



Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

For Fiscal Year 2014 Through **April 30, 2014**, and Other Periods

Highlight

The impact of large individual tax deposits resulted in budget receipts of \$414.2 billion and a surplus of \$106.9 billion.

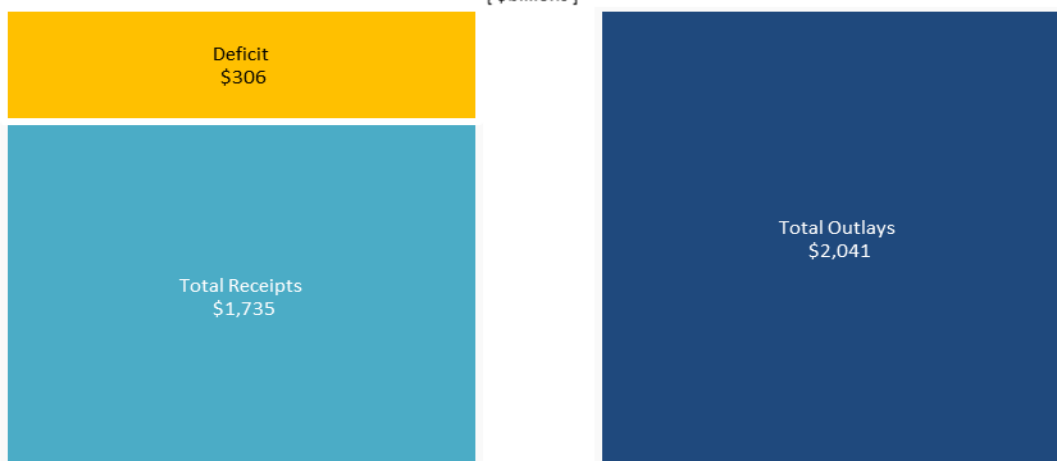
Receipts, Outlays, and Surplus/Deficit for April 2014

[\$billions]



Receipts, Outlays, and Surplus/Deficit through Fiscal Year 2014

[\$billions]



Compiled and Published by

Department of the Treasury
Bureau of the Fiscal Service

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Introduction

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

AUDIENCE

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

DISCLOSURE STATEMENT

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

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

TRIAD OF PUBLICATIONS

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

DATA SOURCES AND INFORMATION

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 2013 and 2014, by Month

Period	[\$ millions]		
	Receipts	Outlays	Deficit/Surplus (-)
FY 2013			
October.....	184,316	304,311	119,995
November.....	161,730	333,841	172,112
December.....	269,508	270,699	1,191
January.....	272,225	269,340	-2,886
February.....	122,815	326,354	203,539
March.....	186,018	292,548	106,530
April.....	406,723	293,834	-112,889
May.....	197,182	335,914	138,732
June.....	286,627	170,126	-116,501
July.....	200,030	297,627	97,597
August.....	185,370	333,293	147,923
September.....	301,469	226,355	-75,114
Year-to-Date.....	12,774,011	13,454,241	1680,229
FY 2014			
October.....	198,927	289,511	90,584
November.....	182,453	317,679	135,226
December.....	283,221	230,001	-53,220
January.....	295,997	306,247	10,250
February.....	144,349	337,880	193,532
March.....	215,846	252,739	36,893
April.....	414,237	307,383	-106,853
Year-to-Date.....	1,735,030	2,041,440	306,411

¹The receipt, outlay and deficit figures differ from the *FY 2015 Budget*, released by the Office of Management and Budget on March 4, 2014. The deficit figure differs by -\$727 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 2014 and Other Periods

Classification	[\$ millions]				
	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (2013)	Budget Estimates Next Fiscal Year (2015) ¹
Total On-Budget and Off-Budget Results:					
Total Receipts.....	414,237	1,735,030	3,001,721	1,603,334	3,337,425
On-Budget Receipts.....	335,529	1,300,414	2,269,389	1,221,515	2,579,548
Off-Budget Receipts.....	78,708	434,616	732,332	381,819	757,877
Total Outlays.....	307,383	2,041,440	3,650,526	2,090,926	3,900,989
On-Budget Outlays.....	245,856	1,631,939	2,939,299	1,738,335	3,143,368
Off-Budget Outlays.....	61,527	409,501	711,227	352,591	757,621
Total Surplus (+) or Deficit (-).....	+106,853	-306,411	-648,805	-487,592	-563,564
On-Budget Surplus (+) or Deficit (-).....	+89,672	-331,525	-669,910	-516,820	-563,820
Off-Budget Surplus (+) or Deficit (-).....	+17,181	+25,115	+21,105	+29,228	+256
Total On-Budget and Off-Budget Financing.....	-106,853	306,411	648,805	487,592	563,564
Means of Financing:					
Borrowing from the Public.....	-115,417	517,517	920,083	678,159	689,142
Reduction of Operating Cash, Increase (-).....	-6,154	-59,957	-1,614	-128,417	.....
By Other Means.....	14,717	-151,149	-269,664	-62,150	-125,578

¹These estimates are based on the *FY 2015 Budget*, released by the Office of Management and Budget on March 4, 2014.

... 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 2013 and 2014

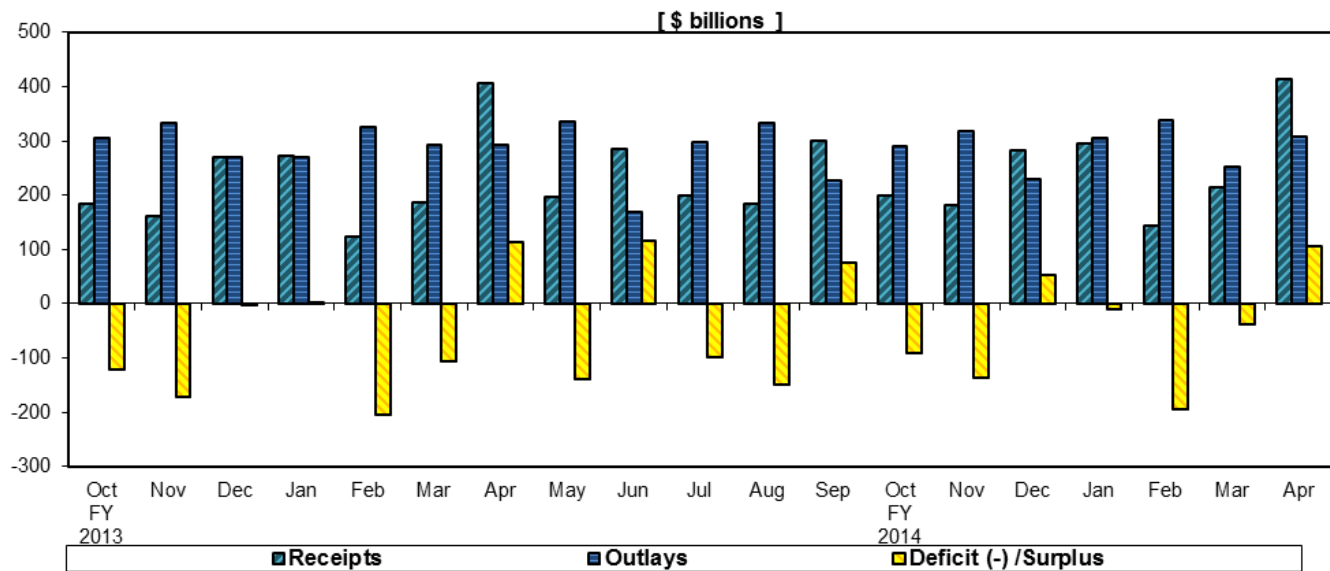


Figure 2. Cumulative Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 2013 and 2014

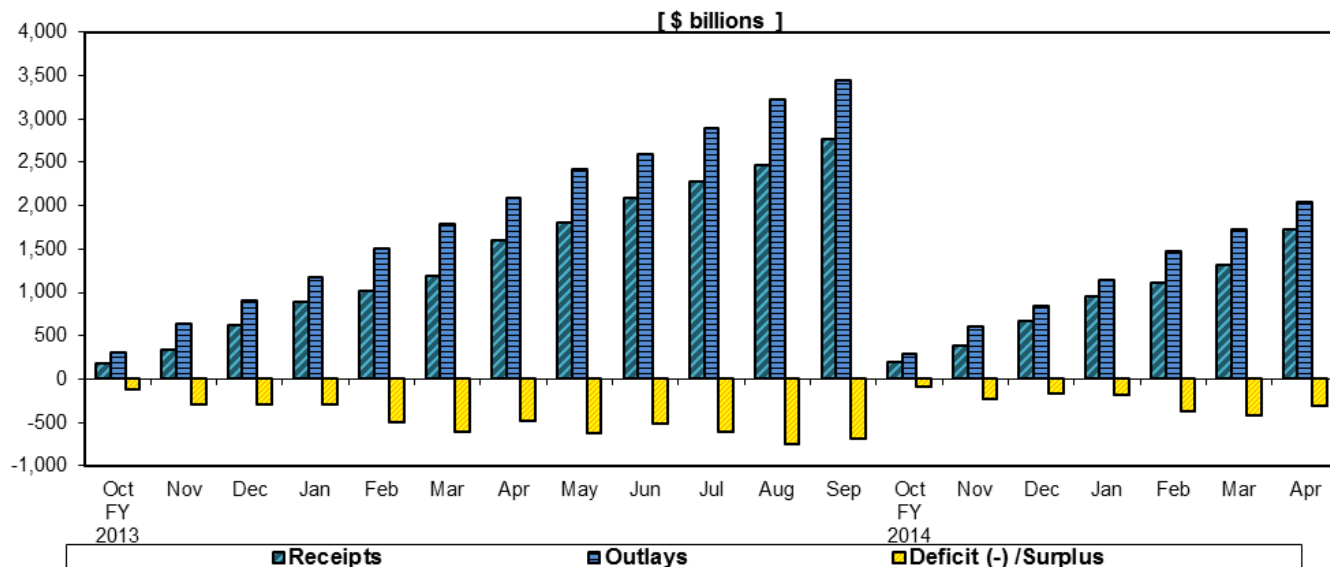


Figure 3. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2013 and 2014

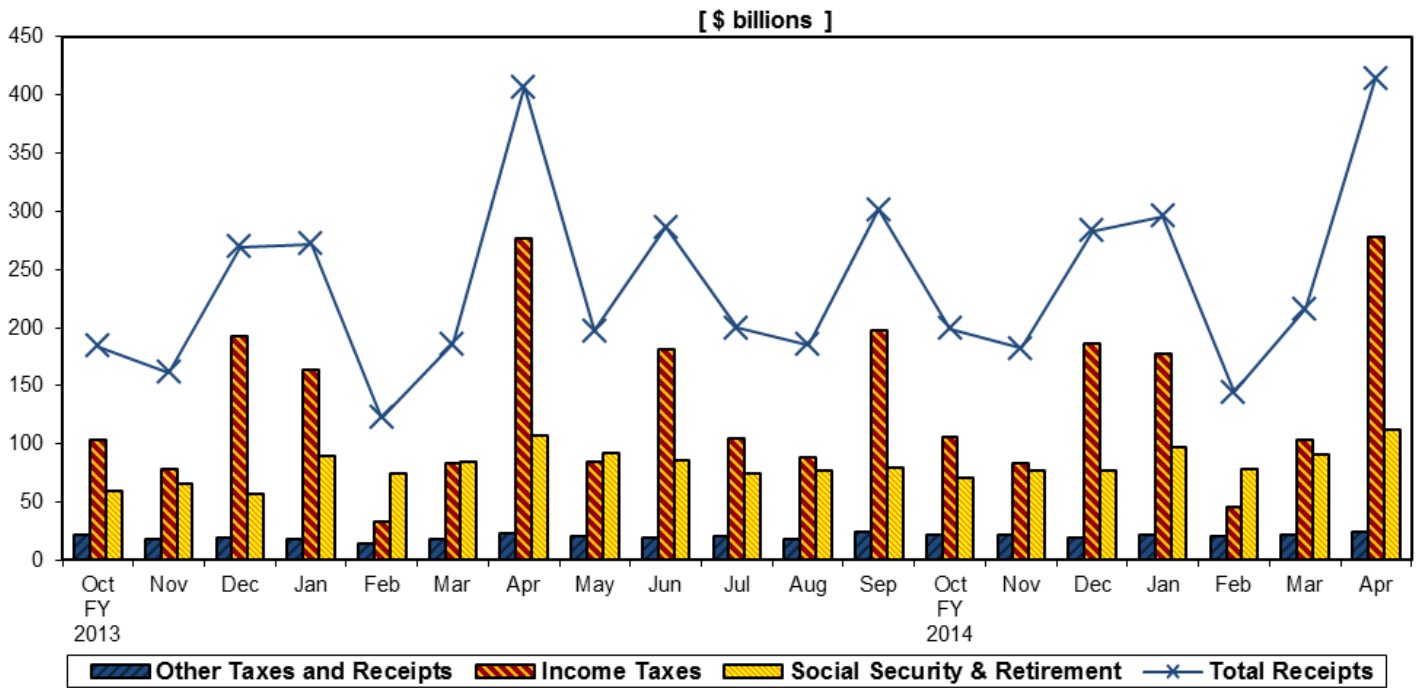


Figure 4. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2013 and 2014

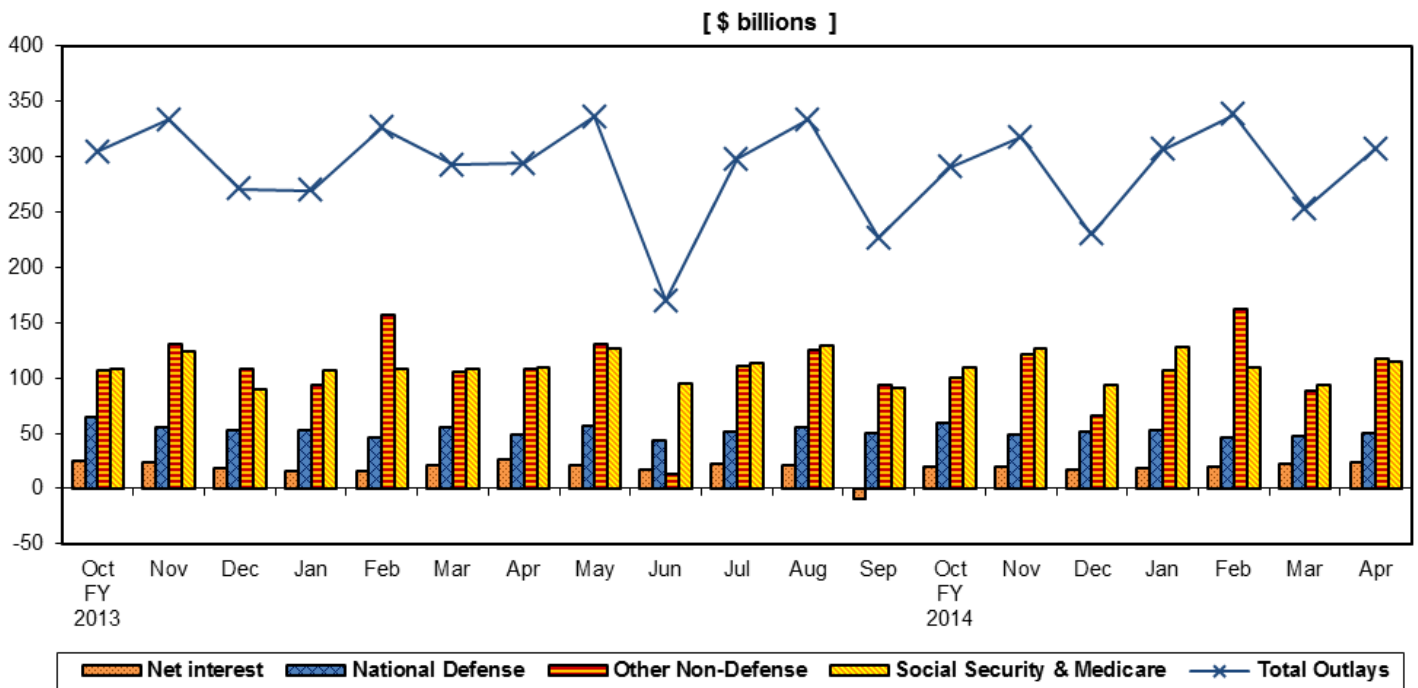


Table 3. Summary of Receipts and Outlays of the U.S. Government, April 2014 and Other Periods

Classification	[\$ millions]			
	This Month	Current Fiscal Year to Date	Comparable Prior Period Year to Date	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual Income Taxes	238,164	823,079	795,422	1,386,068
Corporation Income Taxes	39,253	156,808	136,370	332,740
Social Insurance and Retirement Receipts:				
Employment and General Retirement (Off-Budget)	78,708	434,616	381,819	732,332
Employment and General Retirement (On-Budget)	23,830	138,459	126,193	224,619
Unemployment Insurance	9,574	27,639	27,366	60,393
Other Retirement	252	1,984	2,083	3,765
Excise Taxes	7,505	45,866	45,756	93,528
Estate and Gift Taxes	2,402	11,150	12,387	15,746
Customs Duties	2,886	19,691	18,168	34,966
Miscellaneous Receipts	11,662	75,736	57,768	117,564
Total Receipts	414,237	1,735,030	1,603,334	3,001,721
(On-Budget)	335,529	1,300,414	1,221,515	2,269,389
(Off-Budget)	78,708	434,616	381,819	732,332
Budget Outlays				
Legislative Branch	323	2,379	2,613	4,740
Judicial Branch	542	3,962	4,146	7,281
Department of Agriculture	10,568	90,677	102,636	149,191
Department of Commerce	668	4,520	5,454	8,213
Department of Defense-Military Programs	47,200	341,410	361,112	593,343
Department of Education	5,175	30,836	29,829	65,619
Department of Energy	2,023	13,832	14,130	27,773
Department of Health and Human Services	79,352	528,558	512,701	957,978
Department of Homeland Security	3,218	24,724	36,886	51,628
Department of Housing and Urban Development	3,197	25,368	18,976	42,121
Department of the Interior	1,256	6,405	4,390	12,834
Department of Justice	2,610	15,183	17,529	28,651
Department of Labor	3,884	36,094	51,233	76,507
Department of State	3,000	15,546	14,215	27,770
Department of Transportation	6,222	40,791	40,533	80,531
Department of the Treasury:				
Interest on Treasury Debt Securities (Gross)	31,100	223,972	227,851	427,219
Other	11,809	37,118	75,065	41,937
Department of Veterans Affairs	12,944	87,086	78,566	150,682
Corps of Engineers	524	3,765	3,948	7,153
Other Defense Civil Programs	3,152	34,304	32,958	57,877
Environmental Protection Agency	774	4,958	5,922	8,128
Executive Office of the President	34	214	218	392
General Services Administration	127	-187	-337	-477
International Assistance Program	739	10,829	10,138	20,359
National Aeronautics and Space Administration	1,255	9,725	9,464	17,063
National Science Foundation	534	3,664	3,885	7,051
Office of Personnel Management	8,206	51,897	49,121	92,419
Small Business Administration	77	-207	-58	365
Social Security Administration	75,696	521,032	498,030	914,368
Other Independent Agencies	1,558	3,962	16,246	18,717
Allowances .....	.....	.....	.....	1,875
Undistributed Offsetting Receipts:				
Interest	-4,762	-75,853	-75,425	-158,042
Other	-5,621	-55,123	-61,051	-90,740
Total Outlays	307,383	2,041,440	2,090,926	3,650,526
(On-Budget)	245,856	1,631,939	1,738,335	2,939,299
(Off-Budget)	61,527	409,501	352,591	711,227
Surplus (+) or Deficit (-)	+106,853	-306,411	-487,592	-648,805
(On-Budget)	+89,672	-331,525	-516,820	-669,910
(Off-Budget)	+17,181	+25,115	+29,228	+21,105

¹These estimates are based on the *FY 2015 Budget*, released by the Office of the Management and Budget on March 4, 2014.

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

Table 4. Receipts of the U.S. Government, April 2014 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.....	89,239			698,643			678,732		
Presidential Election Campaign Fund.....	9			20			26		
Other.....	206,661			326,644			315,554		
Total--Individual Income Taxes.....	295,909	57,745	238,164	1,025,307	202,229	823,079	994,311	198,889	795,422
Corporation Income Taxes.....	43,473	4,220	39,253	180,713	23,904	156,808	165,044	28,674	136,370
Social Insurance and Retirement Receipts:									
Employment and General Retirement:									
Federal Old-Age and Survivors Ins. Trust Fund:									
Federal Insurance Contributions Act Taxes.....	51,627		51,627	343,900		343,900	308,809		308,809
Self-Employment Contributions Act Taxes.....	15,656		15,656	24,151		24,151	19,575		19,575
Adjustments Attributable to Prior Years.....				3,480		3,480	-1,984		-1,984
Total--FOASI Trust Fund.....	67,283		67,283	371,531		371,531	326,400		326,400
Federal Disability Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes.....	8,766		8,766	58,397		58,397	52,445		52,445
Self-Employment Contributions Act Taxes.....	2,659		2,659	4,103		4,103	3,323		3,323
Adjustments Attributable to Prior Years.....				586		586	-349		-349
Total--FDI Trust Fund.....	11,425		11,425	63,086		63,086	55,419		55,419
Federal Hospital Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes.....	16,258		16,258	121,856		121,856	113,827		113,827
Self-Employment Contributions Act Taxes.....	7,072		7,072	11,157		11,157	9,953		9,953
Adjustments Attributable to Prior Years.....				1,974		1,974	-806		-806
Total--FHI Trust Fund.....	23,330		23,330	134,987		134,987	122,974		122,974
Railroad Retirement :									
Rail Pension and Supplemental Annuity.....	277	-18	295	1,765	7	1,758	1,683	30	1,652
Social Security Equivalent Account.....	212	7	206	1,721	7	1,714	1,598	32	1,566
Total--Employment and General Retirement.....	102,527	-11	102,538	573,089	14	573,075	508,074	62	508,012
Unemployment Insurance:									
Deposits by States.....	6,535		6,535	20,178		20,178	20,483		20,483
Federal Unemployment Tax Act Taxes.....	3,074	42	3,032	7,510	74	7,436	6,863	81	6,783
Railroad Unemployment Taxes.....	7		7	25		25	101		101
Total--Unemployment Insurance.....	9,616	42	9,574	27,713	74	27,639	27,446	81	27,366
Other Retirement:									
Federal Employees Retirement - Employee Share.....	250		250	1,969		1,969	2,068		2,068
Non-Federal Employees Retirement.....	2		2	15		15	15		15
Total--Other Retirement.....	252		252	1,984		1,984	2,083		2,083
Total--Social Insurance and Retirement Receipts.....	112,396	31	112,364	602,786	88	602,698	537,604	143	537,461
Excise Taxes:									
Miscellaneous Excise Taxes.....	3,413	98	3,315	19,540	1,133	18,407	19,558	1,248	18,310
Airport and Airway Trust Fund.....	1,083		1,083	6,908	6	6,902	7,110	7	7,103
Highway Trust Fund.....	3,057		3,057	20,238		20,238	20,023		20,023
Black Lung Disability Trust Fund.....	51		51	319		319	320		320
Total--Excise Taxes.....	7,604	98	7,505	47,005	1,139	45,866	47,011	1,255	45,756
Estate and Gift Taxes.....	2,484	82	2,402	11,645	495	11,150	13,061	674	12,387
Customs Duties.....	3,042	157	2,886	20,468	777	19,691	18,941	773	18,168
Miscellaneous Receipts:									
Deposits of Earnings by Federal Reserve Banks.....	9,732		9,732	57,869		57,869	42,199		42,199
Universal Service Fund.....	842		842	5,721		5,721	5,850		5,850
All Other.....	1,089	1	1,088	12,166	20	12,146	9,735	15	9,720
Total -- Miscellaneous Receipts.....	11,663	1	11,662	75,756	20	75,736	57,783	15	57,768
Total -- Receipts.....	476,571	62,334	414,237	1,963,681	228,652	1,735,030	1,833,755	230,421	1,603,334
Total -- On-Budget.....	397,863	62,334	335,529	1,529,065	228,652	1,300,414	1,451,936	230,421	1,221,515
Total -- Off-Budget.....	78,708		78,708	434,616		434,616	381,819		381,819

... No Transactions

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

Table 5. Outlays of the U.S. Government, April 2014 and Other Periods

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate.....	69	1	69	471	2	469	509	2	508
House of Representatives.....	97	(**)	97	724	1	723	756	1	755
Joint Items.....	1	.....	1	9	.....	9	10	.....	10
Capitol Police.....	27	.....	27	183	.....	183	209	.....	209
Congressional Budget Office.....	3	.....	3	24	.....	24	26	.....	26
Architect of the Capitol.....	41	1	40	242	2	240	325	2	322
Library of Congress.....	34	1	33	323	5	318	373	5	369
Government Printing Office.....	14	.....	14	87	.....	87	79	.....	79
Government Accountability Office.....	39	.....	39	283	.....	283	288	.....	288
United States Tax Court.....	4	.....	4	28	.....	28	29	.....	29
Other Legislative Branch Agencies.....	-3	.....	-3	30	.....	30	34	.....	34
Proprietary Receipts from the Public.....	.....	2	-2	.....	10	-10	.....	6	-6
Intrabudgetary Transaction.....	(**)	.....	(**)	-6	.....	-6	-7	.....	-7
Offsetting Governmental Receipts.....	.....	.....	.....	.....	(**)	(**)	.....	(**)	(**)
Total--Legislative Branch.....	327	4	323	2,399	20	2,379	2,630	17	2,613
Judicial Branch:									
Supreme Court of the United States.....	6	.....	6	59	.....	59	48	.....	48
Courts of Appeals, District Courts, and Other	.....	.....	.....	.....	.....	.....	.....	.....	.....
Judicial Services.....	523	.....	523	4,144	.....	4,144	4,072	.....	4,072
Other.....	27	.....	27	313	.....	313	187	.....	187
Proprietary Receipts from the Public.....	.....	13	-13	.....	88	-88	.....	89	-89
Intrabudgetary Transactions.....	-1	.....	-1	-466	.....	-466	-72	.....	-72
Total--Judicial Branch.....	554	13	542	4,050	88	3,962	4,235	89	4,146
Department of Agriculture:									
Agricultural Research Service.....	92	.....	92	591	.....	591	652	.....	652
National Institute of Food and Agriculture:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Research and Education Activities.....	47	.....	47	370	.....	370	349	.....	349
Extension Activities.....	26	.....	26	254	.....	254	182	.....	182
Other.....	9	.....	9	59	.....	59	69	.....	69
Animal and Plant Health Inspection Service.....	86	.....	86	577	.....	577	608	.....	608
Food Safety and Inspection Service.....	67	.....	67	544	.....	544	587	.....	587
Agricultural Marketing Service.....	13	.....	13	420	.....	420	659	.....	659
Risk Management Agency:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Administrative and Operating Expenses.....	6	.....	6	37	.....	37	43	.....	43
Federal Crop Insurance Corporation Fund.....	457	58	398	9,574	152	9,422	16,514	2,307	14,207
Farm Service Agency:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salaries and Expenses.....	102	.....	102	464	.....	464	854	.....	854
USDA Supplemental Assistance.....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Agricultural Disaster Relief Fund.....	3	.....	3	33	.....	33	853	.....	853
Commodity Credit Corporation.....	355	601	-246	13,573	4,219	9,355	16,748	6,586	10,161
Tobacco Trust Fund.....	9	.....	9	619	.....	619	433	.....	433
Agricultural Credit Insurance Fund.....	203	10	193	550	88	461	58	122	-64
Other.....	8	.....	8	21	.....	21	38	.....	38
Total--Farm Service Agency.....	679	611	68	15,260	4,307	10,953	18,983	6,708	12,275
Natural Resources Conservation Service:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Conservation Operations.....	59	.....	59	433	.....	433	495	.....	495
Farm Security and Rural Investment Programs.....	121	.....	121	1,932	.....	1,932	1,890	.....	1,890
Other.....	6	.....	6	75	.....	75	99	.....	99
Rural Development.....	17	.....	17	-119	.....	-119	75	.....	75
Rural Housing Service:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rural Housing Insurance Fund.....	6	53	-48	458	323	136	352	368	-16
Rental Assistance Program.....	98	.....	98	679	.....	679	660	.....	660
Other.....	10	.....	10	71	.....	71	95	.....	95
Rural Utilities Service:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rural Electrification and Telecommunications Fund.....	95	161	-66	174	1,170	-996	199	526	-327
Other.....	66	13	53	582	108	475	892	121	771
Foreign Agricultural Service.....	158	.....	158	757	.....	757	958	.....	958
Food and Nutrition Service:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Supplemental Nutrition Assistance Program.....	6,276	.....	6,276	44,754	.....	44,754	48,347	.....	48,347
Child Nutrition Programs.....	1,952	.....	1,952	12,591	.....	12,591	12,340	.....	12,340
Special Supplemental Nutrition Program for	.....	.....	.....	.....	.....	.....	.....	.....	.....
Women, Infants, and Children (WIC).....	544	.....	544	3,638	.....	3,638	3,863	.....	3,863
Other.....	33	.....	33	189	.....	189	285	.....	285
Total--Food and Nutrition Service.....	8,805	.....	8,805	61,172	.....	61,172	64,834	.....	64,834
Forest Service:	.....	.....	.....	.....	.....	.....	.....	.....	.....
National Forest System.....	101	.....	101	826	.....	826	855	.....	855
Capital Improvement and Maintenance.....	17	.....	17	183	.....	183	247	.....	247
Wildland Fire Management.....	107	.....	107	1,194	.....	1,194	1,328	.....	1,328
Forest Service Permanent Appropriations.....	289	.....	289	358	.....	358	382	.....	382
Other.....	92	.....	92	467	.....	467	477	.....	477
Total--Forest Service.....	606	.....	606	3,028	.....	3,028	3,289	.....	3,289
Other.....	12	5	7	599	35	563	640	26	613
Proprietary Receipts from the Public.....	.....	235	-235	.....	896	-896	.....	635	-635
Intrabudgetary Transactions.....	164	.....	164	141	.....	141	202	.....	202
Total--Department of Agriculture.....	11,705	1,137	10,568	97,667	6,990	90,677	113,327	10,691	102,636

Table 5. Outlays of the U.S. Government, April 2014 and Other Periods —Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	29	(**)	29	204	1	203	280	(**)	280
Bureau of the Census	84	.....	84	616	.....	616	703	.....	703
International Trade Administration	44	.....	44	248	.....	248	256	.....	256
National Oceanic and Atmospheric Administration	486	27	459	3,054	132	2,922	3,127	86	3,040
National Institute of Standards and Technology	57	.....	57	472	.....	472	561	.....	561
National Telecommunication and Information Administration	26	.....	26	273	.....	273	636	.....	636
Other	-14	8	-22	-151	55	-206	27	40	-13
Proprietary Receipts from the Public .....	.....	3	-3	.....	-1	1	.....	7	-7
Intrabudgetary Transactions	-7	.....	-7	-7	.....	-7	(**)	.....	(**)
Offsetting Governmental Receipts .....	.....	(**)	(**)	.....	1	-1	.....	2	-2
Total--Department of Commerce	706	38	668	4,709	189	4,520	5,590	136	5,454
Department of Defense--Military Programs:									
Military Personnel:									
Department of the Army	4,792	.....	4,792	36,695	.....	36,695	38,549	.....	38,549
Department of the Navy	3,167	.....	3,167	27,260	.....	27,260	26,812	.....	26,812
Department of the Air Force	2,804	.....	2,804	21,060	.....	21,060	21,108	.....	21,108
Defense Agencies .....	.....	.....	.....	6,337	.....	6,337	6,791	.....	6,791
Total--Military Personnel	10,763	.....	10,763	91,353	.....	91,353	93,260	.....	93,260
Operation and Maintenance:									
Department of the Army	6,283	.....	6,283	41,423	.....	41,423	49,837	.....	49,837
Department of the Navy	4,669	.....	4,669	30,546	.....	30,546	31,786	.....	31,786
Department of the Air Force	4,479	.....	4,479	29,000	.....	29,000	30,982	.....	30,982
Defense Agencies	5,416	.....	5,416	37,836	.....	37,836	39,069	.....	39,069
Total--Operation and Maintenance	20,847	.....	20,847	138,805	.....	138,805	151,675	.....	151,675
International Reconstruction and Other Assistance:									
Department of the Army .....	(**)	.....	(**)	1	.....	1	1	.....	1
Procurement:									
Department of the Army	1,990	.....	1,990	13,792	.....	13,792	16,965	.....	16,965
Department of the Navy	3,350	.....	3,350	24,956	.....	24,956	23,683	.....	23,683
Department of the Air Force	3,897	.....	3,897	23,470	.....	23,470	23,236	.....	23,236
Defense Agencies	549	.....	549	3,939	.....	3,939	4,044	.....	4,044
Total--Procurement	9,785	.....	9,785	66,157	.....	66,157	67,928	.....	67,928
Research, Development, Test, and Evaluation:									
Department of the Army	642	.....	642	4,466	.....	4,466	4,928	.....	4,928
Department of the Navy	1,356	.....	1,356	8,765	.....	8,765	9,043	.....	9,043
Department of the Air Force	2,264	.....	2,264	13,417	.....	13,417	14,283	.....	14,283
Defense Agencies	1,681	.....	1,681	10,499	.....	10,499	10,264	.....	10,264
Total--Research, Development, Test, and Evaluation	5,943	.....	5,943	37,147	.....	37,147	38,518	.....	38,518
Military Construction:									
Department of the Army	281	.....	281	1,636	.....	1,636	2,412	.....	2,412
Department of the Navy	171	.....	171	1,197	.....	1,197	1,549	.....	1,549
Department of the Air Force	84	.....	84	695	.....	695	814	.....	814
Defense Agencies	300	.....	300	2,101	.....	2,101	2,284	.....	2,284
Total--Military Construction	836	.....	836	5,630	.....	5,630	7,059	.....	7,059
Family Housing:									
Department of the Army	47	.....	47	-42	.....	-42	356	.....	356
Department of the Navy	29	.....	29	202	.....	202	241	.....	241
Department of the Air Force	46	.....	46	230	.....	230	369	.....	369
Defense Agencies	5	4	1	54	10	44	301	73	228
Revolving and Management Funds:									
Department of the Navy	174	.....	174	804	.....	804	611	.....	611
Defense Agencies:									
Working Capital Fund	-751	.....	-751	1,694	.....	1,694	1,547	.....	1,547
Other	-135	.....	-135	78	.....	78	150	.....	150
Allowances	1	.....	1	40	.....	40	-36	.....	-36
Trust Funds:									
Department of the Army	2	.....	2	5	.....	5	6	.....	6
Department of the Navy	2	.....	2	14	.....	14	13	.....	13
Department of the Air Force .....	(**)	.....	(**)	1	(**)	1	1	.....	1
Defense Agencies	13	.....	13	144	.....	144	189	.....	189
Proprietary Receipts from the Public:									
Department of the Army .....	.....	79	-79	.....	328	-328	.....	337	-337
Department of the Navy .....	.....	-21	21	.....	75	-75	.....	68	-68
Department of the Air Force .....	.....	2	-2	.....	-7	7	.....	1	-1
Defense Agencies .....	.....	264	-264	.....	684	-684	.....	519	-519
Intrabudgetary Transactions:									
Department of the Army	-6	.....	-6	-14	.....	-14	-326	.....	-326
Department of the Navy	29	.....	29	-7	.....	-7	204	.....	204
Department of the Air Force	-124	.....	-124	7	.....	7	5	.....	5
Defense Agencies	21	.....	21	196	.....	196	39	.....	39
Offsetting Governmental Receipts:									
Department of the Army .....	.....	.....	.....	.....	1	-1	.....	(**)	(**)
Total--Department of Defense--Military Programs	47,527	327	47,200	342,501	1,091	341,410	362,110	997	361,112

Table 5. Outlays of the U.S. Government, April 2014 and Other Periods —Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Education:									
Office of Elementary and Secondary Education:									
Accelerating Achievement and Ensuring Equity.....	1,486	.....	1,486	9,152	.....	9,152	9,204	.....	9,204
Impact Aid.....	86	.....	86	950	.....	950	1,099	.....	1,099
Education Improvement Programs.....	366	.....	366	2,550	.....	2,550	2,657	.....	2,657
State Fiscal Stabilization Fund, Recovery Act.....	105	.....	105	825	.....	825	640	.....	640
Other.....	38	.....	38	216	.....	216	466	.....	466
Total—Office of Elementary and Secondary Education.....	2,081	.....	2,081	13,693	.....	13,693	14,066	.....	14,066
Office of Innovation and Improvement.....	72	.....	72	666	.....	666	581	.....	581
Office of English Language Acquisition.....	48	.....	48	432	.....	432	396	.....	396
Office of Special Education and Rehabilitative Services:									
Special Education.....	1,515	.....	1,515	7,447	.....	7,447	7,400	.....	7,400
Rehabilitation Services and Disability Research.....	278	.....	278	1,952	.....	1,952	2,045	.....	2,045
Special Institutions for Persons with Disabilities.....	20	.....	20	126	.....	126	104	.....	104
Office of Vocational and Adult Education.....	149	.....	149	939	.....	939	981	.....	981
Office of Postsecondary Education:									
Higher Education.....	191	.....	191	1,247	.....	1,247	1,324	.....	1,324
Other.....	63	1	61	172	8	165	103	10	92
Total—Office of Postsecondary Education.....	253	1	252	1,419	8	1,412	1,426	10	1,416
Office of Federal Student Aid:									
Student Financial Assistance.....	1,506	.....	1,506	20,417	.....	20,417	21,199	.....	21,199
Student Aid Administration.....	117	.....	117	746	.....	746	782	.....	782
Federal Student Loan Reserve Fund.....	166	.....	166	166	.....	166	179	.....	179
Federal Direct Student Loans.....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Federal Family Education Loans.....	-33	.....	-33	-157	.....	-157	-243	.....	-243
Other.....	2	.....	2	8	.....	8	8	.....	8
Total—Office of Federal Student Aid.....	1,759	.....	1,759	21,181	.....	21,181	21,926	.....	21,926
Institute of Education Sciences.....	58	.....	58	363	.....	363	436	.....	436
Departmental Management.....	64	.....	64	338	.....	338	351	.....	351
Other.....	(**)	.....	(**)	1	.....	1	5	.....	5
Proprietary Receipts from the Public.....	.....	1,858	-1,858	.....	17,691	-17,691	.....	19,874	-19,874
Intrabudgetary Transactions.....	739	.....	739	-23	.....	-23	-4	.....	-4
Total—Department of Education.....	7,035	1,860	5,175	48,534	17,698	30,836	49,713	19,884	29,829
Department of Energy:									
National Nuclear Security Administration:									
Naval Reactors.....	150	.....	150	624	.....	624	528	.....	528
Weapons Activities.....	831	.....	831	4,524	.....	4,524	4,104	.....	4,104
Defense Nuclear Nonproliferation.....	145	.....	145	1,128	.....	1,128	1,286	.....	1,286
Other.....	24	.....	24	199	.....	199	228	.....	228
Environmental and Other Defense Activities:									
Defense Environmental Cleanup.....	414	.....	414	2,737	.....	2,737	2,856	.....	2,856
Other Defense Activities.....	64	.....	64	409	.....	409	466	.....	466
Defense Nuclear Waste Disposal.....	1	.....	1	2	.....	2	4	.....	4
Energy Programs:									
Science.....	393	.....	393	2,895	.....	2,895	3,002	.....	3,002
Energy Supply.....	112	.....	112	825	.....	825	1,108	.....	1,108
Energy Efficiency and Renewable Energy.....	161	.....	161	1,211	.....	1,211	1,927	.....	1,927
Fossil Energy Research and Development.....	65	.....	65	479	.....	479	544	.....	544
Uranium Enrichment Decontamination and Decommissioning Fund.....	32	.....	32	228	.....	228	227	.....	227
Advanced Technology Vehicles Manufacturing Loan Program.....	(**)	.....	(**)	17	.....	17	113	.....	113
Title 17 Innovative Technology Loan Guarantee Program.....	8	.....	8	161	.....	161	354	.....	354
Other.....	74	6	68	533	40	494	475	33	441
Total—Energy Programs.....	845	6	839	6,348	40	6,308	7,750	33	7,716
Power Marketing Administration.....	301	411	-110	2,173	2,294	-121	2,126	2,476	-350
Departmental Administration.....	23	.....	23	82	.....	82	142	.....	142
Proprietary Receipts from the Public.....	.....	228	-228	.....	1,185	-1,185	.....	1,970	-1,970
Intrabudgetary Transactions.....	-130	.....	-130	-873	.....	-873	-881	.....	-881
Total—Department of Energy.....	2,668	645	2,023	17,352	3,519	13,832	18,610	4,480	14,130

Table 5. Outlays of the U.S. Government, April 2014 and Other Periods —Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Food and Drug Administration	208	1	207	1,212	5	1,207	931	5	926
Health Resources and Services Administration	877	1	877	5,290	5	5,285	4,926	5	4,921
Indian Health Services	475	.....	475	3,524	.....	3,524	2,456	.....	2,456
Centers for Disease Control and Prevention	641	.....	641	3,631	.....	3,631	3,698	.....	3,698
National Institutes of Health	2,929	.....	2,929	17,413	.....	17,413	17,918	.....	17,918
Substance Abuse and Mental Health Services Administration	313	.....	313	1,888	.....	1,888	1,893	.....	1,893
Agency for Healthcare Research and Quality	7	.....	7	53	.....	53	246	.....	246
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid	24,904	.....	24,904	165,241	.....	165,241	152,205	.....	152,205
Payments to Health Care Trust Funds	28,879	.....	28,879	156,764	.....	156,764	138,220	.....	138,220
Children's Health Insurance Fund	320	.....	320	6,273	.....	6,273	5,394	.....	5,394
State Grants and Demonstrations	38	.....	38	285	.....	285	329	.....	329
Federal Hospital Insurance Trust Fund:									
Benefit Payments	22,142	.....	22,142	148,333	.....	148,333	151,299	.....	151,299
Administrative Expenses	328	.....	328	5,381	.....	5,381	4,303	.....	4,303
Total--FHI Trust Fund	22,470	.....	22,470	153,714	.....	153,714	155,602	.....	155,602
Health Care Fraud and Abuse Control	141	.....	141	739	.....	739	781	.....	781
Federal Supplementary Medical Insurance Trust Fund:									
Benefit Payments	21,551	.....	21,551	142,121	.....	142,121	137,925	.....	137,925
Administrative Expenses	1,279	.....	1,279	3,589	.....	3,589	3,849	.....	3,849
Medicare Prescription Drugs:									
Benefit Payments	5,473	.....	5,473	37,569	.....	37,569	35,722	.....	35,722
Administrative Expenses	30	.....	30	241	.....	241	231	.....	231
Total--FSMI Trust Fund	28,333	.....	28,333	183,520	.....	183,520	177,727	.....	177,727
Other	480	.....	480	2,266	.....	2,266	2,580	.....	2,580
Total--Centers for Medicare and Medicaid Services	105,563	.....	105,563	668,804	.....	668,804	632,839	.....	632,839
Administration for Children and Families:									
Temporary Assistance for Needy Families	1,260	.....	1,260	9,211	.....	9,211	9,966	.....	9,966
Contingency Fund	23	.....	23	323	.....	323	328	.....	328
Payments to States for Child Support Enforcement and Family Support Programs	345	.....	345	1,944	.....	1,944	1,917	.....	1,917
Low Income Home Energy Assistance	276	.....	276	2,663	.....	2,663	2,589	.....	2,589
Refugee and Entrant Assistance	98	.....	98	591	.....	591	520	.....	520
Child Care Entitlement to States	303	.....	303	1,563	.....	1,563	1,879	.....	1,879
Payments to States for the Child Care and Development Block Grant	135	.....	135	1,219	.....	1,219	1,042	.....	1,042
Social Services Block Grant	172	.....	172	987	.....	987	1,137	.....	1,137
Children and Families Services Programs	823	.....	823	5,532	.....	5,532	5,896	.....	5,896
Payments to States for Foster Care and Adoption Assistance	796	.....	796	4,126	.....	4,126	3,945	.....	3,945
Other	46	.....	46	315	.....	315	345	.....	345
Total--Administration for Children and Families	4,277	.....	4,277	28,473	.....	28,473	29,562	.....	29,562
Administration on Aging	132	.....	132	818	.....	818	849	.....	849
Departmental Management	-408	.....	-408	1,476	.....	1,476	1,831	.....	1,831
Other	35	.....	35	419	.....	419	353	.....	353
Proprietary Receipts from the Public .....	.....	6,774	-6,774	.....	48,715	-48,715	.....	46,506	-46,506
Intrabudgetary Transactions:									
Payments for Health Insurance for the Aged:									
Federal Supplementary Medical Insurance Trust Fund	-20,225	.....	-20,225	-143,731	.....	-143,731	-129,124	.....	-129,124
Payments for Tax and Other Credits:									
Federal Hospital Insurance Trust Fund	-8,657	.....	-8,657	-13,030	.....	-13,030	-9,069	.....	-9,069
Other	-40	.....	-40	1,043	.....	1,043	-91	.....	-91
Total--Department of Health and Human Services	86,128	6,775	79,352	577,282	48,725	528,558	559,217	46,516	512,701
Department of Homeland Security:									
Departmental Management and Operations	60	.....	60	569	.....	569	714	.....	714
Citizenship and Immigration Services	207	.....	207	1,648	.....	1,648	1,605	.....	1,605
United States Secret Service	144	.....	144	1,022	.....	1,022	1,094	.....	1,094
Transportation Security Administration	354	.....	354	3,093	.....	3,093	3,403	.....	3,403
Immigration and Customs Enforcement	385	.....	385	3,077	.....	3,077	3,322	.....	3,322
Customs and Border Protection	1,042	1	1,041	6,686	1	6,686	7,099	.....	7,099
United States Coast Guard	844	.....	844	6,063	.....	6,063	6,051	3	6,048
National Protection and Programs Directorate	78	.....	78	731	.....	731	788	.....	788
Federal Emergency Management Agency:									
State and Local Programs	212	.....	212	1,495	.....	1,495	2,002	.....	2,002
Firefighter Assistance Grants	53	.....	53	374	.....	374	427	.....	427
Disaster Relief	447	.....	447	3,264	.....	3,264	6,012	.....	6,012
National Flood Insurance Fund	85	236	-150	606	1,237	-631	7,885	802	7,083
Other	101	.....	101	747	.....	747	761	.....	761
Total--Federal Emergency Management Agency	897	236	662	6,487	1,237	5,251	17,087	802	16,285
Science and Technology	46	.....	46	373	.....	373	319	.....	319
Domestic Nuclear Detection Office	24	.....	24	165	.....	165	166	.....	166
Other	31	.....	31	220	.....	220	267	.....	267
Proprietary Receipts from the Public .....	.....	38	-38	.....	144	-144	.....	194	-194
Intrabudgetary Transactions	61	.....	61	55	.....	55	12	.....	12
Offsetting Governmental Receipts .....	.....	682	-682	.....	4,084	-4,084	.....	4,044	-4,044
Total--Department of Homeland Security	4,174	956	3,218	30,189	5,465	24,724	41,928	5,042	36,886

Table 5. Outlays of the U.S. Government, April 2014 and Other Periods —Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Public and Indian Housing Programs:									
Tenant Based Rental Assistance.....	1,490	.....	1,490	10,878	.....	10,878	10,704	.....	10,704
Housing Certificate Fund.....	28	.....	28	212	.....	212	302	.....	302
Project-Based Rental Assistance.....	821	.....	821	5,678	.....	5,678	5,458	.....	5,458
Public Housing Capital Fund.....	139	.....	139	1,148	.....	1,148	1,279	.....	1,279
Public Housing Operating Fund.....	374	.....	374	2,470	.....	2,470	2,395	.....	2,395
Revitalization of Severely Distressed Public Housing (Hope VI).....	7	.....	7	61	.....	61	90	.....	90
Native American Housing Block Grant.....	124	.....	124	385	.....	385	294	.....	294
Other.....	4	.....	4	39	.....	39	5	.....	5
Total--Public and Indian Housing Programs.....	2,988	.....	2,988	20,871	.....	20,871	20,525	.....	20,525
Community Planning and Development:									
Housing Opportunities for Persons with AIDS.....	24	.....	24	173	.....	173	163	.....	163
Community Development Fund.....	470	.....	470	3,830	.....	3,830	3,511	.....	3,511
Home Investment Partnership Program.....	135	.....	135	731	.....	731	836	.....	836
Neighborhood Stabilization Program.....	24	.....	24	251	.....	251	616	.....	616
Homeless Assistance Grants.....	150	.....	150	1,113	.....	1,113	1,033	.....	1,033
Other.....	6	.....	6	55	(**)	55	57	.....	57
Total--Community Planning and Development.....	810	.....	810	6,153	(**)	6,153	6,216	.....	6,216
Housing Programs:									
Credit Accounts:									
FHA-Mutual Mortgage Insurance Fund, Program Account.....	10	.....	10	5,827	.....	5,827	63	.....	63
FHA-Mutual Mortgage Insurance Capital Reserve Account.....	-755	.....	-755	-8,682	.....	-8,682	-9,097	.....	-9,097
FHA-Mutual Mortgage and Cooperative Housing Insurance Fund, Liquidating Account.....	2	1	1	17	11	6	21	13	8
FHA-General and Special Risk Fund, Program Account.....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
FHA-General and Special Risk Fund, Liquidating Account.....	4	38	-33	33	144	-110	46	150	-104
Housing for the Elderly or Handicapped Fund, Liquidating Account.....	(**)	37	-37	(**)	275	-275	1	370	-370
Housing for the Elderly.....	78	.....	78	520	.....	520	497	.....	497
Housing for Persons with Disabilities.....	19	.....	19	135	.....	135	125	.....	125
Other Assisted Housing Programs.....	26	.....	26	197	.....	197	236	.....	236
Other.....	4	3	1	49	24	25	68	20	48
Total--Housing Programs.....	-611	78	-689	-1,903	453	-2,356	-8,042	554	-8,596
Government National Mortgage Association:									
Guarantees of Mortgage-Backed Securities.....	7	(**)	7	15	51	-36	94	34	61
Management and Administration.....	161	.....	161	1,005	.....	1,005	1,068	.....	1,068
Other.....	14	.....	14	115	.....	115	135	.....	135
Proprietary Receipts from the Public:									
FHA-General and Special Risk Fund.....	.....	67	-67	.....	349	-349	.....	407	-407
Other.....	.....	11	-11	.....	27	-27	.....	5	-5
Intrabudgetary Transactions.....	-16	.....	-16	-5	.....	-5	-19	.....	-19
Offsetting Governmental Receipts.....	.....	(**)	(**)	.....	2	-2	.....	2	-2
Total--Department of Housing and Urban Development.....	3,353	157	3,197	26,251	882	25,368	19,978	1,002	18,976
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of Lands and Resources.....	100	.....	100	541	.....	541	543	.....	543
Other.....	74	-170	244	271	-108	379	327	113	214
Bureau of Ocean Energy Management, Regulation and Enforcement.....									
Office of Surface Mining Reclamation and Enforcement.....	12	.....	12	25	.....	25	-21	.....	-21
Office of Surface Mining Reclamation and Enforcement.....	39	.....	39	376	.....	376	490	.....	490
Total--Land and Minerals Management.....	225	-170	395	1,214	-108	1,322	1,339	113	1,226
Water and Science:									
Bureau of Reclamation:									
Water and Related Resources.....	101	.....	101	477	.....	477	476	.....	476
Other.....	33	17	17	810	253	557	407	211	196
United States Geological Survey.....	107	.....	107	642	.....	642	634	.....	634
Other.....	7	.....	7	10	.....	10	16	.....	16
Total--Water and Science.....	248	17	231	1,937	253	1,685	1,533	211	1,321
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service.....	262	.....	262	1,554	.....	1,554	1,555	.....	1,555
National Park Service.....	266	.....	266	1,551	.....	1,551	1,684	.....	1,684
Total--Fish and Wildlife and Parks.....	528	.....	528	3,105	.....	3,105	3,239	.....	3,239
Bureau of Indian Affairs and Bureau of Indian Education.....									
Departmental Offices:	392	(**)	392	1,343	(**)	1,343	1,003	1	1,003
Mineral Leasing and Associated Payments.....	164	.....	164	1,229	.....	1,229	1,077	.....	1,077
Other.....	52	.....	52	190	.....	190	176	.....	176
Insular Affairs.....	23	.....	23	255	.....	255	260	.....	260
Office of the Special Trustee for American Indians.....	12	.....	12	100	.....	100	424	.....	424
Department-Wide Programs.....	28	.....	28	412	.....	412	635	.....	635
Other.....	32	.....	32	98	.....	98	117	.....	117
Proprietary Receipts from the Public.....	.....	645	-645	.....	3,250	-3,250	.....	3,091	-3,091
Intrabudgetary Transactions.....	44	.....	44	-84	.....	-84	-1,998	.....	-1,998
Total--Department of the Interior.....	1,748	492	1,256	9,800	3,395	6,405	7,806	3,416	4,390

Table 5. Outlays of the U.S. Government, April 2014 and Other Periods —Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Justice:									
General Administration	82	.....	82	137	.....	137	643	.....	643
Legal Activities and United States Marshals:									
General Legal Activities	70	.....	70	476	.....	476	493	.....	493
United States Attorneys	146	.....	146	1,047	.....	1,047	1,187	.....	1,187
United States Marshals Service	65	.....	65	624	.....	624	1,050	.....	1,050
Assets Forfeiture Fund	102	.....	102	717	.....	717	600	.....	600
Other	161	.....	161	1,103	.....	1,103	290	.....	290
Federal Bureau of Investigation	775	.....	775	4,712	.....	4,712	4,966	.....	4,966
Drug Enforcement Administration	218	.....	218	1,302	.....	1,302	1,329	.....	1,329
Bureau of Alcohol, Tobacco, Firearms, and Explosives	93	.....	93	625	.....	625	671	.....	671
Federal Prison System	667	35	632	4,119	222	3,897	4,181	223	3,958
Office of Justice Programs:									
State and Local Law Enforcement Assistance	92	.....	92	812	.....	812	888	.....	888
Community Oriented Policing Services	36	.....	36	200	.....	200	334	.....	334
Crime Victims Fund	58	.....	58	387	.....	387	409	.....	409
Other	97	.....	97	551	.....	551	588	.....	588
Other	61	.....	61	369	.....	369	474	.....	474
Proprietary Receipts from the Public .....	.....	255	-255	.....	2,189	-2,189	.....	205	-205
Intrabudgetary Transactions	219	.....	219	712	.....	712	161	.....	161
Offsetting Governmental Receipts .....	.....	44	-44	.....	301	-301	.....	306	-306
Total--Department of Justice	2,944	335	2,610	17,895	2,712	15,183	18,262	733	17,529
Department of Labor:									
Employment and Training Administration:									
Training and Employment Services	273	.....	273	1,773	.....	1,773	2,045	.....	2,045
Office of Job Corps	136	.....	136	904	.....	904	949	.....	949
Community Service Employment for Older Americans	36	.....	36	238	.....	238	246	.....	246
Federal Unemployment Benefits and Allowances	48	.....	48	298	.....	298	284	.....	284
Federal Additional Unemployment Compensation Program-Recovery Act	-2	.....	-2	-7	.....	-7	-13	.....	-13
State Unemployment Insurance and Employment Service Operations	-10	.....	-10	140	.....	140	-153	.....	-153
Payments to the Unemployment Trust Fund .....	.....	.....	.....	5,028	.....	5,028	31,479	.....	31,479
Advances to the Unemployment Trust Fund and Other Funds .....	.....	.....	.....	10	.....	10	.....	.....	.....
Program Administration	6	.....	6	46	.....	46	56	.....	56
Unemployment Trust Fund:									
Federal-State Unemployment Insurance:									
State Unemployment Benefits	3,507	.....	3,507	28,786	.....	28,786	42,770	.....	42,770
State Administrative Expenses	344	.....	344	2,280	.....	2,280	2,766	.....	2,766
Federal Administrative Expenses	25	.....	25	318	.....	318	240	.....	240
Other .....	(*)	.....	(*)	(*)	.....	(*)	1	.....	1
Total--Unemployment Trust Fund	3,876	.....	3,876	31,385	.....	31,385	45,777	.....	45,777
Other	54	.....	54	338	.....	338	168	.....	168
Total--Employment and Training Administration	4,416	.....	4,416	40,152	.....	40,152	80,838	.....	80,838

Table 5. Outlays of the U.S. Government, April 2014 and Other Periods —Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Pension Benefit Guaranty Corporation	501	627	-126	3,485	3,111	374	3,434	3,794	-361
Employment Standards Administration .....	(**)	.....	(**)	1	.....	1	1	.....	1
Office of Workers' Compensation Programs:									
Special Benefits	-721	.....	-721	-1,083	.....	-1,083	100	.....	100
Energy Employees Occupational Illness Compensation Fund	88	.....	88	583	.....	583	743	.....	743
Special Benefits for Disabled Coal Miners	11	.....	11	77	.....	77	89	.....	89
Black Lung Disability Trust Fund.....	19	.....	19	131	.....	131	138	.....	138
Other	28	.....	28	202	.....	202	218	.....	218
Wage and Hour Division	22	.....	22	152	.....	152	161	.....	161
Occupational Safety and Health Administration	45	.....	45	303	.....	303	317	.....	317
Mine Safety and Health Administration	26	.....	26	195	.....	195	211	.....	211
Bureau of Labor Statistics.....	40	.....	40	292	.....	292	306	.....	306
Departmental Management	69	.....	69	232	.....	232	366	.....	366
Other	19	.....	19	174	.....	174	181	.....	181
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	3	-3	.....	2	-2
Intrabudgetary Transactions.....	-50	.....	-50	-5,687	.....	-5,687	-32,070	.....	-32,070
Total--Department of Labor.....	4,511	627	3,884	39,208	3,115	36,094	55,030	3,797	51,233
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and Consular Programs	560	.....	560	4,477	.....	4,477	4,792	.....	4,792
Educational and Cultural Exchange Programs.....	55	.....	55	325	.....	325	349	.....	349
Embassy Security, Construction, and Maintenance.....	381	.....	381	1,100	.....	1,100	1,170	.....	1,170
Payment to Foreign Service Retirement and Disability Fund .....	.....	.....	.....	79	.....	79	77	.....	77
Foreign Service Retirement and Disability Fund	76	.....	76	536	.....	536	520	.....	520
Other	-51	.....	-51	547	.....	547	250	.....	250
Total--Administration of Foreign Affairs.....	1,022	.....	1,022	7,063	.....	7,063	7,158	.....	7,158
International Organizations and Conferences	40	.....	40	1,451	.....	1,451	1,150	.....	1,150
Global Health and Child Survival	1,457	.....	1,457	4,645	.....	4,645	3,856	.....	3,856
Migration and Refugee Assistance	219	.....	219	1,545	.....	1,545	1,135	.....	1,135
International Narcotics Control and Law Enforcement	72	.....	72	697	.....	697	839	.....	839
Andean Counterdrug Programs	6	.....	6	20	.....	20	43	.....	43
Other	35	.....	35	241	.....	241	136	.....	136
Proprietary Receipts from the Public.....	.....	-11	11	.....	27	-27	.....	10	-10
Intrabudgetary Transactions	138	.....	138	-91	.....	-91	-93	.....	-93
Total--Department of State.....	2,989	-11	3,000	15,573	27	15,546	14,225	10	14,215
Department of Transportation:									
Office of the Secretary	62	.....	62	415	.....	415	546	.....	546
Federal Aviation Administration:									
Operations	463	.....	463	1,912	.....	1,912	3,139	.....	3,139
Airport and Airway Trust Fund:									
Grants-In-Aid for Airports	217	.....	217	1,897	.....	1,897	2,017	.....	2,017
Facilities and Equipment.....	275	.....	275	1,634	.....	1,634	1,549	.....	1,549
Research, Engineering, and Development.....	15	.....	15	78	.....	78	81	.....	81
Trust Fund Share of FAA Operations.....	700	.....	700	3,800	.....	3,800	2,468	.....	2,468
Total--Airport and Airway Trust Fund.....	1,207	.....	1,207	7,410	.....	7,410	6,115	.....	6,115
Other	-13	5	-18	-79	115	-194	61	119	-58
Total--Federal Aviation Administration.....	1,657	5	1,652	9,243	115	9,128	9,315	119	9,196
Federal Highway Administration:									
Highway Trust Fund:									
Federal-Aid Highways.....	3,077	.....	3,077	21,572	.....	21,572	20,562	.....	20,562
Other.....	2	.....	2	6	.....	6	15	9	6
Highway Infrastructure Investment, Recovery Act.....	17	.....	17	120	.....	120	656	.....	656
Other Programs	58	.....	58	12,281	.....	12,281	6,807	.....	6,807
Total--Federal Highway Administration.....	3,154	.....	3,154	33,979	.....	33,979	28,041	9	28,032
Federal Motor Carrier Safety Administration	57	.....	57	312	.....	312	316	.....	316
National Highway Traffic Safety Administration	72	.....	72	516	.....	516	453	.....	453
Federal Railroad Administration:									
Operating Subsidy Grants to the National Railroad Passenger Corporation	70	.....	70	270	.....	270	343	.....	343
Capital and Debt Service Grants to the National Railroad Passenger Corporation.....	105	.....	105	558	.....	558	464	.....	464
Capital Assistance for High Speed Rail Corridors and Intercity Passenger Rail Service	172	.....	172	634	.....	634	306	.....	306
Other	64	.....	64	281	.....	281	367	.....	367
Total--Federal Railroad Administration.....	411	.....	411	1,742	.....	1,742	1,480	.....	1,480

Table 5. Outlays of the U.S. Government, April 2014 and Other Periods —Continued

Classification	[\$ millions]			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula Grants.....	4	.....	4	56	.....	56	95	.....	95
Capital Investment Grants.....	85	.....	85	899	.....	899	1,227	.....	1,227
Transit Formula Grants.....	541	.....	541	4,588	.....	4,588	4,356	.....	4,356
Transit Capital Assistance, Recovery Act.....	9	.....	9	113	.....	113	376	.....	376
Other.....	60	.....	60	422	.....	422	233	.....	233
Total—Federal Transit Administration.....	699	.....	699	6,078	.....	6,078	6,286	.....	6,286
Maritime Administration.....	74	4	70	115	6	108	231	10	221
Other.....	48	3	45	254	16	238	258	16	243
Proprietary Receipts from the Public.....	.....	-1	1	.....	30	-30	.....	39	-39
Intrabudgetary Transactions:									
Payment from the General Fund, Highway Trust Fund.....	.....	.....	.....	-11,693	.....	-11,693	-6,200	.....	-6,200
Other.....	(**)	.....	(**)	-1	.....	-1	-1	.....	-1
Offsetting Governmental Receipts.....	.....	1	-1	.....	2	-2	.....	(**)	(**)
Total—Department of Transportation.....	6,234	12	6,222	40,960	169	40,791	40,726	193	40,533
Department of the Treasury:									
Departmental Offices:									
Exchange Stabilization Fund.....	.....	24	-24	.....	80	-80	.....	101	-101
Grants for Specified Energy Property in Lieu of Tax Credit.....	216	.....	216	1,800	.....	1,800	4,071	.....	4,071
Housing and Economic Recovery Programs.....	(**)	.....	(**)	3	.....	3	3	.....	3
Troubled Asset Relief Programs.....	315	.....	315	2,598	.....	2,598	2,545	.....	2,545
Other.....	222	.....	222	1,308	.....	1,308	1,106	.....	1,106
Bureau of the Fiscal Service:									
Financial Management Service:									
Payment to the Resolution Funding Corporation.....	662	.....	662	1,976	.....	1,976	1,976	.....	1,976
Financial Agent Services.....	48	.....	48	320	.....	320	349	.....	349
Interest Paid to Credit Financing Accounts.....	.....	.....	.....	1	.....	1	(**)	.....	(**)
Claims, Judgments, and Relief Acts.....	243	.....	243	1,170	.....	1,170	4,905	.....	4,905
Other.....	112	.....	112	1,563	.....	1,563	533	(**)	533
Total—Financial Management Service.....	1,065	.....	1,065	5,030	.....	5,030	7,763	(**)	7,763
Bureau of the Public Debt.....	40	.....	40	324	.....	324	141	.....	141
Total—Bureau of the Fiscal Service.....	1,105	.....	1,105	5,354	.....	5,354	7,904	(**)	7,904
Federal Financing Bank.....	-56	.....	-56	-561	.....	-561	-554	.....	-554
Alcohol and Tobacco Tax and Trade Bureau:									
Salaries and Expenses.....	8	.....	8	54	.....	54	58	.....	58
Internal Revenue Collections for Puerto Rico.....	25	.....	25	183	.....	183	202	.....	202
Bureau of Engraving and Printing.....	-3	.....	-3	-18	.....	-18	14	.....	14
United States Mint.....	279	329	-50	1,815	1,966	-151	2,997	3,178	-181
Internal Revenue Service:									
Taxpayer Services.....	214	.....	214	1,360	.....	1,360	1,467	.....	1,467
Enforcement.....	376	.....	376	2,823	.....	2,823	3,129	.....	3,129
Operations Support.....	365	.....	365	2,415	.....	2,415	2,358	.....	2,358
Build America Bond Payments, Recovery Act.....	476	.....	476	2,311	.....	2,311	2,075	.....	2,075
Refundable Premium Tax Credits and Cost Sharing Reductions.....	1,159	.....	1,159	2,853	.....	2,853	.....	.....	.....
Payment Where Earned Income Credit Exceeds Liability for Tax.....	5,159	.....	5,159	57,656	.....	57,656	54,286	.....	54,286
Payment Where Child Tax Credit Exceeds Liability for Tax.....	1,779	.....	1,779	20,523	.....	20,523	20,129	.....	20,129
Payment Where Tax Credits to Aid First Time Homebuyers Exceeds Liability for Tax.....	.....	.....	.....	.....	.....	.....	11	.....	11
Payment Where Making Work Pay Credit Exceeds Liability for Tax, Recovery Act.....	25	.....	25	-25	.....	-25	-36	.....	-36
Refunding Internal Revenue Collections, Interest.....	77	.....	77	577	.....	577	2,209	.....	2,209
Other.....	733	.....	733	4,800	1	4,799	4,811	1	4,809
Total—Internal Revenue Service.....	10,365	.....	10,365	95,293	1	95,293	90,439	1	90,437
Comptroller of the Currency.....	79	10	70	591	519	72	653	505	148
Interest on the Public Debt:									
Interest on Treasury Debt Securities (Gross):									
Public Issues (Accrual Basis).....	23,269	.....	23,269	140,614	.....	140,614	144,389	.....	144,389
Special Issues (Cash Basis).....	7,831	.....	7,831	83,359	.....	83,359	83,462	.....	83,462
Total—Interest on Treasury Debt Securities (Gross).....	31,100	.....	31,100	223,972	.....	223,972	227,851	.....	227,851
Total—Interest on the Public Debt.....	31,100	.....	31,100	223,972	.....	223,972	227,851	.....	227,851
Other.....	8	.....	8	52	.....	52	61	.....	61
Proprietary Receipts from the Public.....	.....	258	-258	.....	66,759	-66,759	.....	29,169	-29,169
Intrabudgetary Transactions.....	-133	.....	-133	-2,031	.....	-2,031	-1,480	.....	-1,480
Total—Department of the Treasury.....	43,530	621	42,909	330,414	69,324	261,090	335,870	32,954	302,916

Table 5. Outlays of the U.S. Government, April 2014 and Other Periods —Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:									
Joint DOD-VA Medical Facility Demonstration Fund	33	.....	33	209	.....	209	197	.....	197
Veterans Health Administration:									
Medical Services.....	3,967	.....	3,967	26,151	.....	26,151	24,260	.....	24,260
Medical Support and Compliance	525	.....	525	3,311	.....	3,311	3,058	.....	3,058
Medical Facilities	473	.....	473	3,072	.....	3,072	3,131	.....	3,131
Other	89	34	55	631	246	385	598	230	368
Benefit Programs:									
Public Enterprise Funds:									
Housing Accounts.....	(**)	2	-1	3	12	-10	3	13	-10
Other.....	79	69	10	556	545	11	674	650	24
Compensation and Pensions	5,850	.....	5,850	40,178	.....	40,178	36,542	.....	36,542
Readjustment Benefits.....	1,057	.....	1,057	8,381	.....	8,381	7,884	.....	7,884
Veterans Housing Benefit Program Fund.....	.....	.....	.....	2,075	.....	2,075	45	.....	45
Insurance Funds:									
National Service Life.....	97	.....	97	561	.....	561	599	.....	599
Veterans Special Life.....	16	2	14	99	62	37	93	67	27
Other	3	.....	3	45	.....	45	37	.....	37
Total--Benefit Programs.....	7,102	73	7,029	51,899	619	51,279	45,877	730	45,147
Departmental Administration:									
Construction	91	.....	91	704	.....	704	649	.....	649
Information Technology Systems.....	423	.....	423	2,052	.....	2,052	1,884	.....	1,884
General Operating Expenses.....	210	.....	210	1,322	(**)	1,322	1,241	.....	1,241
Other	-52	.....	-52	550	.....	550	578	.....	578
Proprietary Receipts from the Public:									
National Service Life.....	.....	3	-3	.....	18	-18	.....	34	-34
Other .....	.....	261	-261	.....	1,880	-1,880	.....	1,920	-1,920
Intrabudgetary Transactions	454	.....	454	-52	.....	-52	6	.....	6
Total--Department of Veterans Affairs	13,314	371	12,944	89,849	2,763	87,086	81,480	2,914	78,566
Corps of Engineers:									
Construction	153	.....	153	1,114	.....	1,114	1,296	.....	1,296
Operation and Maintenance.....	-309	.....	-309	918	.....	918	1,633	.....	1,633
Flood Control and Coastal Emergencies	67	.....	67	516	.....	516	404	.....	404
Harbor Maintenance Trust Fund.....	571	.....	571	571	.....	571	.....	.....	.....
Rivers and Harbors Contributed Funds.....	32	.....	32	224	.....	224	231	.....	231
Other	44	.....	44	684	.....	684	806	.....	806
Proprietary Receipts from the Public.....	.....	35	-35	.....	262	-262	.....	423	-423
Intrabudgetary Transactions .....	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Total--Corps of Engineers.....	559	35	524	4,027	262	3,765	4,371	423	3,948
Other Defense Civil Programs:									
Military Retirement:									
Payment to Military Retirement Fund.....	.....	.....	.....	72,885	.....	72,885	67,733	.....	67,733
Military Retirement Fund.....	4,624	.....	4,624	32,171	.....	32,171	31,555	.....	31,555
Retiree Health Care:									
Payment to Department of Defense Medicare-Eligible Retiree Health Care Fund.....	.....	.....	.....	4,250	.....	4,250	6,142	.....	6,142
Department of Defense Medicare-Eligible Retiree Health Care Fund.....	930	.....	930	5,643	.....	5,643	4,916	.....	4,916
Educational Benefits	38	.....	38	246	.....	246	251	.....	251
Other	22	.....	22	122	.....	122	169	.....	169
Proprietary Receipts from the Public.....	.....	2	-2	.....	7	-7	.....	12	-12
Intrabudgetary Transactions	-2,461	.....	-2,461	-81,007	.....	-81,007	-77,797	.....	-77,797
Total--Other Defense Civil Programs	3,154	2	3,152	34,311	7	34,304	32,969	12	32,958
Environmental Protection Agency:									
Science and Technology.....	52	.....	52	411	.....	411	464	.....	464
Environmental Programs and Management.....	385	.....	385	1,646	.....	1,646	1,538	.....	1,538
State and Tribal Assistance Grants.....	285	.....	285	2,561	.....	2,561	3,037	.....	3,037
Payment to the Hazardous Substance Superfund	-1	.....	-1	938	.....	938	690	.....	690
Hazardous Substance Superfund	57	.....	57	361	.....	361	786	.....	786
Other	2	(**)	2	64	28	35	145	27	118
Proprietary Receipts from the Public.....	.....	8	-8	.....	74	-74	.....	28	-28
Intrabudgetary Transactions	3	.....	3	-906	.....	-906	-658	.....	-658
Offsetting Governmental Receipts .....	.....	2	-2	.....	14	-14	.....	26	-26
Total--Environmental Protection Agency.....	784	10	774	5,075	117	4,958	6,003	80	5,922
Executive Office of the President:									
The White House.....	5	.....	5	32	.....	32	31	.....	31
Office of Management and Budget	7	.....	7	49	.....	49	51	.....	51
Unanticipated Needs	1	.....	1	8	.....	8	6	.....	6
Other	22	.....	22	127	.....	127	130	.....	130
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary Transactions .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total--Executive Office of the President	34	(**)	34	215	(**)	214	218	(**)	218

Table 5. Outlays of the U.S. Government, April 2014 and Other Periods —Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
General Services Administration:									
Real Property Activities.....	-8	.....	-8	-300	.....	-300	-123	.....	-123
Supply and Technology Activities	108	.....	108	94	.....	94	-269	.....	-269
General Activities.....	24	.....	24	64	.....	64	138	.....	138
Proprietary Receipts from the Public.....	.....	-3	3	.....	42	-42	.....	77	-77
Intrabudgetary Transactions .....	(**)	.....	(**)	-4	.....	-4	-6	.....	-6
Total--General Services Administration.....	124	-3	127	-145	42	-187	-260	77	-337
International Assistance Programs:									
Millennium Challenge Corporation.....	48	.....	48	665	.....	665	737	.....	737
International Security Assistance:									
Pakistan Counterinsurgency Capability Fund .....	.....	.....	.....	425	.....	425	.....	.....	.....
Foreign Military Financing Program	71	.....	71	4,351	.....	4,351	2,717	.....	2,717
Economic Support Fund	290	.....	290	2,370	.....	2,370	2,505	.....	2,505
Other	94	(**)	94	591	67	524	573	80	494
Total--International Security Assistance.....	455	(**)	454	7,737	67	7,670	5,794	80	5,715
Multilateral Assistance:									
Contribution to the International Development Association									
Association	5	.....	5	5	.....	5	.....	.....	.....
Other	148	.....	148	600	.....	600	474	.....	474
Total--Multilateral Assistance.....	153	.....	153	605	.....	605	474	.....	474
Agency for International Development:									
Development Assistance Program.....	182	.....	182	1,227	.....	1,227	1,076	.....	1,076
Assistance for Europe, Eurasia and Central Asia.....	27	.....	27	249	.....	249	290	.....	290
International Disaster Assistance.....	185	.....	185	948	.....	948	872	.....	872
Operating Expenses	87	.....	87	631	.....	631	690	.....	690
Other	-326	.....	-326	-225	.....	-225	385	212	173
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	1	-1	.....	167	-167
Intrabudgetary Transactions	5	.....	5	5	.....	5	13	.....	13
Total--Agency for International Development.....	160	(**)	159	2,833	1	2,832	3,325	379	2,947
Overseas Private Investment Corporation:									
Overseas Private Investment Corporation Accounts.....	6	7	-1	46	107	-61	47	119	-71
Proprietary Receipts from the Public.....	.....	2	-2	.....	75	-75	.....	130	-130
Total--Overseas Private Investment Corporation.....	6	9	-3	46	182	-136	47	249	-202
Peace Corps.....	47	(**)	47	210	(**)	209	190	(**)	190
International Monetary Programs.....	-43	.....	-43	-179	.....	-179	495	.....	495
Military Sales Programs:									
Foreign Military Sales Trust Fund	2,277	.....	2,277	15,387	.....	15,387	14,652	.....	14,652
Other	6	28	-23	30	42	-12	(**)	39	-39
Proprietary Receipts from the Public.....	.....	2,337	-2,337	.....	16,269	-16,269	.....	14,893	-14,893
Other	8	(**)	8	57	1	56	63	1	62
Total--International Assistance Programs.....	3,114	2,375	739	27,391	16,562	10,829	25,779	15,641	10,138
National Aeronautics and Space Administration:									
Science.....	399	.....	399	2,791	.....	2,791	2,623	.....	2,623
Aeronautics.....	45	.....	45	312	.....	312	323	.....	323
Exploration.....	278	.....	278	2,175	.....	2,175	2,369	.....	2,369
Cross Agency Support.....	184	.....	184	1,584	.....	1,584	1,568	.....	1,568
Space Operations	247	.....	247	2,190	.....	2,190	2,019	.....	2,019
Other	102	.....	102	676	.....	676	566	.....	566
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	3	-3	.....	1	-1
Intrabudgetary Transactions	-1	.....	-1	-1	.....	-1	-3	.....	-3
Total--National Aeronautics and Space Administration	1,255	(**)	1,255	9,728	3	9,725	9,465	1	9,464
National Science Foundation:									
Research and Related Activities	419	.....	419	2,874	.....	2,874	3,106	.....	3,106
Education and Human Resources	74	.....	74	478	.....	478	443	.....	443
Other	41	.....	41	331	.....	331	367	.....	367
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	19	-19	.....	30	-30
Total--National Science Foundation.....	534	(**)	534	3,683	19	3,664	3,916	30	3,885
Office of Personnel Management:									
Government Payment for Annuity, Employees									
Health and Life Insurance Benefits.....	964	.....	964	6,530	.....	6,530	6,309	.....	6,309
Civil Service Retirement and Disability Fund	6,837	.....	6,837	46,307	.....	46,307	44,927	.....	44,927
Employees Life Insurance Fund	267	244	23	1,694	2,331	-637	1,688	2,155	-468
Employees and Retired Employees Health Benefits Fund.....	3,928	3,565	362	26,299	26,087	212	25,276	26,340	-1,064
Other	23	.....	23	290	.....	290	250	.....	250
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	6	-6	.....	12	-12
Intrabudgetary Transactions:									
Postal Service Contributions.....	.....	.....	.....	-773	.....	-773	-793	.....	-793
Civil Service Retirement and Disability Fund:									
Other.....	-3	.....	-3	-26	.....	-26	-29	.....	-29
Total--Office of Personnel Management	12,015	3,810	8,206	80,321	28,425	51,897	77,628	28,507	49,121

Table 5. Outlays of the U.S. Government, April 2014 and Other Periods —Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Salaries and Expenses	59	.....	59	72	(**)	72	108	(**)	108
Business Loans Program	10	(**)	10	569	7	562	1,060	(**)	1,060
Disaster Loans Program	3	(**)	3	262	1	261	459	1	459
Other	6	2	5	34	11	23	21	9	12
Proprietary Receipts from the Public .....	.....	(**)	(**)	.....	1,124	-1,124	.....	1,697	-1,697
Intrabudgetary Transactions .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total--Small Business Administration	79	2	77	937	1,143	-207	1,648	1,706	-58
Social Security Administration:									
Payments to Social Security Trust Funds	7,388	.....	7,388	18,162	.....	18,162	49,788	.....	49,788
Supplemental Security Income Program	4,933	.....	4,933	33,410	.....	33,410	32,628	.....	32,628
Federal Old-Age and Survivors Insurance Trust Fund									
(Off-Budget):									
Benefit Payments	58,581	.....	58,581	403,324	.....	403,324	382,370	.....	382,370
Administrative Expenses	286	.....	286	1,939	.....	1,939	2,071	.....	2,071
Total--FOASI Trust Fund	58,867	.....	58,867	405,263	.....	405,263	384,440	.....	384,440
Federal Disability Insurance Trust Fund									
(Off-Budget):									
Benefit Payments	11,964	.....	11,964	82,197	.....	82,197	80,871	.....	80,871
Administrative Expenses	220	.....	220	1,557	.....	1,557	1,555	.....	1,555
Total--FDI Trust Fund	12,184	.....	12,184	83,754	.....	83,754	82,425	.....	82,425
Other	23	.....	23	208	.....	208	165	.....	165
Proprietary Receipts from the Public:									
On-Budget .....	.....	293	-293	.....	1,510	-1,510	.....	1,552	-1,552
Off-Budget .....	.....	18	-18	.....	95	-95	.....	77	-77
Intrabudgetary Transactions:									
Off-Budget	-7,388	.....	-7,388	-18,161	.....	-18,161	-49,787	.....	-49,787
Total--Social Security Administration	76,007	311	75,696	522,636	1,604	521,032	499,659	1,629	498,030
Other Independent Agencies:									
Broadcasting Board of Governors	63	(**)	63	396	-1	397	414	-1	415
Bureau of Consumer Financial Protection	34	(**)	34	245	(**)	245	194	(**)	194
Corporation for National and Community Service	86	(**)	86	567	1	566	557	(**)	556
Corporation for Public Broadcasting .....	.....	.....	.....	445	.....	445	445	.....	445
District of Columbia:									
Courts	25	.....	25	169	.....	169	193	.....	193
General and Special Payments	55	(**)	55	379	(**)	379	285	(**)	285
Equal Employment Opportunity Commission	26	(**)	26	194	(**)	193	195	1	194
Export-Import Bank of the United States	-72	-67	-5	-393	-21	-372	-689	47	-736
Federal Communications Commission:									
Universal Service Fund	565	.....	565	5,363	.....	5,363	5,516	.....	5,516
Spectrum Auction Program Account .....	(**)	.....	(**)	1	.....	1	(**)	.....	(**)
Other	7	2	5	141	18	123	204	23	181
Federal Deposit Insurance Corporation:									
Deposit Insurance Fund	182	.....	182	-6,257	.....	-6,257	-1,882	-1,103	-779
FSLIC Resolution Fund	(**)	(**)	(**)	2	3	-1	185	6	179
Total--Federal Deposit Insurance Corporation	182	(**)	182	-6,254	3	-6,257	-1,697	-1,097	-600
Federal Drug Control Programs	15	.....	15	129	.....	129	145	.....	145
Federal Housing Finance Agency	21	.....	21	144	.....	144	139	.....	139
Intelligence Community Management Account	54	.....	54	273	.....	273	251	.....	251
Legal Services Corporation	27	.....	27	177	.....	177	202	.....	202
National Archives and Records Administration	30	2	28	220	13	207	247	20	226
National Credit Union Administration	120	220	-100	-791	1,508	-2,299	5,799	2,619	3,179
National Endowment for the Arts	12	(**)	12	79	(**)	79	86	(**)	86
National Endowment for the Humanities	12	(**)	12	75	(**)	74	82	(**)	81
Institute of Museum and Library Services	14	.....	14	133	(**)	133	148	1	147
National Labor Relations Board	20	(**)	20	151	(**)	151	158	(**)	158
Nuclear Regulatory Commission	79	78	1	565	482	84	592	518	74
Postal Service:									
Off-Budget:									
Public Enterprise Funds	5,063	5,793	-730	43,334	45,616	-2,283	44,218	46,475	-2,258
Other .....	.....	.....	.....	256	.....	256	125	.....	125
Other .....	(**)	.....	(**)	78	.....	78	78	.....	78

Table 5. Outlays of the U.S. Government, April 2014 and Other Periods —Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other Independent Agencies:—Continued									
Railroad Retirement Board:									
Federal Windfall Subsidy	3	.....	3	22	.....	22	26	.....	26
Federal Payments to the Railroad Retirement Accounts.....	149	.....	149	469	.....	469	518	.....	518
Railroad Unemployment Insurance Trust Fund:									
Benefit Payments.....	7	.....	7	54	.....	54	55	.....	55
Transfer to Administrative Funds .....	(*)	.....	(*)	7	.....	7	8	.....	8
Rail Industry Pension Fund:									
Benefit Payments.....	421	.....	421	2,921	.....	2,921	2,843	.....	2,843
Advances from FOASDI Fund.....	.....	.....	.....	-499	.....	-499	-835	.....	-835
OASDI Certifications.....	4	.....	4	495	.....	495	834	.....	834
Transfer to Administrative Funds	2	.....	2	31	.....	31	37	.....	37
Other.....	2	.....	2	1	.....	1	5	.....	5
National Railroad Retirement Investment Trust:									
Administrative Expenses.....	16	.....	16	45	.....	45	42	.....	42
Transfers to the Railroad Retirement Trust Funds from the National Railroad Retirement Investment Trust.....	76	.....	76	765	.....	765	891	.....	891
Railroad Social Security Equivalent Benefit Account:									
Benefit Payments.....	563	.....	563	3,961	.....	3,961	3,892	.....	3,892
Transfer to Administrative Funds	1	.....	1	14	.....	14	17	.....	17
Other	8	.....	8	3	.....	3	7	.....	7
Proprietary Receipts from the Public.....	.....	157	-157	.....	2,746	-2,746	.....	2,168	-2,168
Intrabudgetary Transactions:									
Other.....	-227	.....	-227	-1,234	.....	-1,234	-1,409	.....	-1,409
Total--Railroad Retirement Board	1,026	157	869	7,054	2,746	4,308	6,931	2,168	4,763
Securities and Exchange Commission.....	108	(**)	108	373	(**)	372	322	1	322
Smithsonian Institution.....	79	(**)	79	558	(**)	558	585	(**)	585
Tennessee Valley Authority	3,660	3,704	-44	30,075	31,304	-1,229	37,163	37,003	161
Other	170	35	135	1,847	349	1,498	1,395	255	1,140
Total--Other Independent Agencies	11,482	9,924	1,558	85,983	82,021	3,962	104,281	88,034	16,246
Undistributed Offsetting Receipts:									
Other Interest.....	.....	.....	.....	.....	(**)	(**)	.....	(**)	(**)
Employer Share, Employee Retirement:									
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund:									
Federal Employer Contributions.....	-281	.....	-281	-2,014	.....	-2,014	-2,076	.....	-2,076
Postal Service Employer Contributions	-49	.....	-49	-348	.....	-348	-342	.....	-342
Department of State:									
Foreign Service Retirement and Disability Fund.....	-27	.....	-27	-190	.....	-190	-187	.....	-187
Other Defense Civil Programs:									
Military Retirement Fund.....	-1,674	.....	-1,674	-18,206	.....	-18,206	-18,664	.....	-18,664
Department of Defense Medicare-Eligible Retiree Health Care Fund .....	.....	.....	.....	-7,650	.....	-7,650	-8,529	.....	-8,529
Office of Personnel Management:									
Postal Service Contributions for Benefits Civil Service Retirement and Disability Fund	-1,682	.....	-1,682	-13,959	.....	-13,959	-14,280	.....	-14,280
Social Security Administration (Off-Budget):									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Employer Contributions.....	-1,140	.....	-1,140	-7,675	.....	-7,675	-7,860	.....	-7,860
Federal Disability Insurance Trust Fund:									
Federal Employer Contributions.....	-194	.....	-194	-1,304	.....	-1,304	-1,336	.....	-1,336
Other .....	(**)	.....	(**)	-4	.....	-4	-2	.....	-2
Total--Employer Share, Employee Retirement.....	-5,047	.....	-5,047	-51,351	.....	-51,351	-53,276	.....	-53,276

Table 5. Outlays of the U.S. Government, April 2014 and Other Periods —Continued

Classification	[\$ millions]			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed Offsetting Receipts:—Continued									
Interest Received by Trust Funds:									
Judicial Branch:									
Judicial Survivors Annuity Fund.....	-1	.....	-1	-7	.....	-7	-8	.....	-8
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund.....	-17	.....	-17	-4,498	.....	-4,498	-5,168	.....	-5,168
Federal Supplementary Medical Insurance Trust Fund.....	-26	.....	-26	-1,223	.....	-1,223	-1,304	.....	-1,304
Department of Homeland Security:									
Oil Spill Liability Trust Fund.....	-1	.....	-1	-13	.....	-13	(**)	.....	(**)
Other.....	(**)	.....	(**)	-4	.....	-4	-7	.....	-7
Department of Labor:									
Unemployment Trust Fund.....	-26	.....	-26	-367	.....	-367	-258	.....	-258
Department of State:									
Foreign Service Retirement and Disability Fund.....	(**)	.....	(**)	-327	.....	-327	-341	.....	-341
Department of Transportation:									
Airport and Airway Trust Fund.....	-8	.....	-8	-128	.....	-128	-109	.....	-109
Department of Veterans Affairs:									
National Service Life Insurance Fund.....	-2	.....	-2	-142	.....	-142	-165	.....	-165
United States Government Life Insurance Fund.....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Corps of Engineers.....	(**)	.....	(**)	-62	.....	-62	-74	.....	-74
Other Defense Civil Programs:									
Military Retirement Fund.....	-4,592	.....	-4,592	-2,948	.....	-2,948	1,529	.....	1,529
Educational Benefits Fund.....	-3	.....	-3	-39	.....	-39	-38	.....	-38
Armed Forces Retirement Home.....	(**)	.....	(**)	-1	.....	-1	-1	.....	-1
Environmental Protection Agency.....	(**)	.....	(**)	-35	.....	-35	-37	.....	-37
Office of Personnel Management:									
Civil Service Retirement and Disability Fund.....	-28	.....	-28	-15,705	.....	-15,705	-16,248	.....	-16,248
Social Security Administration (Off-Budget):									
Federal Old-Age and Survivors Insurance Trust Fund.....	-48	.....	-48	-48,104	.....	-48,104	-50,070	.....	-50,070
Federal Disability Insurance Trust Fund.....	-6	.....	-6	-2,150	.....	-2,150	-3,011	.....	-3,011
Independent Agencies:									
Railroad Retirement Board.....	-3	.....	-3	-20	.....	-20	-32	.....	-32
Other.....	(**)	.....	(**)	-11	.....	-11	-10	.....	-10
Other.....	-2	.....	-2	-71	.....	-71	-71	.....	-71
Total—Interest Received by Trust Funds.....	-4,762	.....	-4,762	-75,853	.....	-75,853	-75,425	.....	-75,425
Rents and Royalties on the Outer Continental Shelf Lands.....	.....	575	-575	.....	3,772	-3,772	.....	5,186	-5,186
Sale of Major Assets.....	.....	.....	.....	.....	.....	.....	.....	2,588	-2,588
Total—Undistributed Offsetting Receipts.....	-9,808	575	-10,383	-127,204	3,772	-130,977	-128,701	7,774	-136,475
Total Outlays.....	338,782	31,398	307,383	2,341,590	300,150	2,041,440	2,367,712	276,786	2,090,926
Total On-Budget.....	271,443	25,587	245,856	1,886,378	254,439	1,631,939	1,968,568	230,233	1,738,335
Total Off-Budget.....	67,339	5,812	61,527	455,212	45,711	409,501	399,143	46,553	352,591
Total Surplus (+) or Deficit.....			+106,853			-306,411			-487,592
Total On-Budget.....			+89,672			-331,525			-516,820
Total Off-Budget.....			+17,181			+25,115			+29,228

MEMORANDUM
Receipts Offset Against Outlays (In Millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary Receipts.....	170,352	134,222
Intrabudgetary Transactions.....	405,343	440,340
Governmental Receipts.....	4,886	4,897
Total Receipts Offset Against Outlays.....	580,581	579,459

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

... No Transactions

(**) Less than \$500,000

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

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, April 2014 and Other Periods

Assets and Liabilities Directly Related to Budget Off-Budget Activity	[\$ millions]					
	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
This Year		Prior Year	This Year	This Month		
Liability Accounts:						
Borrowing from the Public:						
Treasury Securities, Issued Under General Financing Authorities:						
Debt Held by the Public	-115,851	527,189	673,563	11,976,279	12,619,319	12,503,468
Intragovernmental Holdings	23,061	243,065	89,041	4,761,904	4,981,908	5,004,969
Total Treasury Securities Outstanding	-92,790	770,254	762,604	16,738,184	17,601,227	17,508,437
Plus Premium on Treasury Securities	240	-1,509	4,736	36,420	34,671	34,911
Less Discount on Treasury Securities	-381	6,923	155	82,916	90,220	89,839
Total Treasury Securities Net of Premium and Discount	-92,169	761,822	767,186	16,691,687	17,545,678	17,453,509
Agency Securities, Issued Under Special Financing Authorities (See Schedule B; for Other Agency Borrowing, See Schedule C)						
Total Federal Securities	-34	-1,129	278	25,103	24,008	23,974
Total Federal Securities	-92,203	760,693	767,463	16,716,791	17,569,686	17,477,484
Deduct:						
Federal Securities Held as Investments of Government Accounts (See Schedule D)	23,135	247,958	88,394	4,757,211	4,982,034	5,005,168
Less Discount on Federal Securities Held as Investments of Government Accounts	-79	4,781	-910	22,292	27,152	27,074
Net Federal Securities Held as Investments of Government Accounts	23,214	243,176	89,304	4,734,919	4,954,881	4,978,095
Total Borrowing from the Public	-115,417	517,517	678,159	11,981,872	12,614,805	12,499,389
Accrued Interest Payable to the Public	10,950	12,150	3,578	51,231	52,432	63,382
Allocations of Special Drawing Rights	143	551	-1,172	54,177	54,585	54,728
Deposit Funds	2,460	-112,901	1,641	131,385	16,023	18,484
Miscellaneous Liability Accounts (Includes Checks Outstanding Etc.)	1,429	4,806	4,064	8,934	12,312	13,741
Total Liability Accounts	-100,434	422,124	686,270	12,227,600	12,750,157	12,649,723
Asset Accounts (Deduct)						
Cash and Monetary Assets:						
U.S. Treasury Operating Cash: ¹						
Federal Reserve Account	6,154	59,957	128,417	88,386	142,189	148,343
Balance	6,154	59,957	128,417	88,386	142,189	148,343
Special Drawing Rights:						
Total Holdings	145	573	-1,178	54,966	55,394	55,539
SDR Certificates Issued to Federal Reserve Banks .....	.....	.....	.....	-5,200	-5,200	-5,200
Balance	145	573	-1,178	49,766	50,194	50,339
Reserve Position on the U.S. Quota in the IMF:						
U.S. Subscription to International Monetary Fund:						
Direct Quota Payments .....	.....	.....	.....	54,424	54,424	54,424
Maintenance of Value Adjustments	171	657	-1,398	10,298	10,784	10,956
Letter of Credit Issued to IMF	-585	-4,382	-1,703	-43,827	-47,624	-48,209
Dollar Deposits with the IMF	7	14	18	-152	-145	-138
Receivable/payable (-) for Interim Maintenance of Value Adjustments	-128	-478	908	-874	-1,224	-1,352
Balance	-535	-4,189	-2,175	19,870	16,215	15,680
Loans to International Monetary Fund .....	.....	-85	1,370	13,763	13,678	13,678
Other Cash and Monetary Assets	483	109	-285	26,110	25,736	26,219
Total Cash and Monetary Assets	6,247	56,364	126,150	197,895	248,012	254,258
Non-Federal Securities of the National Railroad Retirement Investment Trust						
Net Activity, Guaranteed Loan Financing (See Schedule E)	-56	1,790	1,320	23,347	25,192	25,136
Net Activity, Direct Loan Financing (See Schedule E)	75	4,694	10,921	-10,369	-5,749	-5,674
Net Activity, Direct Loan Financing (See Schedule E)	279	51,150	58,400	946,711	997,582	997,861
Miscellaneous Asset Accounts	-126	707	1,888	-409	423	298
Total Asset Accounts	6,419	114,704	198,678	1,157,175	1,265,460	1,271,879
Excess of Liabilities (+) or Assets (-)	-106,853	307,419	487,592	11,070,425	11,484,697	11,377,844
Transactions Not Applied to Current Year's Surplus or Deficit (See Schedule A for Details)						
Total Budget and Off-Budget Federal Entities (Financing of Deficit (+) or Disposition of Surplus (-))	-106,853	306,411	487,592	11,070,425	11,483,689	11,376,836

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

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

Table 6. Schedule A-Analysis of Change in Excess of Liabilities of the U.S. Government, April 2014 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	11,484,697	11,070,433	10,390,656
Adjustments During Current Fiscal Year for Changes in Composition of Unified Budget:			
Revisions by Federal Agencies to the Prior Budget Results .....	.....	-8	-151
Excess of Liabilities Beginning of Period (Current Basis).....	11,484,697	11,070,425	10,390,505
Budget Surplus (-) or Deficit:			
Based on Composition of Unified Budget in Prior Fiscal Year.....	-106,853	306,411	487,592
Total Surplus (-) or Deficit (Table 2).....	-106,853	306,411	487,592
Total-On-Budget (Table 2).....	-89,672	331,525	516,820
Total-Off-Budget (Table 2).....	-17,181	-25,115	-29,228
Transactions Not Applied to Current Year's Surplus or Deficit:			
Reclassification of Aged Unreconciled Accounts .....	.....	1,008	.....
Total-Transactions Not Applied to Current Year's Surplus or Deficit .....	.....	1,008	.....
Excess of Liabilities Close of Period	11,377,844	11,377,844	10,878,098

... No Transactions

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

Table 6. Schedule B-Securities Issued by Federal Agencies Under Special Financing Authorities, April 2014 and Other Periods

Classification	[\$ millions]					
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Account Balances Current Fiscal Year		
		Fiscal Year to Date		Beginning of		Close of
	This Year	Prior Year	This Year	This Month	This Month	
Agency Securities, Issued Under Special Financing Authorities:						
Obligations Guaranteed by the United States, Issued By:						
Department of Housing and Urban Development:						
Federal Housing Administration .....	.....	.....	.....	19	19	19
Obligations Not Guaranteed by the United States, Issued By:						
Legislative Branch:						
Architect of the Capitol.....	1	-11	-2	130	118	119
Independent Agencies:						
Federal Communications Commission.....	.....	.....	.....	(**)	(**)	(**)
National Archives and Records Administration .....	.....	-9	-8	134	125	125
Tennessee Valley Authority	-35	-1,109	288	24,821	23,747	23,712
Total Agency Securities	-34	-1,129	278	25,103	24,008	23,974

... No Transactions

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

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

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, April 2014 and Other Periods

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
This Year		Prior Year	This Year	This Month		
Borrowing from the Treasury:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation.....	-253	1,037	2,212	3,729	5,018	4,765
Agricultural Credit Insurance Fund.....	905	733	102	7,433	7,261	8,166
Farm Storage Facility Loans.....	.....	216	262	970	1,186	1,186
Emergency Boll Weevil Loan Fund.....	.....	.....	.....	3	3	3
Rural Housing Service:						
Rural Housing Insurance.....	-47	306	555	16,566	16,919	16,872
Rural Community Facility Loans Fund.....	-445	-141	361	5,291	5,595	5,149
Multifamily Housing Revitalization Loan Account.....	-52	-48	24	255	259	207
Rural Business - Cooperative Service:						
Rural Business and Industry Loans.....	-18	-18	-10	67	67	49
Rural Development Loan Fund.....	-19	-14	4	320	326	307
Rural Economic Development Loan Fund.....	-25	-2	15	140	163	139
Renewable Energy Guaranteed Loan Account.....	.....	.....	-1	(**)	(**)	(**)
Rural Microenterprise Investment Loans.....	(**)	3	3	18	20	21
Biorefinery Assistance Loan Account.....	.....	.....	.....	8	8	8
Rural Utilities Service:						
Rural Water and Waste Disposal Fund.....	-1,071	-640	370	12,193	12,624	11,552
Rural Electrification and Telecommunications Fund.....	-914	-749	-241	12,232	12,397	11,483
Rural Telephone Bank.....	-62	-62	-14	354	354	292
Distance Learning and Telemedicine Program.....	-127	-61	175	1,290	1,356	1,230
Foreign Agricultural Service.....	.....	.....	.....	908	908	908
Department of Commerce:						
Departmental Management:						
Emergency Steel Guaranteed Loan Fund.....	.....	.....	10	39	39	39
National Oceanic and Atmospheric Administration:						
Fisheries Finance.....	(**)	29	17	525	554	554
State and Local Implementation Fund.....	.....	.....	2	12	12	12
Department of Defense - Military Programs:						
Arms Initiative Loans.....	.....	.....	.....	(**)	(**)	(**)
Family Housing Improvement Loans.....	.....	83	175	1,173	1,256	1,256
Department of Education:						
College Housing and Academic Facilities Loans.....	.....	(**)	(**)	37	37	37
Federal Direct Student Loans.....	7,511	104,327	105,681	736,960	833,777	841,287
Teach Grant Loans.....	.....	54	71	485	539	539
Temporary Student Loan Purchase Authority.....	.....	-178	407	70,559	70,381	70,381
Federal Family Education Loans.....	.....	.....	.....	43,254	43,254	43,254
Department of Energy:						
Bonneville Power Administration Fund.....	133	321	348	3,885	4,073	4,206
Western Area Power Administration - Recovery Act.....	(**)	31	-141	58	89	89
Title 17 Innovative Technology Loans.....	.....	73	.....	.....	73	73
Advanced Technology Vehicles Manufacturing Loans.....	.....	32	.....	24	56	56
Department of Health and Human Services:						
Consumer Operated and Oriented Plan Program Contingency Fund.....	.....	47	.....	4	51	51
Consumer Operated and Oriented Plan.....	.....	249	516	535	784	784
Department of Homeland Security:						
National Flood Insurance Fund.....	.....	.....	6,250	24,000	24,000	24,000
Disaster Assistance Loan Fund.....	(**)	21	1	76	97	97
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-Rent Public Housing - Loans and Other Expenses.....	.....	.....	30	115	115	115
Native Hawaiian Housing Loans.....	.....	.....	.....	6	6	6
Housing Programs:						
Emergency Homeowners' Relief Fund.....	(**)	(**)	-2	3	3	3
Federal Housing Administration.....	.....	.....	.....	25,940	25,940	25,940
Green Retrofit Program for Multifamily Housing-Recovery Act.....	.....	.....	.....	15	15	15

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, April 2014 and Other Periods —Continued

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
This Year		Prior Year	This Year	This Month		
Borrowing from the Treasury:—Continued						
Department of the Interior:						
Helium Fund		-44		44		
Bureau of Reclamation Loan Fund				35	35	35
Bureau of Indian Affairs		(**)	4	9	9	9
Assistance to American Samoa Loan Fund		1		9	10	10
Department of Labor:						
Black Lung Disability Trust Fund.....				5,036	5,036	5,036
Department of State:						
Repatriation Loans.....		1	(**)	3	4	4
Department of Transportation:						
Federal Aviation Administration:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund.....	75	908	526	6,105	6,938	7,013
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	1	37	68	816	852	854
Other.....				(**)	(**)	(**)
Maritime Administration:						
Ocean Freight Differential			-33			
Maritime Guaranteed Loan (Title XI) Fund.....				37	37	37
Department of Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	1	7	5	38	44	45
Temporary Credit and Liquidity Program				8,865	8,865	8,865
Troubled Assets Insurance Financing Fund.....			-760			
Troubled Asset Relief Program.....		-2,704	-31,709	11,949	9,244	9,244
Small Business Lending Financing Fund				3,712	3,712	3,712
Federal Financing Bank Revolving Fund	-273	-6,166	3,653	63,061	57,169	56,896
Department of Veterans Affairs:						
Veterans Housing Benefit Program Fund.....		242	169	681	923	923
Native American Veteran Housing Fund.....		4	9	68	72	72
Vocational Rehabilitation Loan Fund		1	1	2	4	4
Corps of Engineers:						
Washington Aqueduct.....		(**)	(**)	2	2	2
Environmental Protection Agency:						
Abatement, Control, and Compliance Loan Program.....				(**)	(**)	(**)
General Services Administration:						
International Assistance Program:						
International Security Assistance:						
Military Debt Reduction.....				36	36	36
Agency for International Development:						
International Debt Reduction				478	478	478
Development Credit Authority Loan Fund				3	3	3
Overseas Private Investment Corporation	15	216	314	2,293	2,494	2,509
International Monetary Programs.....			1,800	7,846	7,846	7,846
Small Business Administration:						
Business Loan Fund	46	-9	-508	1,432	1,378	1,423
Disaster Loan Fund		340	1,111	6,656	6,996	6,996
Independent Agencies:						
Export-Import Bank of the United States.....	115	2,250	4,486	18,102	20,237	20,352
Federal Communications Commission:						
Spectrum Auction Loan Fund		(**)	(**)	(**)		
National Credit Union Administration		-1,825	1,900	4,725	2,900	2,900
Presidio Trust Fund				50	50	50
Railroad Retirement Board:						
Social Security Equivalent Benefit Account.....	328	2,255	2,297	3,587	5,513	5,842
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities				20	20	20
Total Agency Borrowing from the Treasury						
Financed Through Treasury Securities Issued	5,824	101,163	100,513	1,115,182	1,210,521	1,216,345

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, April 2014 and Other Periods —Continued

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
This Year		Prior Year	This Year	This Month		
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Utilities Service:						
Rural Electrification and Telecommunications Fund	165	1,023	1,141	40,638	41,496	41,662
Department of Education:						
Historically Black College and University Capital						
Financing Fund	3	56	33	1,129	1,182	1,185
Department of Energy:						
Title 17 Innovative Technology Loans.....	-441	1,337	2,051	7,894	9,671	9,231
Advanced Technology Vehicles Manufacturing .....	.....	-477	-273	5,962	5,485	5,485
Department of Health and Human Services:						
Health Maintenance Organization Loan and						
Loan Guarantee Fund.....	.....	.....	.....	(**)	(**)	(**)
Department of Transportation:						
Railroad Rehabilitation and Improvement Loan Fund .....	.....	(**)	(**)	1	(**)	(**)
Department of Veterans Affairs:						
Guaranteed Transitional Housing for Homeless Veterans .....	.....	(**)	(**)	5	5	5
General Services Administration:						
Federal Buildings Fund.....	-15	-60	-56	1,733	1,688	1,673
International Assistance Program:						
Foreign Military Financing Program .....	.....	-47	-54	80	33	33
Small Business Administration:						
Business Loan Fund .....	.....	.....	(**)	.....	.....	.....
Independent Agencies:						
Postal Service.....	.....	.....	.....	15,000	15,000	15,000
Total Borrowing from the Federal Financing Bank	-287	1,832	2,842	72,441	74,560	74,273

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

... No Transactions

(**) Less than \$500,000

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

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Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, April 2014 and Other Periods

Classification	[\$ millions]					
	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.....	19	95	62	138	214	234
Department of Commerce.....	2	2	2	.....	.....	2
Department of Defense-Military Programs:						
Defense Cooperation Account.....	(**)	(**)	.....	8	8	8
Department of Energy.....	136	592	624	54,770	55,225	55,362
Department of Health and Human Services.....	.....	3	3	2,098	2,101	2,101
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund.....	665	2,156	8,210	3	1,494	2,160
Government National Mortgage Association:						
Guarantees of Mortgage-Backed Securities.....	(**)	-336	-132	1,812	1,475	1,475
Department of the Interior.....	158	-181	386	7,513	7,175	7,332
Department of Labor.....	213	-257	574	17,768	17,298	17,511
Department of Transportation.....	-66	94	130	1,980	2,140	2,074
Department of the Treasury.....	-893	-777	1,137	26,049	26,165	25,272
Department of Veterans Affairs:						
Veterans Reopened Insurance Fund.....	-4	-16	-17	226	214	210
Servicemen's Group Life Insurance Fund.....	.....	(**)	(**)	1	1	1
Other Defense Civil Programs:						
Uniformed Services Retiree Health Care Fund.....	1,365	11,247	13,505	188,664	198,547	199,911
Office of Personnel Management:						
Postal Service Contributions.....	.....	5,375	793	42,324	47,699	47,699
Independent Agencies:						
Federal Deposit Insurance Corporation:						
Deposit Insurance Fund.....	-176	6,383	773	36,864	43,424	43,247
FSLIC Resolution Fund.....	(**)	1	1	825	826	826
Federal Housing Finance Agency.....	77	76	74	72	72	148
National Credit Union Administration.....	103	490	-1,279	11,200	11,587	11,690
Postal Service.....	780	2,146	613	2,860	4,225	5,005
Tennessee Valley Authority.....	.....	(**)	(**)	25	25	25
Other.....	63	553	263	15,806	16,296	16,359
Other.....	-631	1,269	370	10,908	12,808	12,178
Total Treasury Securities.....	1,810	28,915	26,092	421,914	449,019	450,829
Total Federal Funds.....	1,810	28,915	26,092	421,914	449,019	450,829
Trust Funds:						
Legislative Branch:						
Library of Congress.....	(**)	4	-13	26	30	30
United States Tax Court.....	.....	(**)	(**)	11	11	11
Other.....	-1	(**)	3	31	32	32
Judicial Branch:						
Judicial Retirement Funds.....	-6	89	26	1,024	1,119	1,113
Department of Agriculture.....	23	54	81	.....	31	54
Department of Defense-Military Programs:						
Voluntary Separation Incentive Fund.....	18	10	19	269	261	279
Other.....	-3	-36	74	903	870	867
Department of Health and Human Services:						
Federal Hospital Insurance Trust Fund.....	10,548	4,253	-10,925	206,010	199,715	210,263
Federal Supplementary Medical Insurance Trust Fund.....	-1,756	9,211	-1,524	67,385	78,352	76,596
Other.....	-7	75	-22	3,272	3,354	3,347

Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, April 2014 and Other Periods —Continued

Classification	[\$ millions]					
	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
This Year		Prior Year	This Year	This Month		
Trust Funds—Continued						
Department of Homeland Security.....	17	335	178	5,080	5,398	5,415
Department of the Interior.....	2	2	-24	11	11	13
Department of Labor:						
Unemployment Trust Fund.....	542	-1,967	-152	29,478	26,969	27,511
Other.....	-9	-11	-12	65	64	54
Department of State:						
Foreign Service Retirement and Disability Fund.....	-45	77	100	17,364	17,485	17,440
Other.....	(**)	(**)	3	44	43	43
Department of Transportation:						
Airport and Airway Trust Fund.....	-315	59	1,822	11,808	12,182	11,867
Highway Trust Fund.....	-33	7,895	3,251	1,957	9,885	9,852
Department of Treasury.....	-62	264	181	1,685	2,012	1,949
Department of Veterans Affairs:						
General Post Fund, National Homes.....		9	20	86	95	95
National Service Life Insurance.....	-91	-402	-405	6,256	5,945	5,854
United States Government Life Insurance Fund.....	(**)	-1	-2	10	8	8
Veterans Special Life Insurance Fund.....	-14	-37	-28	1,914	1,891	1,877
Corps of Engineers.....	-478	350	953	7,866	8,695	8,216
Other Defense Civil Programs:						
Military Retirement Fund.....	1,647	66,217	53,318	421,327	485,897	487,544
Other.....	-25	-172	-168	1,844	1,698	1,672
Environmental Protection Agency.....	-72	702	76	4,510	5,284	5,212
National Aeronautics and Space Administration.....		(**)	(**)	15	15	15
Office of Personnel Management:						
Civil Service Retirement and Disability Fund:						
Treasury Securities.....	-4,875	108,512	-12,310	719,456	832,843	827,968
Employees Life Insurance Fund.....	-23	436	257	41,951	42,409	42,386
Employees and Retired Employees Health Benefits Fund.....	-365	-240	1,053	23,429	23,554	23,190
Social Security Administration:						
Federal Old-Age and Survivors Insurance Trust						
Fund.....	16,571	39,596	43,602	2,655,599	2,678,624	2,695,194
Federal Disability Insurance Trust Fund.....	-72	-16,584	-17,496	100,791	84,280	84,208
Independent Agencies:						
Harry S Truman Memorial Scholarship Trust Fund.....	5	(**)	(**)	54	49	54
Japan-United States Friendship Commission.....				38	38	38
Railroad Retirement Board:						
Treasury Securities.....	222	252	95	2,367	2,397	2,619
Agency Securities.....			1	5	5	5
Other.....	-17	92	271	1,355	1,463	1,446
Total Treasury Securities.....	21,325	219,043	62,302	4,335,291	4,533,009	4,554,334
Total Agency Securities.....			1	5	5	5
Total Trust Funds.....	21,325	219,043	62,303	4,335,297	4,533,015	4,554,339
Grand Total.....	23,135	247,958	88,394	4,757,211	4,982,034	5,005,168

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

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

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, April 2014 and Other Periods

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of assets accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
This Year		Prior Year	This Year	This Month		
Guaranteed Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation Export Fund	1	-22	-43	332	309	310
Agricultural Credit Insurance Fund.....	-3	-2	5	-168	-167	-170
Natural Resource Conservation Demonstration Program:						
Agricultural Resource Conservation Demonstration Program .....	.....	.....	.....	(**)	(**)	(**)
Rural Housing Service:						
Rural Community Facility Loans	(**)	-1	-1	-57	-58	-58
Rural Housing Insurance Fund	9	-3	127	-3,047	-3,059	-3,050
Rural Business-Cooperative Service:						
Rural Business and Industry Loans	-2	-28	13	-492	-518	-520
Renewable Energy Guaranteed Loan Account	-1	-6	-6	-40	-46	-46
Biorefinery Assistance Loan Account.....	.....	(**)	-1	-44	-44	-44
Rural Utilities Service:						
Rural Water and Waste Disposal Fund	(**)	(**)	(**)	-25	-25	-25
Department of Commerce:						
General Administration:						
Emergency Oil, Gas, and Steel Account .....	.....	.....	.....	5	5	5
National Oceanic and Atmospheric Administration:						
Fishing Vessel Obligations.....	.....	.....	.....	(**)	(**)	(**)
Department of Defense-Military Programs .....	.....	.....	(**)	-47	-47	-47
Department of Education:						
Office of Student Financial Assistance:						
Federal Family Education Loans.....	-337	1,930	-1,790	34,848	37,115	36,778
Department of Energy:						
Title 17 Innovative Technology Loans.....	-3	-33	5	-169	-200	-203
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health Center Loans .....	(**)	(**)	.....	-3	-3	-2
Health Education Assistance Loans.....	(**)	-1	1	-112	-114	-113
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian Housing Loans	-1	-1	6	-48	-47	-49
Native Hawaiian Housing Loans	(**)	(**)	1	(**)	(**)	(**)
Community Planning and Development:						
Community Development Loans .....	.....	4	-1	-107	-103	-103
Housing Programs:						
FHA-Mutual Mortgage Insurance Loans	912	5,623	12,306	-26,306	-21,595	-20,683
FHA-General and Special Risk Fund	-286	660	1,228	-8,219	-7,272	-7,559
Home Ownership Preservation Entity Fund	(**)	(**)	(**)	-20	-19	-19
Government National Mortgage Association:						
Guarantees of Mortgaged-Backed Securities	-110	-1,377	-840	4,956	3,689	3,579

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, April 2014 and Other Periods —Continued

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of assets accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
This Year		Prior Year	This Year	This Month		
Guaranteed Loan Financing Activity:—Continued						
Department of the Interior:						
Bureau of Indian Affairs	(**)	-1	1	-56	-57	-57
Department of Transportation:						
Office of the Secretary:						
Minority Business Resource Center Fund.....	(**)	(**)	(**)	-1	(**)	(**)
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund.....	.....	.....	.....	(**)	(**)	(**)
Maritime Administration:						
Maritime Guaranteed Loan (Title XI) Fund.....	(**)	-10	(**)	-194	-204	-204
Department of the Treasury:						
Departmental Offices:						
Air Transportation Stabilization Fund .....	.....	.....	.....	(**)	(**)	(**)
Troubled Assets Insurance Financing Fund .....	.....	.....	-890	(**)	(**)	(**)
Troubled Asset Relief Program .....	.....	2	-3	-15	-13	-13
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund.....	-4	-2,004	285	-5,356	-7,355	-7,360
International Assistance Program:						
Agency for International Development:						
Loan Guarantees to Israel .....	.....	.....	.....	-1,379	-1,379	-1,379
Urban and Environmental Credit Guaranteed Loans	(**)	1	4	-56	-55	-55
Microenterprise and Small Enterprise Development .....	.....	.....	.....	(**)	(**)	(**)
Development Credit Authority Loan Fund	(**)	-4	-7	-54	-59	-58
Loan Guarantees to Egypt .....	.....	.....	.....	-458	-458	-458
Tunisia Loan Fund .....	.....	-122	.....	-12	-134	-134
Overseas Private Investment Corporation	-16	-38	26	125	103	88
Small Business Administration:						
Business Loan Fund	-61	354	663	-2,156	-1,741	-1,802
Independent Agencies:						
Export-Import Bank of the United States.....	-23	-227	-169	-1,995	-2,199	-2,222
Net Activity, Guaranteed Loan Financing	75	4,694	10,921	-10,369	-5,749	-5,674

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, April 2014 and Other Periods —Continued

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of assets accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
This Year		Prior Year	This Year	This Month		
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural Credit Insurance Fund.....	94	-179	-419	6,949	6,676	6,770
Farm Storage Facility Loans.....	3	35	-2	742	774	777
Apple Loans Fund.....	.....	(**)	(**)	(**)	(**)	(**)
Emergency Boll Weevil Loan Fund.....	.....	.....	.....	3	3	3
Rural Housing Service:						
Rural Community Facility Loans Fund.....	21	84	264	4,577	4,640	4,661
Rural Housing Insurance Fund.....	-41	-341	-313	15,356	15,056	15,015
Multifamily Housing Revitalization Loan Account.....	1	2	11	197	199	200
Rural Business-Cooperative Service:						
Rural Business and Industry Loan Fund.....	(**)	-1	-3	45	45	44
Rural Development Loan Fund.....	(**)	-11	-11	298	287	287
Rural Economic Development Loan Fund.....	2	15	8	111	123	125
Rural Microenterprise Investment Loans.....	(**)	2	3	17	19	19
Rural Utilities Service:						
Rural Water and Waste Disposal Loans.....	-35	-72	-134	10,199	10,162	10,126
Rural Electrification and Telecommunications Fund.....	93	693	1,034	48,457	49,057	49,150
Rural Telephone Bank.....	-4	-31	-43	293	266	262
Distance Learning and Telemedicine Program.....	9	25	98	1,145	1,160	1,169
Rural Development Insurance Fund.....	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 Direct Loan Fund.....	-2	-74	-77	783	711	709
International Debt Reduction.....	(**)	-4	-8	5	1	1
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance.....	-4	-10	-24	525	519	514
Department of Defense-Military Programs.....	-1	54	148	1,173	1,228	1,227
Department of Education:						
Office of Postsecondary Education:						
College Housing and Academic Facilities Loans.....	(**)	-1	-2	5	4	4
Historically Black College and University Capital Financing Fund.....	3	56	33	939	992	996
Office of Student Financial Assistance:						
Federal Direct Student Loans.....	3,838	62,151	74,576	674,580	732,893	736,731
Teach Grant Loans.....	(**)	39	56	453	492	491
Temporary Student Loan Purchase Authority.....	-1,002	-6,068	-5,978	107,415	102,349	101,347
Department of Energy:						
Advanced Technology Vehicles Manufacturing Loans.....	.....	-310	536	5,651	5,342	5,342
Title 17 Innovative Technology Loans.....	-442	1,374	1,840	6,726	8,542	8,100
Department of Health and Human Services:						
Consumer Operated and Oriented Plan.....	.....	209	202	417	626	626
Consumer Operated and Oriented Plan Prog. Contingency Fund.....	.....	19	.....	1	20	20
Department of Homeland Security:						
Disaster Assistance Loan Fund.....	17	18	-6	39	40	57
Department of Housing and Urban Development:						
Housing Programs:						
Emergency Homeowners' Relief Fund.....	(**)	-1	2	2	2	1
FHA-Mutual Mortgage Insurance Loans.....	.....	(**)	(**)	-5	-5	-5
FHA-General and Special Risk Fund.....	.....	.....	.....	(**)	(**)	(**)
Green Retrofit Program for Multifamily Housing Fund.....	-1	-3	-2	6	3	3

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, April 2014 and Other Periods —Continued

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of assets accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
This Year		Prior Year	This Year	This Month		
Direct Loan Financing Activity:—Continued						
Department of the Interior:						
Bureau of Reclamation	-3	-3	-3	36	36	33
Bureau of Indian Affairs	(**)	-1	(**)	4	3	3
Assistance to American Samoa Loan Fund	-1	-1	-1	9	9	8
Department of State:						
Administration of Foreign Affairs:						
Repatriation Loans	(**)	-1	(**)	1	(**)	(**)
Department of Transportation:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	65	755	469	5,677	6,367	6,432
Tiger Tifia Loan Fund	3	13	(**)	401	411	414
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	(**)	-6	48	810	804	805
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	1	6	(**)	38	43	44
GSE Mortgage-Backed Securities Purchase Program .....	.....	.....	.....	4,613	4,613	4,613
Temporary Credit and Liquidity Program	-86	-614	-2,962	8,458	7,930	7,844
Troubled Asset Relief Program	-2,496	-7,593	-14,002	9,735	4,638	2,142
Small Business Lending Program	-19	-321	-287	3,639	3,337	3,318
Bureau of the Fiscal Service:						
Financial Management Service .....	.....	.....	.....	(**)	(**)	(**)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	-7	-31	-47	570	546	539
Native American Veteran Housing Fund	1	(**)	4	62	62	63
Transitional Housing Loans	(**)	(**)	(**)	(**)	(**)	(**)
Vocational Rehabilitation Loan Fund	(**)	(**)	(**)	1	1	1
Environmental Protection Agency:						
Abatement, Control, and Compliance Loan Program .....	.....	(**)	(**)	(**)	(**)	(**)
International Security Assistance:						
Foreign Military Loan Program .....	.....	.....	.....	-27	-27	-27
Military Debt Reduction .....	.....	.....	.....	36	36	36
Agency for International Development:						
International Debt Reduction .....	.....	-12	-13	116	104	104
Overseas Private Investment Corporation	-63	-36	49	1,359	1,387	1,324
International Monetary Programs .....	.....	-3	-7	-60	-62	-62
Small Business Administration:						
Business Loan Fund	(**)	18	6	124	142	142
Disaster Loan Fund	-49	-258	-141	5,858	5,650	5,601
Independent Agencies:						
Export-Import Bank of the United States	384	1,564	3,499	17,086	18,267	18,651
Federal Communications Commission:						
Spectrum Auction Loan Fund	(**)	3	-2	-6	-3	-3
Net Activity, Direct Loan Financing	279	51,150	58,400	946,711	997,582	997,861

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 2014

[\$ 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	99,106	82,711	124,608	169,388	37,956	71,145	238,164						823,079	795,422
Corporation Income Taxes.....	6,475	498	62,287	8,147	8,015	32,133	39,253						156,808	136,370
Social Insurance and Retirement Receipts:														
Employment and General Retirement.....	67,580	72,817	75,820	90,888	73,864	89,569	102,538						573,075	508,012
Unemployment Insurance.....	3,340	4,590	472	5,497	3,694	473	9,574						27,639	27,366
Other Retirement	293	273	273	266	319	308	252						1,984	2,083
Excise Taxes	5,852	6,938	6,418	6,540	6,238	6,375	7,505						45,866	45,756
Estate and Gift Taxes	1,772	2,109	1,406	1,248	1,062	1,152	2,402						11,150	12,387
Customs Duties	3,166	2,848	2,833	3,000	2,484	2,475	2,886						19,691	18,168
Miscellaneous Receipts	11,344	9,668	9,105	11,024	10,718	12,216	11,662						75,736	57,768
Total--Receipts This Year	198,927	182,453	283,221	295,997	144,349	215,846	414,237						1,735,030	.....
(On-Budget).....	148,871	128,657	228,231	226,228	86,974	145,924	335,529						1,300,414	.....
(Off-Budget).....	50,056	53,796	54,990	69,769	57,375	69,922	78,708						434,616	.....
<i>Total--Receipts Prior Year</i>	<i>184,316</i>	<i>161,730</i>	<i>269,508</i>	<i>272,225</i>	<i>122,815</i>	<i>186,018</i>	<i>406,723</i>						<i>.....</i>	<i>1,603,334</i>
<i>(On Budget)</i>	<i>144,166</i>	<i>118,561</i>	<i>230,049</i>	<i>207,810</i>	<i>67,807</i>	<i>120,570</i>	<i>332,553</i>						<i>.....</i>	<i>1,221,515</i>
<i>(Off Budget)</i>	<i>40,150</i>	<i>43,169</i>	<i>39,459</i>	<i>64,415</i>	<i>55,008</i>	<i>65,448</i>	<i>74,170</i>						<i>.....</i>	<i>381,819</i>
Outlays:														
Legislative Branch	358	344	329	340	311	374	323						2,379	2,613
Judicial Branch	573	533	532	677	501	604	542						3,962	4,146
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service.....	5,623	2,493	1,219	882	497	-515	-88						10,112	11,119
Other	12,287	11,367	12,663	11,542	10,553	11,497	10,656						80,565	91,517
Department of Commerce.....	512	625	669	615	614	816	668						4,520	5,454
Department of Defense:														
Military Programs:														
Military Personnel	24,883	16,043	11,041	10,843	11,017	6,764	10,763						91,353	93,260
Operation and Maintenance.....	19,727	18,718	19,947	18,949	20,098	20,518	20,847						138,805	151,675
International Reconstruction and Other Assistance	(**)	1	.....	.....	(**)	(**)	(**)						1	1
Procurement	7,111	7,301	10,524	14,086	7,279	10,071	9,785						66,157	67,928
Research, Development, Test, and Evaluation.....	4,437	4,569	6,587	4,030	5,470	6,112	5,943						37,147	38,518
Military Construction	842	868	807	899	633	744	836						5,630	7,059
Family Housing	104	118	113	69	118	-210	124						435	1,194
Revolving and Management Funds	203	197	885	1,780	-320	543	-712						2,576	2,307
Other	84	-605	-14	-185	66	346	-386						-694	-829
Total Military Programs	57,391	47,209	49,890	50,472	44,361	44,888	47,200						341,410	361,112
Department of Education	2,857	5,503	5,620	760	4,760	6,161	5,175						30,836	29,829
Department of Energy.....	2,331	1,809	2,192	1,783	1,644	2,049	2,023						13,832	14,130
Department of Health and Human Services:														
National Institutes of Health.....	2,169	2,719	2,406	2,239	2,322	2,629	2,929						17,413	17,918
Centers for Medicare and Medicaid Services:														
Grants to States for Medicaid	24,594	20,620	23,002	24,000	24,274	23,847	24,904						165,241	152,205
Federal Hospital Ins. Trust Fund.....	21,717	26,638	16,432	28,326	22,512	15,619	22,470						153,714	155,602
Federal Supp. Med. Ins. Trust Fund	22,031	37,847	15,410	41,359	23,790	14,750	28,333						183,520	177,727
Other	24,908	27,478	17,645	28,403	19,113	18,924	29,857						166,328	147,305
Administration for Children and Families.....	3,647	3,955	4,287	4,322	3,805	4,181	4,277						28,473	29,562
Other	-22,434	-30,459	-20,473	-35,463	-23,585	-20,302	-33,417						-186,132	-167,617
Department of Homeland Security.....	3,592	3,598	3,674	3,573	3,045	4,022	3,218						24,724	36,886
Department of Housing and Urban Development	2,916	3,383	3,226	3,255	3,301	6,091	3,197						25,368	18,976
Department of the Interior	1,194	959	435	834	667	1,061	1,256						6,405	4,390
Department of Justice	2,830	2,503	69	2,316	1,551	3,304	2,610						15,183	17,529
Department of Labor:														
Unemployment Trust Fund	5,122	4,627	5,154	4,794	4,057	3,755	3,876						31,385	45,777
Other	-1,235	1,125	1,735	1,269	1,061	746	8						4,709	5,456
Department of State.....	2,218	2,488	2,362	1,689	1,424	2,366	3,000						15,546	14,215
Department of Transportation:														
Highway Trust Fund.....	4,104	3,535	3,492	2,437	2,205	2,727	3,079						21,578	20,569
Other	2,799	3,007	2,933	2,248	2,656	2,426	3,143						19,213	19,964
Department of the Treasury:														
Interest on Treasury Debt Securities (Gross).....	15,799	22,327	87,712	19,499	21,266	26,270	31,100						223,972	227,851
Other	2,248	2,330	-36,745	2,995	63,438	-8,958	11,809						37,118	75,065

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2014 —Continued

Classification	[\$ millions]											Fiscal Year to Date	Comparable Period Prior F.Y.	
	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.			Sept.
Outlays:—Continued														
Department of Veterans Affairs:														
Compensation and Pensions	5,719	10,576	5,697	5,613	5,982	740	5,850						40,178	36,542
National Service Life	83	64	65	76	73	89	94						544	564
Other	6,324	6,314	5,884	7,511	5,928	7,402	7,000						46,364	41,460
Corps of Engineers	725	529	513	474	455	545	524						3,765	3,948
Other Defense Civil Programs	5,403	9,112	5,986	5,347	4,844	460	3,152						34,304	32,958
Environmental Protection	790	730	613	823	601	626	774						4,958	5,922
Executive Office of the President	23	34	29	39	29	27	34						214	218
General Services Administration	76	-21	-158	64	-134	-140	127						-187	-337
International Assistance Program:														
International Security Assistance	1,212	851	1,365	634	2,613	541	454						7,670	5,715
Multilateral Assistance	3	249	158	20	1	21	153						605	474
Agency for International Development	469	365	399	537	671	231	159						2,832	2,947
Other	-259	-691	539	-61	13	207	-27						-278	1,002
National Aeronautics and Space Administration	968	1,617	1,880	1,160	1,252	1,593	1,255						9,725	9,464
National Science Foundation	504	653	480	486	510	498	534						3,664	3,885
Office of Personnel Management	7,662	7,216	6,652	7,766	6,857	7,538	8,206						51,897	49,121
Small Business Administration	89	96	81	76	-709	84	77						-207	-58
Social Security Administration:														
Federal Old-Age and Survivors Ins.														
Trust Fund (Off-Budget)	56,690	57,026	57,579	58,152	58,229	58,718	58,867						405,263	384,440
Federal Disability Ins. Trust														
Fund (Off-Budget)	11,755	12,003	11,718	11,966	11,923	12,205	12,184						83,754	82,425
Other	4,475	8,799	4,761	4,631	4,607	98	4,644						32,015	31,164
Independent Agencies:														
Fed. Deposit Ins. Corp:														
Deposit Insurance Fund	-58	-676	-3,032	375	-1,143	-1,904	182						-6,257	-779
FSLIC Resolution Fund	(**)	(**)	-2	1	(**)	(**)	(**)						-1	179
Postal Service:														
Off-Budget:														
Public Enterprise Funds	429	-805	-1,105	436	-456	-51	-730						-2,283	-2,258
Other	4	71	.....	10	171	(**)	.....						256	125
Other	78	.....	(**)	(**)	(**)	(**)	(**)						78	78
Tennessee Valley Authority	3	-459	-186	-250	-204	-89	-44						-1,229	161
Other Independent Agencies	994	1,955	960	2,698	2,831	1,809	2,150						13,397	18,740
Undistributed Offsetting Receipts:														
Employer Share, Employee Retirement	-19,361	-5,246	-5,240	-5,636	-5,240	-5,580	-5,047						-51,351	-53,276
Interest Received by Trust Funds	5,134	-1,150	-70,528	-1,337	-1,487	-1,725	-4,762						-75,853	-75,425
Rents and Royalties on Outer														
Continental Shelf Lands	-571	-93	-980	-531	-481	-541	-575						-3,772	-5,186
Sale of Major Assets .....	.....	.....	.....	.....	.....	.....	.....						.....	-2,588
Other .....	(**)	(**)	(**)	.....	.....	.....	.....						(**)	(**)
Totals This Year:														
Total Outlays	<u>289,511</u>	<u>317,679</u>	<u>230,001</u>	<u>306,247</u>	<u>337,880</u>	<u>252,739</u>	<u>307,383</u>						<u>2,041,440</u>	<u>.....</u>
(On-Budget)	<u>225,419</u>	<u>250,867</u>	<u>212,435</u>	<u>244,403</u>	<u>269,430</u>	<u>183,530</u>	<u>245,856</u>						<u>1,631,939</u>	<u>.....</u>
(Off-Budget)	<u>64,093</u>	<u>66,813</u>	<u>17,566</u>	<u>61,844</u>	<u>68,450</u>	<u>69,208</u>	<u>61,527</u>						<u>409,501</u>	<u>.....</u>
Total-Surplus (+) or Deficit (-)	<u>-90,584</u>	<u>-135,226</u>	<u>+53,220</u>	<u>-10,250</u>	<u>-193,532</u>	<u>-36,893</u>	<u>+106,853</u>						<u>-306,411</u>	<u>.....</u>
(On-Budget)	<u>-76,547</u>	<u>-122,210</u>	<u>+15,796</u>	<u>-18,174</u>	<u>-182,457</u>	<u>-37,606</u>	<u>+89,672</u>						<u>-331,525</u>	<u>.....</u>
(Off-Budget)	<u>-14,037</u>	<u>-13,017</u>	<u>+37,424</u>	<u>+7,925</u>	<u>-11,075</u>	<u>+713</u>	<u>+17,181</u>						<u>+25,115</u>	<u>.....</u>
Total Borrowing from the Public	<u>204,141</u>	<u>93,153</u>	<u>73,643</u>	<u>-48,518</u>	<u>183,562</u>	<u>126,952</u>	<u>-115,417</u>						<u>517,517</u>	<u>678,159</u>
Total-Outlays Prior Year	<u>304,311</u>	<u>333,841</u>	<u>270,699</u>	<u>269,340</u>	<u>326,354</u>	<u>292,548</u>	<u>293,834</u>						<u>.....</u>	<u>2,090,926</u>
(On-Budget)	<u>255,939</u>	<u>278,998</u>	<u>267,740</u>	<u>212,015</u>	<u>260,700</u>	<u>226,200</u>	<u>236,743</u>						<u>.....</u>	<u>1,738,335</u>
(Off-Budget)	<u>48,372</u>	<u>54,844</u>	<u>2,959</u>	<u>57,324</u>	<u>65,653</u>	<u>66,348</u>	<u>57,091</u>						<u>.....</u>	<u>352,591</u>
Total-Surplus (+) or Deficit (-) Prior Year	<u>-119,995</u>	<u>-172,112</u>	<u>-1,191</u>	<u>+2,886</u>	<u>-203,539</u>	<u>-106,530</u>	<u>+112,889</u>						<u>.....</u>	<u>-487,592</u>
(On-Budget)	<u>-111,774</u>	<u>-160,437</u>	<u>-37,691</u>	<u>-4,205</u>	<u>-192,894</u>	<u>-105,630</u>	<u>+95,810</u>						<u>.....</u>	<u>-516,820</u>
(Off-Budget)	<u>-8,222</u>	<u>-11,675</u>	<u>+36,500</u>	<u>+7,091</u>	<u>-10,645</u>	<u>-900</u>	<u>+17,079</u>						<u>.....</u>	<u>+29,228</u>

... 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, 2014

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities Held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust Receipts, Outlays, and Investments Held:									
Airport and Airway	1,091	1,219	-128	7,030	7,482	-452	11,808	12,182	11,867
Black Lung Disability.....	51	19	32	320	131	189	.....	.....	.....
Federal Disability Insurance.....	12,057	12,184	-127	67,197	83,754	-16,556	100,791	84,280	84,208
Federal Employees Life and Health.....	.....	385	-385	.....	-425	425	65,380	65,964	65,576
Federal Employees Retirement	1,994	6,921	-4,926	32,403	46,901	-14,498	737,855	851,459	846,533
Federal Hospital Insurance	32,824	22,611	10,213	158,707	154,454	4,254	206,010	199,715	210,263
Federal Old-Age and Survivors Insurance	75,445	58,867	16,578	444,907	405,263	39,644	2,655,599	2,678,624	2,695,194
Federal Supplementary Medical Insurance.....	26,591	28,333	-1,742	190,406	183,517	6,889	67,385	78,352	76,596
Hazardous Substance Superfund	4	57	-53	1,024	361	663	3,187	3,907	3,818
Highways	3,058	3,734	-677	31,934	26,913	5,021	1,957	9,885	9,852
Military Advances.....	2,337	2,277	60	16,269	15,387	882	.....	.....	.....
Military Retirement.....	6,265	4,624	1,641	94,039	32,171	61,868	421,327	485,897	487,544
Railroad Retirement.....	883	1,093	-210	7,469	7,735	-266	2,372	2,403	2,625
Unemployment	9,649	3,883	5,766	33,691	31,446	2,245	29,478	26,969	27,511
Veterans Life Insurance.....	5	111	-106	160	600	-440	8,180	7,844	7,739
All Other Trust	389	909	-520	4,373	3,293	1,080	23,968	25,535	25,014
Total Trust Fund Receipts and Outlays and Investments Held from Table 6-D.....	172,642	147,228	25,414	1,089,931	998,983	90,948	4,335,297	4,533,015	4,554,339
Less: Interfund Transactions.....	55,817	55,817	.....	456,222	456,222	.....	.....	.....	.....
Trust Fund Receipts and Outlays on the Basis of Tables 4 & 5	116,825	91,411	25,414	633,709	542,761	90,948	.....	.....	.....
Total Federal Fund Receipts and Outlays.....	297,476	216,037	81,439	1,101,763	1,499,122	-397,359	.....	.....	.....
Less: Interfund Transactions.....	65	65	.....	442	442	.....	.....	.....	.....
Federal Fund Receipts and Outlays on the Basis of Table 4 & 5.....	297,411	215,972	81,439	1,101,321	1,498,680	-397,359	.....	.....	.....
Net Budget Receipts & Outlays	414,237	307,383	106,853	1,735,030	2,041,440	-306,411	.....	.....	.....

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

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, April 2014 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year to Date	Comparable Period Prior Fiscal Year
Receipts			
Individual Income Taxes	238,164	823,079	795,422
Corporation Income Taxes.....	39,253	156,808	136,370
Social Insurance and Retirement Receipts:			
Employment and General Retirement.....	102,538	573,075	508,012
Unemployment Insurance	9,574	27,639	27,366
Other Retirement	252	1,984	2,083
Excise Taxes	7,505	45,866	45,756
Estate and Gift Taxes	2,402	11,150	12,387
Customs Duties	2,886	19,691	18,168
Miscellaneous Receipts	11,662	75,736	57,768
Total	414,237	1,735,030	1,603,334
Net Outlays			
National Defense	49,895	357,715	377,477
International Affairs.....	3,618	26,395	24,302
General Science, Space, and Technology.....	2,138	15,974	16,027
Energy	241	1,866	6,520
Natural Resources and Environment	2,900	19,895	21,828
Agriculture	555	22,469	28,897
Commerce and Housing Credit.....	-370	-71,528	-27,744
Transportation	7,389	49,938	49,920
Community and Regional Development.....	1,662	12,397	22,004
Education, Training, Employment and Social Services.....	7,736	49,547	48,971
Health	34,371	226,408	206,205
Medicare.....	44,111	289,500	287,816
Income Security	43,381	337,457	349,673
Social Security.....	71,042	489,011	466,837
Veterans Benefits and Services.....	12,543	87,390	78,909
Administration of Justice.....	4,229	29,962	31,864
General Government	3,278	10,159	14,658
Net Interest.....	24,285	142,009	147,812
Undistributed Offsetting Receipts	-5,621	-55,123	-61,050
Total	307,383	2,041,440	2,090,926

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

Explanatory Notes

1. Flow of Data into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

Scheduled Release

**The release date for the May 2014 Statement
will be 2:00 p.m. EST June 11, 2014.**

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

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