



Monthly Treasury Statement

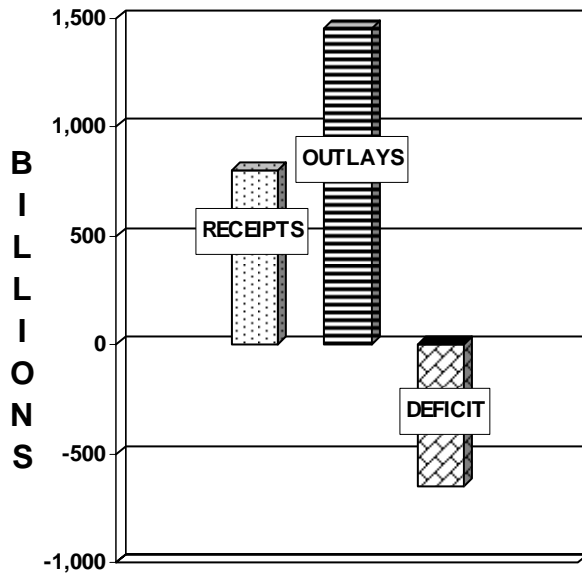
of Receipts and Outlays
of the United States Government

For Fiscal Year 2010 Through **February 28, 2010**, and Other Periods

Highlight

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

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH FEBRUARY 2010



Contents

Summary, page 2
Receipts, page 6
Outlays, page 7
Means of financing, page 20
Receipts/outlays by month, page 28
Federal trust funds/securities, page 30
Receipts by source/outlays by function, page 30
Explanatory notes, page 31

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 8th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

AUDIENCE

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

DISCLOSURE STATEMENT

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

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

TRIAD OF PUBLICATIONS

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

DATA SOURCES AND INFORMATION

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 2009 and 2010, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 2009			
October.....	164,829	320,360	155,531
November.....	144,769	269,970	125,201
December.....	237,786	289,540	51,754
January.....	226,090	289,548	63,457
February.....	87,312	281,171	193,859
March.....	128,926	320,514	191,589
April.....	266,206	287,113	20,907
May.....	117,217	306,868	189,651
June.....	215,340	309,671	94,332
July.....	151,481	332,160	180,680
August.....	145,529	249,084	103,555
September.....	218,880	264,088	45,207
Year-to-Date.....	12,104,365	13,520,088	1,415,722
FY 2010			
October.....	135,294	311,657	176,363
November.....	133,564	253,851	120,287
December.....	218,919	310,328	91,410
January.....	² 205,240	² 247,874	42,634
February.....	107,521	328,429	220,909
Year-to-Date.....	800,538	1,452,140	651,602

¹The receipt, outlay and deficit figures differ from the *FY 2011 Budget*, released by the Office of Management and Budget on February 1, 2010. The deficit figure differs by \$ 3,036 million, due mainly to revisions in the data following the release of the Final Monthly Treasury Statement.

²Receipts and outlays have been correspondingly decreased by \$2 million to reflect the reclassification of Gifts and Donations Receipts from Governmental Receipts to Proprietary Receipts for the month of January 2010.

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

Table 2. Summary of Budget and off-Budget Results and Financing of the U.S. Government, February 2010 and Other Periods

Classification	[\$ millions]				
	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (2009)	Budget Estimates Next Fiscal Year (2011) ¹
Total On-Budget and Off-Budget Results:					
Total Receipts.....	107,521	800,538	2,165,119	860,786	2,567,181
On-Budget Receipts	58,468	545,551	1,529,936	598,919	1,893,113
Off-Budget Receipts	49,053	254,986	635,183	261,868	674,068
Total Outlays	328,429	1,452,140	3,720,701	1,450,589	3,833,860
On-Budget Outlays	272,297	1,239,084	3,163,742	1,256,735	3,255,667
Off-Budget Outlays	56,132	213,056	556,959	193,854	578,193
Total Surplus (+) or Deficit (-).....	-220,909	-651,602	-1,555,582	-589,802	-1,266,679
On-Budget Surplus (+) or Deficit (-)	-213,830	-693,533	-1,633,806	-657,816	-1,362,554
Off-Budget Surplus (+) or Deficit (-)	-7,079	+41,930	+78,224	+68,014	+95,875
Total On-Budget and Off-Budget Financing	220,909	651,602	1,555,582	589,802	1,266,679
Means of Financing:					
Borrowing from the Public.....	176,731	386,537	1,752,946	772,776	1,200,671
Reduction of Operating Cash, Increase (-).....	49,722	233,477	5,265	145,285	200,000
By Other Means.....	-5,544	31,588	-202,629	-328,259	-133,992

¹These estimates are based on the *FY 2011 Budget*, released by the Office of Management and Budget on February 1, 2010.

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 2009 and 2010

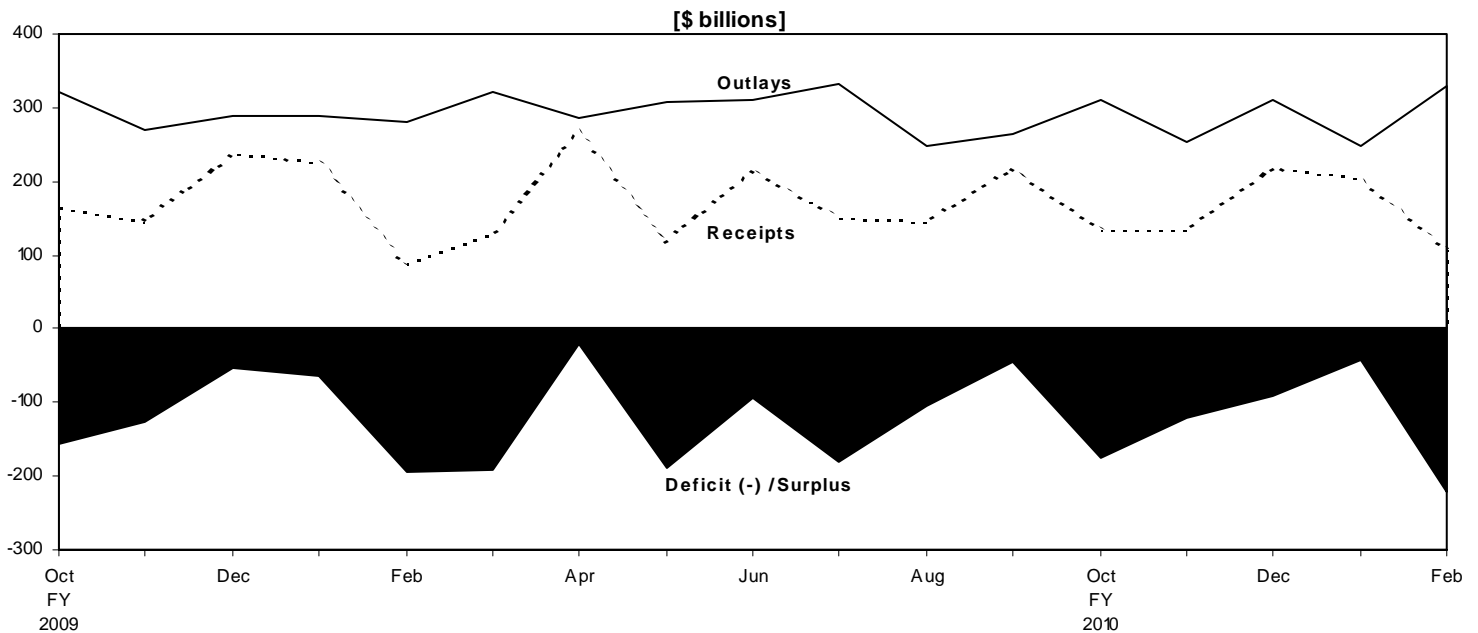


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2009 and 2010

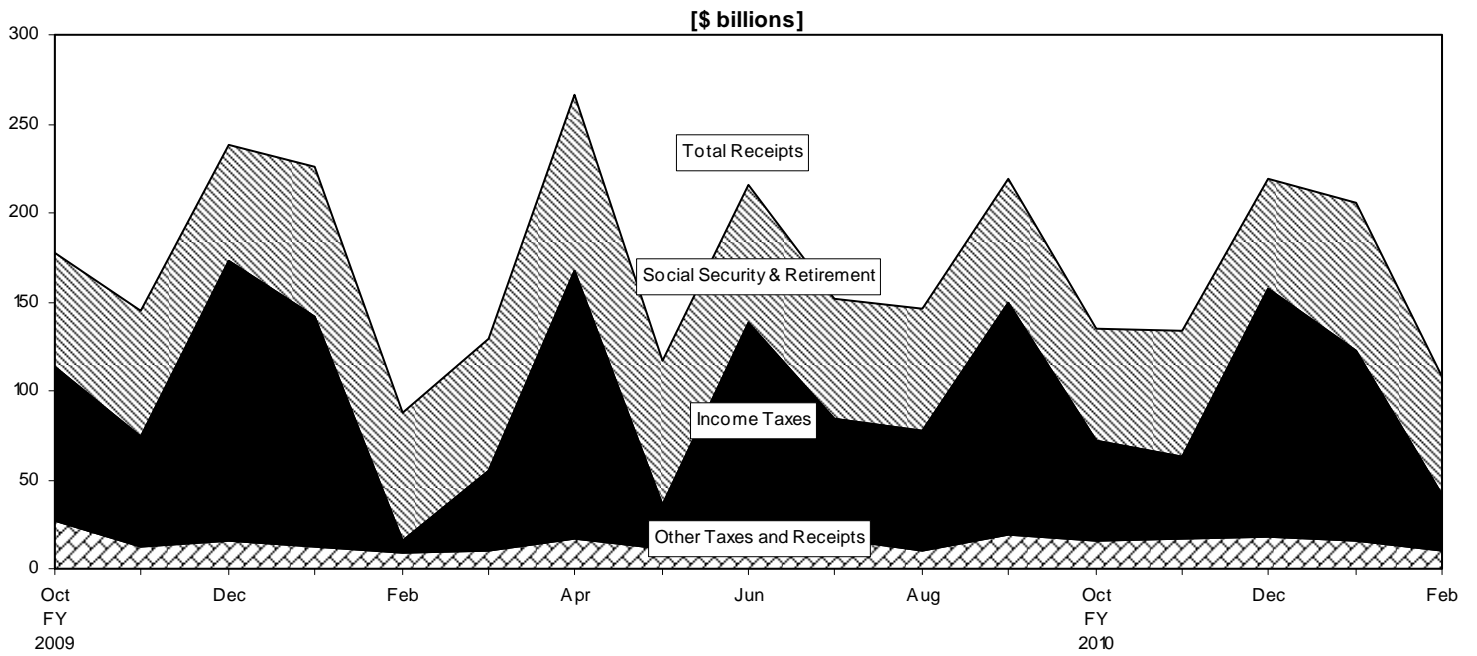


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2009 and 2010

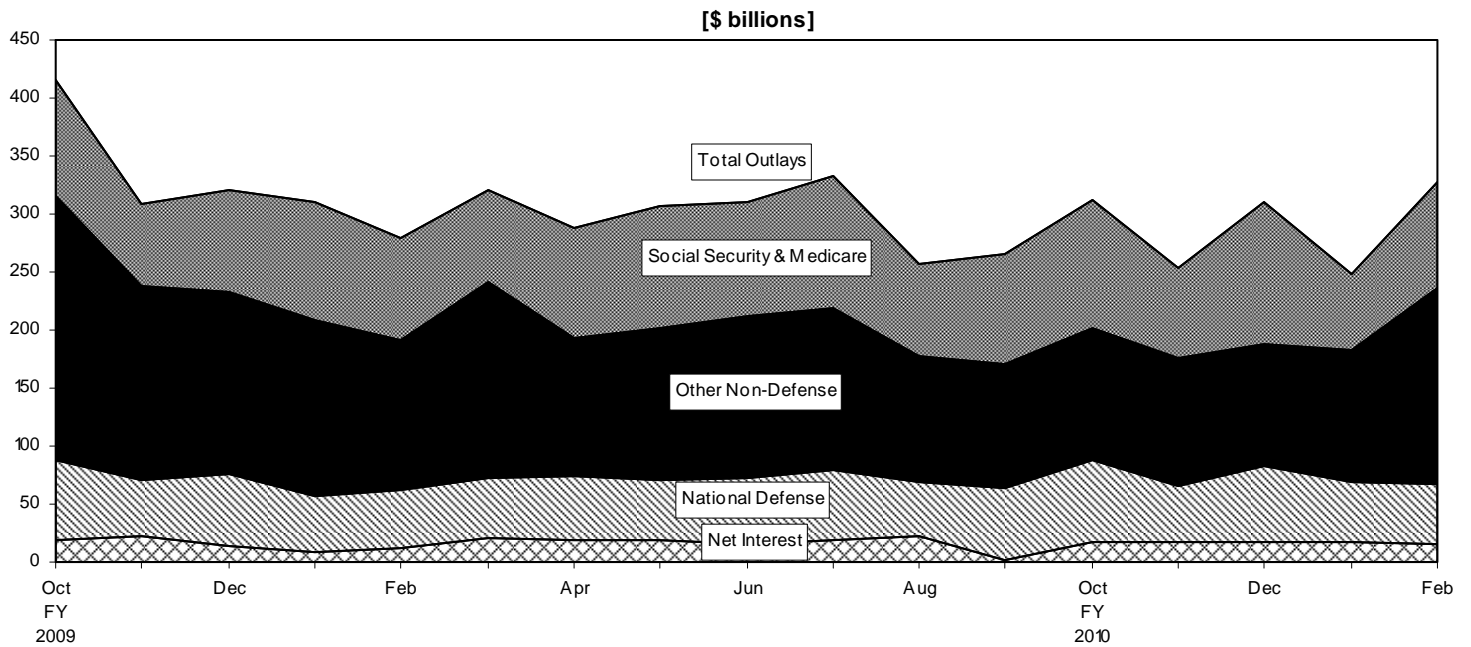


Table 3. Summary of Receipts and Outlays of the U.S. Government, February 2010 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Year to Date	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual Income Taxes	22,749	334,002	388,475	935,771
Corporation Income Taxes.....	8,234	45,391	52,844	156,741
Social Insurance and Retirement Receipts:				
Employment and General Retirement (Off-Budget)	49,053	254,986	261,868	635,183
Employment and General Retirement (On-Budget)	13,192	77,584	82,899	184,637
Unemployment Insurance.....	3,360	10,087	9,721	51,496
Other Retirement	317	1,729	1,753	4,440
Excise Taxes	862	22,806	23,707	73,204
Estate and Gift Taxes	1,064	6,515	10,187	17,011
Customs Duties	1,692	9,690	10,663	23,787
Miscellaneous Receipts	6,998	237,746	18,669	94,849
Allowances .....	.....	.....	.....	-12,000
Total Receipts	107,521	800,538	860,786	2,165,119
(On-Budget).....	58,468	545,551	598,919	1,529,936
(Off-Budget).....	49,053	254,986	261,868	635,183
Budget Outlays				
Legislative Branch	371	1,999	2,088	5,423
Judicial Branch	531	2,863	2,706	7,159
Department of Agriculture.....	9,238	59,025	55,415	142,016
Department of Commerce.....	834	4,196	4,625	16,714
Department of Defense-Military	48,936	273,929	267,445	692,031
Department of Education	11,769	44,515	28,449	106,944
Department of Energy.....	2,022	11,074	9,053	38,278
Department of Health and Human Services.....	65,354	342,045	319,604	868,762
Department of Homeland Security.....	3,110	18,224	23,227	52,903
Department of Housing and Urban Development	3,804	19,963	18,961	62,518
Department of the Interior	1,008	5,409	4,373	12,042
Department of Justice.....	2,167	12,308	10,910	30,333
Department of Labor.....	15,134	73,092	42,840	209,265
Department of State.....	1,438	9,181	8,972	25,726
Department of Transportation.....	4,449	29,930	26,603	90,944
Department of the Treasury:				
Interest on Treasury Debt Securities (Gross).....	16,893	181,142	148,762	425,127
Other	56,266	95,170	173,101	77,853
Department of Veterans Affairs.....	8,492	43,911	41,754	124,565
Corps of Engineers	682	3,889	2,941	10,536
Other Defense Civil Programs	4,647	22,395	27,269	54,317
Environmental Protection Agency	843	3,620	3,270	11,301
Executive Office of the President.....	28	195	299	715
General Services Administration.....	-45	-46	-23	1,782
International Assistance Program	770	29,654	6,111	23,899
National Aeronautics and Space Administration	1,405	7,182	7,249	19,123
National Science Foundation	471	2,502	2,279	7,819
Office of Personnel Management	5,981	30,931	29,440	71,603
Small Business Administration.....	4,782	5,240	1,623	5,978
Social Security Administration	61,995	308,563	290,117	768,975
Other Independent Agencies	955	-36,859	30,229	8,427
Allowances .....	.....	.....	.....	18,750
Undistributed Offsetting Receipts:				
Interest.....	-936	-91,781	-84,398	-191,396
Other	-4,966	-41,321	-54,707	-79,731
Total Outlays	328,429	1,452,140	1,450,589	3,720,701
(On-Budget).....	272,297	1,239,084	1,256,735	3,163,742
(Off-Budget).....	56,132	213,056	193,854	556,959
Surplus (+) or Deficit (-).....	-220,909	-651,602	-589,802	-1,555,582
(On-Budget).....	-213,830	-693,533	-657,816	-1,633,806
(Off-Budget).....	-7,079	+41,930	+68,014	+78,224

¹These estimates are based on the *FY 2011 Budget*, released by the Office of Management and Budget on February 1, 2010.

²Receipts and outlays have been correspondingly decreased by \$2 million to reflect the reclassification of Gifts and Donations Receipts from Governmental Receipts to Proprietary Receipts for the month of January 2010.

... No Transactions

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

Table 4. Receipts of the U.S. Government, February 2010 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.....	77,424			359,288			401,322		
Presidential Election Campaign Fund.....	7			9			11		
Other.....	3,961			71,873			85,124		
Total--Individual Income Taxes.....	81,392	58,642	22,749	431,171	97,168	334,002	486,457	97,982	388,475
Corporation Income Taxes.....	14,823	16,589	8,234	81,406	36,015	45,391	79,909	27,065	52,844
Social Insurance and Retirement Receipts:									
Employment and General Retirement:									
Federal Old-Age and Survivors Ins. Trust Fund:									
Federal Insurance Contributions Act Taxes.....	41,627	.....	41,627	218,310	.....	218,310	223,419	.....	223,419
Self-Employment Contributions Act Taxes.....	306	.....	306	6,452	.....	6,452	6,480	.....	6,480
Adjustments Attributable to Prior Years.....	.....	.....	.....	-6,786	.....	-6,786	-6,043	.....	-6,043
Total--FOASI Trust Fund.....	41,933	.....	41,933	217,976	.....	217,976	223,856	.....	223,856
Federal Disability Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes.....	7,068	.....	7,068	37,070	.....	37,070	37,939	.....	37,939
Self-Employment Contributions Act Taxes.....	52	.....	52	1,096	.....	1,096	1,099	.....	1,099
Adjustments Attributable to Prior Years.....	.....	.....	.....	-1,155	.....	-1,155	-1,026	.....	-1,026
Total--FDI Trust Fund.....	7,120	.....	7,120	37,011	.....	37,011	38,012	.....	38,012
Federal Hospital Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes.....	12,605	.....	12,605	75,407	.....	75,407	78,765	.....	78,765
Self-Employment Contributions Act Taxes.....	131	.....	131	2,717	.....	2,717	2,820	.....	2,820
Adjustments Attributable to Prior Years.....	.....	.....	.....	-2,422	.....	-2,422	-716	.....	-716
Total--FHI Trust Fund.....	12,736	.....	12,736	75,702	.....	75,702	80,869	.....	80,869
Railroad Retirement :									
Rail Pension and Supplemental Annuity.....	308	(**)	308	903	(**)	903	959	(**)	959
Social Security Equivalent Account.....	148	(**)	148	980	(**)	979	1,072	(**)	1,072
Total--Employment and General Retirement.....	62,245	(**)	62,245	332,571	(**)	332,571	344,767	(**)	344,767
Unemployment Insurance:									
Deposits by States.....	2,596	.....	2,596	8,271	.....	8,271	7,775	.....	7,775
Federal Unemployment Tax Act Taxes.....	756	1	754	1,791	18	1,773	1,920	20	1,900
Railroad Unemployment Taxes.....	10	.....	10	43	.....	43	46	.....	46
Total--Unemployment Insurance.....	3,362	1	3,360	10,104	18	10,087	9,741	20	9,721
Other Retirement:									
Federal Employees Retirement - Employee Share.....	313	.....	313	1,714	.....	1,714	1,737	.....	1,737
Non-Federal Employees Retirement.....	3	.....	3	15	.....	15	15	.....	15
Total--Other Retirement.....	317	.....	317	1,729	.....	1,729	1,753	.....	1,753
Total--Social Insurance and Retirement Receipts.....	65,923	1	65,922	344,404	18	344,386	356,262	20	356,241
Excise Taxes:									
Miscellaneous Excise Taxes.....	781	13,093	-2,312	10,390	3,612	6,777	7,674	555	7,118
Airport and Airway Trust Fund.....	722	4	718	3,622	4	3,618	3,908	71	3,837
Highway Trust Fund.....	2,749	342	2,407	12,527	342	12,185	12,881	355	12,526
Black Lung Disability Trust Fund.....	47	.....	47	226	.....	226	225	.....	225
Total--Excise Taxes.....	4,300	3,439	862	26,764	3,958	22,806	24,688	981	23,707
Estate and Gift Taxes.....	1,145	81	1,064	6,918	403	6,515	10,732	544	10,187
Customs Duties.....	1,759	67	1,692	10,097	406	9,690	11,080	417	10,663
Miscellaneous Receipts:									
Deposits of Earnings by Federal Reserve Banks.....	5,760	.....	5,760	30,288	.....	30,288	11,319	.....	11,319
Universal Service Fund.....	780	.....	780	3,560	.....	3,560	3,507	.....	3,507
All Other.....	541	82	459	24,004	106	3,898	3,892	49	3,843
Total -- Miscellaneous Receipts.....	7,081	82	6,998	37,853	106	37,746	18,718	49	18,669
Total -- Receipts.....	176,423	68,902	107,521	938,613	138,076	800,538	987,845	127,059	860,786
Total -- On-Budget.....	127,370	68,902	58,468	683,627	138,076	545,551	725,977	127,059	598,919
Total -- Off-Budget.....	49,053	.....	49,053	254,986	.....	254,986	261,868	.....	261,868

¹Includes a reclassification of \$2,306 million from corporate tax refunds to excise tax refunds representing excise tax claims for quarter ending December 2009.

²Receipts and outlays have been correspondingly decreased by \$2 million to reflect the reclassification of Gifts and Donations Receipts from Governmental Receipts to Proprietary Receipts for the month of January 2010.

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

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

Table 5. Outlays of the U.S. Government, February 2010 and Other Periods

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate.....	73	(**)	73	381	1	380	358	1	357
House of Representatives.....	112	(**)	112	605	1	604	565	1	565
Joint Items.....	1	.....	1	6	.....	6	10	.....	10
Capitol Police.....	26	.....	26	138	.....	138	124	.....	124
Congressional Budget Office.....	4	.....	4	19	.....	19	17	.....	17
Architect of the Capitol.....	31	(**)	31	207	1	206	211	2	210
Library of Congress.....	54	(**)	53	340	3	337	502	3	498
Government Printing Office.....	24	.....	24	46	.....	46	66	.....	66
Government Accountability Office.....	41	.....	41	236	.....	236	211	.....	211
United States Tax Court.....	3	.....	3	20	.....	20	20	.....	20
Other Legislative Branch Agencies.....	5	.....	5	26	.....	26	29	.....	29
Proprietary Receipts from the Public.....	.....	2	-2	.....	9	-9	.....	8	-8
Intrabudgetary Transactions.....	1	.....	1	-12	.....	-12	-9	.....	-9
Total--Legislative Branch.....	374	3	371	2,014	15	1,999	2,103	15	2,088
Judicial Branch:									
Supreme Court of the United States.....	6	.....	6	43	.....	43	38	.....	38
Courts of Appeals, District Courts, and Other									
Judicial Services.....	520	.....	520	3,127	.....	3,127	2,650	.....	2,650
Other.....	21	.....	21	172	.....	172	87	.....	87
Proprietary Receipts from the Public.....	.....	16	-16	.....	50	-50	.....	66	-66
Intrabudgetary Transactions.....	-1	.....	-1	-429	.....	-429	-2	.....	-2
Total--Judicial Branch.....	546	16	531	2,913	50	2,863	2,773	66	2,706
Department of Agriculture:									
Agricultural Research Service.....	103	.....	103	505	.....	505	500	.....	500
National Institute of Food and Agriculture:									
Research and Education Activities.....	41	.....	41	210	.....	210	258	.....	258
Extension Activities.....	27	.....	27	148	.....	148	158	.....	158
Other.....	10	.....	10	34	.....	34	22	.....	22
Animal and Plant Health Inspection Service.....	92	.....	92	484	.....	484	475	.....	475
Food Safety and Inspection Service.....	78	.....	78	407	.....	407	385	.....	385
Agricultural Marketing Service.....	62	.....	62	502	.....	502	643	.....	643
Risk Management Agency:									
Administrative and Operating Expenses.....	5	.....	5	30	.....	30	29	.....	29
Federal Crop Insurance Corporation Fund.....	486	26	460	2,531	2,348	183	6,363	3,139	3,224
Farm Service Agency:									
Salaries and Expenses.....	107	.....	107	278	.....	278	571	.....	571
USDA Disaster Assistance.....	(**)	.....	(**)	270	.....	270	.....	.....	.....
Agricultural Disaster Relief Fund.....	115	.....	115	350	.....	350	.....	.....	.....
Commodity Credit Corporation.....	658	858	-200	15,087	3,172	11,916	17,169	3,367	13,802
Tobacco Trust Fund.....	(**)	.....	(**)	238	.....	238	427	.....	427
Agricultural Credit Insurance Fund.....	15	19	-4	385	131	254	56	149	-93
Other.....	9	.....	9	51	.....	51	95	.....	95
Total--Farm Service Agency.....	905	877	28	16,659	3,303	13,356	18,317	3,515	14,802
Natural Resources Conservation Service:									
Conservation Operations.....	71	.....	71	338	.....	338	330	.....	330
Farm Security and Rural Investment Programs.....	158	.....	158	793	.....	793	832	.....	832
Other.....	31	.....	31	156	.....	156	111	.....	111
Rural Development.....	52	.....	52	-193	.....	-193	64	.....	64
Rural Housing Service:									
Rural Housing Insurance Fund.....	27	61	-34	674	302	371	299	344	-46
Rental Assistance Program.....	84	.....	84	415	.....	415	396	.....	396
Other.....	21	.....	21	102	.....	102	80	.....	80
Rural Utilities Service:									
Rural Electrification and Telecommunications Fund.....	(**)	197	-197	93	1,247	-1,153	100	944	-844
Other.....	49	15	34	287	96	191	267	100	167
Foreign Agricultural Service.....	354	.....	354	875	.....	875	1,071	.....	1,071
Food and Nutrition Service:									
Food Stamp Program.....	5,357	.....	5,357	28,111	.....	28,111	20,205	.....	20,205
Child Nutrition Programs.....	1,347	.....	1,347	7,430	.....	7,430	7,018	.....	7,018
Special Supplemental Nutrition Program for									
Women, Infants, and Children (WIC).....	529	.....	529	2,684	.....	2,684	2,743	.....	2,743
Other.....	42	.....	42	228	.....	228	215	.....	215
Total--Food and Nutrition Service.....	7,275	.....	7,275	38,453	.....	38,453	30,181	.....	30,181
Forest Service:									
National Forest System.....	128	.....	128	630	.....	630	606	.....	606
Capital Improvement and Maintenance.....	39	.....	39	251	.....	251	194	.....	194
Wildland Fire Management.....	118	.....	118	739	.....	739	880	.....	880
Forest Service Permanent Appropriations.....	26	.....	26	524	.....	524	498	.....	498
Other.....	67	.....	67	389	.....	389	368	.....	368
Total--Forest Service.....	377	.....	377	2,533	.....	2,533	2,547	.....	2,547
Other.....	147	4	143	598	22	575	486	20	466
Proprietary Receipts from the Public.....	.....	35	-35	.....	283	-283	.....	257	-257
Intrabudgetary Transactions.....	-4	.....	-4	-6	.....	-6	-180	.....	-180
Total--Department of Agriculture.....	10,452	1,215	9,238	66,626	7,601	59,025	63,735	8,320	55,415

Table 5. Outlays of the U.S. Government, February 2010 and Other Periods - Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	21	(**)	21	122	(**)	122	103	1	102
Bureau of the Census	296	.....	296	1,348	.....	1,348	834	.....	834
International Trade Administration	24	.....	24	162	.....	162	153	.....	153
National Oceanic and Atmospheric Administration	418	(**)	418	2,013	5	2,008	1,897	4	1,893
National Institute of Standards and Technology	70	.....	70	354	.....	354	320	.....	320
National Telecommunication and Information Administration	2	.....	2	54	.....	54	1,112	.....	1,112
Other	13	3	10	138	20	118	212	10	202
Proprietary Receipts from the Public .....	.....	-1	1	.....	-5	5	.....	-15	15
Intrabudgetary Transactions	-8	.....	-8	25	.....	25	-8	.....	-8
Total--Department of Commerce	836	3	834	4,216	20	4,196	4,624	-1	4,625
Department of Defense--Military:									
Military Personnel:									
Department of the Army	5,277	.....	5,277	31,325	.....	31,325	31,409	.....	31,409
Department of the Navy	3,529	.....	3,529	20,642	.....	20,642	21,119	.....	21,119
Department of the Air Force	2,680	.....	2,680	15,726	.....	15,726	15,690	.....	15,690
Defense Agencies .....	.....	.....	.....	4,516	.....	4,516	3,745	.....	3,745
Total--Military Personnel	11,486	.....	11,486	72,209	.....	72,209	71,963	.....	71,963
Operation and Maintenance:									
Department of the Army	7,813	.....	7,813	39,550	.....	39,550	38,227	.....	38,227
Department of the Navy	4,045	.....	4,045	20,781	.....	20,781	20,964	.....	20,964
Department of the Air Force	3,995	.....	3,995	22,043	.....	22,043	21,393	.....	21,393
Defense Agencies	5,384	.....	5,384	24,798	.....	24,798	22,734	.....	22,734
Total--Operation and Maintenance	21,237	.....	21,237	107,171	.....	107,171	103,319	.....	103,319
International Reconstruction and Other Assistance:									
Department of the Army	-1	.....	-1	10	.....	10	15	.....	15
Procurement:									
Department of the Army	3,124	.....	3,124	18,218	.....	18,218	18,107	.....	18,107
Department of the Navy	3,039	.....	3,039	17,184	.....	17,184	15,151	.....	15,151
Department of the Air Force	2,832	.....	2,832	16,065	.....	16,065	15,275	.....	15,275
Defense Agencies	454	.....	454	2,579	.....	2,579	2,753	.....	2,753
Total--Procurement	9,448	.....	9,448	54,045	.....	54,045	51,286	.....	51,286
Research, Development, Test, and Evaluation:									
Department of the Army	760	.....	760	4,311	.....	4,311	4,711	.....	4,711
Department of the Navy	1,544	.....	1,544	7,605	.....	7,605	7,794	.....	7,794
Department of the Air Force	1,033	.....	1,033	9,270	.....	9,270	11,789	.....	11,789
Defense Agencies	1,586	.....	1,586	8,047	.....	8,047	8,752	.....	8,752
Total--Research, Development, Test, and Evaluation	4,924	.....	4,924	29,233	.....	29,233	33,047	.....	33,047
Military Construction:									
Department of the Army	391	.....	391	2,347	.....	2,347	1,705	.....	1,705
Department of the Navy	161	.....	161	1,094	.....	1,094	637	.....	637
Department of the Air Force	104	.....	104	574	.....	574	525	.....	525
Defense Agencies	862	.....	862	4,073	.....	4,073	3,623	.....	3,623
Total--Military Construction	1,519	.....	1,519	8,088	.....	8,088	6,490	.....	6,490
Family Housing:									
Department of the Army	44	(**)	44	293	3	291	291	(**)	290
Department of the Navy	33	.....	33	163	.....	163	196	.....	196
Department of the Air Force	67	.....	67	427	.....	427	477	.....	477
Defense Agencies	64	7	57	408	17	390	153	.....	153
Revolving and Management Funds:									
Department of the Navy	159	.....	159	799	.....	799	739	.....	739
Defense Agencies:									
Working Capital Fund	-226	.....	-226	1,262	.....	1,262	347	.....	347
Other	-19	.....	-19	-19	.....	-19	75	.....	75
Allowances	3	.....	3	7	.....	7	(**)	.....	(**)
Trust Funds:									
Department of the Army	1	.....	1	3	.....	3	1	.....	1
Department of the Navy	2	.....	2	8	.....	8	12	.....	12
Department of the Air Force .....	(**)	.....	(**)	1	(**)	1	5	1	4
Defense Agencies	19	.....	19	72	.....	72	54	.....	54
Proprietary Receipts from the Public:									
Department of the Army .....	.....	43	-43	.....	-9	9	.....	578	-578
Department of the Navy .....	.....	7	-7	.....	53	-53	.....	232	-232
Department of the Air Force .....	.....	-304	304	.....	-7	7	.....	-2	2
Defense Agencies .....	.....	17	-17	.....	301	-301	.....	248	-248
Intrabudgetary Transactions:									
Department of the Army	-9	.....	-9	104	.....	104	-31	.....	-31
Department of the Navy	10	.....	10	39	.....	39	-1	.....	-1
Department of the Air Force	-56	.....	-56	105	.....	105	24	.....	24
Defense Agencies	2	.....	2	-138	.....	-138	46	.....	46
Offsetting Governmental Receipts:									
Department of the Army .....	.....	1	-1	.....	2	-2	.....	5	-5
Defense Agencies .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Total--Department of Defense--Military	48,707	-229	48,936	274,289	360	273,929	268,507	1,062	267,445

Table 5. Outlays of the U.S. Government, February 2010 and Other Periods - Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the Disadvantaged.....	1,759	.....	1,759	7,593	.....	7,593	6,076	.....	6,076
Impact Aid.....	134	.....	134	822	.....	822	536	.....	536
School Improvement Programs.....	417	.....	417	2,006	.....	2,006	2,007	.....	2,007
State Fiscal Stabilization Fund, Recovery Act.....	2,004	.....	2,004	9,383	.....	9,383	.....	.....	.....
Other.....	9	.....	9	43	.....	43	41	.....	41
Total--Office of Elementary and Secondary Education.....	4,323	.....	4,323	19,847	.....	19,847	8,660	.....	8,660
Office of Innovation and Improvement.....	87	.....	87	411	.....	411	426	.....	426
Office of Safe and Drug-Free Schools.....	58	.....	58	300	.....	300	317	.....	317
Office of English Language Acquisition.....	42	.....	42	254	.....	254	257	.....	257
Office of Special Education and Rehabilitative Services:									
Special Education.....	2,134	.....	2,134	7,419	.....	7,419	5,342	.....	5,342
Rehabilitation Services and Disability Research.....	261	.....	261	1,390	.....	1,390	1,364	.....	1,364
Special Institutions for Persons with Disabilities.....	17	.....	17	83	.....	83	80	.....	80
Office of Vocational and Adult Education.....	176	.....	176	773	.....	773	800	.....	800
Office of Postsecondary Education:									
Higher Education.....	181	.....	181	947	.....	947	874	.....	874
Other.....	18	(**)	18	102	7	95	97	8	88
Total--Office of Postsecondary Education.....	199	(**)	198	1,048	7	1,042	971	8	963
Office of Federal Student Aid:									
Student Financial Assistance.....	4,252	.....	4,252	15,169	.....	15,169	10,097	.....	10,097
Academic Competitiveness-Smart Grant Program.....	124	.....	124	451	.....	451	316	.....	316
Student Aid Administration.....	64	.....	64	301	.....	301	287	.....	287
Federal Direct Student Loans.....	.....	.....	.....	(**)	.....	(**)	6	.....	6
Federal Family Education Loans.....	-35	.....	-35	-114	.....	-114	-130	.....	-130
Total--Federal Student Aid.....	4,405	.....	4,405	15,807	.....	15,807	10,576	.....	10,576
Institute of Education Sciences.....	44	.....	44	219	.....	219	219	.....	219
Departmental Management.....	46	.....	46	224	.....	224	228	.....	228
Hurricane Education Recovery.....	3	.....	3	13	.....	13	34	.....	34
Other.....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Proprietary Receipts from the Public.....	.....	36	-36	.....	3,286	-3,286	.....	835	-835
Intrabudgetary Transactions.....	10	.....	10	17	.....	17	18	.....	18
Total--Department of Education.....	11,806	37	11,769	47,807	3,293	44,515	29,292	843	28,449
Department of Energy:									
National Nuclear Security Administration:									
Naval Reactors.....	109	.....	109	404	.....	404	333	.....	333
Weapons Activities.....	424	.....	424	2,460	.....	2,460	2,637	.....	2,637
Defense Nuclear Nonproliferation.....	108	.....	108	611	.....	611	699	.....	699
Other.....	32	.....	32	184	.....	184	169	.....	169
Environmental and Other Defense Activities:									
Defense Environmental Cleanup.....	516	.....	516	3,013	.....	3,013	2,383	.....	2,383
Other Defense Activities.....	139	.....	139	515	.....	515	360	.....	360
Defense Nuclear Waste Disposal.....	7	.....	7	29	.....	29	67	.....	67
Other.....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Energy Programs:									
Science.....	361	.....	361	2,080	.....	2,080	1,741	.....	1,741
Energy Supply.....	85	.....	85	495	.....	495	511	.....	511
Energy Efficiency and Renewable Energy.....	265	.....	265	1,317	.....	1,317	518	.....	518
Uranium Enrichment Decontamination and Decommissioning Fund.....	69	.....	69	309	.....	309	207	.....	207
Other.....	195	2	194	1,031	25	1,006	671	15	656
Total--Energy Programs.....	975	2	974	5,231	25	5,206	3,649	15	3,633
Power Marketing Administration.....	247	267	-20	1,312	1,257	55	1,320	1,294	27
Departmental Administration.....	14	.....	14	115	.....	115	134	.....	134
Proprietary Receipts from the Public.....	.....	100	-100	.....	680	-680	.....	697	-697
Intrabudgetary Transactions.....	-181	.....	-181	-839	.....	-839	-692	.....	-692
Total--Department of Energy.....	2,390	368	2,022	13,036	1,963	11,074	11,059	2,006	9,053

Table 5. Outlays of the U.S. Government, February 2010 and Other Periods - Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	176	1	176	834	3	831	750	3	747
Health Resources and Services Administration	621	(**)	620	3,145	4	3,141	2,819	4	2,816
Indian Health Services	272	.....	272	2,389	.....	2,389	1,350	.....	1,350
Centers for Disease Control and Prevention	510	.....	510	2,897	.....	2,897	2,459	.....	2,459
National Institutes of Health	2,477	.....	2,477	12,594	.....	12,594	12,031	.....	12,031
Substance Abuse and Mental Health Services Administration	242	.....	242	1,208	.....	1,208	1,206	.....	1,206
Agency for Healthcare Research and Quality	33	.....	33	106	.....	106	16	.....	16
Total--Public Health Service	4,331	1	4,330	23,173	7	23,166	20,632	6	20,626
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid	21,151	.....	21,151	109,814	.....	109,814	89,800	.....	89,800
Payments to Health Care Trust Funds	18,955	.....	18,955	89,773	.....	89,773	84,612	.....	84,612
State Children's Health Insurance Fund	588	.....	588	3,146	.....	3,146	2,722	.....	2,722
Federal Hospital Insurance Trust Fund:									
Benefit Payments	19,842	.....	19,842	97,806	.....	97,806	97,602	.....	97,602
Administrative Expenses	139	.....	139	889	.....	889	923	.....	923
Total--FHI Trust Fund	19,981	.....	19,981	98,694	.....	98,694	98,525	.....	98,525
Health Care Fraud and Abuse Control	63	.....	63	357	.....	357	313	.....	313
Federal Supplementary Medical Insurance Trust Fund:									
Benefit Payments	15,329	.....	15,329	82,384	.....	82,384	84,577	.....	84,577
Administrative Expenses	187	.....	187	1,126	.....	1,126	1,033	.....	1,033
Total--FSMI Trust Fund	15,516	.....	15,516	83,510	.....	83,510	85,610	.....	85,610
Medicare Prescription Drugs:									
Benefit Payments	4,579	.....	4,579	25,228	.....	25,228	25,351	.....	25,351
Administrative Expenses	8	.....	8	35	.....	35	-10	.....	-10
Other	85	.....	85	326	.....	326	434	.....	434
Total--Centers for Medicare and Medicaid Services	80,926	.....	80,926	410,885	.....	410,885	387,357	.....	387,357
Administration for Children and Families:									
Temporary Assistance for Needy Families	1,333	.....	1,333	7,368	.....	7,368	7,824	.....	7,824
Contingency Fund	104	.....	104	788	.....	788	107	.....	107
Payments to States for Child Support Enforcement and Family Support Programs									
Low Income Home Energy Assistance	237	.....	237	1,528	.....	1,528	1,312	.....	1,312
Refugee and Entrant Assistance	518	.....	518	2,291	.....	2,291	2,278	.....	2,278
Child Care Entitlement to States	51	.....	51	281	.....	281	254	.....	254
Child Care Entitlement to States	201	.....	201	1,011	.....	1,011	1,270	.....	1,270
Payments to States for the Child Care and Development Block Grant									
Social Services Block Grant	229	.....	229	1,119	.....	1,119	742	.....	742
Children and Families Services Programs	187	.....	187	798	.....	798	791	.....	791
Payments to States for Foster Care and Adoption Assistance	872	.....	872	4,290	.....	4,290	3,888	.....	3,888
Other	551	.....	551	2,888	.....	2,888	2,766	.....	2,766
Total--Administration for Children and Families	4,307	.....	4,307	22,503	.....	22,503	21,394	.....	21,394
Administration on Aging	129	.....	129	613	.....	613	614	.....	614
Departmental Management	461	.....	461	2,719	.....	2,719	1,033	.....	1,033
Other	44	.....	44	279	.....	279	223	.....	223
Proprietary Receipts from the Public .....	.....	5,891	-5,891	.....	28,587	-28,587	.....	27,151	-27,151
Intrabudgetary Transactions:									
Payments for Health Insurance for the Aged:									
Federal Supplementary Medical Insurance Trust Fund	-17,760	.....	-17,760	-86,188	.....	-86,188	-83,005	.....	-83,005
Payments for Tax and Other Credits:									
Federal Hospital Insurance Trust Fund	-1,196	.....	-1,196	-3,579	.....	-3,579	-1,608	.....	-1,608
Other	3	.....	3	234	.....	234	121	.....	121
Total--Department of Health and Human Services	71,246	5,892	65,354	370,639	28,593	342,045	346,761	27,157	319,604
Department of Homeland Security:									
Departmental Management and Operations	87	.....	87	418	.....	418	391	.....	391
Citizenship and Immigration Services	185	.....	185	1,027	.....	1,027	958	.....	958
United States Secret Service	144	.....	144	671	.....	671	705	.....	705
Transportation Security Administration	308	.....	308	1,873	.....	1,873	2,118	.....	2,118
Immigration and Customs Enforcement	468	.....	468	2,300	.....	2,300	2,044	.....	2,044
Customs and Border Protection	845	.....	845	4,586	.....	4,586	5,166	.....	5,166
United States Coast Guard	734	1	733	4,011	5	4,006	4,121	4	4,117
National Protection and Programs Directorate	89	.....	89	418	.....	418	427	.....	427
Federal Emergency Management Administration:									
State and Local Programs	246	.....	246	1,092	.....	1,092	520	.....	520
Firefighter Assistance Grants	24	.....	24	164	.....	164	189	.....	189
Disaster Relief	367	.....	367	2,562	.....	2,562	4,911	.....	4,911
National Flood Insurance Fund	29	106	-77	200	478	-278	2,788	271	2,518
Other	89	.....	89	540	.....	540	540	.....	540
Total--Federal Emergency Management Administration	756	106	650	4,558	478	4,080	8,948	271	8,677
Science and Technology	60	.....	60	353	.....	353	375	.....	375
Domestic Nuclear Detection Office	41	.....	41	189	.....	189	161	.....	161
Other	34	.....	34	170	.....	170	169	.....	169
Proprietary Receipts from the Public .....	.....	28	-28	.....	52	-52	.....	38	-38
Intrabudgetary Transactions	-7	.....	-7	39	.....	39	156	.....	156
Offsetting Governmental Receipts .....	.....	499	-499	.....	1,855	-1,855	.....	2,199	-2,199
Total--Department of Homeland Security	3,745	634	3,110	20,614	2,390	18,224	25,739	2,512	23,227

Table 5. Outlays of the U.S. Government, February 2010 and Other Periods - Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Public and Indian Housing Programs:									
Tenant Based Rental Assistance.....	1,435	.....	1,435	6,973	.....	6,973	6,398	.....	6,398
Housing Certificate Fund.....	105	.....	105	568	.....	568	678	.....	678
Project-Based Rental Assistance.....	657	.....	657	3,388	.....	3,388	3,054	.....	3,054
Public Housing Capital Fund.....	283	.....	283	1,786	.....	1,786	1,328	.....	1,328
Public Housing Operating Fund.....	399	.....	399	1,932	.....	1,932	1,879	.....	1,879
Revitalization of Severely Distressed Public Housing (Hope VI).....	12	.....	12	78	.....	78	111	.....	111
Native American Housing Block Grant.....	35	.....	35	298	.....	298	218	.....	218
Other.....	-18	.....	-18	-71	.....	-71	-47	(**)	-47
Total--Public and Indian Housing Programs.....	2,909	.....	2,909	14,952	.....	14,952	13,619	(**)	13,619
Community Planning and Development:									
Housing Opportunities for Persons with AIDS.....	23	.....	23	112	.....	112	113	.....	113
Community Development Fund.....	528	.....	528	2,883	.....	2,883	3,049	.....	3,049
Home Investment Partnership Program.....	197	.....	197	869	.....	869	763	.....	763
Homeless Assistance Grants.....	150	.....	150	745	.....	745	624	.....	624
Other.....	105	.....	105	482	(**)	482	36	(**)	36
Total--Community Planning and Development.....	1,002	.....	1,002	5,093	(**)	5,093	4,585	(**)	4,585
Housing Programs:									
Credit Accounts:									
FHA-Mutual Mortgage Insurance Fund, Program Account.....	4	.....	4	22	.....	22	17	.....	17
FHA-Mutual Mortgage Insurance Capital Reserve Account.....	-311	.....	-311	-1,118	.....	-1,118	-617	.....	-617
FHA-Mutual Mortgage and Cooperative Housing Insurance Fund, Liquidating Account.....	3	1	2	11	1	10	8	2	6
FHA-General and Special Risk Fund, Program Account.....	3	.....	3	22	.....	22	23	.....	23
FHA-General and Special Risk Fund, Liquidating Account.....	7	14	-6	32	60	-28	8	22	-14
Housing for the Elderly or Handicapped Fund, Liquidating Account.....	(**)	37	-37	1	259	-258	(**)	328	-328
Home Ownership Preservation Entity Fund.....	(**)	.....	(**)	2	.....	2	-3	.....	-3
Housing for the Elderly.....	71	.....	71	386	.....	386	399	.....	399
Housing for Persons with Disabilities.....	64	.....	64	332	.....	332	352	.....	352
Other Assisted Housing Programs.....	4	.....	4	21	.....	21	20	.....	20
Other.....	8	1	8	12	9	3	6	4	1
Total--Housing Programs.....	-145	52	-198	-278	329	-607	214	356	-142
Government National Mortgage Association:									
Guarantees of Mortgage-Backed Securities.....	6	-9	14	29	103	-74	22	-172	194
Management and Administration.....	129	.....	129	683	.....	683	669	.....	669
Other.....	21	.....	21	108	.....	108	100	.....	100
Proprietary Receipts from the Public:									
FHA-General and Special Risk Fund.....	.....	27	-27	.....	133	-133	.....	44	-44
Other.....	.....	45	-45	.....	50	-50	.....	13	-13
Intrabudgetary Transactions.....	-2	.....	-2	-8	.....	-8	-5	.....	-5
Offsetting Governmental Receipts.....	.....	(**)	(**)	.....	1	-1	.....	1	-1
Total--Department of Housing and Urban Development.....	3,920	116	3,804	20,579	616	19,963	19,204	243	18,961
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of Lands and Resources.....	80	.....	80	374	.....	374	365	.....	365
Other.....	49	8	41	350	38	312	282	39	243
Minerals Management Service.....	157	.....	157	770	.....	770	990	.....	990
Office of Surface Mining Reclamation and Enforcement.....	31	.....	31	340	.....	340	265	.....	265
Total--Land and Minerals Management.....	317	8	308	1,834	38	1,796	1,903	39	1,864
Water and Science:									
Bureau of Reclamation:									
Water and Related Resources.....	152	.....	152	493	.....	493	265	.....	265
Other.....	97	23	75	280	125	155	179	126	53
United States Geological Survey.....	92	.....	92	447	.....	447	441	.....	441
Other.....	2	.....	2	43	.....	43	20	.....	20
Total--Water and Science.....	343	23	321	1,264	125	1,139	905	126	779
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service.....	238	.....	238	998	.....	998	919	.....	919
National Park Service.....	227	.....	227	1,271	.....	1,271	1,226	.....	1,226
Total--Fish and Wildlife and Parks.....	466	.....	466	2,270	.....	2,270	2,145	.....	2,145
Bureau of Indian Affairs and Bureau of Indian Education.....									
243	(**)	243	1,316	5	1,312	954	(**)	954	
Departmental Offices:									
Insular Affairs.....									
47	.....	47	186	.....	186	139	.....	139	
Office of the Special Trustee for American Indians.....									
65	.....	65	199	.....	199	190	.....	190	
Department-Wide Programs.....									
84	.....	84	497	.....	497	606	.....	606	
Other.....									
13	.....	13	91	.....	91	75	.....	75	
Proprietary Receipts from the Public.....									
.....	380	-380	.....	1,942	-1,942	.....	2,322	-2,322	
Intrabudgetary Transactions.....									
-159	.....	-159	-137	.....	-137	-56	.....	-56	
Total--Department of the Interior.....	1,419	411	1,008	7,519	2,110	5,409	6,861	2,488	4,373

Table 5. Outlays of the U.S. Government, February 2010 and Other Periods - Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Justice:									
General Administration	227	.....	227	898	.....	898	816	.....	816
Legal Activities and United States Marshals:									
General Legal Activities	50	.....	50	363	.....	363	304	.....	304
United States Attorneys	147	.....	147	824	.....	824	724	.....	724
United States Marshals Service	76	.....	76	504	.....	504	443	.....	443
Assets Forfeiture Fund	78	.....	78	360	.....	360	421	.....	421
Other	35	.....	35	235	.....	235	199	.....	199
Federal Bureau of Investigation	546	.....	546	3,106	.....	3,106	2,607	.....	2,607
Drug Enforcement Administration	156	.....	156	895	.....	895	911	.....	911
Bureau of Alcohol, Tobacco, Firearms, and Explosives	82	.....	82	453	.....	453	412	.....	412
Federal Prison System	523	27	496	2,762	140	2,622	2,519	136	2,383
Office of Justice Programs:									
State and Local Law Enforcement Assistance	152	.....	152	1,287	.....	1,287	750	.....	750
Crime Victims Fund	63	.....	63	275	.....	275	253	.....	253
Other	129	.....	129	625	.....	625	600	.....	600
Other	46	.....	46	269	.....	269	246	.....	246
Proprietary Receipts from the Public .....	.....	-1	1	.....	32	-32	.....	15	-15
Intrabudgetary Transactions	-61	.....	-61	-179	.....	-179	24	.....	24
Offsetting Governmental Receipts .....	.....	54	-54	.....	196	-196	.....	168	-168
Total--Department of Justice	2,248	80	2,167	12,676	368	12,308	11,229	319	10,910
Department of Labor:									
Employment and Training Administration:									
Training and Employment Services	431	.....	431	2,150	.....	2,150	1,435	.....	1,435
Community Service Employment for Older Americans	72	.....	72	279	.....	279	222	.....	222
Federal Unemployment Benefits and Allowances	58	.....	58	232	.....	232	183	.....	183
Federal Additional Unemployment Compensation Program-Recovery Act	1,101	.....	1,101	5,181	.....	5,181	.....	.....	.....
State Unemployment Insurance and Employment Service Operations	40	.....	40	455	.....	455	53	.....	53
Payments to the Unemployment Trust Fund .....	.....	.....	.....	21,095	.....	21,095	.....	.....	.....
Advances to the Unemployment Trust Fund and Other Funds .....	.....	.....	.....	.....	.....	.....	20	.....	20
Program Administration	6	.....	6	50	.....	50	38	.....	38
Unemployment Trust Fund:									
Federal-State Unemployment Insurance:									
State Unemployment Benefits	12,838	.....	12,838	61,742	.....	61,742	33,997	.....	33,997
State Administrative Expenses	262	.....	262	1,776	.....	1,776	1,490	.....	1,490
Federal Administrative Expenses	85	.....	85	110	.....	110	214	.....	214
Other .....	(**)	.....	(**)	1	.....	1	1	.....	1
Total--Unemployment Trust Fund	13,185	.....	13,185	63,629	.....	63,629	35,702	.....	35,702
Other .....	(**)	.....	(**)	21,797	.....	21,797	1	.....	1
Total--Employment and Training Administration	14,894	.....	14,894	114,868	.....	114,868	37,655	.....	37,655
Pension Benefit Guaranty Corporation	463	764	-301	2,235	2,664	-429	1,952	2,040	-88
Employment Standards Administration:									
Salaries and Expenses	35	.....	35	190	.....	190	180	.....	180
Special Benefits	206	.....	206	-402	.....	-402	507	.....	507
Energy Employees Occupational									
Illness Compensation Fund	124	.....	124	407	.....	407	498	.....	498
Special Benefits for Disabled Coal Miners	18	.....	18	93	.....	93	103	.....	103
Black Lung Disability Trust Fund	24	.....	24	118	.....	118	9,134	.....	9,134
Other	17	.....	17	99	.....	99	136	.....	136
Occupational Safety and Health Administration	39	.....	39	206	.....	206	211	.....	211
Mine Safety and Health Administration	26	.....	26	137	.....	137	139	.....	139
Bureau of Labor Statistics	32	.....	32	190	.....	190	199	.....	199
Departmental Management	174	.....	174	932	.....	932	840	.....	840
Other	9	.....	9	61	.....	61	69	.....	69
Proprietary Receipts from the Public .....	.....	(**)	(**)	.....	9	-9	.....	15	-15
Intrabudgetary Transactions	-161	.....	-161	-43,368	.....	-43,368	-6,728	.....	-6,728
Total--Department of Labor	15,898	764	15,134	75,765	2,673	73,092	44,896	2,055	42,840
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and Consular Programs	1,029	.....	1,029	3,335	.....	3,335	2,612	.....	2,612
Embassy Security, Construction, and Maintenance	130	.....	130	965	.....	965	504	.....	504
Payment to Foreign Service Retirement and Disability Fund	125	.....	125	159	.....	159	68	.....	68
Foreign Service Retirement and Disability Fund	69	.....	69	344	.....	344	332	.....	332
Other	-463	.....	-463	45	.....	45	268	.....	268
Total--Administration of Foreign Affairs	889	.....	889	4,848	.....	4,848	3,785	.....	3,785
International Organizations and Conferences	1	.....	1	1,315	.....	1,315	2,495	.....	2,495
Global Health and Child Survival	404	.....	404	1,736	.....	1,736	1,125	.....	1,125
Migration and Refugee Assistance	62	.....	62	626	.....	626	544	.....	544
International Narcotics Control and Law Enforcement	102	.....	102	436	.....	436	492	.....	492
Andean Counterdrug Programs	37	.....	37	132	.....	132	201	.....	201
Other	68	.....	68	316	.....	316	500	.....	500
Proprietary Receipts from the Public .....	.....	(**)	(**)	.....	(**)	(**)	.....	1	-1
Intrabudgetary Transactions	-125	.....	-125	-229	.....	-229	-167	.....	-167
Total--Department of State	1,438	(**)	1,438	9,181	(**)	9,181	8,973	1	8,972

Table 5. Outlays of the U.S. Government, February 2010 and Other Periods - Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:									
Office of the Secretary	24	.....	24	57	.....	57	66	.....	66
Federal Aviation Administration:									
Operations	121	.....	121	1,144	.....	1,144	961	.....	961
Airport and Airway Trust Fund:									
Grants-In-Aid for Airports	292	.....	292	1,883	.....	1,883	1,644	.....	1,644
Facilities and Equipment	220	.....	220	1,035	.....	1,035	945	.....	945
Research, Engineering, and Development	11	.....	11	45	.....	45	49	.....	49
Trust Fund Share of FAA Operations	600	.....	600	2,631	.....	2,631	2,751	.....	2,751
Total--Airport and Airway Trust Fund	1,122	.....	1,122	5,594	.....	5,594	5,389	.....	5,389
Other	15	8	7	14	59	-44	-44	51	-95
Total--Federal Aviation Administration	1,258	8	1,250	6,753	59	6,694	6,306	51	6,255
Federal Highway Administration:									
Highway Trust Fund:									
Federal-Aid Highways	1,640	.....	1,640	11,977	.....	11,977	14,487	.....	14,487
Other	1	.....	1	26	.....	26	24	9	15
Highway Infrastructure Investment, Recovery Act	405	.....	405	4,146	.....	4,146	.....	.....	.....
Other Programs	47	.....	47	317	.....	317	435	.....	435
Total--Federal Highway Administration	2,094	.....	2,094	16,466	.....	16,466	14,945	9	14,937
Federal Motor Carrier Safety Administration	46	.....	46	219	.....	219	215	.....	215
National Highway Traffic Safety Administration	71	.....	71	449	.....	449	325	.....	325
Federal Railroad Administration	163	.....	163	1,058	2	1,056	691	2	689
Federal Transit Administration:									
Formula Grants	47	.....	47	199	.....	199	383	.....	383
Capital Investment Grants	104	.....	104	822	.....	822	934	.....	934
Formula and Bus Grants	422	.....	422	2,886	.....	2,886	2,574	.....	2,574
Transit Capital Assistance, Recovery Act	185	.....	185	778	.....	778	.....	.....	.....
Other	25	.....	25	144	.....	144	96	.....	96
Total--Federal Transit Administration	783	.....	783	4,829	.....	4,829	3,987	.....	3,987
Maritime Administration	48	67	-19	315	316	-1	255	175	80
Other	40	(**)	40	180	5	175	95	1	94
Proprietary Receipts from the Public .....	.....	3	-3	.....	7	-7	.....	57	-57
Intrabudgetary Transactions .....	(**)	.....	(**)	-7	.....	-7	14	.....	14
Offsetting Governmental Receipts .....	.....	(**)	(**)	.....	1	-1	.....	(**)	(**)
Total--Department of Transportation	4,526	78	4,449	30,319	389	29,930	26,898	295	26,603
Department of the Treasury:									
Departmental Offices:									
Exchange Stabilization Fund .....	.....	10	-10	.....	135	-135	3,630	2,475	1,155
Housing and Economic Recovery Programs .....	.....	.....	.....	15,006	.....	15,006	13,800	.....	13,800
Troubled Asset Relief Programs	2,322	.....	2,322	8,687	.....	8,687	113,325	.....	113,325
Other	368	.....	368	2,403	.....	2,403	457	.....	457
Financial Management Service:									
Payment to the Resolution Funding Corporation .....	.....	.....	.....	1,130	.....	1,130	1,099	.....	1,099
Financial Agent Services	33	.....	33	223	.....	223	225	.....	225
Interest Paid to Credit Financing Accounts .....	.....	.....	.....	-3	.....	-3	(**)	.....	(**)
Claims, Judgements, and Relief Acts	33	.....	33	468	.....	468	549	.....	549
Other	36	(**)	36	469	(**)	469	385	(**)	385
Total--Financial Management Service	103	(**)	103	2,287	(**)	2,287	2,257	(**)	2,257
Federal Financing Bank	-43	.....	-43	-100	.....	-100	-68	.....	-68
Alcohol and Tobacco Tax and Trade Bureau:									
Salaries and Expenses	7	.....	7	41	.....	41	39	.....	39
Internal Revenue Collections for Puerto Rico	33	.....	33	176	.....	176	234	.....	234
Bureau of Engraving and Printing	15	.....	15	44	.....	44	21	.....	21
United States Mint	191	168	23	1,538	1,642	-104	1,015	1,192	-177
Bureau of the Public Debt	16	.....	16	105	.....	105	115	.....	115
Internal Revenue Service:									
Taxpayer Services	191	.....	191	929	.....	929	949	.....	949
Enforcement	415	.....	415	2,232	.....	2,232	1,995	.....	1,995
Operations Support	299	.....	299	1,566	.....	1,566	1,480	.....	1,480
Payment Where Earned Income Credit Exceeds Liability for Tax	31,307	.....	31,307	38,167	.....	38,167	30,678	.....	30,678
Payment Where Child Credit Exceeds Liability for Tax	11,945	.....	11,945	15,254	.....	15,254	12,952	.....	12,952
Payment Where Tax Credits to Aid First Time Homebuyers Exceeds Liability for Tax	-340	.....	-340	1,322	.....	1,322	.....	.....	.....
Payment Where Making Work Pay Credit Exceeds Liability for Tax, Recovery Act	7,172	.....	7,172	7,185	.....	7,185	.....	.....	.....
Refunding Internal Revenue Collections, Interest	236	.....	236	1,091	.....	1,091	840	.....	840
Other	3,011	1	3,010	4,371	2	4,369	613	4	609
Total--Internal Revenue Service	54,235	1	54,234	72,118	2	72,116	49,507	4	49,504
Comptroller of the Currency	55	12	43	306	12	295	296	11	286
Office of Thrift Supervision	16	2	14	110	113	-3	105	118	-13
Interest on the Public Debt:									
Interest on Treasury Debt Securities (Gross):									
Public Issues (Accrual Basis)	14,483	.....	14,483	82,846	.....	82,846	61,455	.....	61,455
Special Issues (Cash Basis)	2,411	.....	2,411	98,296	.....	98,296	87,308	.....	87,308
Total--Interest on Treasury Debt Securities (Gross)	16,893	.....	16,893	181,142	.....	181,142	148,762	.....	148,762
Total--Interest on the Public Debt	16,893	.....	16,893	181,142	.....	181,142	148,762	.....	148,762
Other	8	.....	8	37	.....	37	32	.....	32
Proprietary Receipts from the Public .....	.....	697	-697	.....	5,062	-5,062	.....	4,162	-4,162
Intrabudgetary Transactions	-169	.....	-169	-621	.....	-621	-3,702	.....	-3,702
Total--Department of the Treasury	74,050	890	73,160	283,278	6,966	276,312	329,825	7,961	321,864

Table 5. Outlays of the U.S. Government, February 2010 and Other Periods - Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical Services.....	2,821	.....	2,821	14,818	.....	14,818	13,729	.....	13,729
Medical Support and Compliance.....	342	.....	342	1,840	.....	1,840	1,697	.....	1,697
Medical Facilities.....	372	.....	372	1,913	.....	1,913	1,856	.....	1,856
Other.....	70	28	42	414	153	260	402	143	260
Benefit Programs:									
Public Enterprise Funds:									
Housing Accounts.....	1	2	-1	37	9	28	53	9	44
Compensation and Pensions.....	4,009	.....	4,009	19,555	.....	19,555	21,159	.....	21,159
Readjustment Benefits.....	688	.....	688	3,709	.....	3,709	1,731	.....	1,731
Insurance Funds:									
National Service Life.....	85	.....	85	447	.....	447	471	.....	471
Veterans Special Life.....	10	2	9	56	72	-15	59	74	-15
Other.....	93	78	14	556	459	97	516	486	30
Total--Benefit Programs.....	4,885	82	4,803	24,359	540	23,819	23,989	570	23,420
Departmental Administration:									
Construction.....	97	.....	97	587	(**)	587	304	.....	304
Information Technology Systems.....	183	.....	183	967	.....	967	947	.....	947
General Operating Expenses.....	88	(**)	88	905	(**)	905	763	.....	763
Other.....	5	.....	5	150	.....	150	204	.....	204
Proprietary Receipts from the Public:									
National Service Life.....	.....	9	-9	.....	44	-44	.....	60	-60
Other.....	.....	246	-246	.....	1,284	-1,284	.....	1,361	-1,361
Intrabudgetary Transactions.....	-7	.....	-7	-19	.....	-19	-3	.....	-3
Total--Department of Veterans Affairs.....	8,856	364	8,492	45,932	2,021	43,911	43,887	2,133	41,754
Corps of Engineers:									
Construction.....	208	.....	208	1,179	.....	1,179	831	.....	831
Operation and Maintenance.....	203	.....	203	1,184	.....	1,184	974	.....	974
Flood Control and Coastal Emergencies.....	89	.....	89	583	.....	583	477	.....	477
Harbor Maintenance Trust Fund.....	66	.....	66	264	.....	264	.....	.....	.....
Rivers and Harbors Contributed Funds.....	24	.....	24	147	.....	147	159	.....	159
Other.....	140	.....	140	786	.....	786	697	.....	697
Proprietary Receipts from the Public.....	.....	48	-48	.....	253	-253	.....	188	-188
Intrabudgetary Transactions.....	1	.....	1	(**)	.....	(**)	-10	.....	-10
Total--Corps of Engineers.....	731	48	682	4,142	253	3,889	3,129	188	2,941
Other Defense Civil Programs:									
Military Retirement:									
Payment to Military Retirement Fund.....	.....	.....	.....	58,619	.....	58,619	51,125	.....	51,125
Military Retirement Fund.....	4,215	.....	4,215	21,035	.....	21,035	20,714	.....	20,714
Retiree Health Care:									
Payment to Department of Defense Medicare-Eligible Retiree Health Care Fund.....	.....	.....	.....	10,006	.....	10,006	10,660	.....	10,660
Department of Defense Medicare-Eligible Retiree Health Care Fund.....	591	.....	591	3,443	.....	3,443	3,545	.....	3,545
Educational Benefits.....	41	.....	41	193	.....	193	206	.....	206
Other.....	21	.....	21	101	.....	101	107	.....	107
Proprietary Receipts from the Public.....	.....	1	-1	.....	7	-7	.....	6	-6
Intrabudgetary Transactions.....	-220	.....	-220	-70,995	.....	-70,995	-59,083	.....	-59,083
Total--Other Defense Civil Programs.....	4,648	1	4,647	22,401	7	22,395	27,275	6	27,269
Environmental Protection Agency:									
Science and Technology.....	66	.....	66	355	.....	355	342	.....	342
Environmental Programs and Management.....	197	.....	197	1,071	.....	1,071	1,012	.....	1,012
State and Tribal Assistance Grants.....	447	.....	447	2,024	.....	2,024	1,359	.....	1,359
Payment to the Hazardous Substance Superfund.....	.....	.....	.....	1,281	.....	1,281	539	.....	539
Hazardous Substance Superfund.....	118	.....	118	135	.....	135	539	.....	539
Other.....	22	(**)	22	52	21	30	46	21	25
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	-2	2	.....	43	-43
Intrabudgetary Transactions.....	-2	.....	-2	-1,268	.....	-1,268	-494	.....	-494
Offsetting Governmental Receipts.....	.....	4	-4	.....	10	-10	.....	9	-9
Total--Environmental Protection Agency.....	848	5	843	3,650	30	3,620	3,343	73	3,270
Executive Office of the President:									
The White House.....	5	.....	5	31	.....	31	28	.....	28
Office of Management and Budget.....	7	.....	7	38	.....	38	34	.....	34
Unanticipated Needs:									
Iraq Relief and Reconstruction Fund.....	3	.....	3	42	.....	42	151	.....	151
Other.....	13	.....	13	83	.....	83	87	.....	87
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary Transactions.....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total--Executive Office of the President.....	28	(**)	28	195	(**)	195	299	(**)	299
General Services Administration:									
Real Property Activities.....	41	.....	41	195	.....	195	207	.....	207
Supply and Technology Activities.....	-73	.....	-73	-250	.....	-250	-315	.....	-315
General Activities.....	13	.....	13	92	.....	92	113	.....	113
Proprietary Receipts from the Public.....	.....	23	-23	.....	76	-76	.....	20	-20
Intrabudgetary Transactions.....	-3	.....	-3	-7	.....	-7	-7	.....	-7
Total--General Services Administration.....	-21	23	-45	30	76	-46	-2	20	-23

Table 5. Outlays of the U.S. Government, February 2010 and Other Periods - Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
International Assistance Program:									
International Security Assistance:									
Foreign Military Financing Program	185	.....	185	4,520	.....	4,520	1,651	.....	1,651
Economic Support Fund	415	.....	415	2,048	.....	2,048	2,529	.....	2,529
Other	99	60	40	390	83	307	375	96	279
Total--International Security Assistance.....	699	60	639	6,958	83	6,875	4,555	96	4,459
Multilateral Assistance:									
Contributions to the International Development Association .....	.....	.....	.....	.....	.....	.....	47	.....	47
Other	51	.....	51	357	.....	357	320	.....	320
Proprietary Receipts from the Public.....	.....	5	-5	.....	23	-23	.....	7	-7
Total--Multilateral Assistance.....	51	5	46	357	23	334	367	7	361
International Development Assistance:									
Agency for International Development:									
Development Assistance Program	151	.....	151	646	.....	646	556	.....	556
International Disaster Assistance.....	29	.....	29	258	.....	258	276	.....	276
Operating Expenses	72	.....	72	357	.....	357	307	.....	307
Other.....	102	23	79	522	209	312	710	223	487
Proprietary Receipts from the Public.....	.....	1	-1	.....	4	-4	.....	(**)	(**)
Intrabudgetary Transactions	3	.....	3	16	.....	16	4	.....	4
Total--Agency for International Development.....	358	24	333	1,798	213	1,585	1,853	223	1,630
Overseas Private Investment Corporation:									
Overseas Private Investment Corporation Account.....	4	64	-60	29	119	-90	37	113	-76
Proprietary Receipts from the Public.....	.....	4	-4	.....	27	-27	.....	28	-28
Total--Overseas Private Investment Corporation	4	68	-64	29	146	-116	37	141	-104
Peace Corps.....	23	-1	23	128	(**)	128	127	(**)	127
Other	8	.....	8	46	.....	46	44	.....	44
Total--International Development Assistance.....	392	92	300	2,001	359	1,642	2,061	364	1,696
International Monetary Programs.....	161	.....	161	364	.....	364	328	.....	328
Military Sales Programs:									
Foreign Military Sales Trust Fund	1,674	.....	1,674	9,203	.....	9,203	8,206	.....	8,206
Other .....	(**)	.....	(**)	(**)	.....	(**)	.....	.....	.....
Proprietary Receipts from the Public.....	.....	2,134	-2,134	.....	19,191	-9,191	.....	9,202	-9,202
Other	84	(**)	84	427	(**)	427	263	(**)	263
Total--International Assistance Program	3,061	2,291	770	19,310	9,656	9,654	15,780	9,669	6,111
National Aeronautics and Space Administration:									
Science, Aeronautics, and Exploration	762	.....	762	3,678	.....	3,678	4,167	.....	4,167
Space Operations	379	.....	379	2,405	.....	2,405	2,638	.....	2,638
Other	266	.....	266	1,100	.....	1,100	449	.....	449
Proprietary Receipts from the Public.....	.....	2	-2	.....	2	-2	.....	3	-3
Intrabudgetary Transactions .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total--National Aeronautics and Space Administration	1,407	2	1,405	7,184	2	7,182	7,253	3	7,249
National Science Foundation:									
Research and Related Activities	500	.....	500	2,112	.....	2,112	1,873	.....	1,873
Education and Human Resources	-32	.....	-32	237	.....	237	230	.....	230
Other	11	.....	11	180	.....	180	188	.....	188
Proprietary Receipts from the Public.....	.....	8	-8	.....	28	-28	.....	13	-13
Total--National Science Foundation.....	479	8	471	2,529	28	2,502	2,291	13	2,279
Office of Personnel Management:									
Government Payment for Annuityants, Employees									
Health and Life Insurance Benefits	816	.....	816	3,866	.....	3,866	3,675	.....	3,675
Civil Service Retirement and Disability Fund	5,737	.....	5,737	28,818	.....	28,818	27,530	.....	27,530
Employees Life Insurance Fund	209	384	-174	1,003	1,820	-816	960	1,867	-907
Employees and Retired Employees Health Benefits Fund.....	2,851	3,308	-457	15,600	16,161	-561	14,912	15,137	-225
Other	64	.....	64	394	.....	394	73	.....	73
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	3	-3	.....	2	-2
Intrabudgetary Transactions:									
Postal Service Contributions.....	.....	.....	.....	-745	.....	-745	-686	.....	-686
Civil Service Retirement and Disability Fund:									
Other.....	-4	.....	-4	-21	.....	-21	-17	.....	-17
Total--Office of Personnel Management	9,674	3,692	5,981	48,915	17,984	30,931	46,446	17,006	29,440
Small Business Administration:									
Public Enterprise Funds:									
Business Loan Fund	4,571	1	4,570	4,913	5	4,909	1,574	5	1,570
Disaster Loan Fund	314	(**)	314	333	1	332	534	(**)	534
Other	(**)	1	(**)	2	4	-2	2	3	-1
Other	-24	.....	-24	79	.....	79	9	(**)	9
Proprietary Receipts from the Public.....	.....	78	-78	.....	78	-78	.....	489	-489
Intrabudgetary Transactions .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Total--Small Business Administration	4,862	80	4,782	5,327	87	5,240	2,120	497	1,623

Table 5. Outlays of the U.S. Government, February 2010 and Other Periods - Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Social Security Administration:									
Payments to Social Security Trust Funds	15	.....	15	11,410	.....	11,410	9,885	.....	9,885
Supplemental Security Income Program.....	4,015	.....	4,015	20,356	.....	20,356	23,181	.....	23,181
Federal Old-Age and Survivors Insurance Trust Fund									
(Off-Budget):									
Benefit Payments.....	47,517	.....	47,517	236,038	.....	236,038	219,784	.....	219,784
Administrative Expenses.....	293	.....	293	1,458	.....	1,458	1,395	.....	1,395
Total-FOASI Trust Fund	47,810	.....	47,810	237,496	.....	237,496	221,179	.....	221,179
Federal Disability Insurance Trust Fund									
(Off-Budget):									
Benefit Payments.....	9,990	.....	9,990	50,261	.....	50,261	45,908	.....	45,908
Administrative Expenses.....	240	.....	240	1,197	.....	1,197	1,003	.....	1,003
Total-FDI Trust Fund	10,231	.....	10,231	51,458	.....	51,458	46,911	.....	46,911
Other	61	.....	61	251	.....	251	76	.....	76
Proprietary Receipts from the Public:									
On-Budget .....	.....	99	-99	.....	964	-964	.....	1,210	-1,210
Off-Budget .....	.....	22	-22	.....	34	-34	.....	21	-21
Intrabudgetary Transactions:									
Off-Budget?.....	-15	.....	-15	-11,410	.....	-11,410	-9,885	.....	-9,885
Total--Social Security Administration	62,117	122	61,995	309,560	997	308,563	291,347	1,231	290,117
Other Independent Agencies:									
Broadcasting Board of Governors.....	45	(**)	46	275	(**)	275	271	-1	271
Corporation for National and Community Service	77	(**)	77	413	1	412	364	(**)	363
Corporation for Public Broadcasting .....	.....	.....	.....	506	.....	506	424	.....	424
District of Columbia:									
Courts.....	21	.....	21	123	.....	123	130	.....	130
General and Special Payments.....	93	(**)	93	293	(**)	293	189	(**)	189
Equal Employment Opportunity Commission.....	28	(**)	27	147	(**)	146	152	(**)	151
Export-Import Bank of the United States.....	-55	(**)	-55	-150	34	-184	-62	74	-137
Federal Communications Commission:									
Universal Service Fund.....	679	.....	679	3,647	.....	3,647	3,481	.....	3,481
Spectrum Auction Program Account .....	(**)	.....	(**)	1	.....	1	1	.....	1
Other	36	2	35	149	11	138	142	7	135
Federal Deposit Insurance Corporation:									
Deposit Insurance Fund.....	1,668	(**)	1,668	-38,897	864	-39,761	7,197	4,969	2,229
FSLIC Resolution Fund.....	(**)	(**)	(**)	6	21	-15	30	4	26
Total--Federal Deposit Insurance Corporation	1,669	(**)	1,668	-38,891	885	-39,776	7,227	4,972	2,255
Federal Drug Control Programs.....	25	.....	25	112	.....	112	128	.....	128
Federal Housing Finance Agency.....	9	.....	9	52	.....	52	-57	.....	-57
Intelligence Community Management Account	128	.....	128	637	.....	637	136	.....	136
Legal Services Corporation.....	37	.....	37	172	.....	172	184	.....	184
National Archives and Records Administration	36	1	35	203	7	196	176	9	167
National Credit Union Administration	2,957	5,891	-2,934	8,069	17,744	-9,674	23,117	14,042	9,075
National Endowment for the Arts	13	(**)	13	76	(**)	75	57	(**)	56
National Endowment for the Humanities.....	11	(**)	11	61	(**)	61	63	1	63
Institute of Museum and Library Services	17	(**)	17	103	(**)	103	115	(**)	115
National Labor Relations Board	20	(**)	20	111	(**)	111	105	(**)	105
Nuclear Regulatory Commission.....	84	158	-74	436	426	11	400	390	10
Postal Service:									
Off-Budget:									
Public Enterprise Funds.....	5,227	5,787	-560	30,084	29,854	230	30,010	30,519	-510
Other.....	52	.....	52	97	.....	97	109	.....	109
Other .....	.....	.....	.....	112	.....	112	101	.....	101

Table 5. Outlays of the U.S. Government, February 2010 and Other Periods - Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other Independent Agencies:--Continued									
Railroad Retirement Board:									
Federal Windfall Subsidy	5	.....	5	27	.....	27	30	.....	30
Federal Payments to the Railroad Retirement Accounts.....	(**)	.....	(**)	232	.....	232	156	.....	156
Railroad Unemployment Insurance Trust Fund:									
Benefit Payments.....	12	.....	12	83	.....	83	46	.....	46
Transfer to Administrative Funds	3	.....	3	7	.....	7	6	.....	6
Rail Industry Pension Fund:									
Benefit Payments.....	370	.....	370	1,844	.....	1,844	1,773	.....	1,773
Advances from FOASDI Fund.....	-110	.....	-110	-551	.....	-551	-532	.....	-532
OASDI Certifications	110	.....	110	553	.....	553	532	.....	532
Administrative Expenses.....	-2	.....	-2	2	.....	2	1	.....	1
Transfer to Administrative Funds	6	.....	6	27	.....	27	26	.....	26
Other.....	-1	.....	-1	(**)	.....	(**)	(**)	.....	(**)
National Railroad Retirement Investment Trust:									
Administrative Expenses.....	3	.....	3	26	.....	26	30	.....	30
Transfers to the Railroad Retirement Trust Funds from the National Railroad Retirement Investment Trust.....	160	.....	160	897	.....	897	619	.....	619
Railroad Social Security Equivalent Benefit Account:									
Benefit Payments.....	519	.....	519	2,598	.....	2,598	2,499	.....	2,499
Transfer to Administrative Funds	3	.....	3	14	.....	14	13	.....	13
Other	3	.....	3	6	.....	6	(**)	.....	(**)
Proprietary Receipts from the Public.....	.....	-469	469	.....	1,164	-1,164	.....	-7,826	7,826
Intrabudgetary Transactions:									
Other.....	-160	.....	-160	-1,129	.....	-1,129	-775	.....	-775
Total--Railroad Retirement Board	922	-469	1,391	4,635	1,164	3,472	4,426	-7,826	12,252
Securities and Exchange Commission.....	60	(**)	60	320	(**)	320	320	(**)	320
Smithsonian Institution.....	67	.....	67	371	.....	371	346	(**)	346
Tennessee Valley Authority	2,638	2,737	-99	13,356	13,181	175	13,404	13,783	-379
Other	168	4	164	1,302	375	927	1,024	281	743
Total--Other Independent Agencies	15,066	14,111	955	26,824	63,682	-36,859	86,482	56,253	30,229
Undistributed Offsetting Receipts:									
Other Interest.....	.....	.....	.....	.....	(**)	(**)	.....	(**)	(**)
Employer Share, Employee Retirement:									
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund:									
Federal Employer Contributions.....	-263	.....	-263	-1,355	.....	-1,355	-1,260	.....	-1,260
Postal Service Employer Contributions	-59	.....	-59	-331	.....	-331	-345	.....	-345
Department of State:									
Foreign Service Retirement and Disability Fund	-21	.....	-21	-111	.....	-111	-96	.....	-96
Other Defense Civil Programs:									
Military Retirement Fund.....	-1,868	.....	-1,868	-12,405	.....	-12,405	-10,873	.....	-10,873
Department of Defense Medicare-Eligible Retiree Health Care Fund .....	.....	.....	.....	-11,097	.....	-11,097	-10,644	.....	-10,644
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-1,672	.....	-1,672	-9,015	.....	-9,015	-8,343	.....	-8,343
Social Security Administration (Off-Budget):									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Employer Contributions.....	-1,065	.....	-1,065	-5,035	.....	-5,035	-4,678	.....	-4,678
Federal Disability Insurance Trust Fund:									
Federal Employer Contributions.....	-181	.....	-181	-856	.....	-856	-794	.....	-794
Other .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total--Employer Share, Employee Retirement.....	-5,128	.....	-5,128	-40,205	.....	-40,205	-37,033	.....	-37,033

Table 5. Outlays of the U.S. Government, February 2010 and Other Periods - Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed Offsetting Receipts :—Continued									
Interest Received by Trust Funds:									
Judicial Branch:									
Judicial Survivors Annuity Fund	-3	.....	-3	-6	.....	-6	-10	.....	-10
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund	-10	.....	-10	-7,378	.....	-7,378	-7,938	.....	-7,938
Federal Supplementary Medical Insurance Trust Fund	-23	.....	-23	-1,428	.....	-1,428	-1,448	.....	-1,448
Department of Homeland Security:									
Oil Spill Liability Trust Fund	-2	.....	-2	-8	.....	-8	-9	.....	-9
Other	-8	.....	-8	-20	.....	-20	-29	.....	-29
Department of Labor:									
Unemployment Trust Fund	-4	.....	-4	-424	.....	-424	-1,720	.....	-1,720
Department of State:									
Foreign Service Retirement and Disability Fund .....	(*)	.....	(*)	-381	.....	-381	-389	.....	-389
Department of Transportation:									
Airport and Airway Trust Fund	-1	.....	-1	-99	.....	-99	-158	.....	-158
Department of Veterans Affairs:									
National Service Life Insurance Fund .....	(**)	.....	(**)	-236	.....	-236	-259	.....	-259
United States Government Life Insurance Fund .....	(**)	.....	(**)	-1	.....	-1	-1	.....	-1
Corps of Engineers	1	.....	1	-20	.....	-20	-52	.....	-52
Other Defense Civil Programs:									
Military Retirement Fund	-608	.....	-608	-4,342	.....	-4,342	4,880	.....	4,880
Educational Benefits Fund	-12	.....	-12	-29	.....	-29	11	.....	11
Armed Forces Retirement Home	-1	.....	-1	-4	.....	-4	4	.....	4
Environmental Protection Agency	-138	.....	-138	-146	.....	-146	-121	.....	-121
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-14	.....	-14	-18,339	.....	-18,339	-18,614	.....	-18,614
Social Security Administration (Off-Budget):									
Federal Old-Age and Survivors Insurance Trust Fund	-106	.....	-106	-53,856	.....	-53,856	-53,054	.....	-53,054
Federal Disability Insurance Trust Fund	-12	.....	-12	-5,034	.....	-5,034	-5,405	.....	-5,405
Independent Agencies:									
Railroad Retirement Board	-4	.....	-4	-15	.....	-15	-16	.....	-16
Other	-10	.....	-10	-16	.....	-16	-10	.....	-10
Other	20	.....	20	2	.....	2	-60	.....	-60
Total--Interest Received by Trust Funds	-936	.....	-936	-91,781	.....	-91,781	-84,398	.....	-84,398
Digital Television Transition and Public Safety Fund .....	.....	.....	.....	.....	66	-66	.....	15,966	-15,966
Rents and Royalties on the Outer Continental Shelf Lands .....	.....	-162	162	.....	1,050	-1,050	.....	1,707	-1,707
Total--Undistributed Offsetting Receipts	-6,064	-162	-5,902	-131,986	1,116	-133,102	-121,431	17,673	-139,104
Total Outlays	359,291	30,862	328,429	1,605,485	153,345	1,452,140	1,610,696	160,107	1,450,589
Total On-Budget	297,350	25,053	272,297	1,362,541	123,457	1,239,084	1,386,302	129,568	1,256,735
Total Off-Budget	61,941	5,809	56,132	242,944	29,888	213,056	224,394	30,540	193,854
Total Surplus (+) or Deficit			-220,909			-651,602			-589,802
Total On-Budget			-213,830			-693,533			-657,816
Total Off-Budget			-7,079			+41,930			+68,014

MEMORANDUM

Receipts Offset Against Outlays (In Millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary Receipts	54,763	43,339
Intrabudgetary Transactions	353,024	288,360
Governmental Receipts	2,556	18,737
Total Receipts Offset Against Outlays	410,344	350,437

¹Receipts and outlays have been correspondingly decreased by \$2 million to reflect the reclassification of Gifts and Donations Receipts from Governmental Receipts to Proprietary Receipts for the month of January 2010.

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

... No Transactions

(**) Less than \$500,000

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

This Page Left Blank Intentionally

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, February 2010 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	177,181	384,809	770,471	7,551,862	7,759,490	7,936,671
Intragovernmental Holdings	-15,749	145,430	81,949	4,357,967	4,519,146	4,503,397
Total Treasury Securities Outstanding	161,432	530,239	852,419	11,909,829	12,278,636	12,440,068
Plus Premium on Treasury Securities	-93	1,612	5,003	10,339	12,044	11,951
Less Discount on Treasury Securities	720	1,101	-69	69,851	70,231	70,951
Total Treasury Securities Net Of Premium and Discount	160,619	530,750	857,491	11,850,317	12,220,448	12,381,067
Agency Securities, Issued Under Special Financing Authorities (See Schedule B. for Other Agency Borrowing, See Schedule C)						
Total Federal Securities	-105	235	-354	23,203	23,543	23,438
Total Federal Securities	160,514	530,985	857,138	11,873,520	12,243,991	12,404,505
Deduct:						
Federal Securities Held As Investments of Government Accounts (See Schedule D)						
Less Discount on Federal Securities Held As Investments of Government Accounts	-15,918	144,045	84,788	4,355,292	4,515,255	4,499,337
Net Federal Securities Held As Investments of Government Accounts	299	-403	427	25,467	24,765	25,064
Total Borrowing from the Public	-16,217	144,448	84,361	4,329,825	4,490,491	4,474,273
Accrued Interest Payable to the Public	176,731	386,537	772,776	7,543,695	7,753,500	7,930,232
Allocations of Special Drawing Rights	-17,730	-2,736	-6,115	41,373	56,367	38,637
Deposit Funds	-763	-1,829	-440	55,953	54,887	54,124
Miscellaneous Liability Accounts (Includes Checks Outstanding Etc.)	-134	2,228	-13,137	9,965	12,327	12,193
Total Liability Accounts	4,145	3,744	5,106	9,230	8,829	12,974
Total Liability Accounts	162,250	387,944	758,190	7,660,215	7,885,910	8,048,160
Asset Accounts (Deduct)						
Cash and Monetary Assets:						
U.S. Treasury Operating Cash: ¹						
Federal Reserve Account	-69,757	-93,545	-8,591	108,324	84,536	14,779
Supplementary Financing Program Account	19,996	-139,947	-99,541	164,945	5,001	24,997
Tax and Loan Note Accounts	39	16	-37,152	1,996	1,973	2,012
Balance	-49,722	-233,477	-145,285	275,265	91,510	41,788
Special Drawing Rights:						
Total Holdings	-791	-1,420	-504	57,945	57,316	56,525
SDR Certificates Issued to Federal Reserve Banks .....	.....	.....	.....	-5,200	-5,200	-5,200
Balance	-791	-1,420	-504	52,745	52,116	51,325
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	-803	-1,924	-3,338	12,333	11,212	10,409
Letter of Credit Issued to IMF	315	-1,465	-171	-42,802	-44,582	-44,267
Dollar Deposits with the IMF	(*)	-101	-57	-44	-145	-145
Receivable/payable (-) for Interim Maintenance of Value Adjustments	642	1,560	6,434	-2,543	-1,625	-983
Balance	155	-1,930	2,868	13,469	11,384	11,539
Other Cash and Monetary Assets	-349	-1,487	1,794	28,394	27,256	26,907
Total Cash and Monetary Assets	-50,707	-238,314	-141,128	369,873	182,267	131,560
Non-Federal Securities of the National Railroad						
Retirement Investment Trust	-365	70	-8,982	21,348	21,782	21,418
Net Activity, Guaranteed Loan Financing	-4,180	-3,630	2,597	-34,924	-34,375	-38,554
Net Activity, Direct Loan Financing	-3,027	-21,558	316,780	594,691	576,160	573,133
Miscellaneous Asset Accounts	-381	-126	-690	-573	-318	-699
Total Asset Accounts	-58,659	-263,558	168,578	950,415	745,517	686,857
Excess of Liabilities (+) or Assets (-)	220,909	651,502	589,612	6,709,800	7,140,394	7,361,303
Transactions Not Applied to Current Year's Surplus or Deficit (See Schedule A for Details) .....	.....	100	190	.....	100	100
Total Budget and Off-Budget Federal Entities (Financing of Deficit (+) or Disposition Of Surplus (-))	220,909	651,602	589,802	6,709,800	7,140,494	7,361,403

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

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

Table 6. Schedule A-Analysis of Change in Excess of Liabilities of the U.S. Government, February 2010 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	7,140,394	6,711,199	5,294,525
Adjustments During Current Fiscal Year for Changes in Composition of Unified Budget:			
Revisions by Federal Agencies to the Prior Budget Results .....	.....	-1,398	-7
Excess of Liabilities Beginning of Period (Current Basis).....	7,140,394	6,709,800	5,294,518
Budget Surplus (-) or Deficit:			
Based on Composition of Unified Budget in Prior Fiscal Yr.....	220,909	651,602	589,802
Total Surplus (-) or Deficit (Table 2).....	220,909	651,602	589,802
Total-On-Budget (Table 2).....	213,830	693,533	657,816
Total-Off-Budget (Table 2).....	7,079	-41,930	-68,014
Transactions Not Applied to Current Year's Surplus or Deficit:			
Seigniorage .....	.....	-100	-190
Total-Transactions Not Applied to Current Year's Surplus or Deficit .....	.....	-100	-190
Excess of Liabilities Close of Period	7,361,303	7,361,303	5,884,130

... No Transactions

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

Table 6. Schedule B-Securities Issued by Federal Agencies Under Special Financing Authorities, February 2010 and Other Periods

Classification	[\$ millions]					
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Account Balances Current Fiscal Year		
		This Year	Prior Year	Beginning of		Close of
				This Year	This Month	This Month
Agency Securities, Issued Under Special Financing Authorities:						
Obligations Guaranteed by the United States, Issued By:						
Department of Housing and Urban Development:						
Federal Housing Administration .....	.....	.....	.....	33	33	33
Obligations Not Guaranteed by the United States, Issued By:						
Legislative Branch:						
Architect of the Capitol	-8	-3	-5	144	148	140
Independent Agencies:						
Federal Communications Commission.....	.....	.....	.....	(**)	(**)	(**)
National Archives and Records Administration	-6	-6	-6	193	193	186
Tennessee Valley Authority	-91	245	-342	22,834	23,170	23,079
Total Agency Securities	-105	235	-354	23,203	23,543	23,438

... No Transactions

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

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

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, February 2010 and Other Periods

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
This Year		Prior Year	This Year	This Month		
Borrowing from the Treasury:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation.....	-13,512	-1,867	2,758	3,503	15,148	1,636
Agricultural Credit Insurance Fund.....	447	894	.....	7,521	7,968	8,414
Farm Storage Facility Loans.....	.....	150	51	592	742	742
Apple Loans Fund.....	.....	.....	.....	(**)	(**)	(**)
Emergency Boll Weevil Loan Fund.....	(**)	(**)	.....	(**)	(**)	(**)
Rural Housing Service:						
Rural Housing Insurance.....	120	880	440	13,610	14,370	14,490
Rural Community Facility Loans Fund.....	25	199	150	2,976	3,150	3,175
Multifamily Housing Revitalization Loan Account.....	7	16	37	89	98	105
Rural Business - Cooperative Service:						
Rural Business and Industry Loans.....	.....	.....	.....	83	83	83
Rural Development Loan Fund.....	1	8	7	289	296	298
Rural Economic Development Loan Fund.....	1	10	10	110	119	120
Rural Utilities Service:						
Rural Water and Waste Disposal Fund.....	62	455	323	8,654	9,047	9,109
Rural Electrification and Telecommunications Fund.....	53	356	1,025	16,516	16,820	16,873
Rural Telephone Bank.....	4	17	25	488	501	505
Distance Learning and Telemedicine Program.....	6	55	32	416	465	471
Foreign Agricultural Service.....	.....	.....	.....	778	778	778
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance.....	(**)	46	14	482	528	529
Fishing Vessel Obligations.....	.....	.....	.....	5	5	5
National Telecommunications and Information Administration						
Digital Television Transition and Public Safety Fund.....	.....	.....	-5	.....	.....	.....
Department of Defense - Military:						
Arms Initiative Loans.....	.....	.....	.....	1	1	1
Family Housing Improvement Loans.....	.....	63	101	383	446	446
Department of Education:						
College Housing and Academic Facilities Loans.....	.....	(**)	(**)	72	72	72
Federal Direct Student Loans.....	.....	29,715	24,445	179,096	208,811	208,811
Teach Grant Loans.....	.....	61	28	68	130	130
Temporary Student Loan Purchase Authority.....	.....	15,041	15,798	54,221	69,262	69,262
Federal Family Education Loans.....	612	612	.....	1,462	1,462	2,074
Department of Energy:						
Bonneville Power Administration Fund.....	45	134	60	2,130	2,219	2,264
Western Area Power Administration - Recovery Act.....	.....	35	.....	.....	35	35
Department of Health and Human Services:						
Health Education Assistance Loans.....	.....	-1	.....	2	(**)	(**)
Department of Homeland Security:						
National Flood Insurance Fund.....	.....	-250	1,913	19,000	18,750	18,750
Disaster Assistance Loan Fund.....	.....	.....	.....	4	4	4
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-Rent Public Housing - Loans and Other Expenses.....	.....	.....	1	5	5	5
Housing Programs:						
Federal Housing Administration.....	.....	.....	.....	4,420	4,420	4,420
Green Retrofit Program for Multifamily Housing-Recovery Act.....	.....	9	.....	.....	9	9
Department of the Interior:						
Helium Fund.....	.....	.....	.....	252	252	252
Bureau of Reclamation Loan Fund.....	.....	.....	-1	49	49	49
Bureau of Indian Affairs.....	.....	.....	.....	8	8	8
Assistance to American Samoa Loan Fund.....	.....	.....	.....	7	7	7
Department of Labor:						
Black Lung Disability Trust Fund.....	.....	.....	6,496	6,158	6,158	6,158
Department of State:						
Repatriation Loans.....	(**)	1	(**)	2	2	3
Department of Transportation:						
Essential Air Service and Rural Airport Improvement Fund.....	.....	.....	-15	.....	.....	.....
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program.....	.....	.....	.....	(**)	(**)	(**)
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund.....	5	213	29	1,927	2,135	2,140
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund.....	(**)	10	35	379	389	389
Other.....	.....	.....	.....	(**)	(**)	(**)
Maritime Administration:						
Ocean Freight Differential.....	4	-138	-104	149	7	11
Maritime Guaranteed Loan (Title XI) Fund.....	99	183	19	21	105	204
Department of Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund.....	.....	.....	1	41	41	41
Housing and Economic Recovery Programs.....	.....	46,115	111,079	208,916	255,031	255,031
Temporary Credit and Liquidity Program.....	.....	18,691	.....	.....	18,691	18,691
Troubled Assets Insurance Financing Fund.....	.....	.....	751	774	774	774
Troubled Asset Relief Program.....	.....	19,862	187,115	142,561	162,423	162,423

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, February 2010 and Other Periods

Classification	[\$ millions]					
	This Month	Transactions		Account Balances Current Fiscal Year		
		Fiscal Year to Date		Beginning of		Close of
	This Year	Prior Year	This Year	This Month	This Month	
Borrowing from the Treasury:—Continued						
Department of the Treasury:—Continued						
Federal Financing Bank Revolving Fund	-2,659	-8,018	9,166	47,107	41,748	39,089
Department of Veterans Affairs:						
Veterans Housing Benefit Program Fund		1,323	751	1,491	2,815	2,815
Native American Veteran Housing Fund		18	14	52	70	70
Vocational Rehabilitation Loan Fund		2	3	2	4	4
Corps of Engineers:						
Washington Aqueduct		-2	(**)	8	6	6
Environmental Protection Agency:						
Abatement, Control, and Compliance Loan Program				10	10	10
General Services Administration:						
Land Acquisition and Development Fund				(**)	(**)	(**)
International Assistance Program:						
International Security Assistance:						
Foreign Military Loan Program			58	8	8	8
Military Debt Reduction				30	30	30
Agency for International Development:						
International Debt Reduction				477	477	477
Development Credit Authority Loan Fund				(**)	(**)	(**)
Overseas Private Investment Corporation	40	323	120	1,007	1,290	1,330
Small Business Administration:						
Business Loan Fund	124	1,195	-80	2,953	4,024	4,148
Disaster Loan Fund		150	-1,073	7,920	8,070	8,070
Independent Agencies:						
Export-Import Bank of the United States	606	1,532	380	3,805	4,731	5,337
Federal Communications Commission:						
Spectrum Auction Loan Fund				46	46	46
National Credit Union Administration	-310	-310		1,000	1,000	690
Presidio Trust Fund				50	50	50
Railroad Retirement Board:						
Social Security Equivalent Benefit Account	273	1,594	1,459	3,359	4,680	4,953
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities				20	20	20
Total Agency Borrowing from the Treasury						
Financed Through Treasury Securities Issued	-13,945	129,383	363,417	747,566	890,894	876,949
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Utilities Service:						
Rural Electrification and Telecommunications Fund	198	2,063	1,246	28,438	30,303	30,501
Department of Defense - Military:						
Department of the Navy				1,624	1,624	1,624
Defense Agencies			-14	-1,624	-1,624	-1,624
Department of Education:						
Historically Black College and University Capital						
Financing Fund	4	36	31	452	483	488
Department of Energy:						
Title 17 Innovative Technology Loans	159	639		908	1,388	1,546
Department of Health and Human Services:						
Health Maintenance Organization Loan and						
Loan Guarantee Fund				(**)	(**)	(**)
Department of Housing and Urban Development:						
Low-Rent Housing - Loans and Other Expenses		-104	-104	587	483	483
Department of Transportation:						
Railroad Rehabilitation and Improvement Loan Fund		(**)	(**)	2	2	2
Department of Veterans Affairs:						
Guaranteed Transitional Housing for Homeless Veterans		(**)	(**)	5	5	5
General Services Administration:						
Federal Buildings Fund	-12	-23	-21	2,026	2,015	2,004
International Assistance Program:						
Foreign Military Financing Program	-34	-46	-54	545	533	499
Small Business Administration:						
Business Loan Fund	(**)	-1	-2	5	4	4
Independent Agencies:						
National Credit Union Administration	-2,915	-7,788	8,360	18,384	13,511	10,596
Postal Service	-103	-3,015	-1,082	10,200	7,288	7,185
Total Borrowing from the Federal Financing Bank	-2,703	-8,240	8,359	61,552	56,015	53,312

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, February 2010 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	-1	-5	13	118	114	113
Department of Commerce .....	.....	3	3	.....	3	3
Department of Defense-Military:						
Defense Cooperation Account	(**)	(**)	7	7	7	7
Department of Energy	496	1,561	735	49,499	50,563	51,060
Department of Health and Human Services .....	.....	1	.....	2,114	2,114	2,114
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund	342	1,023	606	10,668	11,350	11,691
Government National Mortgage Association:						
Guarantees of Mortgage-Backed Securities	-14	72	-197	9,257	9,343	9,329
Department of the Interior	-51	348	152	7,006	7,405	7,354
Department of Labor	225	-659	969	15,048	14,164	14,389
Department of Transportation	-27	59	63	1,301	1,386	1,359
Department of the Treasury	-40	713	-857	21,365	22,118	22,078
Department of Veterans Affairs:						
Canteen Service Revolving Fund .....	.....	.....	-13	.....	.....	.....
Veterans Reopened Insurance Fund	-3	-6	-7	331	328	325
Servicemen's Group Life Insurance Fund .....	.....	(**)	(**)	1	1	1
Other Defense Civil Programs:						
Uniformed Services Retiree Health Care Fund	-106	17,048	14,264	126,821	143,975	143,869
Office of Personnel Management:						
Postal Service Contributions .....	.....	745	686	35,115	35,861	35,861
Independent Agencies:						
Federal Deposit Insurance Corporation:						
Deposit Insurance Fund	-1,668	39,752	-2,287	23,087	64,506	62,838
FSLIC Resolution Fund	(**)	17	6	3,313	3,330	3,330
Federal Housing Finance Agency	-9	21	.....	38	68	59
National Credit Union Administration	-291	1,571	-731	9,567	11,429	11,138
Postal Service	2	-3,250	-605	4,249	997	999
Tennessee Valley Authority .....	.....	(**)	.....	25	25	25
Other	213	23	66	14,210	14,020	14,233
Other	160	200	-207	8,402	8,442	8,602
Total Treasury Securities	-772	59,238	12,663	341,540	401,549	400,778
Total Federal Funds	-772	59,238	12,663	341,540	401,549	400,778
Trust Funds:						
Legislative Branch:						
Library of Congress	(**)	-1	-3	37	36	36
United States Tax Court	(**)	(**)	(**)	10	10	10
Other	-1	7	4	33	40	39
Judicial Branch:						
Judicial Retirement Funds	(**)	64	-9	824	889	888
Department of Agriculture	(**)	-37	24	46	9	9
Department of Defense-Military:						
Voluntary Separation Incentive Fund	11	36	37	460	485	495
Other	1	2	-2	368	370	371
Department of Health and Human Services:						
Federal Hospital Insurance Trust Fund	-5,240	-8,126	-4,578	309,702	306,817	301,576
Federal Supplementary Medical Insurance Trust Fund	3,024	4,814	-1,308	61,764	63,554	66,578
Other	-43	14	105	2,932	2,989	2,946

Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, February 2010 and Other Periods
 [\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Trust Funds:—Continued						
Department of Homeland Security.....	31	21	46	3,380	3,369	3,401
Department of the Interior.....	(**)	-3	-7	40	36	37
Department of Labor:						
Unemployment Trust Fund.....	264	-4,521	-24,062	19,628	14,843	15,107
Other.....	-3	-41	-45	64	26	23
Department of State:						
Foreign Service Retirement and Disability Fund.....	79	317	232	15,334	15,573	15,651
Other.....	3	(**)	(**)	37	35	38
Department of Transportation:						
Airport and Airway Trust Fund.....	-415	-1,505	-317	7,829	6,740	6,324
Highway Trust Fund.....	-326	-3,858	-3,267	11,484	7,952	7,626
Other.....	.....	.....	(**)	(**)	(**)	(**)
Department of Treasury.....	-44	-290	-281	1,033	786	742
Department of Veterans Affairs:						
General Post Fund, National Homes.....	-6	-6	-11	78	78	72
National Service Life Insurance.....	-74	-160	-150	8,735	8,648	8,574
United States Government Life Insurance Fund.....	(**)	-1	-2	26	25	24
Veterans Special Life Insurance Fund.....	-8	16	15	2,001	2,025	2,017
Corps of Engineers.....	19	139	646	5,158	5,278	5,297
Other Defense Civil Programs:						
Military Retirement Fund.....	-1,573	51,377	34,707	240,807	293,757	292,184
Other.....	-6	75	67	2,076	2,157	2,151
Environmental Protection Agency.....	127	1,120	203	6,642	7,635	7,762
National Aeronautics and Space Administration.....	1	(**)	(**)	15	14	15
Office of Personnel Management:						
Civil Service Retirement and Disability Fund:						
Treasury Securities.....	-3,739	257	1,171	754,244	758,240	754,501
Employees Life Insurance Fund.....	172	818	881	36,146	36,792	36,964
Employees and Retired Employees Health Benefits Fund.....	457	566	219	15,369	15,478	15,936
Social Security Administration:						
Federal Old-Age and Survivors Insurance Trust						
Fund.....	-4,591	50,540	69,314	2,296,316	2,351,447	2,346,856
Federal Disability Insurance Trust Fund.....	-2,867	-7,253	-1,973	207,932	203,545	200,678
Independent Agencies:						
Harry S. Truman Memorial Scholarship Trust Fund.....	(**)	-1	1	56	55	55
Japan-United States Friendship Commission.....	.....	.....	5	38	38	38
Railroad Retirement Board:						
Treasury Securities.....	-406	280	467	2,310	2,997	2,590
Agency Securities.....	.....	2	(**)	1	3	3
Other.....	8	145	-9	800	938	946
Total Treasury Securities.....	-15,146	84,805	72,125	4,013,751	4,113,703	4,098,557
Total Agency Securities.....	.....	2	(**)	1	3	3
Total Trust Funds.....	-15,146	84,807	72,125	4,013,752	4,113,706	4,098,559
Grand Total.....	-15,918	144,045	84,788	4,355,292	4,515,255	4,499,337

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

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

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, February 2010 and Other Periods

(\$ millions)

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation Export Fund	3	71	-73	153	221	224
Agricultural Credit Insurance Fund	-1	-8	-8	-331	-338	-339
Rural Housing Service:						
Rural Community Facility Loans	2	8	1	-27	-20	-19
Rural Housing Insurance Fund	-28	-263	-30	-1,000	-1,235	-1,263
Rural Business-Cooperative Service:						
Rural Business and Industry Loans	-2	-6	(**)	-156	-160	-162
Renewable Energy Guaranteed Loan Account	(**)	-2	(**)	-7	-9	-9
Biorefinery Assistance Loan Account	-27	-27	.....	.....	.....	-27
Rural Utilities Service:						
Rural Water and Waste Disposal Fund	(**)	1	1	-23	-22	-22
Department of Commerce:						
General Administration:						
Emergency Oil, Gas, and Steel Account .....	.....	.....	.....	5	5	5
National Oceanic and Atmospheric Administration:						
Fishing Vessel Obligations	(**)	(**)	(**)	3	3	3
Department of Defense-Military .....	.....	-1	.....	-23	-24	-24
Department of Education:						
Office of Student Financial Assistance:						
Federal Family Education Loans	-695	-1,445	2,309	-6,025	-6,776	-7,470
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health Center Loans .....	.....	.....	.....	-2	-2	-2
Health Education Assistance Loans	1	3	2	-65	-63	-62
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian Housing Loans	3	-3	-4	-39	-46	-43
Native Hawaiian Housing Loans	(**)	(**)	(**)	(**)	-1	-1
Community Planning and Development:						
Community Development Loans .....	.....	-1	-1	-102	-102	-102
Housing Programs:						
FHA-Mutual Mortgage Insurance Loans	256	534	-576	-18,493	-18,216	-17,960
FHA-General and Special Risk Fund	128	419	139	-5,443	-5,151	-5,023
Home Ownership Preservation Entity Fund	(**)	-1	(**)	-1	-2	-2
Government National Mortgage Association:						
Guarantees of Mortgaged-Backed Securities	-6	-12	-189	-868	-874	-880
Department of the Interior:						
Bureau of Indian Affairs	-15	-19	-3	-34	-38	-54
Department of Transportation:						
Office of the Secretary:						
Minority Business Resource Center Fund .....	.....	(**)	.....	(**)	(**)	(**)
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund .....	.....	.....	.....	(**)	(**)	(**)
Maritime Administration:						
Maritime Guaranteed Loan (Title XI) Fund	91	229	30	-229	-91	1
Department of the Treasury:						
Departmental Offices:						
Air Transportation Stabilization Fund .....	.....	.....	.....	(**)	(**)	(**)
Troubled Assets Insurance Financing Fund	-45	-147	725	592	490	445
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	60	100	299	-2,577	-2,537	-2,477
Guaranteed Transitional Housing Loans for Homeless Veterans .....	.....	(**)	(**)	(**)	(**)	(**)
International Assistance Program:						
Agency for International Development:						
Loan Guarantees to Israel .....	.....	.....	.....	-1,233	-1,233	-1,233
Urban and Environmental Credit Guaranteed Loans	-1	1	(**)	-102	-101	-102
Microenterprise and Small Enterprise Development .....	.....	(**)	(**)	-1	-1	-1
Development Credit Authority Loan Fund	(**)	-1	-2	-43	-44	-44
Loan Guarantees to Egypt .....	.....	.....	.....	-192	-192	-192
Overseas Private Investment Corporation	-2	-19	-22	-128	-145	-147
Small Business Administration:						
Business Loan Fund	-3,918	-3,018	69	2,337	3,237	-682
Independent Agencies:						
Export-Import Bank of the United States	16	-22	-70	-869	-908	-892
Net Activity, Guaranteed Loan Financing	-4,180	-3,630	2,597	-34,924	-34,375	-38,554
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural Credit Insurance Fund	46	54	-201	5,956	5,964	6,010
Farm Storage Facility Loans	7	66	30	409	468	475
Apple Loans Fund	(**)	(**)	(**)	(**)	(**)	(**)
Emergency Boll Weevil Loan Fund .....	.....	(**)	(**)	(**)	(**)	(**)
Natural Resources Conservation Service:						
Agricultural Resource Conservation Demonstration Program .....	.....	.....	.....	(**)	(**)	(**)
Rural Housing Service:						
Rural Community Facility Loans Fund	11	54	66	2,596	2,639	2,650
Rural Housing Insurance Fund	17	260	-9	13,189	13,432	13,449
Multifamily Housing Revitalization Loan Account	3	6	18	68	71	74

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, February 2010 and Other Periods

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of
	This Year	Prior Year	This Year	This Month	This Month	
Direct Loan Financing Activity:—Continued						
Department of Agriculture:—Continued						
Rural Business-Cooperative Service:						
Rural Business and Industry Loan Fund	(**)	-1	-4	19	18	18
Rural Development Loan Fund	(**)	-4	-3	280	276	277
Rural Economic Development Loan Fund	(**)	(**)	2	91	91	91
Rural Utilities Service:						
Rural Water and Waste Disposal Loans	17	97	88	7,588	7,667	7,684
Rural Electrification and Telecommunications Fund	164	1,984	1,906	35,445	37,265	37,429
Rural Telephone Bank	-1	-10	-8	434	424	423
Distance Learning and Telemedicine Program	-2	15	13	372	389	387
Rural Development Insurance Fund .....	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 Direct Loan Fund	-2	-94	-145	647	556	553
International Debt Reduction	(**)	-28	-17	75	48	48
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance	-6	-14	-6	482	474	468
Department of Defense-Military	-2	56	97	383	440	438
Department of Education:						
Office of Postsecondary Education:						
College Housing and Academic Facilities Loans	(**)	(**)	(**)	11	11	11
Historically Black College and University Capital Financing Fund	4	30	31	146	172	176
Office of Student Financial Assistance:						
Federal Direct Student Loans	3,077	20,215	11,805	147,002	164,141	167,217
Teach Grant Loans	14	48	12	50	83	97
Temporary Student Loan Purchase Authority	4,330	24,346	16,823	56,876	76,893	81,223
Department of Energy:						
Advanced Technology Vehicles Manufacturing Loans	68	231	.....	420	583	651
Title 17 Innovative Technology Loans	33	167	.....	20	154	187
Department of Homeland Security:						
Disaster Assistance Loan Fund	(**)	(**)	(**)	4	4	5
Department of Housing and Urban Development:						
Housing Programs:						
FHA-Mutual Mortgage Insurance Loans	(**)	(**)	(**)	-4	-4	-4
FHA-General and Special Risk Fund .....	.....	.....	.....	(**)	(**)	(**)
Green Retrofit Program for Multifamily Housing Fund .....	.....	1	.....	.....	1	1
Department of the Interior:						
Bureau of Reclamation .....	.....	.....	-1	50	50	50
Bureau of Indian Affairs	(**)	-1	-1	7	6	6
Assistance to American Samoa Loan Fund .....	.....	.....	(**)	7	7	7
Department of State:						
Administration of Foreign Affairs:						
Repatriation Loans	(**)	-1	-1	-7	-8	-8
Department of Transportation:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	-2	203	29	1,913	2,118	2,117
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	(**)	3	30	376	379	379
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	(**)	-2	(**)	41	39	39
GSE Mortgage-Backed Securities Purchase Program	-3,506	14,324	101,812	176,027	193,857	190,351
Temporary Credit and Liquidity Program	-1	15,386	.....	.....	15,388	15,386
Troubled Asset Relief Program	-7,562	-99,960	184,692	129,318	36,920	29,358
Financial Management Service .....	.....	.....	.....	(**)	(**)	(**)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	13	107	-15	1,482	1,576	1,589
Native American Veteran Housing Fund	1	3	(**)	48	51	52
Vocational Rehabilitation Loan Fund	(**)	(**)	(**)	1	1	1
Environmental Protection Agency:						
Abatement, Control, and Compliance Loan Program	(**)	-4	-2	10	5	5
International Assistance Program:						
International Security Assistance:						
Foreign Military Loan Program .....	.....	.....	58	7	7	7
Military Debt Reduction .....	.....	.....	.....	29	29	29
Agency for International Development:						
International Debt Reduction .....	.....	-22	-26	214	192	192
Overseas Private Investment Corporation	37	258	17	748	970	1,006
Small Business Administration:						
Business Loan Fund	-2	-3	-9	89	88	86
Disaster Loan Fund	-262	-427	-212	7,097	6,932	6,670
Independent Agencies:						
Export-Import Bank of the United States	481	1,097	-88	3,576	4,192	4,672
Federal Communications Commission:						
Spectrum Auction Loan Fund .....	.....	(**)	(**)	34	34	34
Net Activity, Direct Loan Financing	-3,027	-21,558	316,780	594,691	576,160	573,133

Note: Federal credit programs provide benefits to the public in the form of direct loans and loan guarantees. This table reflects cash transactions and balances of the nonbudgetary financing fund accounts that result from the disbursement of loans, collection of fees, repayment of principle, sale of collateral, interest, and subsidy received from the credit program accounts at net present value in accordance with the Credit Reform Act of 1990.

Unreimbursed costs such as administrative expenses and subsidy payments are reported on a cash basis and included within each program's budgetary totals in Table 5.

... No Transactions

(*) Less than \$500,000

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

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2010

[\$ 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	61,248	47,858	98,625	103,523	22,749								334,002	388,475
Corporation Income Taxes.....	-4,505	-2,099	40,530	3,232	8,234								45,391	52,844
Social Insurance And Retirement Receipts:														
Employment and General Retirement.....	61,552	66,530	60,963	81,280	62,245								332,571	344,767
Unemployment Insurance.....	1,346	3,648	454	1,279	3,360								10,087	9,721
Other Retirement.....	390	320	411	291	317								1,729	1,753
Excise Taxes.....	4,347	6,104	5,868	5,625	862								22,806	23,707
Estate and Gift Taxes.....	1,556	1,049	1,361	1,485	1,064								6,515	10,187
Customs Duties.....	2,159	1,912	1,853	2,074	1,692								9,690	10,663
Miscellaneous Receipts.....	7,202	8,241	8,853	6,451	6,998								37,746	18,669
Total--Receipts This Year.....	135,294	133,564	218,919	205,240	107,521								800,538	.....
(On-Budget).....	88,656	83,287	173,093	142,047	58,468								545,551	.....
(Off-Budget).....	46,638	50,277	45,825	63,193	49,053								254,986	.....
<i>Total--Receipts Prior Year.....</i>	<i>164,829</i>	<i>144,769</i>	<i>237,786</i>	<i>226,090</i>	<i>87,312</i>								<i>.....</i>	<i>860,786</i>
<i>(On Budget).....</i>	<i>117,980</i>	<i>94,364</i>	<i>191,014</i>	<i>161,443</i>	<i>34,117</i>								<i>.....</i>	<i>598,919</i>
<i>(Off Budget).....</i>	<i>46,849</i>	<i>50,405</i>	<i>46,772</i>	<i>64,647</i>	<i>53,195</i>								<i>.....</i>	<i>261,868</i>
Outlays:														
Legislative Branch.....	362	518	404	344	371								1,999	2,088
Judicial Branch.....	695	542	576	520	531								2,863	2,706
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service.....	6,001	2,233	2,648	1,754	154								12,790	14,873
Other.....	9,245	8,188	10,243	9,475	9,084								46,235	40,542
Department of Commerce.....	810	1,007	875	671	834								4,196	4,625
Department of Defense:														
Military:														
Military Personnel.....	30,794	7,625	15,805	6,499	11,486								72,209	71,963
Operation and Maintenance.....	20,218	20,127	23,517	22,071	21,237								107,171	103,319
International Reconstruction and Other Assistance.....	2	4	4	2	-1								10	15
Procurement.....	8,755	9,106	13,130	13,606	9,448								54,045	51,286
Research, Development, Test, and Evaluation.....	5,396	6,403	7,154	5,356	4,924								29,233	33,047
Military Construction.....	1,483	1,650	2,037	1,400	1,519								8,088	6,490
Family Housing.....	192	191	282	406	201								1,271	1,117
Revolving and Management Funds.....	1,384	-21	1,581	-816	-86								2,042	1,161
Other.....	-469	517	-495	99	208								-140	-952
Total Military.....	67,754	45,602	63,015	48,623	48,936								273,929	267,445
Department of Education.....	7,588	7,729	7,771	9,657	11,769								44,515	28,449
Department of Energy.....	2,375	2,102	2,685	1,889	2,022								11,074	9,053
Department of Health and Human Services:														
Public Health Service.....	4,546	4,442	5,473	4,374	4,330								23,166	20,626
Centers for Medicare And Medicaid Services:														
Grants to States for Medicaid.....	23,220	21,222	23,060	21,161	21,151								109,814	89,800
Federal Hospital Ins. Trust Fund.....	24,702	14,125	21,633	18,252	19,981								98,694	98,525
Federal Supp. Med. Ins. Trust Fund.....	21,954	12,484	18,170	15,386	15,516								83,510	85,610
Other.....	34,529	14,306	32,637	13,116	24,278								118,866	113,422
Administration for Children and Families.....	4,493	4,112	5,175	4,415	4,307								22,503	21,394
Other.....	-27,548	-18,205	-36,046	-8,500	-24,210								-114,508	-109,772
Department of Homeland Security.....	4,114	3,920	3,907	3,173	3,110								18,224	23,227
Department of Housing and Urban Development.....	3,954	3,983	5,863	2,360	3,804								19,963	18,961
Department of the Interior.....	1,004	1,160	1,148	1,088	1,008								5,409	4,373
Department of Justice.....	1,642	3,885	2,304	2,310	2,167								12,308	10,910
Department of Labor:														
Unemployment Trust Fund.....	11,046	11,331	14,419	13,648	13,185								63,629	35,702
Other.....	713	2,175	2,592	2,034	1,949								9,463	7,138
Department of State.....	1,535	1,680	2,892	1,637	1,438								9,181	8,972
Department of Transportation:														
Highway Trust Fund.....	3,604	2,302	2,737	1,719	1,641								12,003	14,502
Other.....	3,973	3,749	4,905	2,492	2,807								17,926	12,101
Department of the Treasury:														
Interest on Treasury Debt Securities (Gross).....	22,832	17,928	104,632	18,857	16,893								181,142	148,762
Other.....	2,677	5,808	18,687	11,732	56,266								95,170	173,101

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2010

[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year to Date	Comparable Period Prior F.Y.
Outlays:—Continued														
Department of Veterans Affairs:														
Compensation And Pensions.....	7,394	385	7,473	294	4,009								19,555	21,159
National Service Life.....	88	72	85	82	76								403	412
Other	5,780	4,427	4,914	4,425	4,407								23,953	20,183
Corps of Engineers	661	813	995	738	682								3,889	2,941
Other Defense Civil Programs	3,489	4,747	4,736	4,775	4,647								22,395	27,269
Environmental Protection.....	806	770	443	758	843								3,620	3,270
Executive Office of the President.....	51	40	48	28	28								195	299
General Services Administration.....	78	326	-213	-192	-45								-46	-23
International Assistance Program:														
International Security Assistance.....	1,313	716	571	3,636	639								6,875	4,459
Multilateral Assistance	169	66	16	37	46								334	361
International Development Assistance.....	339	407	354	241	300								1,642	1,696
Other	545	-277	534	217	-215								802	-405
National Aeronautics and Space Administration	1,071	1,582	1,998	1,126	1,405								7,182	7,249
National Science Foundation.....	528	527	480	497	471								2,502	2,279
Office of Personnel Management	6,346	6,034	5,931	6,640	5,981								30,931	29,440
Small Business Administration.....	96	122	121	119	4,782								5,240	1,623
Social Security Administration:														
Federal Old-Age and Survivors Ins.														
Trust Fund (Off-Budget).....	47,250	47,175	72,020	23,241	47,810								237,496	221,179
Federal Disability Ins. Trust														
Fund (Off-Budget).....	10,343	10,104	15,678	5,103	10,231								51,458	46,911
Other	7,609	217	7,700	130	3,954								19,610	22,026
Independent Agencies:														
Fed. Deposit Ins. Corp:														
Deposit Insurance Fund.....	-48	1,334	-44,099	1,385	1,668								-39,761	2,229
FSLIC Resolution Fund.....	2	-20	1	(**)	(**)								-15	26
Postal Service:														
Off-Budget:														
Public Enterprise Funds.....	1,522	58	-593	-197	-560								230	-510
Other.....	17	28	.....	.....	52								97	109
Other	85	.....	27	.....	.....								112	101
Tennessee Valley Authority	-54	39	275	15	-99								175	-379
Other Independent Agencies	2,073	1,996	544	-2,204	-106								2,303	28,652
Undistributed Offsetting Receipts:														
Employer Share, Employee Retirement	-20,351	-5,154	-5,104	-4,469	-5,128								-40,205	-37,033
Interest Received by Trust Funds	-3,202	-290	-86,585	-767	-936								-91,781	-84,398
Rents and Royalties on Outer														
Continental Shelf Lands.....	-165	-714	-362	30	162								-1,050	-1,707
Other	(**)	(**)	-66	.....	.....								-66	-15,966
Totals This Year:														
Total Outlays.....	311,657	253,851	310,328	247,874	328,429								1,452,140	.....
(On-Budget).....	258,632	197,776	282,891	227,489	272,297								1,239,084	.....
(Off-Budget).....	53,025	56,075	27,438	20,386	56,132								213,056	.....
Total-Surplus (+) or Deficit (-).....	-176,363	-120,287	-91,410	-42,634	-220,909								-651,602	.....
(On-Budget).....	-169,976	-114,489	-109,797	-85,441	-213,830								-693,533	.....
(Off-Budget).....	-6,387	-5,798	+18,387	+42,807	-7,079								+41,930	.....
Total Borrowing from the Public	-60,681	224,044	98,367	-51,924	176,731								386,537	772,776
<i>Total Outlays Prior Year</i>	<i>320,360</i>	<i>269,970</i>	<i>289,540</i>	<i>289,548</i>	<i>281,171</i>								<i>.....</i>	<i>1,450,589</i>
(On-Budget).....	<i>272,903</i>	<i>219,467</i>	<i>296,047</i>	<i>241,783</i>	<i>226,535</i>								<i>.....</i>	<i>1,256,735</i>
(Off-Budget).....	<i>47,457</i>	<i>50,503</i>	<i>-6,507</i>	<i>47,765</i>	<i>54,635</i>								<i>.....</i>	<i>193,854</i>
<i>Total-Surplus (+) or Deficit (-) Prior Year</i>	<i>-155,531</i>	<i>-125,201</i>	<i>-51,754</i>	<i>-63,457</i>	<i>-193,859</i>								<i>.....</i>	<i>-589,802</i>
(On-Budget).....	<i>-154,923</i>	<i>-125,103</i>	<i>-105,033</i>	<i>-80,339</i>	<i>-192,418</i>								<i>.....</i>	<i>-657,816</i>
(Off-Budget).....	<i>-608</i>	<i>-98</i>	<i>+53,279</i>	<i>+16,882</i>	<i>-1,440</i>								<i>.....</i>	<i>+68,014</i>

... No Transactions

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

(* *) Less than \$500,000

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of February 28, 2010

Classification	[\$ millions]								
	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	720	1,091	-371	3,717	5,222	-1,505	7,829	6,740	6,324
Black Lung Disability.....	47	24	24	227	118	109	.....	.....	.....
Federal Disability Insurance.....	7,330	10,231	-2,901	43,824	51,458	-7,633	207,932	203,545	200,678
Federal Employees Life and Health.....	.....	-632	632	.....	-1,378	1,378	51,515	52,271	52,900
Federal Employees Retirement	2,154	5,811	-3,658	29,832	29,185	647	770,411	774,711	771,050
Federal Hospital Insurance.....	14,723	20,044	-5,321	90,508	99,052	-8,544	309,702	306,817	301,576
Federal Old-Age and Survivors Insurance.....	43,124	47,810	-4,686	287,387	237,496	49,891	2,296,316	2,351,447	2,346,856
Federal Supplementary Medical Insurance.....	23,186	20,104	3,083	114,327	108,774	5,552	61,764	63,554	66,578
Hazardous Substance Superfund	85	118	-33	1,390	135	1,255	3,312	4,299	4,372
Highways.....	2,407	2,159	248	12,185	15,415	-3,230	11,484	7,952	7,626
Military Advances.....	2,134	1,674	460	9,191	9,203	-12	.....	.....	.....
Military Retirement.....	2,476	4,215	-1,739	75,366	21,035	54,331	240,807	293,757	292,184
Railroad Retirement.....	151	1,058	-907	4,190	5,409	-1,220	2,311	2,999	2,593
Unemployment	3,525	13,200	-9,675	53,880	63,719	-9,839	19,628	14,843	15,107
Veterans Life Insurance.....	9	94	-85	280	433	-153	10,761	10,698	10,615
All Other Trust	446	383	64	2,592	2,226	366	19,979	20,074	20,099
Total Trust Fund Receipts and Outlays and Investments Held from Table 6-D.....	102,517	127,382	-24,865	728,895	647,502	81,393	4,013,752	4,113,706	4,098,559
Less: Interfund Transactions.....	33,154	33,154	.....	366,750	366,750	.....		
Trust Fund Receipts and Outlays on the Basis of Tables 4 & 5	69,362	94,227	-24,865	362,145	280,752	81,393			
Total Federal Fund Receipts and Outlays.....	38,247	234,291	-196,044	438,683	1,171,679	-732,996			
Less: Interfund Transactions.....	89	89	.....	291	291	.....		
Federal Fund Receipts and Outlays on the Basis of Table 4 & 5.....	38,158	234,202	-196,044	438,392	1,171,388	-732,996			
Net Budget Receipts & Outlays	107,521	328,429	-220,909	800,538	1,452,140	-651,602			

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

... No Transactions

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, February 2010 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	Comparable Period Prior Fiscal Year
Receipts			
Individual Income Taxes.....	22,749	334,002	388,475
Corporation Income Taxes.....	8,234	45,391	52,844
Social Insurance and Retirement Receipts:			
Employment and General Retirement.....	62,245	332,571	344,767
Unemployment Insurance.....	3,360	10,087	9,721
Other Retirement	317	1,729	1,753
Excise Taxes	862	22,806	23,707
Estate and Gift Taxes	1,064	6,515	10,187
Customs Duties	1,692	9,690	10,663
Miscellaneous Receipts	6,998	37,746	18,669
Total.....	107,521	800,538	860,786
Net Outlays			
National Defense	51,167	286,112	278,094
International Affairs.....	2,433	19,362	15,185
General Science, Space, and Technology.....	2,243	11,848	11,523
Energy	319	2,872	-19
Natural Resources and Environment	3,326	29,322	27,934
Agriculture	966	2,804	6,033
Commerce and Housing Credit.....	5,926	-18,434	145,084
Transportation	5,503	35,819	32,545
Community and Regional Development.....	1,895	8,918	13,237
Education, Training, Employment and Social Services.....	15,620	57,847	38,480
Health.....	28,726	148,844	122,710
Medicare.....	34,290	179,320	182,790
Income Security.....	93,576	279,505	219,063
Social Security.....	58,065	289,110	268,075
Veterans Benefits and Services.....	8,534	43,993	41,823
Administration of Justice.....	4,120	22,873	21,562
General Government	561	6,893	6,193
Net Interest.....	16,128	86,453	74,981
Undistributed Offsetting Receipts	-4,966	-41,321	-54,706
Total.....	328,429	1,452,140	1,450,589

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

Explanatory Notes

1. Flow of Data into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers 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 consistency of the data reported:

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

5. Other Sources of Information About Federal Government Financial Activities

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

Scheduled Release

**The release date for the March 2010 Statement
will be 2:00 p.m. EST April 12, 2010.**

The Monthly Treasury Statement is available on the Department of Commerce's Economic Bulletin Board.
For information call (202) 482-1986.

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

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