,324
Rural development insurance fund	-130	-705	-340	2,435	1,860	1,730
Department of Defense – Military:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	-100	-98	-683	-783	-783
Department of Education:						
Historically Black college and university capital financing fund	1	21	3	31	52	53
Department of Health and Human Services:						
Medical facilities guarantee and loan fund .....	.....	.....	(* *)	.....	.....	.....
Health maintenance organization loan and loan guarantee fund .....	.....	.....	.....	(* *)	(* *)	(* *)
Department of Housing and Urban Development:						
Low-rent housing – loans and other expenses .....	.....	-71	-70	1,279	1,207	1,207
Community development grants .....	.....	-1	-1	8	6	6
Department of the Interior:						
Assistance to territories .....	.....	-1	-1	13	12	12
Department of Transportation:						
Railroad rehabilitation and improvement loan fund .....	.....	(* *)	(* *)	3	3	3
General Services Administration:						
Federal buildings fund	-2	-32	-20	2,268	2,238	2,236
International Assistance Program:						
Foreign military financing program	-3	-120	-119	2,157	2,040	2,037
Small Business Administration:						
Business loan fund	-2	-18	-17	132	116	114
Independent agencies:						
Postal Service .....	.....	-4,363	-2,994	11,313	6,950	6,950
Total borrowing from the Federal Financing Bank	-388	-5,186	-3,772	42,825	38,027	37,639

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

... No Transactions.

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

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

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, April 2002 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	13	25	10	28	41	53
Department of Commerce	3	2	(* *)	2	.....	3
Department of Defense—Military:						
Defense cooperation account	(* *)	7	(* *)	1	8	8
Department of Energy	156	792	2,737	23,616	24,252	24,408
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration fund	(* *)	2,954	1,434	17,290	20,244	20,244
Government National Mortgage Association:						
Guarantees of mortgage-backed securities	34	206	233	6,575	6,747	6,781
Other	242	242	162	.....	.....	242
Department of the Interior	-13	128	146	3,729	3,870	3,857
Department of Labor	-403	1,818	2,341	11,955	14,176	13,773
Department of Transportation	-50	51	5	31	132	82
Department of the Treasury	-8	-260	-1,025	10,337	10,086	10,078
Department of Veterans Affairs:						
Canteen service revolving fund	(* *)	1	2	32	33	33
Veterans reopened insurance fund	-6	-10	-10	488	484	478
Servicemen's group life insurance fund .....	.....	(* *)	(* *)	6	6	6
Independent agencies:						
Export-Import Bank of the United States .....	.....	.....	-1,064	.....	.....	.....
Federal Deposit Insurance Corporation:						
Bank insurance fund	-144	-1,109	835	30,677	29,713	29,568
Savings association insurance fund	22	-19	362	10,654	10,613	10,635
FSLIC resolution fund	4	73	5	2,650	2,719	2,722
National Credit Union Administration	222	570	75	4,573	4,921	5,144
Postal Service	240	-602	-1,086	1,258	416	656
Other	29	172	941	4,756	4,899	4,928
Other	38	89	-95	4,652	4,703	4,741
Total Treasury securities	377	5,131	6,007	133,310	138,063	138,440
Total Federal funds	377	5,131	6,007	133,310	138,063	138,440
Trust funds:						
Legislative Branch:						
Library of Congress	(* *)	18	12	48	65	65
United States Tax Court .....	.....	(* *)	(* *)	7	7	7
Other	1	25	2	46	70	71
Judicial Branch:						
Judicial retirement funds	-3	33	33	539	575	572
Department of Agriculture	10	36	-1	1	27	37
Department of Defense—Military:						
Voluntary separation incentive fund	-3	49	7	823	874	872
Other	-3	-7	-6	57	53	50

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, April 2002 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:						
Federal hospital insurance trust fund	6,936	23,967	19,844	197,137	214,168	221,104
Federal supplementary medical insurance trust fund	-739	71	1,688	41,978	42,788	42,050
Other	3	44	72	1,783	1,824	1,827
Department of the Interior	-15	30	.....	(* *)	45	30
Department of Justice	-3	-18	-1	92	77	74
Department of Labor:						
Unemployment trust fund	-3,474	-16,239	-4,505	88,638	75,874	72,400
Other	-9	-9	-13	65	65	56
Department of State:						
Foreign Service retirement and disability fund	-38	302	301	11,192	11,531	11,494
Other	(* *)	1	4	8	9	9
Department of Transportation:						
Airport and airway trust fund	-91	-250	647	13,660	13,500	13,410
Highway trust fund	93	-4,053	-5,127	24,115	19,969	20,061
Other	12	-73	-17	2,434	2,349	2,361
Department of Treasury	-45	-12	-28	362	395	350
Department of Veterans Affairs:						
General post fund, national homes	12	2	-3	57	46	58
National service life insurance	-84	-163	-162	11,639	11,561	11,476
United States government life insurance fund	-1	-4	-4	67	64	64
Veterans special life insurance fund	-7	19	15	1,756	1,782	1,775
Corps of Engineers	-13	-95	40	2,241	2,159	2,146
Other Defense Civil Programs:						
Military retirement fund	-1,871	10,687	11,177	156,978	169,536	167,665
Other	-20	2	14	1,079	1,101	1,081
Environmental Protection Agency	103	50	30	5,334	5,282	5,384
Federal Emergency Management Agency .....	.....	.....	(* *)	2	2	2
National Aeronautics and Space Administration .....	.....	(* *)	(* *)	14	14	14
Office of Personnel Management:						
Civil service retirement and disability fund:						
Treasury securities	-2,501	-9	989	542,608	545,100	542,600
Employees life insurance fund	448	1,064	673	23,690	24,306	24,754
Employees and retired employees health benefits fund	101	555	334	6,651	7,105	7,206
Social Security Administration:						
Federal old-age and survivors insurance trust fund	18,497	81,365	82,697	1,034,114	1,096,981	1,115,478
Federal disability insurance trust fund	2,885	11,760	12,738	135,842	144,716	147,601
Independent agencies:						
Harry S. Truman Memorial Scholarship trust fund .....	.....	.....	-2	56	56	56
Japan-United States Friendship Commission .....	.....	-1	(* *)	42	41	41
Railroad Retirement Board	45	124	950	26,865	26,944	26,989
Other	-32	-229	-146	3,430	3,232	3,201
Total Treasury securities	20,196	109,044	122,254	2,335,447	2,424,295	2,444,491
Total trust funds	20,196	109,044	122,254	2,335,447	2,424,295	2,444,491
Grand total	20,574	114,175	128,261	2,468,757	2,562,358	2,582,932

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

Note: Investments are in public debt 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, April 2002 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation export fund	-1	-158	-151	862	704	704
Agricultural credit insurance fund	-12	-75	1	-503	-566	-578
Rural Housing Service:						
Rural community facility loans	4	5	(**)	3	3	7
Rural housing insurance fund	2	-3	19	-366	-372	-370
Rural Business-Cooperative Service:						
Rural business and industry loans	14	42	32	-55	-27	-13
Rural Utilities Service:						
Rural water and waste disposal fund	(**)	(**)	(**)	-24	-24	-24
Department of Commerce:						
General Administration:						
Emergency oil, gas, and steel account	(**)	77	.....	-1	77	77
National Oceanic and Atmospheric Administration:						
Fishing vessel obligations	(**)	(**)	6	11	11	11
Department of Defense—Military .....	.....	-4	-2	-6	-10	-10
Department of Education:						
Office of Student Financial Assistance:						
Federal family education loans	80	497	-1,133	-6,344	-5,927	-5,847
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health center loans .....	.....	(**)	(**)	(**)	-1	-1
Health education assistance loans	1	10	6	-325	-315	-315
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian housing loans	(**)	-1	5	-5	-6	-6
Community Planning and Development:						
Community development loans	(**)	-1	(**)	-30	-31	-31
Housing Programs:						
FHA-Mutual mortgage insurance loans	243	965	359	939	1,661	1,904
FHA-General and special risk fund	-4	167	-122	-867	-696	-700
Government National Mortgage Association:						
Guarantees of mortgaged-backed securities	-30	-246	-225	-696	-912	-942
Department of the Interior:						
Bureau of Indian Affairs	-1	-1	-2	-47	-47	-48
Department of Transportation:						
Office of the Secretary:						
Minority business resource center fund .....	.....	.....	.....	(**)	(**)	(**)
Maritime Administration	-22	275	26	-261	36	14
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	-49	7	-115	-4,675	-4,619	-4,668
International Assistance Program:						
Agency for International Development:						
Ukraine export credit insurance fund .....	.....	.....	.....	-34	-34	-34
Loan guarantees to Israel .....	.....	.....	.....	-626	-626	-626
Urban and environmental credit guaranteed loans	1	(**)	(**)	-79	-81	-80
Microenterprise and small enterprise development	(**)	(**)	(**)	-2	-2	-2
Development credit authority loan fund	(**)	(**)	(**)	-1	-1	-1
Overseas Private Investment Corporation	-7	-1	-54	-564	-557	-564
Small Business Administration:						
Business loan fund	-350	-249	478	-128	-27	-377
Independent agencies:						
Export-Import Bank of the United States	-179	-160	-408	-3,975	-3,956	-4,135
Net Activity, Guaranteed Loan Financing	-310	1,147	-1,280	-17,801	-16,344	-16,654
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural credit insurance fund	50	-1,396	-22	4,027	2,582	2,631
Farm storage facility loans	(**)	59	50	65	124	124
Apple loans fund	(**)	1	5	10	12	12
Emergency boll weevil loan fund .....	.....	(**)	8	4	4	4
Natural Resources Conservation Service:						
Agricultural resource conservation demonstration program .....	.....	-1	1	(**)	-1	-1
Rural Housing Service:						
Rural community facility loans fund	6	52	39	666	711	718
Rural housing insurance fund	-18	-104	51	9,022	8,937	8,918
Rural Business-Cooperative Service:						
Rural business and industry loan fund	1	26	16	60	85	86
Rural development loan fund	(**)	2	6	170	173	173
Rural economic development loan fund	(**)	-3	-1	60	58	58
Rural Utilities Service:						
Rural water and waste disposal loans	12	141	209	3,029	3,159	3,171
Rural electrification and telecommunications fund	96	1,062	759	8,556	9,523	9,618

Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, April 2002 and Other Periods—Continued

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Direct Loan Financing Activity:—Continued						
Department of Agriculture:—Continued						
Rural telephone bank	3	8	17	263	268	271
Distance learning and telemedicine program	(* *)	18	(* *)	14	33	33
Rural development insurance fund .....	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 direct loan fund	-3	-106	-14	551	447	445
International debt reduction .....	.....	3	(* *)	8	11	11
P.L. 480, title 1, Food for progress credits	-7	-74	-58	128	61	54
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance	4	-10	6	166	152	156
Department of Defense—Military .....	.....	11	.....	.....	11	11
Department of Education:						
Office of Postsecondary Education:						
College housing and academic facilities loans	(* *)	-1	-1	23	23	22
Historically Black college and university capital financing fund	1	21	3	31	52	53
Office of Student Financial Assistance:						
Federal direct student loans	-59	4,857	6,651	76,489	81,405	81,346
Department of Housing and Urban Development:						
Housing Programs:						
FHA-Mutual mortgage insurance loans	1	1	(* *)	-7	-7	-6
FHA-General and special risk fund	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)
Department of the Interior:						
Bureau of Reclamation	(* *)	17	7	70	87	87
Bureau of Indian Affairs	(* *)	-1	-2	17	16	15
Assistance to American Samoa loan fund	(* *)	1	9	11	12	12
Department of State:						
Administration of Foreign Affairs:						
Repatriation loans	1	(* *)	(* *)	-3	-3	-3
Department of Transportation:						
Office of the Secretary:						
Minority business resource center .....	.....	-2	(* *)	4	2	2
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund	3	28	.....	305	330	332
Federal Railroad Administration:						
Alameda corridor project .....	.....	.....	.....	454	454	454
Railroad rehabilitation and improvement loan fund	(* *)	(* *)	(* *)	1	1	1
Amtrak corridor improvement loans .....	.....	.....	.....	-1	-1	-1
Department of the Treasury:						
Departmental Offices:						
Community development financial institutions fund	(* *)	2	3	14	17	16
Financial Management Service .....	.....	.....	.....	(* *)	(* *)	(* *)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	88	906	33	1,782	2,600	2,688
Native American veteran housing fund	(* *)	1	(* *)	17	18	18
Vocational rehabilitation loan fund	(* *)	(* *)	(* *)	1	1	1
Environmental Protection Agency:						
Abatement, control, and compliance loan program	(* *)	-2	-2	25	23	23
Federal Emergency Management Agency:						
Disaster assistance loan fund	(* *)	-2	-1	-5	-6	-6
General Services Administration:						
Columbia Hospital for Women .....	.....	-13	.....	7	-6	-6
International Assistance Program:						
International Security Assistance:						
Foreign military loan program	-33	-288	-208	1,616	1,361	1,327
Military debt reduction	(* *)	1	-5	1	1	1
Agency for International Development:						
International debt reduction	-3	-9	-4	-5	-10	-13
Microenterprise and small enterprise development	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)
Overseas Private Investment Corporation	2	41	(* *)	39	79	80
Small Business Administration:						
Business loan fund	(* *)	9	-94	80	90	89
Disaster loan fund	406	723	153	3,637	3,954	4,360
Independent agencies:						
Export-Import Bank of the United States	-361	-558	84	5,958	5,760	5,399
Federal Communications Commission:						
Spectrum auction loan fund	-88	-323	-451	6,091	5,856	5,769
Net Activity, Direct Loan Financing	99	5,101	7,249	124,518	129,521	129,619

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 principal, 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 2002
 [\$ 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	77,772	56,534	92,036	112,095	35,745	25,022	137,330						536,534	659,112
Corporation income taxes	19,745	-39	35,992	9,250	-1,940	15,327	9,831						88,166	103,348
Social insurance and retirement receipts:														
Employment and general retirement	46,887	50,494	50,058	64,593	52,243	58,335	71,114						393,725	388,113
Unemployment insurance	1,529	2,356	224	1,223	2,016	271	5,094						12,713	12,912
Other retirement	378	413	346	348	358	438	384						2,665	2,780
Excise taxes	3,657	4,842	3,011	9,162	3,834	6,063	6,518						37,087	38,265
Estate and gift taxes	2,488	2,204	1,895	2,389	1,881	2,074	3,297						16,228	17,820
Customs duties	1,920	1,571	1,297	1,562	1,351	1,219	1,207						10,127	11,299
Miscellaneous receipts	2,786	2,857	3,056	2,831	2,473	2,471	2,650						19,125	19,907
Total—Receipts this year	157,163	121,233	187,914	203,452	97,962	111,220	237,426						1,116,370	.....
(On-budget)	122,003	83,374	150,942	153,541	57,087	65,624	182,429						815,000	.....
(Off-budget)	35,159	37,858	36,973	49,911	40,875	45,596	54,997						301,369	.....
<i>Total—Receipts prior year</i>	<i>135,836</i>	<i>125,666</i>	<i>200,489</i>	<i>219,215</i>	<i>110,481</i>	<i>130,074</i>	<i>331,796</i>						<i>.....</i>	<i>1,253,556</i>
<i>(On budget)</i>	<i>101,845</i>	<i>89,215</i>	<i>161,737</i>	<i>171,001</i>	<i>70,555</i>	<i>84,123</i>	<i>278,611</i>						<i>.....</i>	<i>957,087</i>
<i>(Off budget)</i>	<i>33,990</i>	<i>36,450</i>	<i>38,752</i>	<i>48,214</i>	<i>39,926</i>	<i>45,951</i>	<i>53,185</i>						<i>.....</i>	<i>296,469</i>
Outlays														
Legislative Branch	370	256	262	267	239	199	288						1,881	1,894
Judicial Branch	397	382	351	385	371	488	378						2,754	2,531
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	4,780	4,422	4,030	2,451	934	445	-1						17,061	17,750
Other	3,952	3,522	4,819	4,188	4,338	5,797	4,384						31,000	27,061
Department of Commerce	466	458	509	391	429	375	569						3,196	2,958
Department of Defense:														
Military:														
Military Personnel	7,141	9,382	6,530	4,473	6,694	6,925	6,975						48,120	40,810
Operation and Maintenance	6,912	10,516	9,768	10,185	10,620	12,421	11,688						72,111	61,164
Procurement	5,069	4,914	5,060	4,601	4,792	5,922	4,837						35,195	31,046
Research, Development, Test, and Evaluation	3,210	3,562	3,717	2,983	3,573	4,295	3,681						25,020	23,170
Military Construction	471	461	399	360	334	356	402						2,783	2,792
Family Housing	293	282	291	271	342	302	267						2,050	1,926
Revolving and Management funds	395	745	444	105	-135	295	-564						1,285	2,940
Other	1,512	-211	-367	222	32	-230	-273						686	1,005
Total Military	25,004	29,651	25,842	23,199	26,252	30,286	27,015						187,249	164,853
Department of Education	3,445	3,135	3,431	4,897	4,232	3,703	3,544						26,387	23,688
Department of Energy	1,427	2,120	1,874	1,091	1,190	2,162	1,033						10,898	9,513
Department of Health and Human Services:														
Public Health Service	3,151	2,795	3,168	2,818	2,782	3,160	3,118						20,992	18,530
Centers for Medicare and Medicaid Services:														
Grants to States for Medicaid	13,446	11,198	11,911	12,631	11,081	11,777	12,733						84,778	74,231
Federal hospital ins. trust fund	10,868	13,244	11,497	10,444	11,654	13,153	13,332						84,193	79,640
Federal supp. med. ins. trust fund	8,235	10,436	8,445	8,171	8,390	8,119	9,442						61,239	54,379
Other	6,130	6,744	10,067	8,756	6,523	7,208	10,593						56,022	44,822
Administration for Children and Families	3,312	3,459	3,607	3,956	3,506	4,009	3,997						25,846	25,041
Other	-7,738	-7,970	-11,534	-10,341	-8,095	-8,677	-12,385						-66,740	-56,470
Department of Housing and Urban Development	3,259	3,911	1,550	2,990	1,829	4,299	2,075						19,914	18,285
Department of the Interior	819	859	963	994	755	822	787						6,000	4,515
Department of Justice	2,316	2,143	1,948	1,666	1,736	2,052	2,728						14,589	12,570
Department of Labor:														
Unemployment trust fund	3,256	3,013	3,706	4,935	4,242	4,630	5,485						29,267	17,384
Other	800	1,084	519	919	-126	568	1,322						5,087	4,000
Department of State	1,572	1,204	730	473	791	607	690						6,067	4,914
Department of Transportation:														
Highway trust fund	2,770	2,470	2,243	2,286	2,212	2,300	2,261						16,541	13,950
Other	2,663	3,424	2,338	2,272	2,176	2,139	2,372						17,384	13,453
Department of the Treasury:														
Interest on Treasury debt securities (gross)	17,621	21,127	80,118	15,184	16,335	14,028	16,775						181,189	201,850
Other	1,625	618	2,691	1,491	19,110	9,038	4,933						39,507	30,086
Department of Veterans Affairs:														
Compensation and pensions	2,112	3,802	2,069	188	2,104	2,184	2,177						14,636	11,581
National service life	71	74	73	82	83	109	74						566	593

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2002—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
United States Government Life	1	1	1	1	1	1	1						6	6
Other	2,140	2,044	1,886	2,123	2,130	1,224	1,957						13,504	13,844
Corps of Engineers	449	539	446	325	305	337	365						2,765	2,564
Other Defense Civil Programs	2,846	2,900	2,939	2,946	2,968	2,929	2,966						20,493	19,864
Environmental protection	629	573	526	591	582	737	623						4,262	4,170
Executive Office of the President	74	106	19	27	24	32	68						350	164
Federal Emergency Management Agency	516	329	344	167	185	471	455						2,468	1,836
General Services Administration	-73	-80	-21	58	119	-76	384						310	377
International Assistance Program:														
International Security Assistance	134	651	717	3,487	631	512	528						6,661	5,953
Multilateral Assistance	311	31	3	343	48	68	331						1,136	1,483
International Development Assistance	330	276	226	231	276	402	328						2,069	1,519
Other	212	382	211	320	325	4	-650						803	247
National Aeronautics and Space Administration	1,376	1,213	1,149	997	1,090	1,173	1,099						8,096	8,057
National Science Foundation	335	314	316	305	331	289	301						2,192	1,936
Office of Personnel Management	4,763	3,935	4,408	4,847	4,043	4,206	4,447						30,650	29,675
Small Business Administration	70	180	-60	80	63	22	177						532	-597
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	31,059	31,481	31,663	32,013	32,546	32,772	32,565						224,099	213,404
Federal disability ins. trust fund (off-budget)	5,221	5,113	5,305	5,394	5,657	5,364	5,393						37,447	35,030
Other	2,734	5,086	2,807	123	2,859	2,557	2,689						18,855	14,613
Independent agencies:														
Fed. Deposit Ins. Corp:														
Bank insurance fund	-12	-299	39	841	190	206	133						1,098	-845
Savings association insurance fund	-10	825	-12	(* *)	-294	-471	-23						17	-361
FSLIC resolution fund:														
RTC closeout	90	-143	-29	356	-229	-80	101						67	404
Other	15	-4	-50	-4	-24	19	-3						-50	-5
Office of Inspector General							14						14	15
Postal Service:														
Public enterprise funds (off-budget)	330	-749	-737	-577	-543	111	-168						-2,333	-1,542
Payments to the Postal Service fund	96	175				500							771	93
Tennessee Valley Authority	-242	-133	153	-88	-174	-65	-58						-607	-963
Other independent agencies	1,907	1,415	1,651	2,023	1,593	524	2,017						11,130	11,316
Undistributed offsetting receipts:														
Employer share, employee retirement	-3,016	-3,092	-2,954	-3,005	-3,513	-3,365	-3,064						-22,008	-20,104
Interest received by trust funds	-1,156	-4,685	-66,488	-293	-1,865	202	-1,796						-76,080	-71,401
Rents and royalties on outer continental shelf lands	-712	-468	-341	-694	-378	-129	-644						-3,366	-4,772
Sale of major assets														
Other	(* *)	(* *)		(* *)	(* *)	(* *)	(* *)						(* *)	-1,025
Totals this year:														
Total outlays	166,548	175,500	161,347	159,723	174,018	175,458	170,257						1,182,849	.....
(On-budget)	134,013	140,387	162,916	126,998	137,713	138,167	136,765						976,959	.....
(Off-budget)	32,534	35,113	-1,570	32,725	36,304	37,291	33,492						205,890	.....
Total-surplus (+) or deficit (-)	-9,385	-54,267	+26,567	+43,729	-76,056	-64,238	+67,170						-66,480	.....
(On-budget)	-12,010	-57,013	-11,975	+26,543	-80,626	-72,543	+45,664						-161,959	.....
(Off-budget)	+2,625	+2,746	+38,542	+17,185	+4,571	+8,306	+21,505						+95,479	.....
Total borrowing from the public ...	-3,695	72,036	-8,813	-15,240	63,882	2,128	-41,512						68,786	-136,935
<i>Total-outlays prior year</i>	<i>147,156</i>	<i>149,356</i>	<i>167,823</i>	<i>142,836</i>	<i>158,649</i>	<i>180,736</i>	<i>141,999</i>						<i>.....</i>	<i>1,088,555</i>
<i>(On-budget)</i>	<i>116,564</i>	<i>116,736</i>	<i>132,747</i>	<i>144,448</i>	<i>123,573</i>	<i>145,185</i>	<i>109,938</i>						<i>.....</i>	<i>889,192</i>
<i>(Off-budget)</i>	<i>30,592</i>	<i>32,620</i>	<i>35,075</i>	<i>-1,612</i>	<i>35,076</i>	<i>35,551</i>	<i>32,061</i>						<i>.....</i>	<i>199,363</i>
<i>Total-surplus (+) or deficit (-) prior year</i>	<i>-11,321</i>	<i>-23,690</i>	<i>+32,666</i>	<i>+76,379</i>	<i>-48,168</i>	<i>-50,662</i>	<i>+189,796</i>						<i>.....</i>	<i>+165,001</i>
<i>(On-budget)</i>	<i>-14,719</i>	<i>-27,521</i>	<i>+28,990</i>	<i>+26,553</i>	<i>-53,018</i>	<i>-61,062</i>	<i>+168,673</i>						<i>.....</i>	<i>+67,895</i>
<i>(Off-budget)</i>	<i>+3,398</i>	<i>+3,831</i>	<i>+3,677</i>	<i>+49,827</i>	<i>+4,850</i>	<i>+10,401</i>	<i>+21,123</i>						<i>.....</i>	<i>+97,106</i>

... No transactions.

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

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of April 30, 2002

[\$ 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	789	875	-86	5,303	6,287	-984	13,660	13,500	13,410
Black lung disability	44	38	6	287	251	36	.....	.....	.....
Federal disability insurance	8,354	5,393	2,961	49,490	37,447	12,043	135,842	144,716	147,601
Federal employees life and health .....	.....	-308	308	.....	-1,427	1,427	30,341	31,411	31,960
Federal employees retirement	1,577	4,260	-2,684	29,143	28,816	327	554,346	557,214	554,673
Federal hospital insurance	20,303	13,511	6,792	108,349	84,821	23,528	197,137	214,168	221,104
Federal old-age and survivors insurance ...	50,941	32,565	18,376	305,203	224,099	81,104	1,034,114	1,096,981	1,115,478
Federal supplementary medical insurance ..	8,510	9,442	-931	61,515	61,239	276	41,978	42,788	42,050
Hazardous substance superfund	97	148	-52	965	796	169	3,630	3,479	3,576
Highways	2,633	2,457	176	16,506	23,201	-6,695	24,115	19,969	20,061
Military advances	1,206	835	372	5,691	6,186	-495	.....	.....	.....
Military retirement	1,811	2,942	-1,131	31,229	20,406	10,823	156,978	169,536	167,665
Railroad retirement	819	711	108	3,142	4,942	-1,801	26,865	26,944	26,989
Unemployment	5,198	5,493	-295	15,945	29,334	-13,388	88,638	75,874	72,400
Veterans life insurance	17	97	-79	529	664	-135	13,462	13,407	13,314
All other trust	246	255	-9	2,317	2,690	-373	14,341	14,308	14,210
Total trust fund receipts and outlays and investments held from Table 6-D	102,546	78,713	23,833	635,614	529,752	105,863	2,335,447	2,424,295	2,444,491
Less: Interfund transactions	22,326	22,326	.....	203,543	203,543	.....	.....	.....	.....
Trust fund receipts and outlays on the basis of Tables 4 & 5	80,220	56,387	23,833	432,072	326,209	105,863	.....	.....	.....
Total Federal fund receipts and outlays	157,248	113,911	43,337	684,423	856,766	-172,342	.....	.....	.....
Less: Interfund transactions	41	41	.....	126	126	.....	.....	.....	.....
Federal fund receipts and outlays on the basis of Table 4 & 5	157,206	113,870	43,337	684,298	856,640	-172,342	.....	.....	.....
Net budget receipts & outlays	237,426	170,257	67,170	1,116,370	1,182,849	-66,480	.....	.....	.....

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

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, April 2002 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
NET RECEIPTS			
Individual income taxes	137,330	536,534	659,112
Corporation income taxes	9,831	88,166	103,348
Social insurance and retirement receipts:			
Employment and general retirement	71,114	393,725	388,113
Unemployment insurance	5,094	12,713	12,912
Other retirement	384	2,665	2,780
Excise taxes	6,518	37,087	38,265
Estate and gift taxes	3,297	16,228	17,820
Customs duties	1,207	10,127	11,299
Miscellaneous receipts	2,650	19,125	19,907
Total	237,426	1,116,370	1,253,556
NET OUTLAYS			
National defense	28,338	196,310	172,843
International affairs	1,581	16,366	13,671
General science, space, and technology	1,650	12,122	11,679
Energy	-360	-684	-975
Natural resources and environment	2,487	15,735	13,368
Agriculture	562	22,073	21,418
Commerce and housing credit	233	1,339	24
Transportation	4,623	33,836	27,272
Community and regional development	1,484	7,828	6,299
Education, training, employment and social services	5,635	40,512	36,060
Health	16,911	112,906	97,588
Medicare	20,767	131,130	120,987
Income security	27,459	191,463	165,951
Social security	37,956	261,923	247,566
Veterans benefits and services	4,233	28,803	26,072
Administration of justice	3,621	20,571	17,706
General government	1,887	11,324	8,940
Net interest	14,899	104,666	127,987
Undistributed offsetting receipts	-3,707	-25,374	-25,900
Total	170,257	1,182,849	1,088,555

... No transactions.

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued, electronic funds transferred, or cash payments made. Certain outlays do not require issuance of cash or checks. An example is charges made against appropriations for that part of employees' salaries withheld for taxes or savings bond allotments — these are counted as payments to the employee and credits for whatever purpose the money was withheld.

Outlays are stated net of offsetting collections (including receipts of revolving and management funds) and of refunds. Interest on the public debt (public issues) is recognized on the accrual basis. Federal credit programs subject to the Federal Credit Reform Act of 1990 use the cash basis of accounting and are divided into two components. The portion of the credit activities that involve a cost to the Government (mainly subsidies) is included within the budget program accounts. The remaining portion of the credit activities are in non-budget financing accounts. Outlays of off-budget Federal entities are excluded by law from budget totals. However, they are shown separately and combined with the on-budget outlays to display total Federal outlays.

4. Processing

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

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

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, January 1993* (Available from the U.S. General Accounting Office, P.O. Box 6015, Gaithersburg, Md. 20877). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only and on the Internet at <http://www.fms.treas.gov/>). The *Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

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

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

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

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

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

Scheduled Release

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