

Monthly Treasury Statement

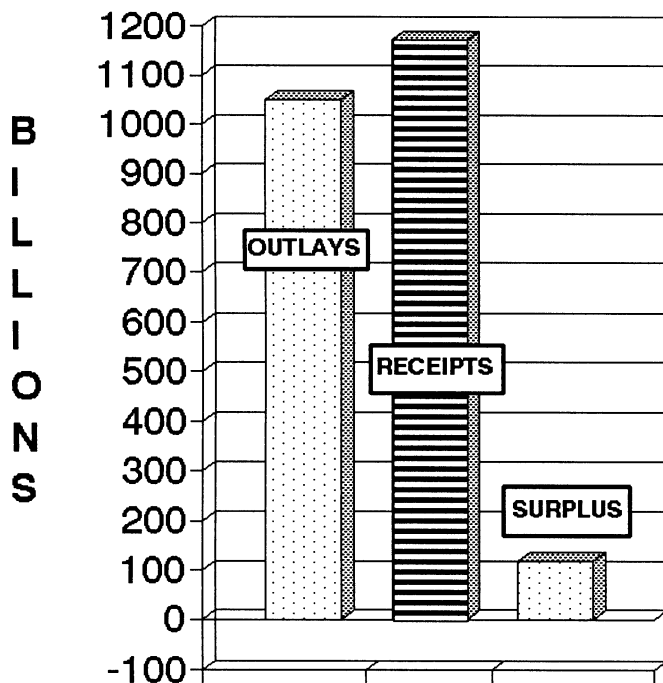
of Receipts and Outlays
of the United States Government

For Fiscal Year 2000 Through **April 30, 2000**, and Other Periods

Highlight

The impact of large individual tax deposits resulted in budget receipts of \$295.1 billion and a surplus of \$159.5 billion, a record high for both categories.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH APRIL 2000



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 14th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* 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 1999 and 2000, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1999			
October	119,974	152,413	32,440
November	113,978	130,915	16,937
December	178,646	183,803	5,156
January	171,728	101,223	-70,505
February	99,502	141,839	42,337
March	130,416	152,825	22,409
April	266,229	152,770	-113,459
May	98,663	122,631	23,969
June	199,507	145,939	-53,568
July	121,923	147,086	25,164
August	126,324	129,127	2,803
September	200,413	142,371	-58,042
Year-to-Date	1,827,302	1,702,942	1-124,360
FY 2000			
October	121,035	147,690	26,655
November	121,375	148,406	27,031
December	201,196	168,114	-33,081
January	189,478	127,326	-62,152
February	108,675	150,409	41,734
March	135,582	170,962	35,380
April	295,148	135,651	-159,497
Year-to-Date	1,172,488	1,048,558	-123,930

¹The receipt, outlay and deficit figures differ from the *FY 2000 Budget*, released by the Office of Management and Budget on February 7, 2000 by -\$54 million due mainly to revisions in the data following the release of the Final Monthly Treasury Statement.

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

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, April 2000 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1999)	Budget Estimates Next Fiscal Year (2001) ¹
Total on-budget and off-budget results:					
Total receipts	295,148	1,172,488	1,956,252	1,080,473	2,019,031
On-budget receipts	244,662	892,866	1,479,489	822,349	1,519,136
Off-budget receipts	50,486	279,622	476,763	258,124	499,895
Total outlays	135,651	1,048,558	1,789,562	1,015,787	1,835,033
On-budget outlays	105,742	860,782	1,460,633	831,702	1,494,777
Off-budget outlays	29,909	187,777	328,929	184,086	340,256
Total surplus (+) or deficit (-)	+159,497	+123,930	+166,690	+64,685	+183,998
On-budget surplus (+) or deficit (-)	+138,920	+32,084	+18,856	-9,353	+24,359
Off-budget surplus (+) or deficit (-)	+20,577	+91,846	+147,834	+74,038	+159,639
Total on-budget and off-budget financing	-159,497	-123,930	-166,690	-64,685	-183,998
Means of financing:					
Borrowing from the public	-112,667	-92,139	-157,422	-45,466	-170,880
Reduction of operating cash, increase (-)	-47,787	-36,099	-16,458	-19,260	.....
By other means	956	4,308	7,190	40	-13,118

¹These figures are based on the *FY 2001 Budget*, released by the Office of Management and Budget on February 7, 2000.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1999 and 2000

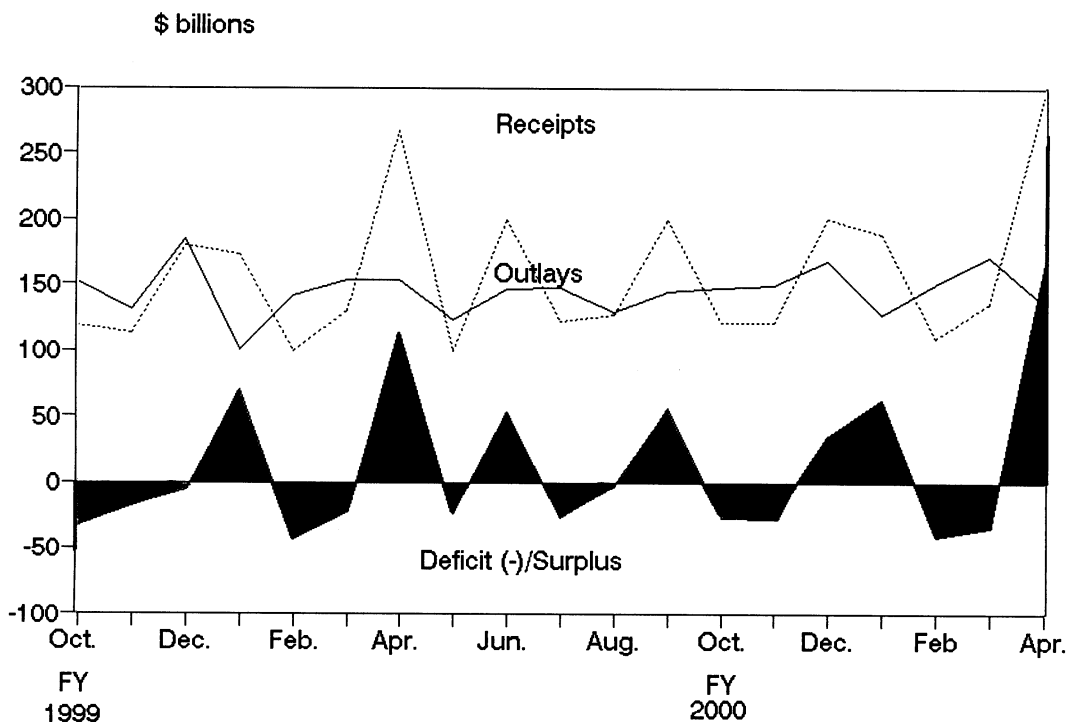


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1999 and 2000

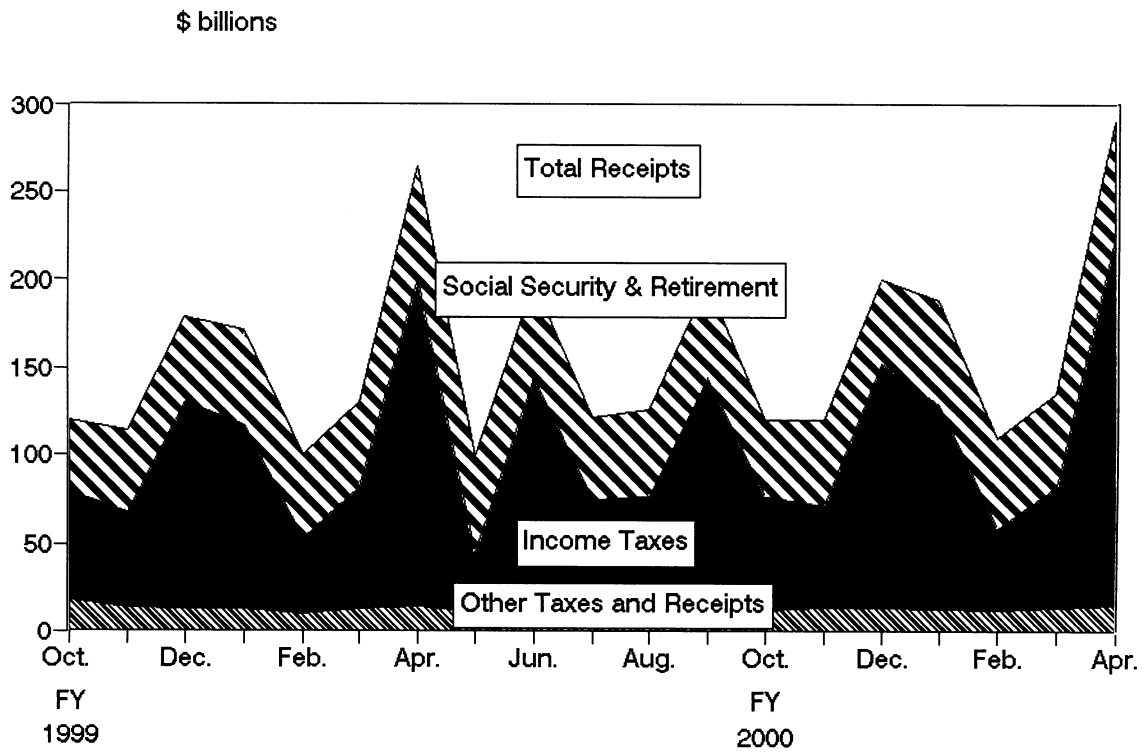


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1999 and 2000

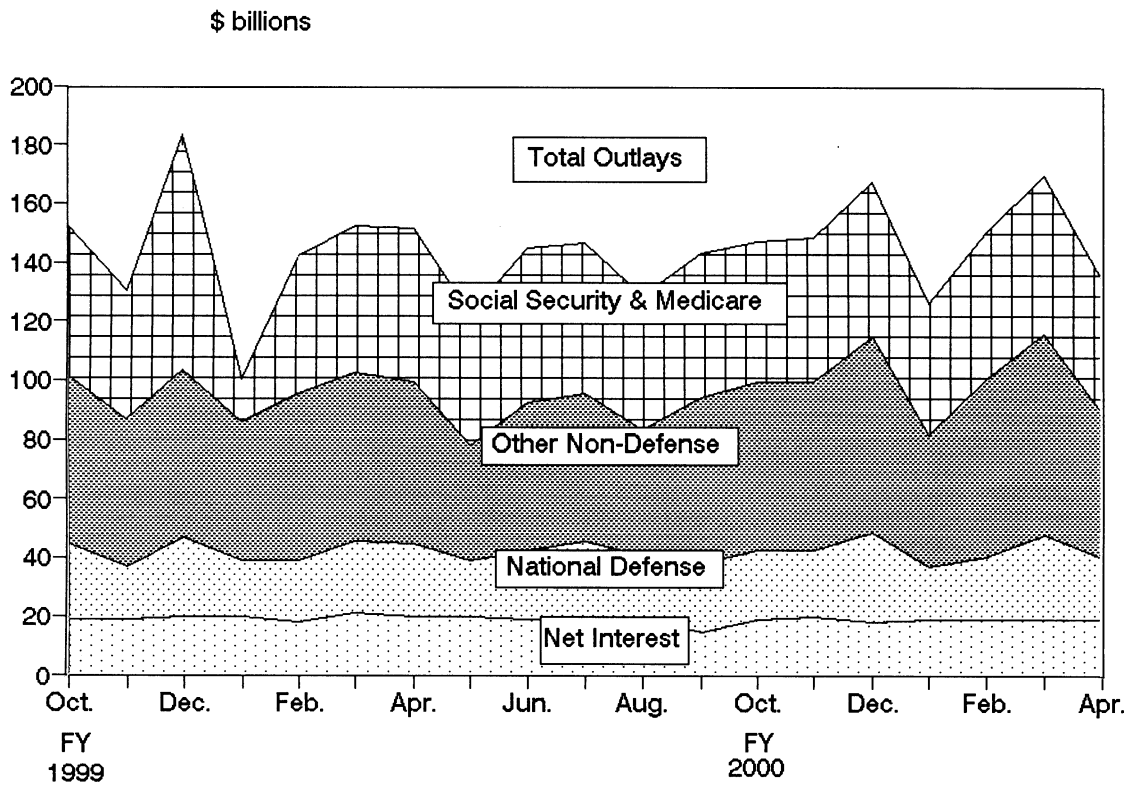


Table 3. Summary of Receipts and Outlays of the U.S. Government, April 2000 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	184,237	601,580	545,837	951,586
Corporation income taxes	27,694	107,857	94,131	192,395
Social insurance and retirement receipts:				
Employment and general retirement (off-budget)	50,486	279,622	258,124	476,763
Employment and general retirement (on-budget)	14,609	80,629	78,613	140,775
Unemployment insurance	2,557	10,655	12,389	28,188
Other retirement	370	2,754	2,626	4,295
Excise taxes	5,934	38,011	41,254	68,384
Estate and gift taxes	4,243	18,100	17,576	30,486
Customs duties	1,503	10,873	10,214	20,875
Miscellaneous receipts	3,515	22,407	19,710	42,505
Total Receipts	295,148	1,172,488	1,080,473	1,956,252
(On-budget)	244,662	892,866	822,349	1,479,489
(Off-budget)	50,486	279,622	258,124	476,763
Budget Outlays				
Legislative Branch	209	1,837	1,534	3,197
Judicial Branch	306	2,366	2,256	4,378
Department of Agriculture	4,468	49,415	41,858	71,096
Department of Commerce	731	3,832	2,881	8,134
Department of Defense—Military	20,428	160,604	153,003	277,476
Department of Education	2,534	21,211	20,994	36,444
Department of Energy	1,080	8,213	8,980	15,269
Department of Health and Human Services	27,601	219,580	211,979	387,339
Department of Housing and Urban Development	1,924	18,256	17,382	30,076
Department of the Interior	597	5,005	4,652	8,397
Department of Justice	1,438	11,374	10,556	18,536
Department of Labor	2,588	18,458	19,097	33,986
Department of State	483	4,325	4,070	8,402
Department of Transportation	3,179	25,014	22,214	45,925
Department of the Treasury:				
Interest on the Public Debt	19,879	199,568	197,290	359,045
Other	3,016	27,599	29,617	29,367
Department of Veterans Affairs	2,171	26,442	26,976	46,723
Corps of Engineers	327	2,425	2,439	4,498
Other Defense Civil Programs	2,779	19,104	18,681	33,008
Environmental Protection Agency	553	4,012	3,769	7,040
Executive Office of the President	21	176	316	267
Federal Emergency Management Agency	208	2,237	3,027	3,198
General Services Administration	45	323	177	525
International Assistance Program	1,457	7,904	7,799	10,498
National Aeronautics and Space Administration	1,065	7,619	7,818	13,447
National Science Foundation	252	1,899	1,765	3,596
Office of Personnel Management	4,360	28,286	27,206	49,352
Small Business Administration	213	-402	-498	107
Social Security Administration	33,758	249,598	243,662	439,465
Other independent agencies	929	7,032	4,672	14,001
Allowances .....	.....	.....	.....	843
Undistributed offsetting receipts:				
Interest	-100	-63,097	-59,555	-131,012
Other	-2,849	-21,654	-20,831	-43,061
Total outlays	135,651	1,048,558	1,015,787	1,789,562
(On-budget)	105,742	860,782	831,702	1,460,633
(Off-budget)	29,909	187,777	184,086	328,929
Surplus (+) or deficit (-)	+159,497	+123,930	+64,685	+166,690
(On-budget)	+138,920	+32,084	-9,353	+18,856
(Off-budget)	+20,577	+91,846	+74,038	+147,834

¹These figures are based on the *FY 2001 Budget*, released by the Office of Management and Budget on February 7, 2000.

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

Table 4. Receipts of the U.S. Government, April 2000 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	56,113			468,639			419,060		
Presidential Election Campaign Fund	15			38			37		
Other	155,452			230,394			214,858		
Total—Individual income taxes	211,580	27,343	184,237	699,071	97,491	601,580	633,955	88,118	545,837
Corporation income taxes	30,256	2,562	27,694	126,962	19,105	107,857	117,550	23,419	94,131
Social insurance and retirement receipts:									
Employment and general retirement:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	33,866		33,866	226,536		226,536	210,588		210,588
Self-Employment Contributions Act taxes	9,356		9,356	13,326		13,326	12,171		12,171
Deposits by States				2		2	(*)		(*)
Total—FOASI trust fund	43,222		43,222	239,863		239,863	222,759		222,759
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	5,753		5,753	37,381		37,381	33,462		33,462
Self-Employment Contributions Act taxes	1,511		1,511	2,377		2,377	1,903		1,903
Receipts from railroad retirement account									
Deposits by States				2		2	(*)		(*)
Total—FDI trust fund	7,264		7,264	39,759		39,759	35,365		35,365
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	10,408		10,408	72,158		72,158	70,684		70,684
Self-Employment Contributions Act taxes	3,849		3,849	5,758		5,758	5,154		5,154
Receipts from Railroad Retirement Board									
Deposits by States				1		1	(*)		(*)
Total—FHI trust fund	14,257		14,257	77,917		77,917	75,838		75,838
Railroad retirement:									
Rail industry pension fund	194	(*)	193	1,516	3	1,513	1,617	1	1,615
Railroad Social Security equivalent benefit	159	(*)	159	1,202	2	1,199	1,162	1	1,160
Total—Employment and general retirement:	65,096	(*)	65,095	360,257	6	360,251	336,740	3	336,737
Unemployment insurance:									
Deposits by States	1,214		1,214	7,334		7,334	7,502		7,502
Federal Unemployment Tax Act taxes	1,359	22	1,337	3,315	52	3,263	4,866	62	4,804
Railroad unemployment taxes	5		5	57		57	82		82
Railroad debt repayment									
Total—Unemployment insurance	2,578	22	2,557	10,706	52	10,655	12,450	62	12,389
Other retirement:									
Federal employees retirement – employee share	364		364	2,714		2,714	2,585		2,585
Non-federal employees retirement	7		7	41		41	41		41
Total—Other retirement	370		370	2,754		2,754	2,626		2,626
Total—Social insurance and retirement receipts	68,044	22	68,022	373,718	57	373,661	351,816	64	351,752
Excise taxes:									
Miscellaneous excise taxes	2,548	53	2,495	16,023	452	15,570	12,561	261	12,300
Airport and airway trust fund	775		775	4,832	13	4,819	5,980	-24	6,004
Highway trust fund	2,617		2,617	17,624	293	17,331	23,085	487	22,598
Black lung disability trust fund	47		47	290		290	352		352
Total—Excise taxes	5,987	53	5,934	38,769	758	38,011	41,977	723	41,254
Estate and gift taxes	4,291	49	4,243	18,522	423	18,100	17,914	338	17,576
Customs duties	1,561	58	1,503	11,747	874	10,873	10,974	760	10,214
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve Banks	2,797		2,797	16,538		16,538	14,968		14,968
Universal service fund	386		386	2,632		2,632	2,160		2,160
All other	355	23	332	3,296	59	3,237	3,002	420	2,582
Total — Miscellaneous receipts	3,538	23	3,515	22,466	59	22,407	20,130	420	19,710
Total — Receipts	325,258	30,110	295,148	1,291,256	118,767	1,172,488	1,194,317	113,844	1,080,473
Total — On-budget	274,772	30,110	244,662	1,011,633	118,767	892,866	936,193	113,844	822,349
Total — Off-budget	50,486		50,486	279,622		279,622	258,124		258,124

... No Transactions.

(*) Less than \$500,000.

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

Table 5. Outlays of the U.S. Government, April 2000 and Other Periods
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	40	(**)	40	288	1	286	266	1	265
House of Representatives	70	(**)	70	490	1	489	464	1	463
Joint items	8	.....	8	68	.....	68	57	.....	57
Congressional Budget Office	2	.....	2	15	.....	15	13	.....	13
Architect of the Capitol	24	1	23	128	5	123	105	5	100
Library of Congress	33	(**)	33	552	1	551	368	1	367
Government Printing Office	-2	.....	-2	75	.....	75	50	.....	50
General Accounting Office	30	.....	30	214	.....	214	207	.....	207
United States Tax Court	2	.....	2	18	.....	18	20	.....	20
Other Legislative Branch agencies	4	.....	4	19	.....	19	14	.....	14
Proprietary receipts from the public .....	.....	1	-1	.....	5	-5	.....	7	-7
Intrabudgetary transactions	-2	.....	-2	-16	.....	-16	-15	.....	-15
Total—Legislative Branch	211	2	209	1,850	13	1,837	1,550	15	1,534
Judicial Branch:									
Supreme Court of the United States	3	.....	3	22	.....	22	20	.....	20
Courts of Appeals, District Courts, and other judicial services	299	.....	299	2,095	.....	2,095	2,298	.....	2,298
Other	5	.....	5	300	.....	300	167	.....	167
Proprietary receipts from the public .....	.....	(**)	(**)	.....	7	-7	.....	7	-7
Intrabudgetary transactions .....	(**)	.....	(**)	-44	.....	-44	-221	.....	-221
Total—Judicial Branch	306	(**)	306	2,373	7	2,366	2,263	7	2,256
Department of Agriculture:									
Agricultural Research Service	66	.....	66	505	.....	505	493	.....	493
Cooperative State Research, Education, and Extension Service:									
Research and education activities	37	.....	37	243	.....	243	245	.....	245
Extension activities	38	.....	38	254	.....	254	230	.....	230
Other	1	.....	1	16	.....	16	26	.....	26
Animal and Plant Health Inspection Service	55	.....	55	364	.....	364	317	.....	317
Food Safety and Inspection Service	48	.....	48	346	.....	346	353	.....	353
Agricultural Marketing Service	20	.....	20	394	.....	394	535	(**)	535
Risk Management Agency:									
Administrative and operating expenses	3	.....	3	40	.....	40	27	.....	27
Federal crop insurance corporation fund	55	25	30	2,110	607	1,503	1,438	616	822
Farm Service Agency:									
Salaries and expenses	89	.....	89	308	.....	308	324	.....	324
Commodity Credit Corporation	1,438	464	974	30,616	6,580	24,036	21,137	4,692	16,445
Agricultural credit insurance fund	24	146	-123	341	751	-409	368	756	-388
Other	7	.....	7	65	.....	65	78	.....	78
Total—Farm Service Agency	1,557	610	947	31,331	7,330	24,000	21,907	5,448	16,459
Natural Resources Conservation Service:									
Conservation operations	54	.....	54	437	.....	437	409	.....	409
Other	24	.....	24	176	.....	176	160	.....	160
Rural Development	85	.....	85	277	.....	277	223	.....	223
Rural Housing Service:									
Rural housing insurance fund	53	335	-281	980	1,278	-298	1,094	1,272	-178
Rental assistance program	45	.....	45	332	.....	332	321	.....	321
Other	6	.....	6	38	.....	38	37	.....	37
Rural Utilities Service:									
Rural electrification and telecommunications fund	3	1-226	229	899	2,044	-1,146	1,211	1,711	-500
Rural Development insurance fund	87	48	39	314	277	38	323	335	-13
Other	2	8	-6	36	92	-56	36	205	-170
Foreign Agricultural Service	166	.....	166	824	.....	824	435	.....	435
Food and Nutrition Service:									
Food stamp program	1,467	.....	1,467	10,760	.....	10,760	11,362	.....	11,362
Child nutrition programs	846	.....	846	5,900	.....	5,900	5,813	.....	5,813
Women, infants and children programs	302	.....	302	2,328	.....	2,328	2,426	.....	2,426
Other	41	.....	41	249	.....	249	253	.....	253
Total—Food and Nutrition Service	2,656	.....	2,656	19,237	.....	19,237	19,854	.....	19,854
Forest Service:									
National forest system	-15	.....	-15	702	.....	702	716	.....	716
Wildland fire management	106	.....	106	328	.....	328	304	.....	304
Forest service permanent appropriations	20	.....	20	163	.....	163	240	.....	240
Other	133	.....	133	714	.....	714	621	.....	621
Total—Forest Service	245	.....	245	1,907	.....	1,907	1,880	.....	1,880
Other	9	3	6	396	25	372	360	25	336
Proprietary receipts from the public .....	.....	45	-45	.....	383	-383	.....	443	-443
Intrabudgetary transactions .....	.....	.....	.....	-5	.....	-5	(**)	.....	(**)
Total—Department of Agriculture	5,315	847	4,468	61,451	12,036	49,415	51,913	10,056	41,858

Table 5. Outlays of the U.S. Government, April 2000 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	31	(* *)	30	222	4	218	220	5	215
Bureau of the Census	468	.....	468	1,649	.....	1,649	626	.....	626
Promotion of Industry and Commerce	48	.....	48	257	.....	257	219	.....	219
Science and Technology:									
National Oceanic and Atmospheric Administration	163	(* *)	163	1,357	5	1,352	1,400	10	1,390
National Institute of Standards and Technology	29	.....	29	344	.....	344	385	.....	385
Other	-6	10	-16	-16	24	-40	14	16	-2
Total—Science and Technology	186	10	176	1,686	29	1,657	1,798	26	1,772
Other	8	(* *)	8	54	1	52	58	2	56
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	7	-7
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	741	11	731	3,867	35	3,832	2,922	40	2,881
Department of Defense—Military:									
Military Personnel:									
Department of the Army	1,494	.....	1,494	15,482	.....	15,482	15,413	.....	15,413
Department of the Navy	1,169	.....	1,169	14,663	.....	14,663	14,847	.....	14,847
Department of the Air Force	858	.....	858	11,490	.....	11,490	11,613	.....	11,613
Total—Military Personnel	3,521	.....	3,521	41,635	.....	41,635	41,873	.....	41,873
Operation and Maintenance:									
Department of the Army	1,995	.....	1,995	14,160	.....	14,160	12,910	.....	12,910
Department of the Navy	2,358	.....	2,358	15,350	.....	15,350	13,339	.....	13,339
Department of the Air Force	2,080	.....	2,080	15,612	.....	15,612	14,424	.....	14,424
Defense agencies	1,933	.....	1,933	14,392	.....	14,392	12,494	.....	12,494
Total—Operation and Maintenance	8,366	.....	8,366	59,514	.....	59,514	53,168	.....	53,168
Procurement:									
Department of the Army	704	.....	704	5,018	.....	5,018	4,731	.....	4,731
Department of the Navy	1,715	.....	1,715	11,631	.....	11,631	10,387	.....	10,387
Department of the Air Force	1,184	.....	1,184	11,400	.....	11,400	10,669	.....	10,669
Defense agencies	255	.....	255	1,884	.....	1,884	1,870	.....	1,870
Total—Procurement	3,858	.....	3,858	29,932	.....	29,932	27,656	.....	27,656
Research, Development, Test, and Evaluation:									
Department of the Army	368	.....	368	2,693	.....	2,693	2,852	.....	2,852
Department of the Navy	704	.....	704	5,093	.....	5,093	4,547	.....	4,547
Department of the Air Force	810	.....	810	8,641	.....	8,641	9,281	.....	9,281
Defense agencies	800	.....	800	5,623	.....	5,623	5,656	.....	5,656
Total—Research, Development, Test, and Evaluation	2,682	.....	2,682	22,049	.....	22,049	22,336	.....	22,336
Military Construction:									
Department of the Army	18	.....	18	627	.....	627	565	.....	565
Department of the Navy	92	.....	92	495	.....	495	443	.....	443
Department of the Air Force	60	.....	60	488	.....	488	519	.....	519
Defense agencies	137	.....	137	1,375	.....	1,375	1,509	.....	1,509
Total—Military Construction	307	.....	307	2,985	.....	2,985	3,036	.....	3,036
Family Housing:									
Department of the Army	114	.....	114	648	.....	648	717	.....	717
Department of the Navy	94	.....	94	670	.....	670	765	.....	765
Department of the Air Force	69	.....	69	538	.....	538	578	.....	578
Defense agencies	5	2	4	51	15	37	71	31	41
Revolving and Management Funds:									
Department of the Army	46	.....	46	131	.....	131	-63	.....	-63
Department of the Navy	62	.....	62	879	.....	879	566	.....	566
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Working capital fund	-257	.....	-257	1,075	.....	1,075	1,001	.....	1,001
Other	25	(* *)	25	-310	(* *)	-311	-85	1	-85
Trust funds:									
Department of the Army	1	.....	1	2	.....	2	(* *)	.....	(* *)
Department of the Navy	1	.....	1	16	(* *)	16	20	.....	20
Department of the Air Force	1	1	(* *)	5	5	(* *)	10	10	(* *)
Defense agencies	7	.....	7	125	.....	125	122	.....	122
Proprietary receipts from the public:									
Department of the Army .....	.....	-89	89	.....	-260	260	.....	-707	707
Department of the Navy .....	.....	-308	308	.....	-131	131	.....	-344	344
Department of the Air Force .....	.....	-55	55	.....	236	-236	.....	175	-175
Defense agencies .....	.....	16	-16	.....	567	-567	.....	124	-124

Table 5. Outlays of the U.S. Government, April 2000 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:—Continued									
Intrabudgetary transactions:									
Department of the Army	841	.....	841	390	.....	390	97	.....	97
Department of the Navy	-8	.....	-8	466	.....	466	438	.....	438
Department of the Air Force	184	.....	184	195	.....	195	39	.....	39
Defense agencies	77	.....	77	40	.....	40	-53	.....	-53
Offsetting governmental receipts:									
Department of the Army .....	.....	1	-1	.....	3	-3	.....	1	-1
Total—Department of Defense—Military	19,996	-432	20,428	161,039	434	160,604	152,294	-709	153,003
Department of Education:									
Office of Elementary and Secondary Education:									
Education reform	141	.....	141	820	.....	820	470	.....	470
Education for the disadvantaged	694	.....	694	4,985	.....	4,985	4,652	.....	4,652
Impact aid	-61	.....	-61	808	.....	808	996	.....	996
School improvement programs	212	.....	212	1,481	.....	1,481	738	.....	738
Other	7	.....	7	40	.....	40	31	.....	31
Total—Office of Elementary and Secondary Education	992	.....	992	8,135	.....	8,135	6,888	.....	6,888
Office of Bilingual Education and Minority Languages Affairs	31	.....	31	216	.....	216	178	.....	178
Office of Special Education and Rehabilitative Services:									
Special education	541	.....	541	3,088	.....	3,088	2,589	.....	2,589
Rehabilitation services and disability research	159	.....	159	1,568	.....	1,568	1,665	.....	1,665
Special institutions for persons with disabilities	15	.....	15	90	.....	90	79	.....	79
Office of Vocational and Adult Education	216	.....	216	919	.....	919	811	.....	811
Office of Postsecondary Education:									
College housing and academic facilities loans	4	10	-6	2	28	-26	-7	32	-39
Higher education	111	.....	111	608	.....	608	469	.....	469
Howard University	7	.....	7	112	.....	112	116	.....	116
Total—Office of Postsecondary Education	121	10	111	723	28	695	578	32	546
Office of Student Financial Assistance:									
Student financial assistance	511	.....	511	5,747	.....	5,747	6,212	2	6,210
Federal direct student loan program	57	.....	57	71	.....	71	404	.....	404
Federal family education loan program	-219	.....	-219	126	.....	126	1,203	.....	1,203
Office of Student Financial Assistance	348	.....	348	5,945	.....	5,945	7,818	2	7,817
Office of Educational Research and Improvement	59	.....	59	315	.....	315	261	.....	261
Departmental Management	67	.....	67	278	.....	278	193	.....	193
Proprietary receipts from the public .....	.....	7	-7	.....	37	-37	.....	33	-33
Total—Department of Education	2,551	17	2,534	21,276	65	21,211	21,060	67	20,994
Department of Energy:									
National nuclear security administration:									
Weapons activities	298	.....	298	2,547	.....	2,547	2,648	.....	2,648
Other nuclear security activities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Environmental and other defense activities:									
Defense environmental restoration and waste management	312	.....	312	2,783	.....	2,783	2,752	.....	2,752
Defense facilities closure projects	63	.....	63	659	.....	659	596	.....	596
Other defense activities	169	.....	169	1,021	.....	1,021	1,069	.....	1,069
Other	2	.....	2	88	.....	88	145	.....	145
Energy Programs:									
Science	213	.....	213	1,573	.....	1,573	1,382	.....	1,382
Energy supply	48	.....	48	403	.....	403	606	.....	606
Energy conservation	52	.....	52	365	.....	365	356	.....	356
Other	153	(* *)	153	947	24	923	1,048	26	1,022
Total—Energy Programs	466	(* *)	465	3,287	24	3,263	3,392	26	3,366
Power Marketing Administration	61	180	-119	874	1,357	-483	957	1,257	-300
Departmental Administration	24	.....	24	131	.....	131	103	.....	103
Proprietary receipts from the public .....	.....	163	-163	.....	888	-888	.....	860	-860
Intrabudgetary transactions	28	.....	28	-908	.....	-908	-538	.....	-538
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Energy	1,423	343	1,080	10,482	2,269	8,213	11,124	2,144	8,980

Table 5. Outlays of the U.S. Government, April 2000 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	82	(* *)	81	537	2	535	507	2	505
Health Resources and Services Administration	303	2	301	2,314	11	2,302	2,182	11	2,171
Indian Health Services	92	.....	92	1,722	.....	1,722	1,690	.....	1,690
Centers for Disease Control and Prevention	198	.....	198	1,506	.....	1,506	1,490	.....	1,490
National Institutes of Health	1,270	.....	1,270	8,530	.....	8,530	7,588	.....	7,588
Substance Abuse and Mental Health Services Administration	160	.....	160	1,390	.....	1,390	1,229	.....	1,229
Agency for Healthcare Research and Quality	16	.....	16	84	.....	84	90	.....	90
Total—Public Health Service	2,121	2	2,119	16,084	13	16,070	14,775	14	14,761
Health Care Financing Administration:									
Grants to States for Medicaid	9,581	.....	9,581	67,065	.....	67,065	62,463	.....	62,463
Payments to health care trust funds	8,246	.....	8,246	44,276	.....	44,276	40,967	.....	40,967
State children's health insurance fund	63	.....	63	530	.....	530	276	.....	276
Federal hospital insurance trust fund:									
Benefit payments	8,613	.....	8,613	74,223	.....	74,223	77,553	.....	77,553
Administrative expenses	118	.....	118	722	.....	722	656	.....	656
Total—FHI trust fund	8,731	.....	8,731	74,944	.....	74,944	78,210	.....	78,210
Health care fraud and abuse control	63	.....	63	497	.....	497	378	.....	378
Federal supplementary medical insurance trust fund:									
Benefit payments	5,532	.....	5,532	49,613	.....	49,613	46,596	.....	46,596
Administrative expenses	126	.....	126	897	.....	897	789	.....	789
Total—FSMI trust fund	5,658	.....	5,658	50,510	.....	50,510	47,385	.....	47,385
Other	-37	.....	-37	47	.....	47	96	.....	96
Total—Health Care Financing Administration	32,304	.....	32,304	237,868	.....	237,868	229,775	.....	229,775
Administration for Children and Families:									
Temporary assistance for needy families	1,399	.....	1,399	9,100	.....	9,100	8,159	.....	8,159
Payments to States for child support enforcement and family support programs	204	.....	204	1,487	.....	1,487	1,471	.....	1,471
Low income home energy assistance	129	.....	129	967	.....	967	841	.....	841
Refugee and entrant assistance	20	.....	20	214	.....	214	166	.....	166
Child care entitlement to States	125	.....	125	1,268	.....	1,268	1,369	.....	1,369
Payments to States for the child care and development block grant	75	.....	75	637	.....	637	622	.....	622
Social services block grant	195	.....	195	1,149	.....	1,149	1,172	.....	1,172
Children and families services programs	506	.....	506	3,671	.....	3,671	3,446	.....	3,446
Payments to States for foster care and adoption assistance	436	.....	436	3,225	.....	3,225	2,788	.....	2,788
Other	32	.....	32	236	.....	236	182	.....	182
Total—Administration for Children and Families	3,121	.....	3,121	21,954	.....	21,954	20,214	.....	20,214
Administration on Aging	58	.....	58	517	.....	517	535	.....	535
Other	68	.....	68	544	.....	544	455	.....	455
Proprietary receipts from the public .....	.....	1,824	-1,824	.....	13,098	-13,098	.....	12,788	-12,788
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	-5,468	.....	-5,468	-38,192	.....	-38,192	-36,166	.....	-36,166
Payments for tax and other credits:									
Federal hospital insurance trust fund	-2,777	.....	-2,777	-6,084	.....	-6,084	-4,808	.....	-4,808
Total—Department of Health and Human Services	29,427	1,826	27,601	232,691	13,112	219,580	224,780	12,802	211,979

Table 5. Outlays of the U.S. Government, April 2000 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds	1	1	(* *)	12	15	-3	9	26	-16
Credit accounts:									
Federal housing administration fund	515	473	42	5,774	6,717	-943	12,134	13,465	-1,331
Housing for the elderly or handicapped fund	175	64	111	366	453	-86	379	371	7
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Rent supplement payments	5	.....	5	357	.....	357	33	.....	33
Homeownership assistance	4	.....	4	27	.....	27	24	.....	24
Rental housing assistance	51	.....	51	349	.....	349	364	.....	364
Rental housing development grants .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Low-rent public housing	46	.....	46	413	.....	413	427	.....	427
Public housing grants	1	.....	1	2	.....	2	6	.....	6
College housing grants	1	.....	1	9	.....	9	9	.....	9
Lower income housing assistance	211	.....	211	3,282	.....	3,282	4,097	.....	4,097
Section 8 contract renewals .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Other	104	.....	104	1,316	.....	1,316	963	.....	963
Total—Housing Programs	1,113	539	574	11,906	7,185	4,721	18,446	13,862	4,583
Public and Indian Housing Programs:									
Low-rent public housing—loans and other expenses	(* *)	(* *)	(* *)	195	172	23	207	182	25
Payments for operation of low-income housing projects	221	.....	221	1,591	.....	1,591	1,694	.....	1,694
Community Partnerships Against Crime	17	.....	17	153	.....	153	150	.....	150
Other	532	.....	532	7,464	.....	7,464	7,100	.....	7,100
Total—Public and Indian Housing Programs	770	(* *)	770	9,404	172	9,231	9,151	182	8,969
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Guarantees of mortgage-backed securities	4	20	-16	35	263	-228	109	276	-167
Total—Government National Mortgage Association	4	20	-16	35	263	-228	109	276	-167
Community Planning and Development:									
Community development grants	399	.....	399	2,843	.....	2,843	2,735	.....	2,735
Home investment partnerships program	97	.....	97	867	.....	867	816	.....	816
Other	65	4	61	517	33	484	470	59	410
Total—Community Planning and Development	561	4	557	4,227	33	4,194	4,021	59	3,961
Management and Administration	47	.....	47	350	.....	350	306	.....	306
Other	5	.....	5	51	.....	51	28	.....	28
Proprietary receipts from the public .....	.....	3	-3	.....	45	-45	.....	283	-283
Offsetting governmental receipts .....	.....	10	-10	.....	19	-19	.....	16	-16
Total—Department of Housing and Urban Development	2,500	576	1,924	25,972	7,717	18,256	32,059	14,678	17,382
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of lands and resources	61	.....	61	377	.....	377	346	.....	346
Other	20	4	16	319	12	306	240	10	230
Minerals Management Service	70	.....	70	531	.....	531	352	.....	352
Office of Surface Mining Reclamation and Enforcement	20	.....	20	262	.....	262	236	.....	236
Total—Land and Minerals Management	171	4	167	1,488	12	1,476	1,173	10	1,163
Water and Science:									
Bureau of Reclamation:									
Water and related resources	55	.....	55	335	.....	335	325	.....	325
Other	57	30	27	258	136	122	202	173	29
United States Geological Survey	64	.....	64	451	.....	451	452	.....	452
Other	2	.....	2	35	.....	35	22	.....	22
Total—Water and Science	179	30	149	1,079	136	943	1,001	173	829
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service	126	.....	126	852	.....	852	680	.....	680
National Park Service	137	(* *)	137	1,069	(* *)	1,069	991	.....	991
Total—Fish and Wildlife and Parks	263	(* *)	263	1,921	(* *)	1,921	1,671	.....	1,671

Table 5. Outlays of the U.S. Government, April 2000 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:—Continued									
Bureau of Indian Affairs	142	1	142	1,238	4	1,233	1,239	4	1,235
Departmental Offices:									
Insular affairs	19		19	210		210	176		176
Office of Special Trustee for American Indians	6		6	399		399	204		204
Other	30	6	24	231	77	154	654	25	628
Proprietary receipts from the public		163	-163		1,249	-1,249		1,137	-1,137
Intrabudgetary transactions	-9		-9	-83		-83	-117		-117
Total—Department of the Interior	801	204	597	6,483	1,478	5,005	6,000	1,349	4,652
Department of Justice:									
General Administration	4		4	389		389	372		372
Legal Activities and United States Marshals:									
United States Attorneys	88		88	684		684	618		618
United States Marshals Service	45		45	295		295	300		300
Other	156		156	902		902	980		980
Federal Bureau of Investigation	167		167	1,767		1,767	1,752		1,752
Drug Enforcement Administration	47		47	708		708	674		674
Immigration and Naturalization Service	359		359	2,296		2,296	2,056		2,056
Federal Prison System	301	22	279	2,194	129	2,065	1,925	114	1,811
Office of Justice Programs:									
Violent crime reduction programs	148		148	1,444		1,444	1,432		1,432
Community oriented policing services	219		219	785		785	669		669
Other	6		6	670		670	456		456
Other	59		59	193		193	139		139
Intrabudgetary transactions	-6		-6	-46		-46	-27		-27
Offsetting governmental receipts		131	-131		779	-779		676	-676
Total—Department of Justice	1,592	153	1,438	12,282	909	11,374	11,347	791	10,556
Department of Labor:									
Employment and Training Administration:									
Training and employment services	336		336	2,423		2,423	2,522		2,522
Welfare to work jobs	45		45	274		274	110		110
Community service employment for older Americans	34		34	234		234	236		236
Federal unemployment benefits and allowances	29		29	241		241	189		189
State unemployment insurance and employment service operations	-68		-68	132		132	45		45
Advances to the unemployment trust fund and other funds									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,668		1,668	12,713		12,713	13,004		13,004
State administrative expenses	331		331	1,836		1,836	1,976		1,976
Federal administrative expenses	11		11	143		143	156		156
Veterans employment and training	13		13	99		99	109		109
Repayment of advances from the general fund									
Other	(* *)		(* *)	1		1	1		1
Total—Unemployment trust fund	2,023		2,023	14,793		14,793	15,247		15,247
Other	12		12	59		59	54		54
Total—Employment and Training Administration	2,413		2,413	18,156		18,156	18,404		18,404
Pension Benefit Guaranty Corporation	102	161	-59	837	1,662	-825	695	1,009	-314
Employment Standards Administration:									
Salaries and expenses	37		37	192		192	176		176
Special benefits	60		60	72		72	-8		-8
Black lung disability trust fund	39		39	272		272	279		279
Other	9		9	86		86	89		89
Occupational Safety and Health Administration	37		37	214		214	198		198
Bureau of Labor Statistics	34		34	226		226	207		207
Other	38		38	314		314	282		282
Proprietary receipts from the public		1	-1		2	-2		2	-2
Intrabudgetary transactions	-19		-19	-247		-247	-215		-215
Total—Department of Labor	2,751	162	2,588	20,122	1,664	18,458	20,107	1,010	19,097

Table 5. Outlays of the U.S. Government, April 2000 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	192	.....	192	1,408	.....	1,408	1,118	.....	1,118
International Information Programs	2	.....	2	32	.....	32	277	.....	277
Embassy security, construction, and maintenance	40	.....	40	281	.....	281	353	.....	353
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	129	.....	129	94	.....	94
Foreign Service retirement and disability fund	13	.....	13	290	.....	290	310	.....	310
Other	39	.....	39	246	.....	246	247	.....	247
Total—Administration of Foreign Affairs	286	.....	286	2,386	.....	2,386	2,400	.....	2,400
International Organizations and Conferences	37	.....	37	1,108	.....	1,108	963	.....	963
Migration and refugee assistance	103	.....	103	557	.....	557	462	.....	462
Other	56	.....	56	447	.....	447	384	.....	384
Proprietary receipts from the public .....	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Intrabudgetary transactions .....	(* *)	.....	(* *)	-173	.....	-173	-138	.....	-138
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	483	.....	483	4,325	(* *)	4,325	4,070	(* *)	4,070
Department of Transportation:									
Coast Guard:									
Operating expenses	187	.....	187	1,668	.....	1,668	1,620	.....	1,620
Acquisition, construction, and improvements	27	.....	27	243	.....	243	219	.....	219
Retired pay	58	.....	58	402	.....	402	381	.....	381
Other	22	1	22	173	3	170	144	3	141
Total—Coast Guard	295	1	294	2,486	3	2,482	2,364	3	2,361
Federal Aviation Administration:									
Operations	14	.....	14	470	.....	470	758	.....	758
Airport and airway trust fund:									
Grants-in-aid for airports	107	.....	107	920	.....	920	892	.....	892
Facilities and equipment	150	.....	150	1,145	.....	1,145	1,209	.....	1,209
Research, engineering, and development	14	.....	14	93	.....	93	108	.....	108
Trust fund share of FAA operations	369	.....	369	2,754	.....	2,754	2,407	.....	2,407
Total—Airport and airway trust fund	640	.....	640	4,912	.....	4,912	4,616	.....	4,616
Other	-1	(* *)	-1	-2	1	-3	(* *)	1	-1
Total—Federal Aviation Administration	653	(* *)	653	5,379	1	5,379	5,374	1	5,373
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,765	.....	1,765	13,123	.....	13,123	11,469	.....	11,469
Other	3	3	(* *)	26	31	-5	15	13	1
Other programs	13	.....	13	201	.....	201	106	.....	106
Total—Federal Highway Administration	1,781	3	1,778	13,349	31	13,318	11,589	13	11,576
National Highway Traffic Safety Administration	21	.....	21	191	.....	191	182	.....	182
Federal Railroad Administration:									
Capital Grants to the National Railroad Passenger Corporation:									
Corporation .....	(* *)	.....	(* *)	594	.....	594	244	.....	244
Other	7	1	6	78	4	73	112	5	108
Total—Federal Railroad Administration	7	1	6	672	4	667	356	5	352
Federal Transit Administration:									
Formula grants	-399	.....	-399	-1,828	.....	-1,828	-1,082	.....	-1,082
Discretionary grants	82	.....	82	764	.....	764	827	.....	827
Trust fund share of expenses	520	.....	520	5,326	.....	5,326	4,252	.....	4,252
Other	147	.....	147	-1,477	.....	-1,477	-1,778	.....	-1,778
Total—Federal Transit Administration	349	.....	349	2,784	.....	2,784	2,219	.....	2,219
Maritime Administration	95	2	94	238	122	116	338	279	60
Other	-3	1	-4	203	7	196	202	7	195
Proprietary receipts from the public .....	.....	5	-5	.....	35	-35	.....	9	-9
Intrabudgetary transactions .....	.....	.....	.....	-4	.....	-4	-14	.....	-14
Offsetting governmental receipts .....	.....	7	-7	.....	82	-82	.....	80	-80
Total—Department of Transportation	3,198	19	3,179	25,298	285	25,014	22,611	397	22,214

Table 5. Outlays of the U.S. Government, April 2000 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	175	64	111	-98	464	-562	-322	473	-794
Other	91	.....	91	605	.....	605	468	.....	468
Financial Management Service:									
Salaries and expenses	23	.....	23	134	.....	134	131	.....	131
Payment to the Resolution Funding Corporation .....	.....	.....	.....	1,164	.....	1,164	1,751	.....	1,751
Net interest paid to loan guarantee financing accounts .....	.....	.....	.....	484	.....	484	347	.....	347
Claims, judgements, and relief acts	129	.....	129	855	.....	855	1,416	.....	1,416
Other	29	.....	29	67	.....	67	114	.....	114
Total—Financial Management Service	181	.....	181	2,705	.....	2,705	3,760	.....	3,760
Federal Financing Bank .....	(* *)	.....	(* *)	9	.....	9	1,041	.....	1,041
Bureau of Alcohol, Tobacco, and Firearms:									
Salaries and expenses	41	.....	41	293	.....	293	287	.....	287
Laboratory facilities and headquarters .....	.....	.....	.....	7	.....	7	(* *)	.....	(* *)
Internal revenue collections for Puerto Rico	18	.....	18	153	.....	153	135	.....	135
United States Customs Service	186	.....	186	1,377	.....	1,377	1,282	.....	1,282
Bureau of Engraving and Printing	28	.....	28	29	.....	29	-11	.....	-11
United States Mint	105	386	-281	731	1,557	-826	746	1,221	-475
Bureau of the Public Debt	53	.....	53	218	.....	218	211	.....	211
Internal Revenue Service:									
Processing, assistance, and management	345	.....	345	1,870	.....	1,870	1,664	.....	1,664
Tax law enforcement	263	.....	263	1,835	.....	1,835	1,748	.....	1,748
Information systems	91	.....	91	903	.....	903	938	.....	938
Payment where earned income credit exceeds liability for tax	2,317	.....	2,317	24,211	.....	24,211	23,564	.....	23,564
Payment where child credit exceeds liability for tax	112	.....	112	517	.....	517	304	.....	304
Refunding internal revenue collections, interest	246	.....	246	1,438	.....	1,438	1,844	.....	1,844
Other	31	(* *)	30	108	3	106	72	4	69
Total—Internal Revenue Service	3,404	(* *)	3,404	30,883	3	30,880	30,135	4	30,131
United States Secret Service	73	.....	73	488	.....	488	394	.....	394
Comptroller of the Currency	28	(* *)	28	224	203	21	236	207	29
Office of Thrift Supervision	13	1	11	92	73	19	88	70	18
Interest on the public debt:									
Public issues (accrual basis)	19,117	.....	19,117	130,937	.....	130,937	134,649	.....	134,649
Special issues (cash basis)	762	.....	762	68,630	.....	68,630	62,641	.....	62,641
Total—Interest on the public debt	19,879	.....	19,879	199,568	.....	199,568	197,290	.....	197,290
Other	10	.....	10	67	.....	67	103	.....	103
Proprietary receipts from the public .....	.....	728	-728	.....	13,964	-3,964	.....	3,776	-3,776
Intrabudgetary transactions	-127	.....	-127	1-3,213	.....	-3,213	-2,501	.....	-2,501
Offsetting governmental receipts .....	.....	85	-85	.....	707	-707	.....	686	-686
Total—Department of the Treasury	24,159	1,264	22,895	234,137	6,971	227,166	233,344	6,436	226,908
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,491	.....	1,491	11,016	.....	11,016	10,645	.....	10,645
Other	46	21	25	386	151	235	389	155	234
Veterans Benefits Administration:									
Public enterprise funds:									
Veterans housing benefit program fund	1,243	7	1,236	1,478	108	1,370	1,421	836	586
Other	46	32	14	293	270	23	311	290	21
Compensation, pensions, and burial benefits	147	.....	147	12,754	.....	12,754	13,863	.....	13,863
Readjustment benefits	125	.....	125	973	.....	973	967	.....	967
Insurance funds:									
National service life	112	.....	112	729	.....	729	700	.....	700
United States Government Life	1	.....	1	7	.....	7	7	.....	7
Veterans special life	11	3	9	78	90	-12	84	91	-7
Other	2	.....	2	7	.....	7	22	.....	22
Total—Veterans Benefits Administration	1,687	42	1,645	16,318	468	15,850	17,375	1,217	16,158
Construction	42	.....	42	274	(* *)	273	309	(* *)	309
Departmental Administration	105	.....	105	696	.....	696	591	.....	591
Proprietary receipts from the public:									
National service life .....	.....	14	-14	.....	123	-123	.....	124	-124
Other .....	.....	1,122	-1,122	.....	1,503	-1,503	.....	830	-830
Intrabudgetary transactions .....	(* *)	.....	(* *)	-1	.....	-1	-7	.....	-7
Total—Department of Veterans Affairs	3,370	1,199	2,171	28,689	2,246	26,442	29,302	2,326	26,976

Table 5. Outlays of the U.S. Government, April 2000 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Corps of Engineers:									
Construction, general	116	.....	116	750	.....	750	618	.....	618
Operation and maintenance, general	90	.....	90	655	.....	655	840	.....	840
Flood control	18	.....	18	145	.....	145	389	.....	389
Harbor maintenance trust fund	59	.....	59	412	.....	412	183	.....	183
Other	73	.....	73	644	.....	644	638	.....	638
Proprietary receipts from the public .....	.....	29	-29	.....	181	-181	.....	228	-228
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Corps of Engineers	356	29	327	2,606	181	2,425	2,667	228	2,439
Other Defense Civil Programs:									
Military Retirement:									
Payment to military retirement fund .....	.....	.....	.....	15,302	.....	15,302	15,250	.....	15,250
Military retirement fund	2,763	.....	2,763	19,044	.....	19,044	18,552	.....	18,552
Educational Benefits	22	.....	22	130	.....	130	132	.....	132
Other	7	.....	7	77	.....	77	86	.....	86
Proprietary receipts from the public .....	.....	-3	3	.....	6	-6	.....	5	-5
Intrabudgetary transactions	-16	.....	-16	-15,443	.....	-15,443	-15,334	.....	-15,334
Total—Other Defense Civil Programs	2,776	-3	2,779	19,110	6	19,104	18,686	5	18,681
Environmental Protection Agency:									
Science and technology	49	.....	49	383	.....	383	360	.....	360
Environmental programs and management	152	.....	152	1,071	.....	1,071	1,087	.....	1,087
State and tribal assistance grants	243	.....	243	1,756	.....	1,756	1,503	.....	1,503
Hazardous substance superfund	118	.....	118	882	.....	882	889	.....	889
Other	25	2	23	798	18	780	452	17	435
Proprietary receipts from the public .....	.....	32	-32	.....	151	-151	.....	174	-174
Intrabudgetary transactions .....	.....	.....	.....	-700	.....	-700	-325	.....	-325
Offsetting governmental receipts .....	.....	1	-1	.....	9	-9	.....	6	-6
Total—Environmental Protection Agency	588	35	553	4,190	178	4,012	3,966	197	3,769
Executive Office of the President:									
Compensation of the President and the White House									
Office	5	.....	5	31	.....	31	30	.....	30
Office of Management and Budget	5	.....	5	38	.....	38	35	.....	35
Unanticipated needs .....	.....	.....	.....	.....	.....	.....	153	.....	153
Other	11	(* *)	11	107	(* *)	107	99	(* *)	99
Total—Executive Office of the President	21	(* *)	21	176	(* *)	176	316	(* *)	316
Federal Emergency Management Agency:									
Public enterprise funds	20	64	-44	560	287	273	512	260	253
Disaster relief	244	.....	244	1,709	.....	1,709	2,542	.....	2,542
Emergency management planning and assistance	-3	.....	-3	110	.....	110	78	.....	78
Other	12	.....	12	145	.....	145	165	.....	165
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	10	-10
Total—Federal Emergency Management Agency	272	64	208	2,524	287	2,237	3,297	270	3,027
General Services Administration:									
Real Property Activities	-62	.....	-62	100	.....	100	56	.....	56
Supply and Technology Activities	96	.....	96	96	.....	96	31	.....	31
General Activities	14	.....	14	135	.....	135	100	.....	100
Proprietary receipts from the public .....	.....	3	-3	.....	8	-8	.....	10	-10
Total—General Services Administration	48	3	45	330	8	323	186	10	177
International Assistance Program:									
International Security Assistance:									
Foreign military loan program	3	3	1	145	460	-315	162	243	-81
Foreign military financing program	645	.....	645	3,222	.....	3,222	2,686	.....	2,686
Economic support fund	102	.....	102	1,654	.....	1,654	1,643	.....	1,643
Other	58	.....	58	272	.....	272	188	.....	188
Proprietary receipts from the public .....	.....	2	-2	.....	.....	.....	.....	260	-260
Total—International Security Assistance	808	5	804	5,293	460	4,833	4,678	503	4,175
Multilateral Assistance:									
Contribution to the International Development Association									
Association	235	.....	235	704	.....	704	760	.....	760
International organizations and programs	10	.....	10	182	.....	182	280	.....	280
Other	74	.....	74	251	.....	251	318	.....	318
Total—Multilateral Assistance	319	.....	319	1,137	.....	1,137	1,358	.....	1,358

Table 5. Outlays of the U.S. Government, April 2000 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
International Assistance Program:—Continued									
International Development Assistance:									
Agency for International Development:									
Economic assistance loans				3	452	-449	1	709	-708
Sustainable development assistance program	85		85	379		379	571		571
Assistance for the new independent States of the Former Soviet Union	48		48	376		376	373		373
Operating expenses	41		41	291		291	239		239
Payment to the Foreign Service retirement and disability fund				44		44	45		45
Other	110	(* *)	110	905	58	847	870	53	816
Proprietary receipts from the public					41	-41			
Intrabudgetary transactions							(* *)		(* *)
Total—Agency for International Development	284	(* *)	284	1,997	551	1,447	2,099	763	1,336
Overseas Private Investment Corporation	4	9	-5	256	162	94	38	163	-125
Peace Corps	23		23	147		147	138	(* *)	138
Other	7		7	48		48	38		38
Total—International Development Assistance	317	9	308	2,447	712	1,735	2,313	926	1,387
International Monetary Programs	325		325	869		869	372		372
Military Sales Programs:									
Foreign military sales trust fund	865		865	6,492		6,492	7,196		7,196
Other	(* *)	-1	1	1	1	(* *)	4	7	-2
Proprietary receipts from the public		1,165	-1,165		7,161	-7,161		6,688	-6,688
Other				(* *)		(* *)	1		1
Total—International Assistance Program	2,634	1,177	1,457	16,239	8,335	7,904	15,923	8,123	7,799
National Aeronautics and Space Administration:									
Human space flight	397		397	2,966		2,966	3,114		3,114
Science, aeronautics, and technology	456		456	3,252		3,252	3,314		3,314
Mission support	209		209	1,378		1,378	1,352		1,352
Other	3		3	24		24	39		39
Total—National Aeronautics and Space Administration	1,065		1,065	7,619		7,619	7,818		7,818
National Science Foundation:									
Research and related activities	205		205	1,571		1,571	1,426		1,426
Education and human resources	30		30	189		189	190		190
Other	16		16	140		140	148		148
Total—National Science Foundation	252		252	1,899		1,899	1,765		1,765
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	502		502	2,937		2,937	2,497		2,497
Payment to civil service retirement and disability fund									
Civil service retirement and disability fund	3,850		3,850	26,234		26,234	25,470		25,470
Employees life insurance fund	149	177	-28	1,031	1,810	-779	941	1,733	-793
Employees and retired employees health benefits fund ...	1,624	1,604	20	11,173	11,318	-145	10,454	10,472	-18
Other	17		17	67		67	66		66
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions									
Other	-2		-2	-28		-28	-16		-16
Total—Office of Personnel Management	6,141	1,781	4,360	41,414	13,128	28,286	39,412	12,206	27,206

Table 5. Outlays of the U.S. Government, April 2000 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	-110	28	-138	340	152	188	211	214	-4
Disaster loan fund	322	14	308	306	114	191	173	138	35
Other	(**)	(**)	(**)	8	4	4	11	5	6
Other	43	.....	43	16	(**)	16	314	(**)	314
Proprietary receipts from the public .....	.....	.....	.....	.....	802	-802	.....	849	-849
Total—Small Business Administration	255	42	213	670	1,072	-402	709	1,207	-498
Social Security Administration:									
Payments to social security trust funds	2,638	.....	2,638	9,383	.....	9,383	8,802	.....	8,802
Special benefits for disabled coal miners	43	.....	43	306	.....	306	325	.....	325
Supplemental security income program	129	.....	129	17,744	.....	17,744	19,993	.....	19,993
Office of the Inspector General .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	28,862	.....	28,862	199,025	.....	199,025	193,071	.....	193,071
Administrative expenses	109	.....	109	1,138	.....	1,138	1,182	.....	1,182
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	28,971	.....	28,971	200,163	.....	200,163	194,254	.....	194,254
Federal disability insurance trust fund (off-budget):									
Benefit payments	4,557	.....	4,557	31,236	.....	31,236	28,946	.....	28,946
Administrative expenses	157	.....	157	876	.....	876	897	.....	897
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Total—FDI trust fund	4,714	.....	4,714	32,112	.....	32,112	29,844	.....	29,844
Other .....	(**)	.....	(**)	8	.....	8	-1	.....	-1
Proprietary receipts from the public:									
On-budget .....	.....	92	-92	.....	707	-707	.....	718	-718
Off-budget .....	.....	7	-7	.....	27	-27	.....	36	-36
Intrabudgetary transactions:									
Off-budget ²	-2,637	.....	-2,637	-9,386	.....	-9,386	-8,801	.....	-8,801
Total—Social Security Administration	33,857	99	33,758	250,331	734	249,598	244,416	754	243,662
Other independent agencies:									
Appalachian Regional Commission	24	(**)	24	90	2	88	87	2	85
Broadcasting board of governors	24	.....	24	168	.....	168	243	.....	243
Corporation for National and Community Service	-3	.....	-3	399	.....	399	354	.....	354
Corporation for Public Broadcasting .....	.....	.....	.....	317	.....	317	250	.....	250
District of Columbia:									
Courts	9	.....	9	64	(**)	64	100	.....	100
Corrections	18	.....	18	101	.....	101	38	.....	38
General and special payments	34	2	33	283	97	186	252	.....	252
Financing .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Equal Employment Opportunity Commission	24	(**)	24	177	1	176	149	1	148
Export-Import Bank of the United States	54	50	4	559	591	-32	570	709	-139
Federal Communications Commission:									
Universal service fund	323	.....	323	2,375	.....	2,375	1,612	.....	1,612
Spectrum auction program account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	11	3	8	113	17	96	93	17	76
Federal Deposit Insurance Corporation:									
Bank insurance fund	70	212	-142	1,329	1,514	-185	864	1,426	-562
Savings association insurance fund	8	16	-8	90	386	-297	59	295	-236
FSLIC resolution fund:									
Resolution Trust Corporation closeout	545	183	361	679	2,025	-1,346	183	2,391	-2,208
Other	15	11	3	103	126	-22	63	112	-49
Office of Inspector General .....	.....	.....	.....	.....	.....	.....	7	.....	7
Total—Federal Deposit Insurance Corporation	638	423	215	2,201	4,051	-1,850	1,176	4,224	-3,048
Federal drug control programs	23	.....	23	176	.....	176	198	.....	198
Legal Services Corporation	24	.....	24	150	.....	150	172	.....	172
National Archives and Records Administration	21	.....	21	118	(**)	117	123	1	123
National Credit Union Administration	15	213	-198	3,233	3,348	-115	183	471	-289

Table 5. Outlays of the U.S. Government, April 2000 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	8	.....	8	60	.....	60	62	.....	62
National Endowment for the Humanities	9	.....	9	60	.....	60	64	.....	64
Institute of Museum and Library Services	30	.....	30	124	.....	124	81	.....	81
National Labor Relations Board	16	.....	16	110	.....	110	103	.....	103
Nuclear Regulatory Commission	40	41	-1	278	252	25	274	317	-43
Panama Canal Commission	2	-1	3	508	198	309	399	457	-58
Postal Service:									
Public enterprise funds (off-budget)	4,663	35,082	-419	36,848	38,581	-1,733	36,008	37,506	-1,498
Payments to the Postal Service fund .....	.....	.....	.....	100	.....	100	.....	.....	.....
Railroad Retirement Board:									
Federal windfall subsidy	14	.....	14	102	.....	102	111	.....	111
Federal payments to the railroad retirement accounts ..	82	.....	82	293	.....	293	271	.....	271
Railroad unemployment insurance trust fund:									
Benefit payments	6	.....	6	48	.....	48	46	.....	46
Administrative expenses .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Rail industry pension fund:									
Benefit payments	246	.....	246	1,721	.....	1,721	1,706	.....	1,706
Advances from FOASDI fund	-94	.....	-94	-654	.....	-654	-653	.....	-653
OASDI certifications	94	.....	94	654	.....	654	653	.....	653
Administrative expenses	7	.....	7	56	.....	56	53	.....	53
Interest on refunds of taxes .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Other .....	(* *)	.....	(* *)	3	.....	3	3	.....	3
Supplemental annuity pension fund:									
Benefit payments	6	.....	6	43	.....	43	44	.....	44
Interest on refund of taxes .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Railroad Social Security equivalent benefit account:									
Benefit payments	425	.....	425	2,963	.....	2,963	2,955	.....	2,955
Interest on refund of taxes .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Other .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-82	.....	-82	-293	.....	-293	-271	.....	-271
Total—Railroad Retirement Board	705	.....	705	4,938	.....	4,938	4,918	.....	4,918
Securities and Exchange Commission	12	.....	12	-148	.....	-148	-50	.....	-50
Smithsonian Institution	42	.....	42	296	.....	296	282	.....	282
Tennessee Valley Authority	557	643	-86	4,610	4,734	-124	5,257	5,290	-33
Other	77	12	65	847	251	596	865	197	668
Total—Other independent agencies	7,398	6,468	929	59,155	52,123	7,032	53,864	49,191	4,672
Undistributed offsetting receipts:									
Other interest .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	1	-1
Employer share, employee retirement:									
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	-163	.....	-163	-1,142	.....	-1,142	-1,084	.....	-1,084
Postal Service employer contributions	-53	.....	-53	-370	.....	-370	-356	.....	-356
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-10	.....	-10	-69	.....	-69	-66	.....	-66
Other Defense Civil Programs:									
Military retirement fund	-958	.....	-958	-6,562	.....	-6,562	-6,030	.....	-6,030
Office of Personnel Management:									
Civil service retirement and disability fund	-936	.....	-936	-7,206	.....	-7,206	-6,884	.....	-6,884
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-544	.....	-544	-3,736	.....	-3,736	-3,462	.....	-3,462
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-92	.....	-92	-617	.....	-617	-549	.....	-549
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Employer share, employee retirement	-2,755	.....	-2,755	-19,701	.....	-19,701	-18,430	.....	-18,430

Table 5. Outlays of the U.S. Government, April 2000 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
Judicial Branch:									
Judicial survivors annuity fund	-1	.....	-1	-15	.....	-15	-14	.....	-14
Department of Health and Human Services:									
Federal hospital insurance trust fund	-9	.....	-9	-5,173	.....	-5,173	-4,622	.....	-4,622
Federal supplementary medical insurance trust fund	-12	.....	-12	-1,416	.....	-1,416	-1,454	.....	-1,454
Department of Labor:									
Unemployment trust fund	-24	.....	-24	-2,636	.....	-2,636	-2,426	.....	-2,426
Department of State:									
Foreign Service retirement and disability fund	-1	.....	-1	-359	.....	-359	-352	.....	-352
Department of Transportation:									
Oil spill liability trust fund	-1	.....	-1	-5	.....	-5	-3	.....	-3
Airport and airway trust fund	-11	.....	-11	-397	.....	-397	-315	.....	-315
Highway trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Veterans Affairs:									
National service life insurance fund	-1	.....	-1	-448	.....	-448	-472	.....	-472
United States government life insurance fund .....	(* *)	.....	(* *)	-3	.....	-3	-3	.....	-3
Corps of Engineers	-8	.....	-8	-47	.....	-47	-22	.....	-22
Other Defense Civil Programs:									
Military retirement fund	102	.....	102	-6,253	.....	-6,253	-6,289	.....	-6,289
Educational benefits fund .....	(* *)	.....	(* *)	-22	.....	-22	-22	.....	-22
Armed Forces Retirement Home .....	(* *)	.....	(* *)	-3	.....	-3	-4	.....	-4
Environmental Protection Agency	-3	.....	-3	-34	.....	-34	-9	.....	-9
National Aeronautics and Space Administration .....	.....	.....	.....	-1	.....	-1	-1	.....	-1
Office of Personnel Management:									
Civil service retirement and disability fund	-62	.....	-62	-16,749	.....	-16,749	-17,341	.....	-17,341
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	-65	.....	-65	-25,980	.....	-25,980	-23,091	.....	-23,091
Federal disability insurance trust fund	-11	.....	-11	-3,021	.....	-3,021	-2,575	.....	-2,575
Independent agencies:									
Railroad Retirement Board	9	.....	9	-413	.....	-413	-382	.....	-382
Other	-1	.....	-1	-27	.....	-27	-50	.....	-50
Other	-2	.....	-2	-97	.....	-97	-108	.....	-108
Total—Interest received by trust funds	-100	.....	-100	-63,097	.....	-63,097	-59,555	.....	-59,555
Rents and royalties on the outer continental shelf lands ..	.....	93	-93	.....	1,953	-1,953	.....	1,706	-1,706
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds .....	.....	.....	.....	.....	.....	.....	.....	694	-694
Total—Undistributed offsetting receipts	-2,855	93	-2,949	-82,798	1,953	-84,752	-77,985	2,401	-80,386
Total outlays	151,632	15,981	135,651	1,175,805	127,246	1,048,558	1,141,788	126,000	1,015,787
Total on-budget	116,633	10,891	105,742	949,420	88,639	860,782	920,160	88,459	831,702
Total off-budget	34,998	5,090	29,909	226,384	38,607	187,777	221,627	37,542	184,086
Total surplus (+) or deficit			+159,497			+123,930			+64,685
Total on-budget			+138,920			+32,084			-9,353
Total off-budget			+20,577			+91,846			+74,038

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	32,911	30,254
Intrabudgetary transactions	156,572	147,049
Governmental receipts	1,851	2,487
Total receipts offset against outlays	<u>191,335</u>	<u>179,790</u>

¹Includes a prior period adjustment.

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

³The Postal Service accounting is composed of thirteen 28-day periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through April 23rd and estimates for \$505 million through April 30th.

... No Transactions.

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

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

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, April 2000 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:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	-88,283	28,837	59,647	5,641,271	5,758,392	5,670,108
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	-88,283	28,837	59,647	5,656,271	5,773,392	5,685,108
Plus premium on public debt securities	-16	-116	-116	2,002	1,902	1,886
Less discount on public debt securities	-1,086	-1,753	33	80,698	80,031	78,945
Total public debt securities net of Premium and discount	-87,214	30,474	59,498	5,577,575	5,695,263	5,608,049
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	-213	-566	-683	28,505	28,152	27,939
Total federal securities	-87,427	29,908	58,815	5,606,080	5,723,415	5,635,988
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	25,343	121,836	107,039	1,989,308	2,085,801	2,111,144
Less discount on federal securities held as investments of government accounts	103	-211	2,759	16,148	15,834	15,937
Net federal securities held as investments of government accounts	25,239	122,047	104,281	1,973,160	2,069,968	2,095,207
Total borrowing from the public	-112,667	-92,139	-45,466	3,632,920	3,653,447	3,540,781
Accrued interest payable to the public	11,801	10,644	5,388	42,603	41,446	53,247
Allocations of special drawing rights	-136	-336	-98	6,799	6,599	6,464
Deposit funds	1,219	2,566	2,286	3,990	5,336	6,555
Miscellaneous liability accounts (includes checks outstanding etc.)	-1,790	7,474	9,941	4,420	13,684	11,894
Total liability accounts	-101,572	-71,791	-27,949	3,690,732	3,720,512	3,618,941
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	11,511	9,227	5,088	6,641	4,357	15,868
Tax and loan note accounts	36,276	26,872	14,172	49,817	40,413	76,689
Balance	47,787	36,099	19,260	56,458	44,770	92,557
Special drawing rights:						
Total holdings	-212	-161	-472	10,284	10,335	10,123
SDR certificates issued to Federal Reserve Banks	1,000	2,000	1,000	-7,200	-6,200	-5,200
Balance	788	1,839	528	3,084	4,135	4,923
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	14,763	46,525	46,525	46,525
Maintenance of value adjustments	-1,028	-2,544	-943	5,027	3,511	2,483
Letter of credit issued to IMF	-2,141	-3,715	-12,448	-30,633	-32,207	-34,348
Dollar deposits with the IMF	2	13	-37	-121	-111	-108
Receivable/Payable (-) for interim maintenance of value adjustments	703	1,676	571	-815	158	860
Balance	-2,464	-4,570	1,906	19,982	17,875	15,411
Loans to International Monetary Fund .....	.....	.....	-495	.....	.....	.....
Other cash and monetary assets	61	1,001	1,934	23,983	24,923	24,984
Total cash and monetary assets	46,172	34,368	23,132	103,507	91,703	137,875
Net Activity, Guaranteed Loan Financing	-390	-1,215	1,781	-18,518	-19,344	-19,733
Net Activity, Direct Loan Financing	39	7,789	9,456	83,894	91,644	91,682
Miscellaneous asset accounts	11,673	10,693	2,354	1,496	516	12,189
Total asset accounts	57,494	51,635	36,724	170,378	164,519	222,013
Excess of liabilities (+) or assets (-)	-159,066	-123,426	-64,673	+3,520,353	+3,555,993	+3,396,927
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	-431	-504	-13	.....	-73	-504
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-159,497	-123,930	-64,685	+3,520,353	+3,555,921	+3,396,424

¹Major sources of information used to determine Treasury's operating cash income 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.

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

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

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, April 2000 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,555,993	3,519,805	3,642,770
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results .....	.....	548	2,952
Excess of liabilities beginning of period (current basis)	3,555,993	3,520,353	3,645,722
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	-159,497	-123,930	-64,685
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	-159,497	-123,930	-64,685
Total-on-budget (Table 2)	-138,920	-32,084	9,353
Total-off-budget (Table 2)	-20,577	-91,846	-74,038
Transactions not applied to current year's surplus or deficit:			
Seigniorage .....	.....	-540	.....
Premium/Discount on buyback of U.S. Treasury securities	431	1,044	.....
Profit on sale of gold	(* *)	-1	-6
Net gain (-)/Loss for International Monetary Fund			
Loan valuation adjustments .....	.....	.....	19
Total-transactions not applied to current year's surplus or deficit	431	504	13
Excess of liabilities close of period	3,396,927	3,396,927	3,581,049

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, April 2000 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 month
This Year		Prior Year	This Year	This Month		
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Federal Deposit Insurance Corporation:						
FSLIC resolution fund .....	.....	.....	.....	63	63	63
Obligations guaranteed by the United States, issued by:						
Department of Housing and Urban Development:						
Federal Housing Administration	5	59	-90	114	168	173
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	(* *)	(* *)	175	174	176
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	864	864	864
National Archives and Records Administration .....	.....	-3	-3	276	274	274
Postal Service .....	.....	-250	.....	634	384	384
Tennessee Valley Authority	-220	-372	-591	26,378	26,225	26,005
Total, agency securities	-213	-566	-683	28,505	28,152	27,939

... No Transactions.

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

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, April 2000 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation	1,540	-8,472	8,556	29,563	19,551	21,091
Agricultural credit insurance fund		1,770	951	3,058	4,828	4,828
Natural Resources Conservation Service			(* *)	4	4	4
Rural Housing Service:						
Rural community facility loans fund		132	199	704	835	835
Rural housing insurance		1,028	1,020	7,802	8,830	8,830
Rural Business – Cooperative Service:						
Rural business and industry loans		29	22	48	77	77
Rural development loan fund		11	17	151	162	162
Rural economic development loan fund		6	13	62	68	68
Rural Utilities Service:						
Rural water and waste disposal fund		507	633	2,917	3,424	3,424
Rural communication development fund				25	25	25
Rural electrification and telecommunications fund		636	662	9,585	10,221	10,221
Rural telephone bank		52	-55	308	360	360
Distance learning and telemedicine program		4	(* *)	1	5	5
Rural development insurance fund		-105	-75	1,001	896	896
Foreign Agricultural Service			-2	761	761	761
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance		9	88	142	150	150
Fishing vessel obligations				10	10	10
Department of Education:						
College housing and academic facilities loans			5	370	370	370
Federal direct student loan program		3,975	13,262	52,070	56,044	56,044
Department of Energy:						
Bonneville Power Administration fund	40	84	60	2,515	2,559	2,599
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration				7,996	7,996	7,996
Housing for the elderly and handicapped		-425	-665	4,628	4,203	4,203
Public and Indian housing:						
Low-rent public housing		25			25	25
Department of Interior:						
Bureau of Reclamation loan fund		21	14	82	102	102
Helium fund				252	252	252
Bureau of Indian Affairs				26	26	26
Department of Justice:						
Federal Prison Industries, Incorporated				20	20	20
Department of State:						
Repatriation loans				(* *)	(* *)	(* *)
Department of Transportation:						
Minority business resource center fund		12	13	14	26	26
Federal Aviation Administration:						
Aircraft purchase loan guarantee program				(* *)	(* *)	(* *)
Federal Railroad Administration:						
Alameda corridor project				366	366	366
Other				(* *)	(* *)	(* *)
Maritime Administration		8			8	8
Department of Treasury:						
Community development financial institutions fund		7	4	9	15	15
Federal Financing Bank revolving fund	-606	-4,416	-7,399	28,115	24,305	23,699
Department of Veterans Affairs:						
Veterans housing benefit program fund	-916	1,150	1,797	2,523	4,589	3,673
Native American veteran housing fund	-18	2	10	16	36	18
Vocational rehabilitation loan fund		2	2	1	3	3
Corps of Engineers:						
Washington aqueduct	1	-9	13	23	13	14
Environmental Protection Agency:						
Abatement, control, and compliance loan program				38	38	38
Federal Emergency Management Agency:						
National insurance development fund	-3	201	216	544	748	745
Disaster assistance loan fund			24	59	59	59

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, April 2000 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
General Services Administration:						
Land acquisition and development fund				(**)	(**)	(**)
International Assistance Program:						
International Security Assistance:						
Foreign military loan program		376	240	1,508	1,884	1,884
Military debt reduction		9		7	16	16
Agency for International Development:						
International debt reduction		-57		148	92	92
Housing and other credit guaranty programs				48	48	48
Microenterprise and small enterprise development			(**)	2	2	2
Overseas Private Investment Corporation	3	3	8	63	63	66
Small Business Administration:						
Business loan fund		-18	17	421	403	403
Disaster loan fund		-827	123	9,404	8,578	8,578
Independent agencies:						
Export-Import Bank of the United States		62	1,179	6,603	6,665	6,665
Federal Communications Commission:						
Spectrum auction loan fund			-42	3,939	3,939	3,939
Presidio trust fund				20	20	20
Railroad Retirement Board:						
Rail industry pension fund				2,128	2,128	2,128
Social Security equivalent benefit account	264	1,759	1,755	2,720	4,214	4,478
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	306	-2,450	22,664	182,988	180,232	180,538
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Housing Service:						
Rural housing insurance fund	-110	-885	-950	7,125	6,350	6,240
Rural Utilities Service:						
Rural electrification and telecommunications fund	15	-718	-168	18,485	17,751	17,766
Rural development insurance fund			-45	3,410	3,410	3,410
Department of Defense:						
Department of Navy				1,624	1,624	1,624
Defense agencies		-91	-86	-486	-577	-577
Department of Education:						
Historically Black college and university capital financing fund		10	3	11	21	21
Department of Health and Human Services:						
Medical facilities guarantee and loan fund				3	3	3
Health maintenance organization loan and loan guarantee fund				2	2	2
Department of Housing and Urban Development:						
Low rent housing – loans and other expenses		-71	-72	1,420	1,348	1,348
Community development grants		-1	-15	13	12	12
Department of Interior:						
Assistance to territories		-1	-1	16	15	15
Department of Transportation:						
Railroad rehabilitation and improvement loan fund		(**)	(**)	4	4	4
General Services Administration:						
Federal buildings fund	(**)	-46	-28	2,405	2,358	2,359
International Assistance Program:						
Foreign military financing program	-3	-113	-111	2,611	2,501	2,498
Small Business Administration:						
Business loan fund	-3	-20	-24	194	176	173
Independent agencies:						
Postal Service	-506	-2,477	-2,822	6,279	4,308	3,802
Total borrowing from the Federal Financing Bank	-606	-4,416	-4,318	43,116	39,306	38,700

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

... No Transactions.

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

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

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, April 2000 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	6	5	18	23	24
Department of Commerce .....	.....	.....	(* *)	11	11	11
Department of Defense—Military:						
Defense cooperation account .....	.....	(* *)	(* *)	1	1	1
Department of Energy	28	1,098	2,833	16,848	17,919	17,947
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration fund .....	.....	1,687	1,823	14,947	16,634	16,634
Government National Mortgage Association:						
Guarantees of mortgage-backed securities	15	247	163	5,781	6,013	6,028
Other .....	.....	-205	65	205	.....	.....
Department of the Interior	14	54	39	2,446	2,486	2,500
Department of Labor	271	1,046	312	9,375	10,150	10,421
Department of Transportation .....	.....	1	-42	103	104	104
Department of the Treasury	-1,064	-1,819	174	15,676	14,921	13,857
Department of Veterans Affairs:						
Canteen service revolving fund	2	4	1	37	40	41
Veterans reopened insurance fund	-6	-8	-7	509	508	501
Servicemen's group life insurance fund .....	.....	(* *)	(* *)	5	5	5
Independent agencies:						
Export-Import Bank of the United States	74	586	614	1,017	1,528	1,602
Federal Deposit Insurance Corporation:						
Bank insurance fund	142	251	649	28,359	28,468	28,610
Savings association insurance fund	8	319	349	10,144	10,455	10,463
FSLIC resolution fund	-3	23	49	2,304	2,331	2,328
National Credit Union Administration	197	124	157	4,159	4,086	4,283
Postal Service .....	.....	-809	-1,000	809	.....	.....
Other	5	218	90	2,738	2,951	2,956
Other	-7	-349	257	4,626	4,284	4,277
Total public debt securities	-325	2,475	6,531	120,117	122,918	122,593
Total Federal funds	-325	2,475	6,531	120,117	122,918	122,593
Trust funds:						
Legislative Branch:						
Library of Congress	(* *)	1	6	33	34	34
United States Tax Court .....	.....	(* *)	(* *)	7	7	7
Other	(* *)	1	1	37	38	38
Judicial Branch:						
Judicial retirement funds	-1	44	39	444	489	488
Department of Agriculture .....	.....	11	10	.....	11	11
Department of Commerce .....	.....	.....	(* *)	.....	.....	.....
Department of Defense—Military:						
Voluntary separation incentive fund	-5	64	81	889	958	954
Other	-4	(* *)	-1	60	65	61

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, April 2000 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:						
Federal hospital insurance trust fund	8,078	380	10,300	153,767	146,069	154,147
Federal supplementary medical insurance trust fund	2,241	20,422	-1,232	26,528	44,709	46,950
Other	11	71	54	1,446	1,506	1,517
Department of the Interior .....	.....	-387	-16	387	(* *)	(* *)
Department of Justice	1	79	-62	22	100	100
Department of Labor:						
Unemployment trust fund	-683	-2,301	-2,653	77,358	75,739	75,056
Other	-10	-7	-17	57	61	50
Department of State:						
Foreign Service retirement and disability fund	-34	292	261	10,131	10,457	10,423
Other	-2	1	(* *)	.....	3	1
Department of Transportation:						
Airport and airway trust fund	203	395	2,546	12,414	12,605	12,809
Highway trust fund	182	-1,749	5,995	28,083	26,152	26,334
Other	8	105	14	2,212	2,310	2,317
Department of Treasury	-28	-15	-33	311	323	295
Department of Veterans Affairs:						
General post fund, national homes	1	4	3	51	54	55
National service life insurance	-78	-151	-99	11,954	11,881	11,803
United States government life insurance fund	-1	-4	-4	80	77	76
Veterans special life insurance fund	-8	13	7	1,666	1,687	1,679
Corps of Engineers	-7	-4	61	1,976	1,979	1,972
Other Defense Civil Programs:						
Military retirement fund	-1,802	10,419	9,565	141,274	153,494	151,693
Other	-5	57	-1	776	838	833
Environmental Protection Agency	-43	-4	-230	6,052	6,090	6,047
Federal Emergency Management Agency .....	.....	(* *)	1	2	1	1
National Aeronautics and Space Administration	1	(* *)	(* *)	13	13	14
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-2,464	722	4,540	480,640	483,825	481,362
Agency securities .....	.....	-250	-3,200	634	384	384
Employees life insurance fund	26	874	736	20,755	21,603	21,629
Employees and retired employees health benefits fund	-21	136	43	5,835	5,993	5,971
Social Security Administration:						
Federal old-age and survivors insurance trust fund	17,278	78,396	63,385	762,226	823,344	840,622
Federal disability insurance trust fund	2,781	11,879	9,180	92,666	101,764	104,545
Independent agencies:						
Harry S. Truman Memorial Scholarship trust fund	(* *)	1	1	57	58	58
Japan-United States Friendship Commission	(* *)	(* *)	26	42	42	42
Railroad Retirement Board	85	41	1,156	24,345	24,301	24,386
Other	-32	-175	45	3,964	3,821	3,789
Total public debt securities	25,668	119,611	103,709	1,868,557	1,962,500	1,988,167
Total agency securities .....	.....	-250	-3,200	634	384	384
Total trust funds	25,668	119,361	100,509	1,869,191	1,962,884	1,988,551
Grand total	25,343	121,836	107,039	1,989,308	2,085,801	2,111,144

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

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

Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, April 2000 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation export fund	-10	-148	-69	-484	-622	-632
Agricultural credit insurance fund	-4	-21	-20	-275	-292	-296
Rural Housing Service:						
Rural community facility loans	(* *)	(* *)	(* *)	1	1	1
Rural housing insurance fund	8	20	2	-210	-198	-190
Rural Business-Cooperative Service:						
Rural business and industry loans	(* *)	37	5	-87	-49	-50
Rural Utilities Service:						
Rural water and waste disposal fund	(* *)	(* *)	(* *)	-24	-24	-24
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fishing vessel obligations	(* *)	(* *)	-1	7	7	7
Department of Defense—Military	(* *)	-1	-1	-4	-4	-4
Department of Education:						
Office of Student Financial Assistance:						
Federal family education loans	76	-73	290	-8,876	-9,025	-8,949
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health center loans .....	.....	.....	(* *)	-1	-1	-1
Health education assistance loans	2	7	-15	-299	-293	-292
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian housing loans	(* *)	-1	-1	-6	-7	-7
Community Planning and Development:						
Community development loans	(* *)	-1	-2	-16	-16	-16
Housing Programs:						
FHA-Mutual mortgage insurance loans	-184	-22	1,329	3,480	3,642	3,459
FHA-General and special risk fund	-75	-55	149	-364	-344	-419
Government National Mortgage Association:						
Guarantees of mortgaged-backed securities	-29	-218	-259	-508	-696	-726
Department of the Interior:						
Bureau of Indian Affairs	-1	-6	-1	-29	-34	-36
Department of Transportation:						
Maritime Administration	-61	-22	-49	-190	-151	-212
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	-217	-68	-102	-4,547	-4,397	-4,615
International Assistance Program:						
Agency for International Development:						
Ukraine export credit insurance fund .....	.....	.....	.....	-30	-30	-30
Loan guarantees to Israel .....	.....	.....	.....	-550	-550	-550
Urban and environmental credit guaranteed loans	1	2	-1	-68	-67	-65
Microenterprise and small enterprise development	(* *)	(* *)	1	-2	-2	-2
Overseas Private Investment Corporation	-4	-43	-53	-371	-410	-414
Small Business Administration:						
Business loan fund	145	156	572	-822	-810	-666
Independent agencies:						
Export-Import Bank of the United States	-35	-760	7	-4,245	-4,971	-5,006
Net Activity, Guaranteed Loan Financing	-390	-1,215	1,781	-18,518	-19,344	-19,733
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural credit insurance fund	-10	-22	192	2,696	2,684	2,674
Natural Resources Conservation Service:						
Agricultural resource conservation demonstration program .....	.....	1	2	-2	-1	-1
Rural Housing Service:						
Rural community facility loans fund	-1	23	52	459	482	482
Rural housing insurance fund	-75	22	104	7,607	7,703	7,628
Rural Business-Cooperative Service:						
Rural business and industry loan fund	(* *)	9	11	43	52	52
Rural development loan fund	1	6	9	131	136	137

Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, April 2000 and Other Periods—Continued

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Direct Loan Financing Activity:—Continued						
Department of Agriculture:—Continued						
Rural economic development loan fund	(**)	-1	8	54	53	53
Rural Utilities Service:						
Rural water and waste disposal loans	-17	199	181	1,940	2,155	2,139
Rural electrification and telecommunications fund	143	609	215	5,402	5,868	6,011
Rural telephone bank	-1	-1	19	205	206	204
Distance learning and telemedicine program	(**)	(**)	(**)	1	1	1
Rural development insurance fund .....	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 direct loan fund	(**)	7	3	417	423	423
International debt reduction .....	.....	.....	-6	34	34	34
P.L. 480, title 1, Food for progress credits	-2	-16	-15	180	165	164
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance	-1	(**)	83	124	125	124
Department of Education:						
Office of Postsecondary Education:						
College housing and academic facilities loans	(**)	(**)	4	18	19	18
Historically Black college and university capital financing fund .....	.....	10	3	11	21	21
Office of Student Financial Assistance:						
Federal direct student loan program	232	6,361	7,391	46,852	52,981	53,213
Department of Housing and Urban Development:						
Housing Programs:						
FHA-Mutual mortgage insurance loans	(**)	(**)	-1	-1	-1	-1
FHA-General and special risk fund	(**)	(**)	3	(**)	(**)	(**)
Department of the Interior:						
Bureau of Reclamation	(**)	5	6	81	86	86
Bureau of Indian Affairs	(**)	-2	-2	24	22	22
Department of State:						
Administration of Foreign Affairs:						
Repatriation loans	(**)	(**)	(**)	-2	-2	-2
Department of Transportation:						
Office of the Secretary:						
Minority business resource center	(**)	-1	(**)	7	6	6
Federal Railroad Administration:						
Alameda corridor project .....	.....	.....	.....	366	366	366
Railroad rehabilitation and improvement loan fund .....	.....	(**)	(**)	2	2	2
Amtrak corridor improvement loans .....	.....	.....	.....	-1	-1	-1
Department of the Treasury:						
Departmental Offices:						
Community development financial institutions fund	(**)	1	1	7	7	7
Financial Management Service .....	.....	.....	.....	(**)	(**)	(**)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	151	-51	273	1,559	1,356	1,508
Native American veteran housing fund	(**)	(**)	1	16	15	15
Vocational rehabilitation loan fund	(**)	(**)	(**)	1	1	1
Environmental Protection Agency:						
Abatement, control, and compliance loan program .....	.....	-2	-2	34	32	32
Federal Emergency Management Agency:						
Disaster assistance loan fund .....	.....	(**)	16	58	58	58
International Assistance Program:						
International Security Assistance:						
Foreign military loan program	6	-140	-64	1,429	1,283	1,289
Military debt reduction .....	.....	-3	-1	7	3	3
Agency for International Development:						
International debt reduction .....	.....	-3	-8	83	80	80
Microenterprise and small enterprise development .....	.....	(**)	(**)	2	1	1
Overseas Private Investment Corporation	3	-5	3	39	32	35
Small Business Administration:						
Business loan fund	-26	-21	-1	84	89	63
Disaster loan fund	-325	783	376	3,982	5,091	4,766
Independent agencies:						
Export-Import Bank of the United States	-8	421	844	4,986	5,415	5,407
Federal Communications Commission:						
Spectrum auction loan fund	-31	-400	-240	3,898	3,529	3,499
Net Activity, Direct Loan Financing	39	7,789	9,456	83,894	91,644	91,682

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 2000
 [\$ 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	63,505	57,477	94,535	111,306	45,731	44,789	184,237						601,580	545,837
Corporation income taxes	2,180	1,653	44,946	5,335	1,777	24,272	27,694						107,857	94,131
Social insurance and retirement receipts:														
Employment and general retirement	42,412	45,759	47,742	58,819	47,859	52,565	65,095						360,251	336,737
Unemployment insurance	1,049	2,868	266	1,319	2,280	317	2,557						10,655	12,389
Other retirement	418	386	412	346	376	447	370						2,754	2,626
Excise taxes	4,181	6,072	5,709	5,316	5,076	5,722	5,934						38,011	41,254
Estate and gift taxes	2,554	2,465	2,575	2,116	1,768	2,379	4,243						18,100	17,576
Customs duties	1,788	1,621	1,612	1,457	1,212	1,681	1,503						10,873	10,214
Miscellaneous receipts	2,948	3,075	3,398	3,464	2,597	3,412	3,515						22,407	19,710
Total—Receipts this year	121,035	121,375	201,196	189,478	108,675	135,582	295,148						1,172,488	.....
(On-budget)	89,009	86,909	162,772	143,838	71,090	94,587	244,662						892,866	.....
(Off-budget)	32,026	34,466	38,424	45,640	37,585	40,996	50,486						279,622	.....
<i>Total—Receipts prior year</i>	<i>119,974</i>	<i>113,978</i>	<i>178,646</i>	<i>171,728</i>	<i>99,502</i>	<i>130,416</i>	<i>266,229</i>						<i>.....</i>	<i>1,080,473</i>
<i>(On budget)</i>	<i>90,064</i>	<i>81,836</i>	<i>143,338</i>	<i>129,927</i>	<i>65,146</i>	<i>92,548</i>	<i>219,490</i>						<i>.....</i>	<i>822,349</i>
<i>(Off budget)</i>	<i>29,910</i>	<i>32,142</i>	<i>35,309</i>	<i>41,801</i>	<i>34,356</i>	<i>37,867</i>	<i>46,739</i>						<i>.....</i>	<i>258,124</i>
Outlays														
Legislative Branch	499	238	233	229	192	237	209						1,837	1,534
Judicial Branch	396	322	316	304	315	408	306						2,366	2,256
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	6,285	7,305	3,939	3,894	1,329	968	1,140						24,861	16,880
Other	3,291	3,684	3,866	3,686	3,485	3,215	3,327						24,555	24,978
Department of Commerce	447	531	511	380	503	729	731						3,832	2,881
Department of Defense:														
Military:														
Military Personnel	5,907	5,890	8,366	3,268	6,099	8,585	3,521						41,635	41,873
Operation and Maintenance	6,615	8,651	9,299	7,650	8,644	10,290	8,366						59,514	53,168
Procurement	4,062	3,818	5,939	2,989	3,552	5,714	3,858						29,932	27,656
Research, Development, Test, and Evaluation	2,854	2,696	4,301	2,369	2,775	4,373	2,682						22,049	22,336
Military Construction	463	417	709	252	447	390	307						2,985	3,036
Family Housing	252	236	290	275	254	305	280						1,893	2,101
Revolving and Management funds	162	332	1,118	-241	-144	672	-123						1,775	1,419
Other	2,279	-511	-69	-4	-450	-1,961	1,537						821	1,415
Total Military	22,593	21,529	29,953	16,557	21,178	28,367	20,428						160,604	153,003
Department of Education	3,097	2,309	3,037	2,756	3,185	4,293	2,534						21,211	20,994
Department of Energy	1,328	1,219	1,583	837	1,029	1,136	1,080						8,213	8,980
Department of Health and Human Services:														
Public Health Service	2,113	2,318	2,409	2,326	2,348	2,437	2,119						16,070	14,761
Health Care Financing Administration:														
Grants to States for Medicaid	9,546	9,217	10,389	8,588	9,053	10,692	9,581						67,065	62,463
Federal hospital ins. trust fund	10,334	10,718	12,253	7,813	11,088	14,008	8,731						74,944	78,210
Federal supp. med. ins. trust fund	6,875	7,195	9,441	5,856	7,091	8,394	5,658						50,510	47,385
Other	5,198	5,363	5,854	8,217	4,987	6,929	8,271						44,820	41,441
Administration for Children and Families	2,688	2,622	3,715	2,969	3,162	3,677	3,121						21,954	20,214
Other	-6,757	-6,947	-7,429	-9,818	-6,916	-8,037	-9,880						-55,784	-52,495
Department of Housing and Urban Development	2,844	2,635	4,263	630	2,292	3,667	1,924						18,256	17,382
Department of the Interior	1,021	618	926	572	706	565	597						5,005	4,652
Department of Justice	1,459	1,930	1,532	1,572	1,567	1,876	1,438						11,374	10,556
Department of Labor:														
Unemployment trust fund	1,630	1,705	2,140	2,301	2,475	2,518	2,023						14,793	15,247
Other	606	673	1,160	731	97	-168	566						3,665	3,850
Department of State	466	553	1,280	517	545	481	483						4,325	4,070
Department of Transportation:														
Highway trust fund	2,032	2,236	2,039	1,786	1,326	1,932	1,766						13,118	11,471
Other	1,958	1,914	1,775	1,412	1,612	1,811	1,414						11,896	10,743
Department of the Treasury:														
Interest on the public debt	19,373	25,690	73,268	19,690	20,779	20,889	19,879						199,568	197,290
Other	407	-170	1,492	1,548	13,230	8,076	3,016						27,599	29,617
Department of Veterans Affairs:														
Compensation and pensions	1,765	1,760	3,482	124	1,866	3,610	147						12,754	13,863
National service life	81	68	83	76	97	102	98						605	576
United States Government Life	1	1	1	1	1	1	1						7	7
Other	1,842	1,953	1,743	1,781	1,779	2,054	1,925						13,077	12,530

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2000—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Corps of Engineers	254	381	505	273	353	332	327						2,425	2,439
Other Defense Civil Programs	2,648	2,704	2,700	2,749	2,752	2,771	2,779						19,104	18,681
Environmental protection	536	566	617	518	532	691	553						4,012	3,769
Executive Office of the President	22	19	20	20	48	25	21						176	316
Federal Emergency Management Agency	423	460	366	266	281	233	208						2,237	3,027
General Services Administration	-23	530	-305	-52	-9	137	45						323	177
International Assistance Program:														
International Security Assistance	178	142	2,856	-49	96	806	804						4,833	4,175
Multilateral Assistance	275	3	27	291	161	60	319						1,137	1,358
International Development Assistance	154	468	343	90	299	72	308						1,735	1,387
Other	103	425	-735	517	431	-569	26						199	879
National Aeronautics and Space Administration	983	1,205	1,305	818	1,030	1,214	1,065						7,619	7,818
National Science Foundation	256	278	294	222	315	281	252						1,899	1,765
Office of Personnel Management	3,959	3,734	4,175	4,207	3,768	4,081	4,360						28,286	27,206
Small Business Administration	11	77	43	49	-962	166	213						-402	-498
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	28,236	28,115	28,325	28,793	28,814	28,909	28,971						200,163	194,254
Federal disability ins. trust fund (off-budget)	4,492	4,418	4,509	4,618	4,636	4,725	4,714						32,112	29,844
Other	2,421	2,508	4,885	74	2,506	4,854	74						17,322	19,564
Independent agencies:														
Fed. Deposit Ins. Corp:														
Bank insurance fund	435	-163	70	-121	-204	-59	-142						-185	-562
Savings association insurance fund	-5	-105	-13	-107	-69	10	-8						-297	-236
FSLIC resolution fund:														
RTC closeout	-297	-118	-123	-160	-895	-114	361						-1,346	-2,208
Other	41	-9	-17	-10	-14	-17	3						-22	-49
Office of Inspector General														7
Postal Service:														
Public enterprise funds (off-budget)	242	263	-1,370	-254	-524	328	-419						-1,733	-1,498
Payments to the Postal Service fund	100												100	
Tennessee Valley Authority	-46	52	122	2	-143	-25	-86						-124	-33
Other independent agencies	1,889	2,233	1,859	511	1,358	1,568	1,220						10,638	9,251
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,864	-2,790	-2,857	-2,704	-2,767	-2,963	-2,755						-19,701	-18,430
Interest received by trust funds	-121	-5,528	-54,561	-145	-1,523	-1,119	-100						-63,097	-59,555
Rents and royalties on outer continental shelf lands	-31	-651	-183	-424	-263	-307	-93						-1,953	-1,706
Sale of major assets														
Other	(*)	(*)	(*)		(*)	(*)	(*)						(*)	-695
Totals this year:														
Total outlays	147,690	148,406	168,114	127,326	150,409	170,962	135,651						1,048,558	.....
(On-budget)	119,494	116,386	165,503	97,451	118,340	137,864	105,742						860,782	.....
(Off-budget)	28,196	32,020	2,611	29,874	32,069	33,098	29,909						187,777	.....
Total-surplus (+) or deficit (-)	-26,655	-27,031	+33,081	+62,152	-41,734	-35,380	+159,497						+123,930	.....
(On-budget)	-30,486	-29,477	-2,732	+46,387	-47,250	-43,278	+138,920						+32,084	.....
(Off-budget)	+3,830	+2,446	+35,813	+15,765	+5,516	+7,897	+20,577						+91,846	.....
Total borrowing from the public	5,754	6,132	35,749	-83,985	17,131	39,746	-112,667						-92,139	-45,466
<i>Total-outlays prior year</i>	<i>152,413</i>	<i>130,915</i>	<i>183,803</i>	<i>101,223</i>	<i>141,839</i>	<i>152,825</i>	<i>152,770</i>						<i>.....</i>	<i>1,015,787</i>
<i>(On-budget)</i>	<i>123,752</i>	<i>99,975</i>	<i>149,258</i>	<i>102,385</i>	<i>110,647</i>	<i>122,211</i>	<i>123,474</i>						<i>.....</i>	<i>831,702</i>
<i>(Off-budget)</i>	<i>28,661</i>	<i>30,940</i>	<i>34,544</i>	<i>-1,162</i>	<i>31,192</i>	<i>30,614</i>	<i>29,296</i>						<i>.....</i>	<i>184,086</i>
<i>Total-surplus (+) or deficit (-) prior year</i>	<i>-32,440</i>	<i>-16,937</i>	<i>-5,156</i>	<i>+70,505</i>	<i>-42,337</i>	<i>-22,409</i>	<i>113,459</i>						<i>.....</i>	<i>+64,685</i>
<i>(On-budget)</i>	<i>-33,688</i>	<i>-18,139</i>	<i>-5,921</i>	<i>+27,542</i>	<i>-45,501</i>	<i>-29,662</i>	<i>+96,016</i>						<i>.....</i>	<i>-9,353</i>
<i>(Off-budget)</i>	<i>+1,249</i>	<i>+1,202</i>	<i>+765</i>	<i>+42,963</i>	<i>+3,164</i>	<i>+7,253</i>	<i>+17,443</i>						<i>.....</i>	<i>+74,038</i>

... No transactions.
 (*) Less than \$500,000.
 Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of April 30, 2000

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	786	640	146	5,216	4,912	304	12,414	12,605	12,809
Black lung disability	48	39	8	291	272	19	.....	.....	.....
Federal disability insurance	7,524	4,714	2,810	43,945	32,112	11,833	92,666	101,764	104,545
Federal employees life and health .....	.....	-7	7	.....	-924	924	26,590	27,595	27,600
Federal employees retirement	1,381	3,866	-2,485	27,385	26,543	842	491,855	495,162	492,663
Federal hospital insurance	17,402	8,794	8,608	91,572	75,441	16,131	153,767	146,069	154,147
Federal old-age and survivors insurance ...	46,319	28,971	17,348	278,444	200,163	78,280	762,226	823,344	840,622
Federal supplementary medical insurance ..	7,188	5,658	1,530	51,572	50,510	1,062	26,528	44,709	46,950
Hazardous substance superfund	34	118	-85	880	882	-2	4,593	4,576	4,522
Highways	2,617	2,398	219	17,332	19,443	-2,111	28,083	26,152	26,334
Military advances	1,165	865	300	7,161	6,492	669	.....	.....	.....
Military retirement	856	2,763	-1,906	28,117	19,044	9,073	141,274	153,494	151,693
Railroad retirement	425	684	-259	3,418	4,788	-1,370	24,345	24,301	24,386
Unemployment	2,601	2,029	572	13,535	14,841	-1,305	77,358	75,739	75,056
Veterans life insurance	16	122	-106	574	723	-148	13,699	13,644	13,557
All other trust	228	904	-676	2,155	6,097	-3,941	13,793	13,728	13,668
Total trust fund receipts and outlays and investments held from Table 6-D	88,589	62,557	26,032	571,598	461,339	110,259	1,869,191	1,962,884	1,988,551
Less: Interfund transactions	16,959	16,959	.....	174,238	174,238	.....	.....	.....	.....
Trust fund receipts and outlays on the basis of Tables 4 & 5	71,630	45,597	26,032	397,360	287,101	110,259	.....	.....	.....
Total Federal fund receipts and outlays	223,537	90,072	133,465	775,350	761,679	13,671	.....	.....	.....
Less: Interfund transactions	19	19	.....	221	221	.....	.....	.....	.....
Federal fund receipts and outlays on the basis of Table 4 & 5	223,518	90,053	133,465	775,128	761,457	13,671	.....	.....	.....
Net budget receipts & outlays	295,148	135,651	159,497	1,172,488	1,048,558	123,930	.....	.....	.....

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

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, April 2000 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
NET RECEIPTS			
Individual income taxes	184,237	601,580	545,837
Corporation income taxes	27,694	107,857	94,131
Social insurance and retirement receipts:			
Employment and general retirement	65,095	360,251	336,737
Unemployment insurance	2,557	10,655	12,389
Other retirement	370	2,754	2,626
Excise taxes	5,934	38,011	41,254
Estate and gift taxes	4,243	18,100	17,576
Customs duties	1,503	10,873	10,214
Miscellaneous receipts	3,515	22,407	19,710
Total	295,148	1,172,488	1,080,473
NET OUTLAYS			
National defense	21,308	168,027	160,650
International affairs	2,190	11,867	11,101
General science, space, and technology	1,530	11,090	10,965
Energy	135	-1,223	-63
Natural resources and environment	1,711	12,741	12,563
Agriculture	1,196	27,414	18,870
Commerce and housing credit	-1	-224	-3,946
Transportation	3,178	25,239	22,083
Community and regional development	1,561	7,199	7,431
Education, training, employment and social services	4,496	36,151	35,037
Health	12,421	87,712	81,164
Medicare	12,631	113,176	113,477
Income security	17,801	155,256	155,688
Social security	33,678	232,255	224,062
Veterans benefits and services	2,186	26,558	27,057
Administration of justice	2,066	15,952	14,826
General government	1,010	7,273	8,671
Net interest	19,403	133,748	136,982
Undistributed offsetting receipts	-2,849	-21,654	-20,830
Total	135,651	1,048,558	1,015,787

... No transactions.

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

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

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

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

- *Budget of the United States Government, Fiscal Year 19* — (Available from GPO, Washington, D.C. 20402 and on the Internet at <http://access.gpo.gov/>). This publication is a single volume which provides budget information and contains:

- Budget of the United States Government, FY 19* —
- Appendix, The Budget of the United States Government, FY 19* —
- Analytical Perspectives*
- Historical Tables*
- Citizens Guide to the Federal Budget*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

**The release date for the May 2000 Statement
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