



Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

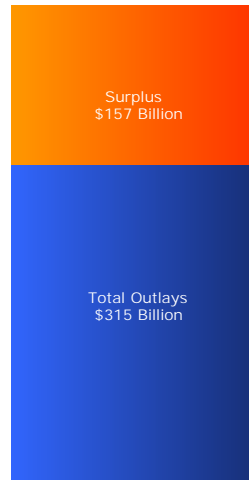
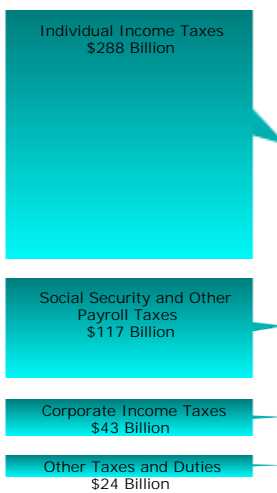
For Fiscal Year 2015 Through **April 30, 2015**, and Other Periods

Highlight

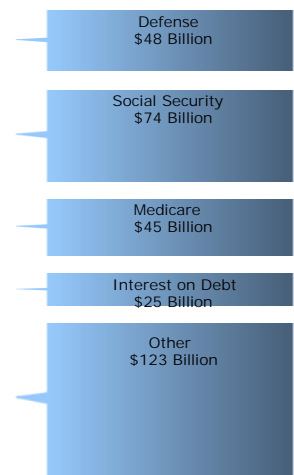
The impact of large individual tax deposits resulted in budget receipts of \$471.8 billion and a surplus of \$156.7 billion.

Receipts, Outlays, and Surplus/Deficit for April 2015

Receipts by Source:

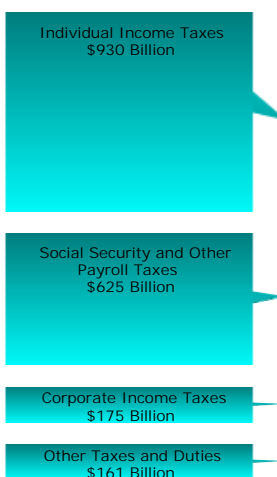


Outlays by Function:

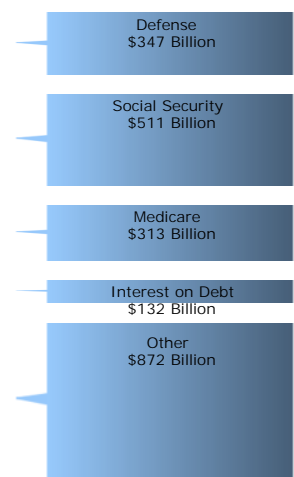


Cumulative Receipts, Outlays, and Surplus/Deficit through Fiscal Year 2015

Receipts by Source:



Outlays by Function:



Compiled and Published by

Department of the Treasury
Bureau of the Fiscal Service

Contents

Summary	Page 2	Receipts/Outlays by Month	Page 31
Receipts	Page 6	Federal Trust Funds/Securities	Page 33
Outlays	Page 7	Receipts by Source/Outlays by Function	Page 34
Means of Financing	Page 21	Explanatory Notes	Page 35

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 2014 and 2015, by Month

Period	[\$ millions]		
	Receipts	Outlays	Deficit/Surplus (-)
FY 2014			
October	198,927	289,511	90,584
November	182,453	317,679	135,226
December	285,041	231,821	-53,220
January	295,997	306,247	10,250
February	144,349	337,880	193,532
March	215,846	252,741	36,895
April	414,237	307,383	-106,853
May	199,889	329,860	129,971
June	323,646	253,127	-70,519
July	214,493	309,113	94,621
August	194,248	322,925	128,677
September	1351,245	245,441	-105,803
Year-to-Date	3,020,371	3,503,730	483,359
FY 2015			
October	212,719	334,432	121,713
November	191,436	248,254	56,818
December	335,327	333,463	-1,864
January	306,742	324,289	17,546
February	139,388	331,738	192,350
March	234,187	² 287,105	52,918
April	471,801	315,087	-156,714
Year-to-Date	1,891,601	2,174,368	282,766

1 Receipts increased by \$1 million to reflect additional reporting by the District of Columbia Courts for the month of September 2014.
 2 Outlays have been increased by \$8 million to reflect additional reporting by the

Architect of the Capitol for the month of March 2015.
 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 2015 and Other Periods

[\$ millions]					
Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Comparable Prior Period Year to Date (2014)	Budget Estimates Next Fiscal Year (2016) ¹
Total On-Budget and Off-Budget Results:					
Total Receipts	471,801	1,891,601	3,176,072	1,736,850	3,525,179
On-Budget Receipts	390,011	1,437,931	2,410,502	1,302,234	2,724,214
Off-Budget Receipts	81,790	453,670	765,570	434,616	800,965
Total Outlays	315,087	2,174,368	3,758,577	2,043,262	3,999,467
On-Budget Outlays	251,492	1,745,308	3,005,957	1,633,761	3,201,064
Off-Budget Outlays	63,595	429,059	752,620	409,501	798,403
Total Surplus (+) or Deficit (-)	+156,714	-282,766	-582,505	-306,413	-474,288
On-Budget Surplus (+) or Deficit (-)	+138,519	-307,377	-595,455	-331,527	-476,850
Off-Budget Surplus (+) or Deficit (-)	+18,195	+24,610	+12,950	+25,115	+2,562
Total On-Budget and Off-Budget Financing	-156,714	282,766	582,505	306,413	474,288
Means of Financing:					
Borrowing from the Public	-36,024	271,246	726,454	517,525	602,161
Reduction of Operating Cash, Increase (-)	-173,785	-115,567	-41,698	-59,957	
By Other Means	53,095	127,087	-102,251	-151,156	-127,873

¹ These estimates are based on the FY 2016 Budget, released by the Office of Management and Budget on February 2, 2015

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 2014 and 2015
[\$ billions]

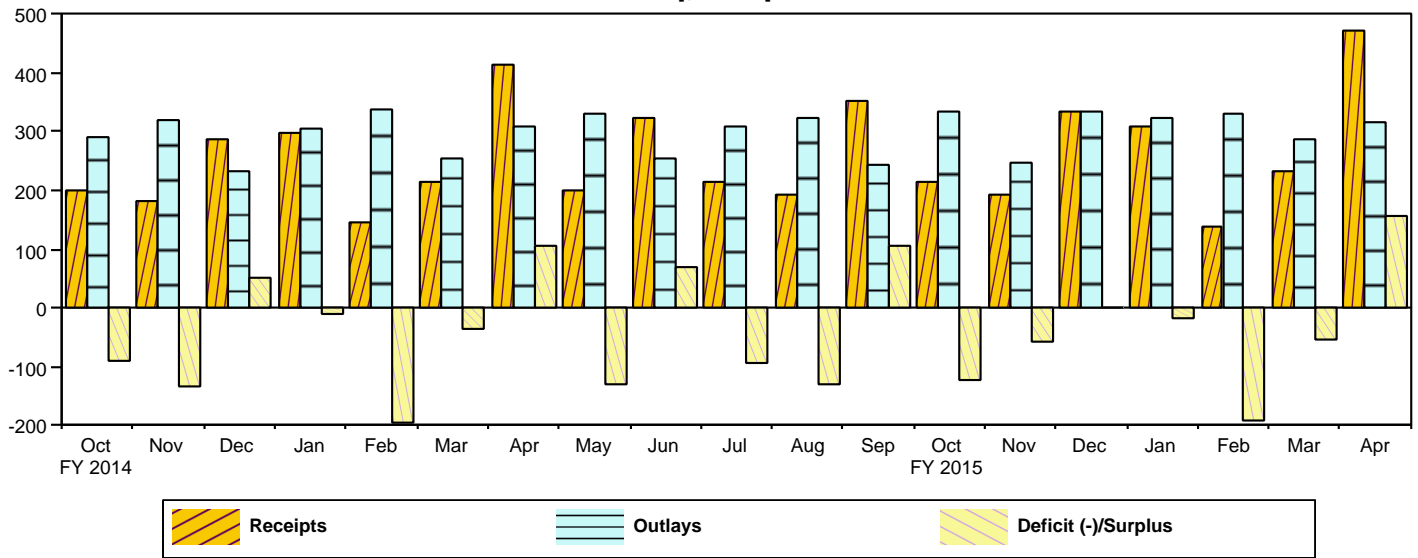


Figure 2. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Cumulative, Fiscal Years 2014 and 2015
[\$ billions]

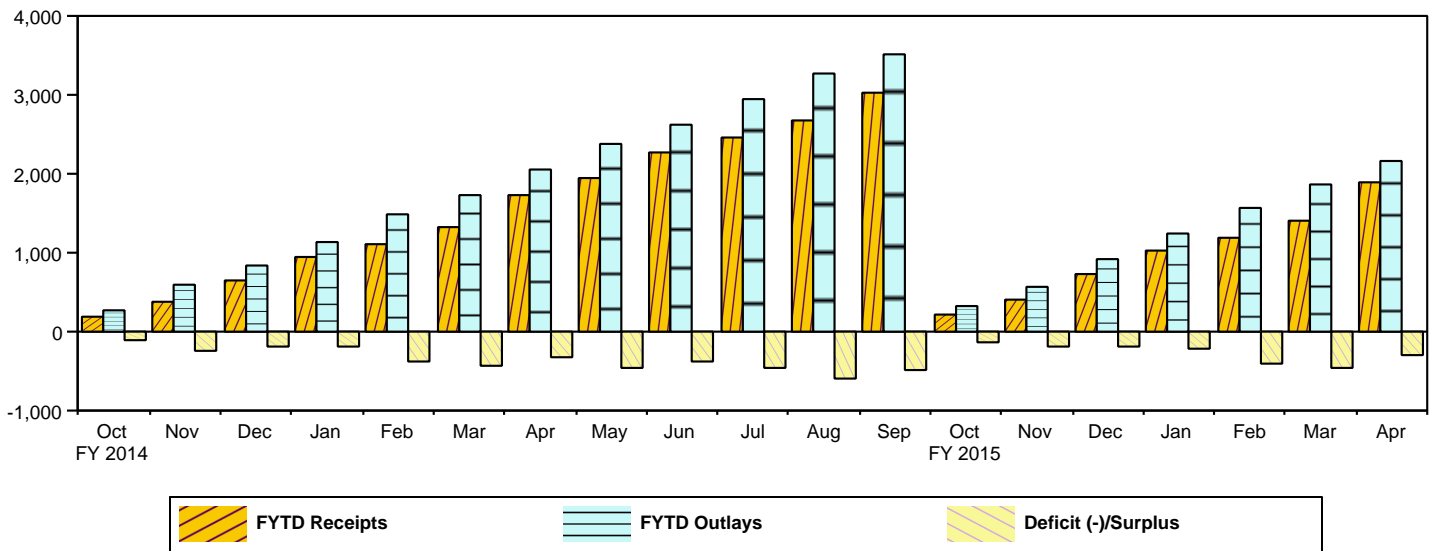


Figure 3. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2014 and 2015
[\$ billions]

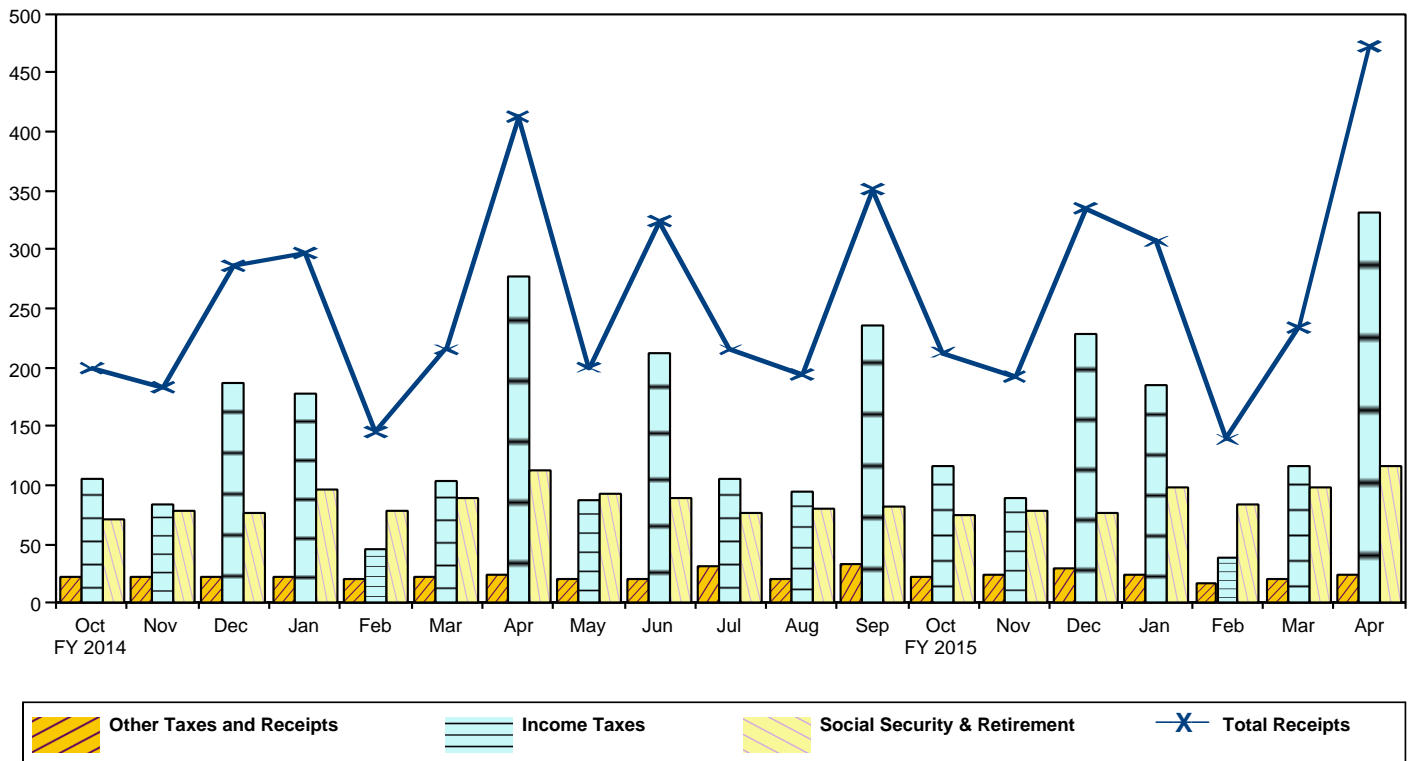


Figure 4. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2014 and 2015
[\$ billions]

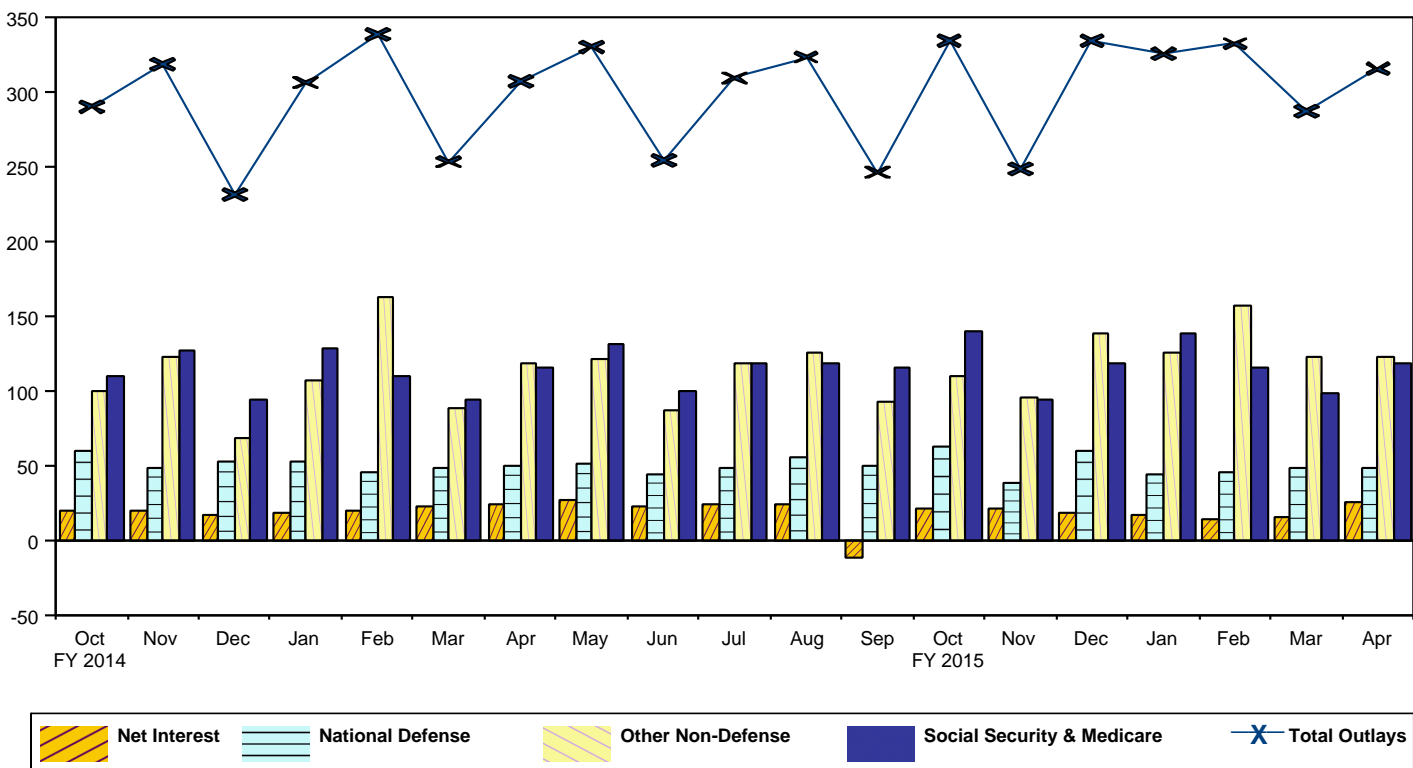


Table 3. Summary of Receipts and Outlays of the U.S. Government, April 2015 and Other Periods

[\$ millions]				
Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period Year to Date	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual Income Taxes	288,204	929,638	823,079	1,478,076
Corporation Income Taxes	43,230	175,345	156,808	341,688
Social Insurance and Retirement Receipts:				
Employment and General Retirement (Off-Budget)	81,790	453,670	434,616	765,570
Employment and General Retirement (On-Budget)	24,943	142,950	138,459	239,431
Unemployment Insurance	9,496	26,471	27,639	56,351
Other Retirement	301	2,105	1,984	3,660
Excise Taxes	6,172	45,584	45,866	95,898
Estate and Gift Taxes	3,245	12,156	11,150	19,738
Customs Duties	3,430	20,845	19,691	36,762
Miscellaneous Receipts	10,990	82,838	77,556	138,898
Total Receipts	471,801	1,891,601	1,736,850	3,176,072
(On-Budget)	390,011	1,437,931	1,302,234	2,410,502
(Off-Budget)	81,790	453,670	434,616	765,570
Budget Outlays				
Legislative Branch	350	2,539	2,387	4,899
Judicial Branch	563	4,096	3,962	7,567
Department of Agriculture	10,285	89,620	90,677	147,536
Department of Commerce	634	5,042	4,520	9,971
Department of Defense--Military Programs	45,442	330,093	341,410	567,702
Department of Education	5,159	40,618	30,836	103,288
Department of Energy	2,323	14,705	13,832	30,140
Department of Health and Human Services	83,515	585,798	528,558	1,012,950
Department of Homeland Security	2,666	24,639	24,724	45,685
Department of Housing and Urban Development	7,301	25,588	25,368	42,390
Department of the Interior	858	6,760	6,405	13,008
Department of Justice	2,218	14,822	17,003	36,087
Department of Labor	4,527	26,816	36,094	52,797
Department of State	1,747	14,474	15,541	30,521
Department of Transportation	4,943	38,386	40,791	80,208
Department of the Treasury:				
Interest on Treasury Debt Securities (Gross)	31,782	192,518	223,972	431,591
Other	14,256	99,475	37,118	74,784
Department of Veterans Affairs	13,352	91,856	87,086	160,797
Corps of Engineers	575	3,914	3,765	7,463
Other Defense Civil Programs	3,518	39,607	34,304	59,725
Environmental Protection Agency	377	3,654	4,958	8,325
Executive Office of the President	34	229	214	401
General Services Administration	-384	-851	-187	-1,178
International Assistance Programs	398	15,729	10,828	24,006
National Aeronautics and Space Administration	1,294	10,395	9,725	18,097
National Science Foundation	551	3,522	3,664	7,082
Office of Personnel Management	8,166	53,851	51,897	94,672
Small Business Administration	69	-1,139	-207	-571
Social Security Administration	78,758	543,310	521,032	953,781
Independent Agencies	672	10,305	3,960	19,707
Allowances	.....	.....	.....	1,875
Undistributed Offsetting Receipts:				
Interest	-4,874	-61,008	-75,853	-150,911
Other	-5,988	-54,998	-55,123	-135,818
Total Outlays	315,087	2,174,368	2,043,262	3,758,577
(On-Budget)	251,492	1,745,308	1,633,761	3,005,957
(Off-Budget)	63,595	429,059	409,501	752,620
Surplus (+) or Deficit (-)	+156,714	-282,766	-306,413	-582,505
(On-Budget)	+138,519	-307,377	-331,527	-595,455
(Off-Budget)	+18,195	+24,610	+25,115	+12,950

¹ These estimates are based on the FY 2016 Budget, released by the Office of Management and Budget on February 2, 2015

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

Table 4. Receipts of the U.S. Government, April 2015 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	95,842			744,623			698,643		
Presidential Election Campaign Fund	9			22			20		
Other	248,148			387,657			326,644		
Total -- Individual Income Taxes	344,000	55,795	288,204	1,132,302	202,664	929,638	1,025,307	202,229	823,079
Corporation Income Taxes	45,656	2,426	43,230	209,324	33,980	175,345	180,713	23,904	156,808
Social Insurance and Retirement Receipts:									
Employment and General Retirement:									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	53,616	.....	53,616	359,174	.....	359,174	343,900	.....	343,900
Self-Employment Contributions Act Taxes	16,301	.....	16,301	25,165	.....	25,165	24,151	.....	24,151
Adjustments Attributable to Prior Years	.....	.....	.....	3,477	.....	3,477	3,480	.....	3,480
Total -- Federal Old-Age and Survivors Insurance Trust Fund	69,917	.....	69,917	387,816	.....	387,816	371,531	.....	371,531
Federal Disability Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	9,105	.....	9,105	60,992	.....	60,992	58,397	.....	58,397
Self-Employment Contributions Act Taxes	2,768	.....	2,768	4,274	.....	4,274	4,103	.....	4,103
Adjustments Attributable to Prior Years	.....	.....	.....	588	.....	588	586	.....	586
Total -- Federal Disability Insurance Trust Fund	11,873	.....	11,873	65,854	.....	65,854	63,086	.....	63,086
Federal Hospital Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	17,240	.....	17,240	126,964	.....	126,964	121,856	.....	121,856
Self-Employment Contributions Act Taxes	7,203	.....	7,203	11,358	.....	11,358	11,157	.....	11,157
Adjustments Attributable to Prior Years	.....	.....	.....	874	.....	874	1,974	.....	1,974
Total -- Federal Hospital Insurance Trust Fund	24,443	.....	24,443	139,196	.....	139,196	134,987	.....	134,987
Railroad Retirement:									
Rail Pension and Supplemental Annuity	296	(**)	296	1,936	1	1,935	1,765	7	1,758
Social Security Equivalent Account	204	(**)	204	1,820	1	1,819	1,721	7	1,714
Total -- Employment and General Retirement	106,733	(**)	106,733	596,621	1	596,620	573,089	14	573,075
Unemployment Insurance:									
Deposits by States	6,302	.....	6,302	18,515	.....	18,515	20,178	.....	20,178
Federal Unemployment Taxes	3,211	42	3,169	7,998	84	7,914	7,510	74	7,436
Railroad Unemployment Taxes	25	.....	25	42	.....	42	25	.....	25
Total -- Unemployment Insurance	9,538	42	9,496	26,555	84	26,471	27,713	74	27,639
Other Retirement:									
Federal Employees' Retirement--Employee Share	299	.....	299	2,091	.....	2,091	1,969	.....	1,969
Non-Federal Employees Retirement	2	.....	2	14	.....	14	15	.....	15
Total -- Other Retirement	301	.....	301	2,105	.....	2,105	1,984	.....	1,984
Total -- Social Insurance and Retirement Receipts	116,572	43	116,530	625,281	85	625,196	602,786	88	602,698
Excise Taxes:									
Miscellaneous Excise Taxes	3,071	1,616	1,455	18,717	2,512	16,205	19,540	1,133	18,407
Airport and Airway Trust Fund	1,249	3	1,246	7,538	12	7,526	6,908	6	6,902
Highway Trust Fund	3,418	.....	3,418	21,537	.....	21,537	20,238	.....	20,238
Black Lung Disability Trust Fund	53	.....	53	317	.....	317	319	.....	319
Total -- Excise Taxes	7,791	1,619	6,172	48,109	2,525	45,584	47,005	1,139	45,866
Estate and Gift Taxes	3,308	63	3,245	12,635	480	12,156	11,645	495	11,150
Customs Duties	3,546	116	3,430	21,795	950	20,845	20,468	777	19,691
Miscellaneous Receipts:									
Deposit of Earnings, Federal Reserve System	9,171	.....	9,171	52,630	.....	52,630	57,869	.....	57,869
Universal Service Fund	816	.....	816	5,519	.....	5,519	5,721	.....	5,721
All Other	1,006	3	1,004	24,699	10	24,689	13,986	20	13,966
Total -- Miscellaneous Receipts	10,993	3	10,990	82,847	10	82,838	77,576	20	77,556
Total -- Receipts	531,866	60,065	471,801	2,132,294	240,693	1,891,601	1,965,501	228,652	1,736,850
Total -- On-Budget	450,076	60,065	390,011	1,678,624	240,693	1,437,931	1,530,885	228,652	1,302,234
Total -- Off-Budget	81,790	.....	81,790	453,670	.....	453,670	434,616	.....	434,616

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

(**) Less than absolute value of \$500,000

Table 5. Outlays of the U.S. Government, April 2015 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	68	(**)	68	493	1	492	471	2	469
House of Representatives	98	(**)	98	739	1	738	724	1	723
Joint Items	1	.....	1	9	.....	9	9	.....	9
Capitol Police	26	.....	26	197	.....	197	183	.....	183
Congressional Budget Office	3	.....	3	27	.....	27	24	.....	24
Architect of the Capitol	46	1	46	¹ 313	2	311	251	2	249
Library of Congress	42	1	41	338	6	332	323	5	318
Government Printing Office	16	.....	16	93	.....	93	87	.....	87
Government Accountability Office	41	.....	41	296	.....	296	283	.....	283
United States Tax Court	4	.....	4	30	.....	30	28	.....	28
Other Legislative Branch Agencies	7	.....	7	29	.....	29	30	.....	30
Proprietary Receipts from the Public	.....	1	-1	.....	7	-7	.....	10	-10
Intrabudgetary Transactions	-1	.....	-1	-7	.....	-7	-6	.....	-6
Offsetting Governmental Receipts	.....	.....	.....	.....	(**)	(**)	.....	(**)	(**)
Total--Legislative Branch	353	2	350	2,557	18	2,539	2,408	20	2,387
Judicial Branch:									
Supreme Court of the United States	6	.....	6	48	.....	48	59	.....	59
Courts of Appeals, District Courts, and Other Judicial Services	543	.....	543	4,323	.....	4,323	4,144	.....	4,144
Other	30	.....	30	323	.....	323	313	.....	313
Proprietary Receipts from the Public	.....	14	-14	.....	88	-88	.....	88	-88
Intrabudgetary Transactions	-2	.....	-2	-511	.....	-511	-466	.....	-466
Total--Judicial Branch	576	14	563	4,184	88	4,096	4,050	88	3,962
Department of Agriculture:									
Agricultural Research Service	89	.....	89	644	.....	644	591	.....	591
National Institute of Food and Agriculture:									
Research and Education Activities	77	.....	77	400	.....	400	370	.....	370
Extension Activities	40	.....	40	257	.....	257	254	.....	254
Other	10	.....	10	54	.....	54	59	.....	59
Animal and Plant Health Inspection Service	80	.....	80	641	.....	641	577	.....	577
Food Safety and Inspection Service	72	.....	72	578	.....	578	544	.....	544
Agricultural Marketing Service	73	.....	73	720	.....	720	420	.....	420
Risk Management Agency:									
Administrative and Operating Expenses	5	.....	5	40	.....	40	37	.....	37
Federal Crop Insurance Corporation Fund	292	35	257	8,576	54	8,522	9,574	152	9,422
Farm Service Agency:									
Salaries and Expenses	113	.....	113	783	.....	783	464	.....	464
USDA Supplemental Assistance	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Agricultural Disaster Relief Fund	(**)	.....	(**)	1	.....	1	33	.....	33
Commodity Credit Corporation	370	646	-276	11,191	3,463	7,728	13,573	4,219	9,355
Tobacco Trust Fund	185	.....	185	226	.....	226	619	.....	619
Agricultural Credit Insurance Fund	11	8	4	129	69	60	550	88	461
Other	3	.....	3	45	.....	45	21	.....	21
Total--Farm Service Agency	683	654	29	12,376	3,532	8,844	15,260	4,307	10,953
Natural Resources Conservation Service:									
Conservation Operations	62	.....	62	429	.....	429	433	.....	433
Farm Security and Rural Investment Programs	140	.....	140	1,960	.....	1,960	1,932	.....	1,932
Other	3	.....	3	66	.....	66	75	.....	75
Rural Development	51	.....	51	-68	.....	-68	-119	.....	-119
Rural Housing Service:									
Rural Housing Insurance Fund	8	50	-42	474	318	156	458	323	136
Rental Assistance Program	98	.....	98	690	.....	690	679	.....	679
Other	12	.....	12	76	.....	76	71	.....	71
Rural Utilities Service:									
Rural Electrification and Telecommunications Fund	(**)	121	-121	164	519	-355	174	1,170	-996
Other	79	11	68	544	85	459	582	108	475
Foreign Agricultural Service	243	.....	243	899	.....	899	757	.....	757
Food and Nutrition Service:									
Supplemental Nutrition Assistance Program	6,275	.....	6,275	44,549	.....	44,549	44,754	.....	44,754
Child Nutrition Programs	1,993	.....	1,993	13,827	.....	13,827	12,591	.....	12,591
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	550	.....	550	3,670	.....	3,670	3,638	.....	3,638
Other	40	.....	40	260	.....	260	189	.....	189
Total--Food and Nutrition Service	8,858	.....	8,858	62,306	.....	62,306	61,172	.....	61,172

Table 5. Outlays of the U.S. Government, April 2015 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 Agriculture: - Continued									
Forest Service:									
National Forest System	110	.....	110	880	.....	880	826	.....	826
Capital Improvement and Maintenance	22	.....	22	191	.....	191	183	.....	183
Wildland Fire Management	143	.....	143	1,031	.....	1,031	1,194	.....	1,194
Forest Service Permanent Appropriations	10	.....	10	163	.....	163	358	.....	358
Other	66	.....	66	444	.....	444	467	.....	467
Total--Forest Service	350	.....	350	2,709	.....	2,709	3,028	.....	3,028
Other	20	7	13	329	41	288	599	35	563
Proprietary Receipts from the Public	.....	166	-166	.....	723	-723	.....	896	-896
Intrabudgetary Transactions	-18	.....	-18	27	.....	27	141	.....	141
Total--Department of Agriculture	11,329	1,044	10,285	94,892	5,272	89,620	97,667	6,990	90,677
Department of Commerce:									
Economic Development Administration	30	(**)	30	175	5	170	204	1	203
Bureau of the Census	84	.....	84	658	.....	658	616	.....	616
International Trade Administration	47	.....	47	251	.....	251	248	.....	248
National Oceanic and Atmospheric Administration	414	31	383	3,185	74	3,111	3,054	132	2,922
National Institute of Standards and Technology	60	.....	60	514	.....	514	472	.....	472
National Telecommunications and Information Administration	32	.....	32	147	.....	147	273	.....	273
Other	21	16	5	278	91	186	-151	55	-206
Proprietary Receipts from the Public	.....	1	-1	.....	(**)	(**)	.....	-1	1
Intrabudgetary Transactions	-5	.....	-5	7	.....	7	-7	.....	-7
Offsetting Governmental Receipts	.....	2	-2	.....	3	-3	.....	1	-1
Total--Department of Commerce	685	51	634	5,215	173	5,042	4,709	189	4,520
Department of Defense--Military Programs:									
Military Personnel:									
Department of the Army	4,540	.....	4,540	35,094	.....	35,094	36,695	.....	36,695
Department of the Navy	3,508	.....	3,508	27,154	.....	27,154	27,260	.....	27,260
Department of the Air Force	2,589	.....	2,589	20,412	.....	20,412	21,060	.....	21,060
Defense Agencies	.....	.....	.....	6,197	.....	6,197	6,337	.....	6,337
Total--Military Personnel	10,636	.....	10,636	88,858	.....	88,858	91,353	.....	91,353
Operation and Maintenance:									
Department of the Army	6,671	.....	6,671	39,499	.....	39,499	41,423	.....	41,423
Department of the Navy	4,493	.....	4,493	31,127	.....	31,127	30,546	.....	30,546
Department of the Air Force	4,336	.....	4,336	30,946	.....	30,946	29,000	.....	29,000
Defense Agencies	6,094	.....	6,094	39,733	.....	39,733	37,836	.....	37,836
Total--Operation and Maintenance	21,594	.....	21,594	141,304	.....	141,304	138,805	.....	138,805
International Reconstruction and Other Assistance:									
Department of the Army	.....	.....	.....	(**)	.....	(**)	1	.....	1
Procurement:									
Department of the Army	1,322	.....	1,322	10,930	.....	10,930	13,792	.....	13,792
Department of the Navy	3,241	.....	3,241	23,135	.....	23,135	24,956	.....	24,956
Department of the Air Force	1,985	.....	1,985	21,080	.....	21,080	23,470	.....	23,470
Defense Agencies	502	.....	502	3,763	.....	3,763	3,939	.....	3,939
Total--Procurement	7,051	.....	7,051	58,909	.....	58,909	66,157	.....	66,157
Research, Development, Test, and Evaluation:									
Department of the Army	619	.....	619	4,139	.....	4,139	4,466	.....	4,466
Department of the Navy	1,355	.....	1,355	9,171	.....	9,171	8,765	.....	8,765
Department of the Air Force	2,166	.....	2,166	13,753	.....	13,753	13,417	.....	13,417
Defense Agencies	1,437	.....	1,437	9,939	.....	9,939	10,499	.....	10,499
Total--Research, Development, Test, and Evaluation	5,577	.....	5,577	37,002	.....	37,002	37,147	.....	37,147
Military Construction:									
Department of the Army	215	.....	215	1,454	.....	1,454	1,636	.....	1,636
Department of the Navy	135	.....	135	1,021	.....	1,021	1,197	.....	1,197
Department of the Air Force	82	.....	82	485	.....	485	695	.....	695
Defense Agencies	262	.....	262	1,879	.....	1,879	2,101	.....	2,101
Total--Military Construction	695	.....	695	4,839	.....	4,839	5,630	.....	5,630
Family Housing:									
Department of the Army	51	.....	51	260	.....	260	-42	.....	-42
Department of the Navy	28	.....	28	188	.....	188	202	.....	202
Department of the Air Force	35	.....	35	184	.....	184	230	.....	230
Defense Agencies	5	2	3	47	13	34	54	10	44
Revolving and Management Funds:									

Table 5. Outlays of the U.S. Government, April 2015 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 Defense--Military Programs: - Continued									
Department of the Navy	20	.....	20	297	.....	297	804	.....	804
Defense Agencies:									
Working Capital Fund	-229	.....	-229	-736	.....	-736	1,694	.....	1,694
Other	62	.....	62	74	.....	74	78	.....	78
Allowances	2	.....	2	3	.....	3	40	.....	40
Trust Funds:									
Department of the Army	(**)	.....	(**)	2	.....	2	5	.....	5
Department of the Navy	2	.....	2	14	.....	14	14	.....	14
Department of the Air Force	2	.....	2	26	(**)	26	1	(**)	1
Defense Agencies	9	.....	9	114	.....	114	144	.....	144
Proprietary Receipts from the Public:									
Department of the Army	.....	62	-62	.....	228	-228	.....	328	-328
Department of the Navy	.....	17	-17	.....	79	-79	.....	75	-75
Department of the Air Force	.....	39	-39	.....	44	-44	.....	-7	7
Defense Agencies	.....	29	-29	.....	609	-609	.....	684	-684
Intrabudgetary Transactions:									
Department of the Army	-23	.....	-23	-138	.....	-138	-14	.....	-14
Department of the Navy	-8	.....	-8	1	.....	1	-7	.....	-7
Department of the Air Force	-14	.....	-14	-29	.....	-29	7	.....	7
Defense Agencies	94	.....	94	-151	.....	-151	196	.....	196
Offsetting Governmental Receipts:									
Department of the Army	.....	.....	.....	.....	(**)	(**)	.....	1	-1
Total--Department of Defense--Military Programs	45,591	149	45,442	331,067	974	330,093	342,501	1,091	341,410
Department of Education:									
Office of Elementary and Secondary Education:									
Accelerating Achievement and Ensuring Equity	1,226	.....	1,226	8,666	.....	8,666	9,152	.....	9,152
Impact Aid	75	.....	75	1,227	.....	1,227	950	.....	950
Education Improvement Programs	330	.....	330	2,456	.....	2,456	2,550	.....	2,550
State Fiscal Stabilization Fund, Recovery Act	72	.....	72	522	.....	522	825	.....	825
Other	35	.....	35	210	.....	210	216	.....	216
Total--Office of Elementary and Secondary Education	1,738	.....	1,738	13,082	.....	13,082	13,693	.....	13,693
Office of Innovation and Improvement	119	.....	119	790	.....	790	666	.....	666
Office of English Language Acquisition	46	.....	46	416	.....	416	432	.....	432
Office of Special Education and Rehabilitative Services:									
Special Education	1,148	.....	1,148	7,256	.....	7,256	7,447	.....	7,447
Rehabilitation Services and Disability Research	262	.....	262	2,033	.....	2,033	1,952	.....	1,952
Special Institutions for Persons with Disabilities	26	.....	26	133	.....	133	126	.....	126
Office of Vocational and Adult Education	123	.....	123	915	.....	915	939	.....	939
Office of Postsecondary Education:									
Higher Education	174	.....	174	1,165	.....	1,165	1,247	.....	1,247
Other	54	1	53	164	6	158	172	8	165
Total--Office of Postsecondary Education	228	1	227	1,329	6	1,323	1,419	8	1,412
Office of Federal Student Aid:									
Student Financial Assistance	1,443	.....	1,443	19,718	.....	19,718	20,417	.....	20,417
Student Aid Administration	106	.....	106	744	.....	744	746	.....	746
Federal Student Loan Reserve Fund	.....	.....	.....	16	.....	16	166	.....	166
Federal Direct Student Loans	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Federal Family Education Loans	-43	.....	-43	-221	.....	-221	-157	.....	-157
Other	(**)	1	-1	9	5	4	8	.....	8
Total--Office of Federal Student Aid	1,506	1	1,506	20,266	5	20,261	21,181	.....	21,181
Institute of Education Sciences	44	.....	44	361	.....	361	363	.....	363
Departmental Management	45	.....	45	326	.....	326	338	.....	338
Other	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Proprietary Receipts from the Public	.....	27	-27	.....	6,100	-6,100	.....	17,691	-17,691
Intrabudgetary Transactions	-98	.....	-98	-178	.....	-178	-23	.....	-23
Total--Department of Education	5,187	28	5,159	46,729	6,111	40,618	48,534	17,698	30,836
Department of Energy:									
National Nuclear Security Administration:									
Naval Reactors	94	.....	94	557	.....	557	624	.....	624
Weapons Activities	864	.....	864	4,557	.....	4,557	4,524	.....	4,524
Defense Nuclear Nonproliferation	137	.....	137	1,091	.....	1,091	1,128	.....	1,128
Other	38	.....	38	214	.....	214	199	.....	199

Table 5. Outlays of the U.S. Government, April 2015 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 Energy: - Continued									
Environmental and Other Defense Activities:									
Defense Environmental Cleanup	464	.....	464	2,918	.....	2,918	2,737	.....	2,737
Other Defense Activities	58	.....	58	482	.....	482	409	.....	409
Defense Nuclear Waste Disposal	(**)	.....	(**)	2	.....	2	2	.....	2
Energy Programs:									
Science	446	.....	446	2,839	.....	2,839	2,895	.....	2,895
Energy Supply	116	.....	116	855	.....	855	825	.....	825
Energy Efficiency and Renewable Energy	148	.....	148	1,057	.....	1,057	1,211	.....	1,211
Fossil Energy Research and Development	60	.....	60	507	.....	507	479	.....	479
Uranium Enrichment Decontamination and Decommissioning Fund	60	.....	60	362	.....	362	228	.....	228
Advanced Technology Vehicles Manufacturing Loan Program	(**)	.....	(**)	17	.....	17	17	.....	17
Title 17 Innovative Technology Loan Guarantee Program	24	.....	24	94	.....	94	161	.....	161
Other	97	4	94	581	33	547	533	40	494
Total--Energy Programs	953	4	949	6,310	33	6,277	6,348	40	6,308
Power Marketing Administration	317	358	-40	2,310	2,247	63	2,173	2,294	-121
Departmental Administration	24	.....	24	100	.....	100	82	.....	82
Proprietary Receipts from the Public	.....	136	-136	.....	721	-721	.....	1,185	-1,185
Intrabudgetary Transactions	-129	.....	-129	-836	.....	-836	-873	.....	-873
Total--Department of Energy	2,820	497	2,323	17,705	3,000	14,705	17,352	3,519	13,832
Department of Health and Human Services:									
Food and Drug Administration	229	1	228	1,548	5	1,543	1,212	5	1,207
Health Resources and Services Administration	797	.....	797	5,350	.....	5,350	5,290	5	5,285
Indian Health Service	297	.....	297	3,467	.....	3,467	3,524	.....	3,524
Centers for Disease Control and Prevention	553	.....	553	3,837	.....	3,837	3,631	.....	3,631
National Institutes of Health	2,472	.....	2,472	16,654	.....	16,654	17,413	.....	17,413
Substance Abuse and Mental Health Services Administration	274	.....	274	1,702	.....	1,702	1,888	.....	1,888
Agency for Healthcare Research and Quality	34	.....	34	101	.....	101	53	.....	53
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid	29,102	.....	29,102	201,119	.....	201,119	165,241	.....	165,241
Payments to Health Care Trust Funds	32,653	.....	32,653	164,900	.....	164,900	156,764	.....	156,764
Children's Health Insurance Fund	550	.....	550	5,448	.....	5,448	6,273	.....	6,273
State Grants and Demonstrations	40	.....	40	309	.....	309	285	.....	285
Federal Hospital Insurance Trust Fund:									
Benefit Payments	23,795	.....	23,795	157,910	.....	157,910	148,333	.....	148,333
Administrative Expenses	368	.....	368	5,057	.....	5,057	5,381	.....	5,381
Total--Federal Hospital Insurance Trust Fund	24,163	.....	24,163	162,967	.....	162,967	153,714	.....	153,714
Health Care Fraud and Abuse Control	166	.....	166	934	.....	934	739	.....	739
Federal Supplementary Medical Insurance Trust Fund:									
Benefit Payments	23,349	.....	23,349	153,675	.....	153,675	142,121	.....	142,121
Administrative Expenses	875	.....	875	3,494	.....	3,494	3,589	.....	3,589
Medicare Prescription Drugs:									
Benefit Payments	6,428	.....	6,428	44,787	.....	44,787	37,569	.....	37,569
Administrative Expenses	36	.....	36	287	.....	287	241	.....	241
Total--Federal Supplementary Medical Insurance Trust Fund	30,688	.....	30,688	202,243	.....	202,243	183,520	.....	183,520
Other	168	.....	168	1,700	.....	1,700	2,266	.....	2,266
Total--Centers for Medicare and Medicaid Services	117,530	.....	117,530	739,620	.....	739,620	668,804	.....	668,804
Administration for Children and Families:									
Temporary Assistance for Needy Families	1,028	.....	1,028	8,586	.....	8,586	9,211	.....	9,211
Contingency Fund	50	.....	50	380	.....	380	323	.....	323
Payments to States for Child Support Enforcement and Family Support Programs	296	.....	296	1,888	.....	1,888	1,944	.....	1,944
Low Income Home Energy Assistance	285	.....	285	2,559	.....	2,559	2,663	.....	2,663
Refugee and Entrant Assistance	112	.....	112	694	.....	694	591	.....	591
Child Care Entitlement to States	381	.....	381	1,640	.....	1,640	1,563	.....	1,563
Payments to States for the Child Care and Development Block Grant	36	.....	36	1,250	.....	1,250	1,219	.....	1,219
Social Services Block Grant	158	.....	158	1,092	.....	1,092	987	.....	987
Children and Families Services Programs	895	.....	895	5,961	.....	5,961	5,532	.....	5,532
Payments to States for Foster Care and Adoption Assistance	610	.....	610	4,228	.....	4,228	4,126	.....	4,126
Other	54	.....	54	305	.....	305	315	.....	315
Total--Administration for Children and Families	3,905	.....	3,905	28,583	.....	28,583	28,473	.....	28,473

Table 5. Outlays of the U.S. Government, April 2015 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: - Continued									
Administration for Community Living	140	.....	140	962	.....	962	818	.....	818
Departmental Management	254	.....	254	1,679	.....	1,679	1,476	.....	1,476
Other	-2	.....	-2	339	.....	339	419	.....	419
Proprietary Receipts from the Public	.....	10,271	-10,271	.....	53,119	-53,119	.....	48,715	-48,715
Intrabudgetary Transactions:									
Payments for Health Insurance for the Aged:									
Federal Supplementary Medical Insurance Trust Fund	-22,106	.....	-22,106	-150,952	.....	-150,952	-143,731	.....	-143,731
Payments for Tax and Other Credits:									
Federal Hospital Insurance Trust Fund	-10,548	.....	-10,548	-13,969	.....	-13,969	-13,030	.....	-13,030
Other	-41	.....	-41	2	.....	2	1,043	.....	1,043
Total--Department of Health and Human Services	93,788	10,272	83,515	638,922	53,124	585,798	577,282	48,725	528,558
Department of Homeland Security:									
Departmental Management and Operations	-135	.....	-135	364	.....	364	569	.....	569
Citizenship and Immigration Services	269	.....	269	1,833	.....	1,833	1,648	.....	1,648
United States Secret Service	175	.....	175	1,031	.....	1,031	1,022	.....	1,022
Transportation Security Administration	284	.....	284	3,603	.....	3,603	3,093	.....	3,093
Immigration and Customs Enforcement	456	.....	456	3,318	.....	3,318	3,077	.....	3,077
U.S. Customs and Border Protection	974	1	974	7,121	4	7,117	6,686	1	6,686
United States Coast Guard	877	.....	877	6,111	.....	6,111	6,063	.....	6,063
National Protection and Programs Directorate	126	.....	126	763	.....	763	731	.....	731
Federal Emergency Management Agency:									
State and Local Programs									
Firefighter Assistance Grants	49	.....	49	365	.....	365	374	.....	374
Disaster Relief	352	.....	352	3,946	.....	3,946	3,264	.....	3,264
National Flood Insurance Fund	47	274	-227	524	1,264	-740	606	1,237	-631
Other	102	.....	102	677	.....	677	747	.....	747
Total--Federal Emergency Management Agency	710	274	436	6,858	1,264	5,594	6,487	1,237	5,251
Science and Technology	54	.....	54	423	.....	423	373	.....	373
Domestic Nuclear Detection Office	24	.....	24	173	.....	173	165	.....	165
Other	31	.....	31	224	.....	224	220	.....	220
Proprietary Receipts from the Public	.....	29	-29	.....	157	-157	.....	144	-144
Intrabudgetary Transactions	6	.....	6	-6	.....	-6	55	.....	55
Offsetting Governmental Receipts	.....	882	-882	.....	5,753	-5,753	.....	4,084	-4,084
Total--Department of Homeland Security	3,852	1,186	2,666	31,817	7,178	24,639	30,189	5,465	24,724
Department of Housing and Urban Development:									
Public and Indian Housing Programs:									
Tenant Based Rental Assistance	1,567	.....	1,567	10,662	.....	10,662	10,878	.....	10,878
Housing Certificate Fund	25	.....	25	161	.....	161	212	.....	212
Project-Based Rental Assistance	853	.....	853	5,927	.....	5,927	5,678	.....	5,678
Public Housing Capital Fund	119	.....	119	1,000	.....	1,000	1,148	.....	1,148
Public Housing Operating Fund	409	.....	409	2,546	.....	2,546	2,470	.....	2,470
Revitalization of Severely Distressed Public Housing (Hope VI)	11	.....	11	52	.....	52	61	.....	61
Native American Housing Block Grant	102	.....	102	424	.....	424	385	.....	385
Other	10	.....	10	41	.....	41	39	.....	39
Total--Public and Indian Housing Programs	3,096	.....	3,096	20,813	.....	20,813	20,871	.....	20,871
Community Planning and Development:									
Housing Opportunities for Persons with AIDS	54	.....	54	196	.....	196	173	.....	173
Community Development Fund	599	.....	599	3,831	.....	3,831	3,830	.....	3,830
Home Investment Partnership Program	92	.....	92	675	.....	675	731	.....	731
Neighborhood Stabilization Program	6	.....	6	43	.....	43	251	.....	251
Homeless Assistance Grants	149	.....	149	1,122	.....	1,122	1,113	.....	1,113
Other	7	.....	7	49	(**)	49	55	(**)	55
Total--Community Planning and Development	907	.....	907	5,917	(**)	5,917	6,153	(**)	6,153
Housing Programs:									
Credit Accounts:									
FHA-Mutual Mortgage Insurance Fund, Program Account	12,900	.....	12,900	12,959	.....	12,959	5,827	.....	5,827
FHA-Mutual Mortgage Insurance Capital Reserve Account	-9,543	.....	-9,543	-15,076	.....	-15,076	-8,682	.....	-8,682
FHA-Mutual Mortgage and Cooperative Housing Insurance Fund, Liquidating Account	3	3	1	22	17	5	17	11	6
FHA-General and Special Risk Fund, Program Account	2,080	.....	2,080	2,080	.....	2,080	(**)	.....	(**)
FHA-General and Special Risk Fund, Liquidating Account	9	46	-37	39	149	-110	33	144	-110

Table 5. Outlays of the U.S. Government, April 2015 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 Housing and Urban Development: - Continued									
Housing for the Elderly or Handicapped Fund:									
Liquidating Account	(**)	37	-37	2	310	-308	(**)	275	-275
Housing for the Elderly	67	.....	67	451	.....	451	520	.....	520
Housing for Persons with Disabilities	15	.....	15	112	.....	112	135	.....	135
Other Assisted Housing Programs	21	.....	21	159	.....	159	197	.....	197
Other	3	2	1	40	26	14	49	24	25
Total--Housing Programs	5,555	88	5,467	787	502	286	-1,903	453	-2,356
Government National Mortgage Association:									
Guarantees of Mortgage-Backed Securities	5	(**)	5	19	1	18	15	51	-36
Management and Administration	137	.....	137	1,021	.....	1,021	1,005	.....	1,005
Other	13	.....	13	110	.....	110	115	.....	115
Proprietary Receipts from the Public:									
FHA-General and Special Risk Fund	.....	2,322	-2,322	.....	2,558	-2,558	.....	349	-349
Other	.....	1	-1	.....	8	-8	.....	27	-27
Intrabudgetary Transactions	(**)	.....	(**)	-5	.....	-5	-5	.....	-5
Offsetting Governmental Receipts	.....	1	-1	.....	6	-6	.....	2	-2
Total--Department of Housing and Urban Development	9,713	2,412	7,301	28,662	3,074	25,588	26,251	882	25,368
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of Lands and Resources	86	.....	86	535	.....	535	541	.....	541
Other	47	3	44	253	28	225	271	-108	379
Bureau of Ocean Energy Management	12	.....	12	44	.....	44	25	.....	25
Office of Surface Mining Reclamation and Enforcement	39	.....	39	464	.....	464	376	.....	376
Total--Land and Minerals Management	184	3	180	1,296	28	1,268	1,214	-108	1,322
Water and Science:									
Bureau of Reclamation:									
Water and Related Resources	55	.....	55	398	.....	398	477	.....	477
Other	63	26	38	354	205	150	810	253	557
Central Utah Project	1	.....	1	10	.....	10	10	.....	10
United States Geological Survey	62	.....	62	621	.....	621	642	.....	642
Bureau of Mines	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total--Water and Science	181	26	156	1,384	205	1,179	1,937	253	1,685
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service	271	.....	271	1,555	.....	1,555	1,554	.....	1,554
National Park Service	247	.....	247	1,711	.....	1,711	1,551	.....	1,551
Total--Fish and Wildlife and Parks	518	.....	518	3,266	.....	3,266	3,105	.....	3,105
Bureau of Indian Affairs and Bureau of Indian Education	255	(**)	255	1,934	(**)	1,933	1,343	(**)	1,343
Departmental Offices:									
Mineral Leasing and Associated Payments	101	.....	101	1,213	.....	1,213	1,229	.....	1,229
Other	42	.....	42	175	.....	175	190	.....	190
Insular Affairs	24	.....	24	227	.....	227	255	.....	255
Office of the Special Trustee for American Indians	34	.....	34	202	.....	202	100	.....	100
Department-Wide Programs	-69	.....	-69	421	.....	421	412	.....	412
Other	20	.....	20	105	.....	105	98	.....	98
Proprietary Receipts from the Public	.....	332	-332	.....	3,128	-3,128	.....	3,250	-3,250
Intrabudgetary Transactions	-68	.....	-68	-102	.....	-102	-84	.....	-84
Total--Department of the Interior	1,220	362	858	10,120	3,360	6,760	9,800	3,395	6,405
Department of Justice:									
General Administration	36	.....	36	184	.....	184	137	.....	137
Legal Activities and U.S. Marshals:									
General Legal Activities	86	.....	86	522	.....	522	476	.....	476
United States Attorneys	184	.....	184	1,142	.....	1,142	1,047	.....	1,047
United States Marshals Service	61	.....	61	663	.....	663	624	.....	624
Assets Forfeiture Fund	98	.....	98	1,757	.....	1,757	717	.....	717
Other	161	.....	161	15	.....	15	1,103	.....	1,103
Federal Bureau of Investigation	767	.....	767	4,626	.....	4,626	4,712	.....	4,712
Drug Enforcement Administration	257	.....	257	1,355	.....	1,355	1,302	.....	1,302
Bureau of Alcohol, Tobacco, Firearms, and Explosives	100	.....	100	693	.....	693	625	.....	625
Federal Prison System	597	34	563	4,328	220	4,108	4,119	222	3,897
Office of Justice Programs:									
State and Local Law Enforcement Assistance	107	.....	107	687	.....	687	812	.....	812

Table 5. Outlays of the U.S. Government, April 2015 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 Justice: - Continued									
Community Oriented Policing Services	26	.....	26	150	.....	150	200	.....	200
Crime Victims Fund	78	.....	78	375	.....	375	387	.....	387
Other	18	.....	18	501	.....	501	551	.....	551
Other	53	.....	53	498	.....	498	369	.....	369
Proprietary Receipts from the Public	.....	229	-229	.....	1,454	-1,454	.....	369	-369
Intrabudgetary Transactions	-106	.....	-106	-703	.....	-703	712	.....	712
Offsetting Governmental Receipts	.....	43	-43	.....	294	-294	.....	301	-301
Total--Department of Justice	2,524	306	2,218	16,790	1,968	14,822	17,895	892	17,003
Department of Labor:									
Employment and Training Administration:									
Training and Employment Services	279	.....	279	1,783	.....	1,783	1,773	.....	1,773
Office of Job Corps	106	.....	106	941	.....	941	904	.....	904
Community Service Employment for Older Americans	39	.....	39	251	.....	251	238	.....	238
Federal Unemployment Benefits and Allowances	47	.....	47	305	.....	305	298	.....	298
Federal Additional Unemployment Compensation									
Program-Recovery Act	-1	.....	-1	-5	.....	-5	-7	.....	-7
State Unemployment Insurance and Employment Service									
Operations	151	.....	151	-27	.....	-27	140	.....	140
Payments to the Unemployment Trust Fund	.....	.....	.....	61	.....	61	5,028	.....	5,028
Advances to the Unemployment Trust Fund and Other Funds	.....	.....	.....	.....	.....	.....	10	.....	10
Program Administration	7	.....	7	52	.....	52	46	.....	46
Unemployment Trust Fund:									
Federal-State Unemployment Insurance:									
State Unemployment Benefits	2,895	.....	2,895	19,932	.....	19,932	28,786	.....	28,786
State Administrative Expenses	206	.....	206	2,278	.....	2,278	2,280	.....	2,280
Federal Administrative Expenses	24	.....	24	337	.....	337	318	.....	318
Other	12	.....	12	69	.....	69	(**)	.....	(**)
Total--Unemployment Trust Fund	3,137	.....	3,137	22,615	.....	22,615	31,385	.....	31,385
Other	32	.....	32	262	.....	262	338	.....	338
Total--Employment and Training Administration	3,797	.....	3,797	26,239	.....	26,239	40,152	.....	40,152
Pension Benefit Guaranty Corporation	505	380	125	3,545	4,151	-606	3,485	3,111	374
Employment Standards Administration	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Office of Workers' Compensation Programs:									
Special Benefits	251	.....	251	-804	.....	-804	-1,083	.....	-1,083
Energy Employees Occupational Illness Compensation Fund	99	.....	99	611	.....	611	583	.....	583
Special Benefits for Disabled Coal Miners	10	.....	10	70	.....	70	77	.....	77
Black Lung Disability Trust Fund	20	.....	20	169	.....	169	131	.....	131
Other	26	.....	26	213	.....	213	202	.....	202
Wage and Hour Division	29	.....	29	156	.....	156	152	.....	152
Occupational Safety and Health Administration	44	.....	44	329	.....	329	303	.....	303
Mine Safety and Health Administration	27	.....	27	218	.....	218	195	.....	195
Bureau of Labor Statistics	41	.....	41	306	.....	306	292	.....	292
Departmental Management	60	.....	60	206	.....	206	232	.....	232
Other	25	.....	25	185	.....	185	174	.....	174
Proprietary Receipts from the Public	.....	1	-1	.....	-3	3	.....	3	-3
Intrabudgetary Transactions	-26	.....	-26	-479	.....	-479	-5,687	.....	-5,687
Total--Department of Labor	4,908	380	4,527	30,964	4,148	26,816	39,208	3,115	36,094
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and Consular Programs	1,419	.....	1,419	4,751	.....	4,751	4,477	.....	4,477
Educational and Cultural Exchange Programs	55	.....	55	346	.....	346	325	.....	325
Embassy Security, Construction, and Maintenance	-114	.....	-114	852	.....	852	1,100	.....	1,100
Payment to Foreign Service Retirement and Disability Fund	.....	.....	.....	40	.....	40	79	.....	79
Foreign Service Retirement and Disability Fund	77	.....	77	539	.....	539	536	.....	536
Other	-703	.....	-703	519	.....	519	547	.....	547
Total--Administration of Foreign Affairs	734	.....	734	7,048	.....	7,048	7,063	.....	7,063
International Organizations and Conferences	84	.....	84	1,264	.....	1,264	1,451	.....	1,451
Global Health and Child Survival	495	.....	495	4,178	.....	4,178	4,640	.....	4,640
Migration and Refugee Assistance	247	.....	247	1,284	.....	1,284	1,545	.....	1,545
International Narcotics Control and Law Enforcement	108	.....	108	673	.....	673	697	.....	697
Andean Counterdrug Programs	2	.....	2	10	.....	10	20	.....	20

Table 5. Outlays of the U.S. Government, April 2015 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 State: - Continued									
Other	44	.....	44	257	.....	257	241	.....	241
Proprietary Receipts from the Public	.....	17	-17	.....	42	-42	.....	27	-27
Intrabudgetary Transactions	49	.....	49	-198	.....	-198	-91	.....	-91
Total--Department of State	1,764	17	1,747	14,516	42	14,474	15,568	27	15,541
Department of Transportation:									
Office of the Secretary	87	.....	87	411	.....	411	415	.....	415
Federal Aviation Administration:									
Operations	227	.....	227	1,795	.....	1,795	1,912	.....	1,912
Airport and Airway Trust Fund:									
Grants-In-Aid for Airports	199	.....	199	1,793	.....	1,793	1,897	.....	1,897
Facilities and Equipment	206	.....	206	1,444	.....	1,444	1,634	.....	1,634
Research, Engineering, and Development	11	.....	11	88	.....	88	78	.....	78
Trust Fund Share of FAA Operations	500	.....	500	3,800	.....	3,800	3,800	.....	3,800
Total--Airport and Airway Trust Fund	917	.....	917	7,125	.....	7,125	7,410	.....	7,410
Other	20	.....	20	-62	-27	-35	-79	115	-194
Total--Federal Aviation Administration	1,163	.....	1,163	8,857	-27	8,885	9,243	115	9,128
Federal Highway Administration:									
Highway Trust Fund:									
Federal-Aid Highways	2,339	.....	2,339	19,912	.....	19,912	21,572	.....	21,572
Other	1	.....	1	4	.....	4	6	.....	6
Highway Infrastructure Investment, Recovery Act	2	.....	2	47	.....	47	120	.....	120
Other Programs	79	.....	79	393	.....	393	12,281	.....	12,281
Total--Federal Highway Administration	2,422	.....	2,422	20,356	.....	20,356	33,979	.....	33,979
Federal Motor Carrier Safety Administration	46	.....	46	315	.....	315	312	.....	312
National Highway Traffic Safety Administration	66	.....	66	501	.....	501	516	.....	516
Federal Railroad Administration:									
Operating Subsidy Grants to the National Railroad Passenger Corporation	63	.....	63	188	.....	188	270	.....	270
Capital and Debt Service Grants to the National Railroad Passenger Corporation	68	.....	68	575	.....	575	558	.....	558
Capital Assistance for High Speed Rail Corridors and Intercity Passenger Rail Service	30	.....	30	463	.....	463	634	.....	634
Other	30	.....	30	249	.....	249	281	.....	281
Total--Federal Railroad Administration	190	.....	190	1,474	.....	1,474	1,742	.....	1,742
Federal Transit Administration:									
Formula Grants	3	.....	3	24	.....	24	56	.....	56
Capital Investment Grants	254	.....	254	1,085	.....	1,085	899	.....	899
Transit Formula Grants	655	.....	655	4,596	.....	4,596	4,588	.....	4,588
Transit Capital Assistance, Recovery Act	12	.....	12	69	.....	69	113	.....	113
Other	58	.....	58	301	.....	301	422	.....	422
Total--Federal Transit Administration	981	.....	981	6,075	.....	6,075	6,078	.....	6,078
Maritime Administration	48	1	48	300	8	292	115	6	108
Other	23	3	20	225	18	207	254	16	238
Proprietary Receipts from the Public	.....	7	-7	.....	55	-55	.....	30	-30
Intrabudgetary Transactions:									
Payment from the General Fund, Highway Trust Fund	.....	.....	.....	.....	.....	.....	-11,693	.....	-11,693
Other	(**)	.....	(**)	(**)	.....	(**)	-1	.....	-1
Offsetting Governmental Receipts	.....	74	-74	.....	74	-74	.....	2	-2
Total--Department of Transportation	5,027	84	4,943	38,515	128	38,386	40,960	169	40,791
Department of the Treasury:									
Departmental Offices:									
Exchange Stabilization Fund	.....	23	-23	5	43	-39	.....	80	-80
Grants for Specified Energy Property in Lieu of Tax Credit	114	.....	114	1,143	.....	1,143	1,800	.....	1,800
Housing and Economic Recovery Programs	(**)	.....	(**)	1	.....	1	3	.....	3
Troubled Asset Relief Program	208	.....	208	2,144	.....	2,144	2,598	.....	2,598
Other	172	.....	172	1,043	.....	1,043	1,308	.....	1,308
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	66	.....	66	353	.....	353	320	.....	320
Interest Paid to Credit Financing Accounts	.....	.....	.....	.....	.....	.....	1	.....	1
Claims, Judgments, and Relief Acts	100	.....	100	1,951	.....	1,951	1,170	.....	1,170
Other	153	1	151	421	4	417	1,563	.....	1,563
Total--Financial Management Service	980	1	979	4,702	4	4,698	5,030	.....	5,030

Table 5. Outlays of the U.S. Government, April 2015 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 the Treasury: - Continued									
Bureau of the Public Debt	54	.....	54	532	.....	532	330	.....	330
Total--Bureau of the Fiscal Service	1,034	1	1,033	5,234	4	5,229	5,361	.....	5,361
Federal Financing Bank	-51	.....	-51	-724	.....	-724	-561	.....	-561
Alcohol and Tobacco Tax and Trade Bureau:									
Salaries and Expenses	8	.....	8	56	.....	56	54	.....	54
Internal Revenue Collections for Puerto Rico	21	.....	21	199	.....	199	183	.....	183
Bureau of Engraving and Printing	6	.....	6	-24	.....	-24	-18	.....	-18
United States Mint	183	300	-117	1,691	2,049	-358	1,815	1,966	-151
Internal Revenue Service:									
Taxpayer Services	198	.....	198	1,310	.....	1,310	1,360	.....	1,360
Enforcement	369	.....	369	2,781	.....	2,781	2,823	.....	2,823
Operations Support	316	.....	316	2,402	.....	2,402	2,415	.....	2,415
Build America Bond Payments, Recovery Act	1,143	.....	1,143	2,283	.....	2,283	2,311	.....	2,311
Refundable Premium Tax Credits and Cost Sharing									
Reductions	1,822	.....	1,822	13,817	.....	13,817	2,853	.....	2,853
Payment Where Earned Income Credit Exceeds Liability for Tax	6,134	.....	6,134	58,249	.....	58,249	57,656	.....	57,656
Payment Where Child Tax Credit Exceeds Liability for Tax	1,942	.....	1,942	19,867	.....	19,867	20,523	.....	20,523
Payment Where American Opportunity Tax Credit Exceeds Liability for Tax	718	.....	718	3,997	.....	3,997	4,000	.....	4,000
Refunding Internal Revenue Collections, Interest	82	.....	82	631	.....	631	577	.....	577
Other	233	.....	233	783	(**)	782	775	1	775
Total--Internal Revenue Service	12,956	.....	12,956	106,120	(**)	106,120	95,293	1	95,293
Comptroller of the Currency	81	3	78	590	1,020	-430	591	519	72
Interest on the Public Debt:									
Interest on Treasury Debt Securities (Gross):									
Public Issues (Accrual Basis)	24,204	.....	24,204	127,350	.....	127,350	140,614	.....	140,614
Special Issues (Cash Basis)	7,578	.....	7,578	65,168	.....	65,168	83,359	.....	83,359
Total--Interest on Treasury Debt Securities (Gross)	31,782	.....	31,782	192,518	.....	192,518	223,972	.....	223,972
Total--Interest on the Public Debt	31,782	.....	31,782	192,518	.....	192,518	223,972	.....	223,972
Other	8	.....	8	55	.....	55	52	.....	52
Proprietary Receipts from the Public	.....	40	-40	.....	13,657	-13,657	.....	66,759	-66,759
Intrabudgetary Transactions	-115	.....	-115	-1,284	.....	-1,284	-2,038	.....	-2,038
Total--Department of the Treasury	46,406	368	46,038	308,767	16,774	291,993	330,414	69,324	261,090
Department of Veterans Affairs:									
Joint DOD-VA Medical Facility Demonstration Fund	30	.....	30	219	.....	219	209	.....	209
Veterans Health Administration:									
Veterans Choice Fund, Veterans Health Administration	31	.....	31	83	.....	83	.....	.....	.....
Medical Services	4,231	.....	4,231	28,875	.....	28,875	26,151	.....	26,151
Medical Support and Compliance	460	.....	460	3,442	.....	3,442	3,311	.....	3,311
Medical Facilities	399	.....	399	2,909	.....	2,909	3,072	.....	3,072
Other	88	37	51	700	260	439	631	246	385
Benefits Programs:									
Public Enterprise Funds:									
Housing Accounts	(**)	1	-1	3	11	-8	3	12	-10
Other	82	83	(**)	567	534	34	556	545	11
Compensation and Pensions	6,376	.....	6,376	43,166	.....	43,166	40,178	.....	40,178
Readjustment Benefits	1,088	.....	1,088	8,308	.....	8,308	8,381	.....	8,381
Veterans Housing Benefit Program Fund	48	.....	48	726	.....	726	2,075	.....	2,075
Insurance Funds:									
National Service Life	97	.....	97	605	.....	605	561	.....	561
Veterans Special Life	17	2	15	104	57	46	99	62	37
Other	7	.....	7	31	.....	31	45	.....	45
Total--Benefits Programs	7,716	86	7,630	53,511	602	52,909	51,899	619	51,279
Departmental Administration:									
Construction	121	.....	121	1,017	.....	1,017	704	.....	704
Information Technology Systems	398	.....	398	2,265	.....	2,265	2,052	.....	2,052
General Operating Expenses	244	.....	244	1,417	(**)	1,417	1,322	(**)	1,322
Other	77	.....	77	701	.....	701	550	.....	550
Proprietary Receipts from the Public:									
National Service Life	.....	2	-2	.....	46	-46	.....	18	-18
Other	.....	329	-329	.....	2,377	-2,377	.....	1,880	-1,880
Intrabudgetary Transactions	9	.....	9	2	.....	2	-52	.....	-52
Total--Department of Veterans Affairs	13,805	453	13,352	95,141	3,285	91,856	89,849	2,763	87,086

Table 5. Outlays of the U.S. Government, April 2015 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
Corps of Engineers:									
Construction	153	.....	153	1,165	.....	1,165	1,114	.....	1,114
Operation and Maintenance	-370	.....	-370	1,095	.....	1,095	918	.....	918
Flood Control and Coastal Emergencies	64	.....	64	414	.....	414	516	.....	516
Harbor Maintenance Trust Fund	646	.....	646	646	.....	646	571	.....	571
Rivers and Harbors Contributed Funds	28	.....	28	226	.....	226	224	.....	224
Other	219	.....	219	914	.....	914	684	.....	684
Proprietary Receipts from the Public	.....	56	-56	.....	547	-547	.....	262	-262
Intrabudgetary Transactions	-108	.....	-108	(**)	.....	(**)	(**)	.....	(**)
Total--Corps of Engineers	632	56	575	4,461	547	3,914	4,027	262	3,765
Other Defense Civil Programs:									
Military Retirement:									
Payment to Military Retirement Fund	.....	.....	.....	75,562	.....	75,562	72,885	.....	72,885
Military Retirement Fund	4,783	.....	4,783	33,012	.....	33,012	32,171	.....	32,171
Retiree Health Care:									
Payment to Department of Defense Medicare-Eligible Retiree Health Care Fund	.....	.....	.....	4,005	.....	4,005	4,250	.....	4,250
Department of Defense Medicare-Eligible Retiree Health Care Fund	1,184	.....	1,184	6,194	.....	6,194	5,643	.....	5,643
Educational Benefits	35	.....	35	232	.....	232	246	.....	246
Other	23	.....	23	140	.....	140	122	.....	122
Proprietary Receipts from the Public	.....	1	-1	.....	11	-11	.....	7	-7
Intrabudgetary Transactions	-2,506	.....	-2,506	-79,526	.....	-79,526	-81,007	.....	-81,007
Total--Other Defense Civil Programs	3,519	1	3,518	39,618	11	39,607	34,311	7	34,304
Environmental Protection Agency:									
Science and Technology	52	.....	52	436	.....	436	411	.....	411
Environmental Programs and Management	177	.....	177	1,481	.....	1,481	1,646	.....	1,646
State and Tribal Assistance Grants	276	.....	276	2,742	.....	2,742	2,561	.....	2,561
Payment to the Hazardous Substance Superfund	.....	.....	.....	981	.....	981	938	.....	938
Hazardous Substance Superfund	-141	.....	-141	-813	.....	-813	361	.....	361
Other	25	1	24	66	28	38	64	28	35
Proprietary Receipts from the Public	.....	37	-37	.....	269	-269	.....	74	-74
Intrabudgetary Transactions	30	.....	30	-924	.....	-924	-906	.....	-906
Offsetting Governmental Receipts	.....	3	-3	.....	17	-17	.....	14	-14
Total--Environmental Protection Agency	419	41	377	3,969	315	3,654	5,075	117	4,958
Executive Office of the President:									
The White House	4	.....	4	32	.....	32	32	.....	32
Office of Management and Budget	7	.....	7	51	.....	51	49	.....	49
Unanticipated Needs	1	.....	1	7	.....	7	8	.....	8
Other	22	.....	22	139	.....	139	127	.....	127
Proprietary Receipts from the Public	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary Transactions	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total--Executive Office of the President	34	(**)	34	229	(**)	229	215	(**)	214
General Services Administration:									
Real Property Activities	-249	.....	-249	-553	.....	-553	-300	.....	-300
Supply and Technology Activities	-131	.....	-131	-362	.....	-362	94	.....	94
General Activities	10	.....	10	129	.....	129	64	.....	64
Proprietary Receipts from the Public	.....	11	-11	.....	62	-62	.....	42	-42
Intrabudgetary Transactions	-3	.....	-3	-3	.....	-3	-4	.....	-4
Total--General Services Administration	-373	11	-384	-789	62	-851	-145	42	-187
International Assistance Programs:									
Millennium Challenge Corporation	49	.....	49	399	.....	399	665	.....	665
International Security Assistance:									
Pakistan Counterinsurgency Capability Fund	.....	.....	.....	.....	.....	.....	425	.....	425
Foreign Military Financing Program	97	.....	97	4,665	.....	4,665	4,351	.....	4,351
Economic Support Fund	287	.....	287	3,194	.....	3,194	2,370	.....	2,370
Other	85	(**)	85	545	16	530	591	67	524
Total--International Security Assistance	469	(**)	469	8,405	16	8,389	7,737	67	7,670
Multilateral Assistance:									
Contribution to the International Development Association	.....	.....	.....	1,288	.....	1,288	5	.....	5
Other	141	.....	141	1,832	.....	1,832	600	.....	600
Total--Multilateral Assistance	141	.....	141	3,120	.....	3,120	605	.....	605

Table 5. Outlays of the U.S. Government, April 2015 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
International Assistance Programs: - Continued									
Agency for International Development:									
Development Assistance Program	252	.....	252	1,492	.....	1,492	1,226	.....	1,226
Assistance for Europe, Eurasia and Central Asia	9	.....	9	99	.....	99	249	.....	249
International Disaster Assistance	247	.....	247	1,510	.....	1,510	948	.....	948
Operating Expenses	98	.....	98	673	.....	673	631	.....	631
Other	53	.....	53	-60	.....	-60	-225	.....	-225
Proprietary Receipts from the Public	.....	(**)	(**)	.....	2	-2	.....	1	-1
Intrabudgetary Transactions	-1	.....	-1	1	.....	1	5	.....	5
Total--Agency for International Development	658	(**)	658	3,715	2	3,713	2,833	1	2,832
Overseas Private Investment Corporation:									
Overseas Private Investment Corporation Accounts	8	5	3	51	101	-50	46	107	-61
Proprietary Receipts from the Public	.....	1	-1	.....	72	-72	.....	75	-75
Total--Overseas Private Investment Corporation	8	6	2	51	173	-122	46	182	-136
Peace Corps	38	(**)	38	227	2	225	210	(**)	209
International Monetary Programs	-192	.....	-192	766	.....	766	-179	.....	-179
Military Sales Program:									
Foreign Military Sales Trust Fund	2,398	.....	2,398	15,211	.....	15,211	15,387	.....	15,387
Other	4	5	-1	43	32	11	30	42	-12
Proprietary Receipts from the Public	.....	3,172	-3,172	.....	16,048	-16,048	.....	16,269	-16,269
Other	9	(**)	9	66	1	65	57	1	56
Total--International Assistance Programs	3,582	3,184	398	32,003	16,274	15,729	27,391	16,562	10,828
National Aeronautics and Space Administration:									
Science	428	.....	428	2,931	.....	2,931	2,791	.....	2,791
Aeronautics	47	.....	47	325	.....	325	312	.....	312
Exploration	271	.....	271	2,780	.....	2,780	2,175	.....	2,175
Cross Agency Support	227	.....	227	1,608	.....	1,608	1,584	.....	1,584
Space Operations	232	.....	232	2,072	.....	2,072	2,190	.....	2,190
Other	88	.....	88	681	.....	681	676	.....	676
Proprietary Receipts from the Public	.....	(**)	(**)	.....	1	-1	.....	3	-3
Intrabudgetary Transactions	(**)	.....	(**)	-1	.....	-1	-1	.....	-1
Total--National Aeronautics and Space Administration	1,294	(**)	1,294	10,396	1	10,395	9,728	3	9,725
National Science Foundation:									
Research and Related Activities	430	.....	430	2,771	.....	2,771	2,874	.....	2,874
Education and Human Resources	75	.....	75	456	.....	456	478	.....	478
Other	51	.....	51	316	.....	316	331	.....	331
Proprietary Receipts from the Public	.....	5	-5	.....	22	-22	.....	19	-19
Total--National Science Foundation	556	5	551	3,543	22	3,522	3,683	19	3,664
Office of Personnel Management:									
Government Payment for Annuity, Employees Health and Life Insurance Benefits									
Civil Service Retirement and Disability Fund	987	.....	987	6,774	.....	6,774	6,530	.....	6,530
Employees Life Insurance Fund	7,031	.....	7,031	47,674	.....	47,674	46,307	.....	46,307
Employees and Retired Employees Health Benefits Fund	279	276	3	1,622	1,867	-246	1,694	2,331	-637
Other	4,131	3,982	149	27,981	27,622	359	26,299	26,087	212
Proprietary Receipts from the Public	-2	.....	-2	86	.....	86	290	.....	290
Intrabudgetary Transactions:	.....	(**)	(**)	.....	4	-4	.....	6	-6
Postal Service Contributions	.....	.....	.....	-765	.....	-765	-773	.....	-773
Civil Service Retirement and Disability Fund:									
Other	-4	.....	-4	-27	.....	-27	-26	.....	-26
Total--Office of Personnel Management	12,424	4,258	8,166	83,345	29,494	53,851	80,321	28,425	51,897
Small Business Administration:									
Salaries and Expenses	42	.....	42	-12	(**)	-12	72	(**)	72
Business Loans Program	8	1	7	411	7	404	569	7	562
Disaster Loans Program	2	(**)	2	245	(**)	244	262	1	261
Other	19	1	18	100	10	90	34	11	23
Proprietary Receipts from the Public	.....	-1	1	.....	1,865	-1,865	.....	1,124	-1,124
Intrabudgetary Transactions	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total--Small Business Administration	71	2	69	744	1,883	-1,139	937	1,143	-207
Social Security Administration:									
Payments to Social Security Trust Funds	8,320	.....	8,320	22,350	.....	22,350	18,162	.....	18,162
Supplemental Security Income Program	4,872	.....	4,872	34,035	.....	34,035	33,410	.....	33,410
Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget):									
Benefit Payments	61,452	.....	61,452	423,774	.....	423,774	403,324	.....	403,324
Administrative Expenses	287	.....	287	2,064	.....	2,064	1,939	.....	1,939
Total--Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget)	61,740	.....	61,740	425,838	.....	425,838	405,263	.....	405,263

Table 5. Outlays of the U.S. Government, April 2015 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
Social Security Administration: - Continued									
Federal Disability Insurance Trust Fund (Off-Budget):									
Benefit Payments	12,144	.....	12,144	83,116	.....	83,116	82,197	.....	82,197
Administrative Expenses	227	.....	227	1,636	.....	1,636	1,557	.....	1,557
Total--Federal Disability Insurance Trust Fund (Off-Budget)	12,370	.....	12,370	84,753	.....	84,753	83,754	.....	83,754
Other	13	.....	13	136	.....	136	208	.....	208
Proprietary Receipts from the Public:									
On-Budget	.....	224	-224	.....	1,396	-1,396	.....	1,510	-1,510
Off-Budget	.....	13	-13	.....	57	-57	.....	95	-95
Intrabudgetary Transactions:									
Off-Budget ²	-8,320	.....	-8,320	-22,349	.....	-22,349	-18,161	.....	-18,161
Total--Social Security Administration	78,995	236	78,758	544,763	1,453	543,310	522,636	1,604	521,032
Independent Agencies:									
Broadcasting Board of Governors	59	(**)	58	413	-1	414	396	-1	397
Bureau of Consumer Financial Protection	45	(**)	45	299	(**)	299	245	(**)	245
Corporation for National and Community Service	78	(**)	78	565	3	563	567	1	566
Corporation for Public Broadcasting	.....	.....	.....	445	.....	445	445	.....	445
District of Columbia:									
Courts	29	(**)	29	170	(**)	170	169	.....	169
General and Special Payments	71	14	57	410	29	381	379	(**)	379
Equal Employment Opportunity Commission	26	(**)	26	210	1	209	194	(**)	193
Export-Import Bank of the United States	-32	-8	-24	-292	247	-538	-393	-21	-372
Federal Communications Commission:									
Universal Service Fund	676	.....	676	5,029	.....	5,029	5,363	.....	5,363
Spectrum Auction Program Account	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Other	35	2	33	152	11	141	141	18	123
Federal Deposit Insurance Corporation:									
Deposit Insurance Fund	-1,452	.....	-1,452	-5,901	.....	-5,901	-6,257	.....	-6,257
FSLIC Resolution Fund	(**)	(**)	(**)	1	(**)	1	2	3	-1
Total--Federal Deposit Insurance Corporation	-1,452	(**)	-1,452	-5,900	(**)	-5,900	-6,254	3	-6,257
Federal Drug Control Programs	19	.....	19	136	.....	136	129	.....	129
Federal Housing Finance Agency	18	.....	18	146	.....	146	144	.....	144
Institute of Museum and Library Services	14	.....	14	126	(**)	126	133	(**)	133
Intelligence Community Management Account	40	.....	40	279	.....	279	273	.....	273
Legal Services Corporation	29	.....	29	209	.....	209	177	.....	177
National Archives and Records Administration	24	2	22	217	14	203	220	13	207
National Credit Union Administration	79	228	-149	246	799	-553	-791	1,508	-2,299
National Endowment for the Arts	12	(**)	12	80	(**)	80	79	(**)	79
National Endowment for the Humanities	11	(**)	11	80	(**)	80	75	(**)	74
National Labor Relations Board	21	(**)	21	155	(**)	155	151	(**)	151
Nuclear Regulatory Commission	85	94	-10	601	561	40	565	482	84
Postal Service:									
Off-Budget:									
Public Enterprise Funds	4,936	5,700	-764	44,625	46,785	-2,160	43,334	45,616	-2,283
Other	.....	.....	.....	259	.....	259	256	.....	256
Other	.....	.....	.....	100	.....	100	78	.....	78
Railroad Retirement Board:									
Federal Windfall Subsidy	3	.....	3	19	.....	19	21	.....	21
Federal Payments to the Railroad Retirement Accounts	162	.....	162	558	.....	558	469	.....	469
Railroad Unemployment Insurance Trust Fund:									
Benefit Payments	7	.....	7	48	.....	48	54	.....	54
Transfer To Administrative Funds	1	.....	1	6	.....	6	7	.....	7
Rail Industry Pension Fund:									
Benefit Payments	428	.....	428	2,972	.....	2,972	2,921	.....	2,921
Advances from FOASDI Fund	.....	.....	.....	.....	.....	.....	-499	.....	-499
OASDI Certifications	-2	.....	-2	-11	.....	-11	495	.....	495
Transfer to Administrative Funds	7	.....	7	30	.....	30	31	.....	31
Other	(**)	.....	(**)	-1	.....	-1	1	.....	1
National Railroad Retirement Investment Trust:									
Administrative Expenses	8	.....	8	39	.....	39	45	.....	45
Transfers to the Railroad Retirement Trust Funds from the National Railroad Retirement Investment Trust	49	.....	49	697	.....	697	765	.....	765

Table 5. Outlays of the U.S. Government, April 2015 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
Independent Agencies: - Continued									
Railroad Social Security Equivalent Benefit Account:									
Benefit Payments	588	.....	588	4,093	.....	4,093	3,961	.....	3,961
Transfer To Administrative Funds	3	.....	3	14	.....	14	14	.....	14
Other	-1	.....	-1	10	.....	10	3	.....	3
Proprietary Receipts from the Public	.....	-145	145	.....	97	-97	.....	2,746	-2,746
Intrabudgetary Transactions:									
Other	-211	.....	-211	-1,255	.....	-1,255	-1,234	.....	-1,234
Total--Railroad Retirement Board	1,042	-145	1,187	7,220	97	7,123	7,053	2,746	4,307
Securities and Exchange Commission	118	(**)	118	319	(**)	319	373	(**)	372
Smithsonian Institution	88	(**)	88	560	(**)	560	558	(**)	558
Tennessee Valley Authority	3,443	3,126	317	25,155	24,673	482	30,075	31,304	-1,229
Other	199	28	171	1,891	382	1,509	1,847	349	1,498
Total--Independent Agencies	9,714	9,042	672	83,907	73,602	10,305	85,981	82,021	3,960
Undistributed Offsetting Receipts:									
Other Interest	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Employer Share, Employee Retirement:									
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund:									
Federal Employer Contributions	-286	.....	-286	-1,999	.....	-1,999	-2,014	.....	-2,014
Postal Service Employer Contributions	-52	.....	-52	-359	.....	-359	-348	.....	-348
Department of State:									
Foreign Service Retirement and Disability Fund	-37	.....	-37	-203	.....	-203	-190	.....	-190
Other Defense Civil Programs:									
Military Retirement Fund	-1,660	.....	-1,660	-17,631	.....	-17,631	-18,206	.....	-18,206
Department of Defense Medicare-Eligible Retiree Health Care Fund									
Care Fund	.....	.....	.....	-7,229	.....	-7,229	-7,650	.....	-7,650
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-2,250	.....	-2,250	-15,879	.....	-15,879	-13,959	.....	-13,959
Social Security Administration:									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Employer Contributions	-1,179	.....	-1,179	-7,779	.....	-7,779	-7,675	.....	-7,675
Federal Disability Insurance Trust Fund:									
Federal Employer Contributions	-200	.....	-200	-1,321	.....	-1,321	-1,304	.....	-1,304
Other	(**)	.....	(**)	-2	.....	-2	-4	.....	-4
Total--Employer Share, Employee Retirement	-5,663	.....	-5,663	-52,402	.....	-52,402	-51,351	.....	-51,351
Interest Received by Trust Funds:									
Judicial Branch:									
Judicial Survivors Annuity Fund	1	.....	1	12	.....	12	-7	.....	-7
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund									
Federal Hospital Insurance Trust Fund	-26	.....	-26	-4,394	.....	-4,394	-4,498	.....	-4,498
Federal Supplementary Medical Insurance Trust Fund	-25	.....	-25	-1,389	.....	-1,389	-1,223	.....	-1,223
Department of Homeland Security:									
Oil Spill Liability Trust Fund	-3	.....	-3	-19	.....	-19	-13	.....	-13
Other	(**)	.....	(**)	-3	.....	-3	-4	.....	-4
Department of Labor:									
Unemployment Trust Fund	-13	.....	-13	-437	.....	-437	-367	.....	-367
Department of State:									
Foreign Service Retirement and Disability Fund	(**)	.....	(**)	-314	.....	-314	-327	.....	-327
Department of Transportation:									
Airport and Airway Trust Fund	-5	.....	-5	-138	.....	-138	-128	.....	-128
Department of Veterans Affairs:									
National Service Life Insurance Fund	-2	.....	-2	-122	.....	-122	-142	.....	-142
United States Government Life Insurance Fund	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Corps of Engineers	(**)	.....	(**)	-46	.....	-46	-62	.....	-62
Other Defense Civil Programs:									
Military Retirement Fund	-4,751	.....	-4,751	8,906	.....	8,906	-2,948	.....	-2,948
Educational Benefits Fund	-3	.....	-3	-22	.....	-22	-39	.....	-39
Armed Forces Retirement Home	(**)	.....	(**)	-1	.....	-1	-1	.....	-1
Environmental Protection Agency	(**)	.....	(**)	-17	.....	-17	-35	.....	-35
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	.....	.....	.....	-14,818	.....	-14,818	-15,705	.....	-15,705
Social Security Administration:									
Federal Old-Age and Survivors Insurance Trust Fund	-25	.....	-25	-46,600	.....	-46,600	-48,104	.....	-48,104
Federal Disability Insurance Trust Fund	-14	.....	-14	-1,524	.....	-1,524	-2,150	.....	-2,150
Independent Agencies:									
Railroad Retirement Board	-7	.....	-7	-42	.....	-42	-20	.....	-20

Table 5. Outlays of the U.S. Government, April 2015 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
Undistributed Offsetting Receipts: - Continued									
Other	(**)	.....	(**)	-9	.....	-9	-11	.....	-11
Other	-1	.....	-1	-32	.....	-32	-71	.....	-71
Total--Interest Received by Trust Funds	-4,874	.....	-4,874	-61,008	.....	-61,008	-75,853	.....	-75,853
Rents and Royalties on the Outer Continental Shelf Lands	.....	324	-324	.....	2,596	-2,596	.....	3,772	-3,772
Total--Undistributed Offsetting Receipts	-10,538	324	-10,862	-113,410	2,596	-116,006	-127,204	3,772	-130,977
Total Outlays	349,876	34,789	315,087	2,409,343	234,975	2,174,368	2,341,592	298,330	2,043,262
Total On-Budget	280,568	29,076	251,492	1,933,441	188,133	1,745,308	1,886,380	252,619	1,633,761
Total Off-Budget	69,308	5,713	63,595	475,902	46,842	429,059	455,212	45,711	409,501
Total Surplus (+) or Deficit (-)			+156,714			-282,766			-306,413
Total On-Budget			+138,519			-307,377			-331,527
Total Off-Budget			+18,195			+24,610			+25,115

MEMORANDUM

Receipts Offset Against Outlays (In Millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary Receipts	108,531	168,535
Intrabudgetary Transactions	388,343	405,343
Governmental Receipts	6,709	4,886
Total Receipts Offset Against Outlays	503,583	578,764

1 Outlays have been increased by \$8 million to reflect additional reporting by the Architect of the Capitol for the month of March 2015.

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

checks.

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

... No Transactions

(**) Less than absolute value of \$500,000

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, April 2015 and Other Periods

Assets and Liabilities Directly Related to Budget Off-Budget Activity	Net Transactions (- denotes net reduction of either liability or asset accounts)			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Liability Accounts:						
Borrowing from the Public:						
Treasury Securities, Issued Under General Financing Authorities:						
Debt Held by the Public	-36,718	268,710	527,189	12,784,971	13,090,399	13,053,681
Intragovernmental Holdings	37,222	59,779	243,065	5,039,100	5,061,657	5,098,879
Total Treasury Securities Outstanding	504	328,489	770,254	17,824,071	18,152,056	18,152,560
Plus Premium on Treasury Securities	186	1,446	-1,509	34,211	35,471	35,657
Less Discount on Treasury Securities	-164	-1,075	6,923	90,118	89,208	89,043
Total Treasury Securities Net of Premium and Discount	854	331,010	761,822	17,768,163	18,098,319	18,099,173
Agency Securities, Issued Under Special Financing Authorities (See Schedule B; for Other Agency Borrowing, See Schedule C)						
Total Federal Securities	1,174	331,614	760,701	17,792,023	18,122,463	18,123,637
Deduct:						
Federal Securities Held as Investments of Government Accounts (See Schedule D)						
Less Discount on Federal Securities Held as Investments of Government Accounts	-72	-627	4,781	26,677	26,122	26,050
Net Federal Securities Held as Investments of Government Accounts	37,198	60,367	243,176	5,012,588	5,035,757	5,072,955
Total Borrowing from the Public	-36,024	271,246	517,525	12,779,436	13,086,707	13,050,682
Accrued Interest Payable to the Public	11,331	11,901	12,150	53,839	54,409	65,740
Allocations of Special Drawing Rights	951	-2,690	551	52,358	48,718	49,669
Deposit Funds	37,697	143,672	-112,901	² 12,154	² 118,130	155,826
Miscellaneous Liability Accounts (Includes Checks Outstanding Etc.)	1,187	5,001	4,806	8,166	11,980	13,167
Total Liability Accounts	15,141	429,131	422,132	12,905,954	13,319,944	13,335,085
Asset Accounts (Deduct)						
Cash and Monetary Assets:						
U.S. Treasury Operating Cash:						
Federal Reserve Account ³	173,785	115,567	59,957	158,302	100,084	273,869
Balance	173,785	115,567	59,957	158,302	100,084	273,869
Special Drawing Rights:						
Total Holdings	965	-2,725	573	53,148	49,459	50,423
SDR Certificates Issued to Federal Reserve Banks	.....	.....	.....	-5,200	-5,200	-5,200
Balance	965	-2,725	573	47,948	44,259	45,223
Reserve Position on the U.S. Quota in the IMF:						
U.S. Subscription to International Monetary Fund:						
Direct Quota Payments	.....	(**)	.....	54,424	54,424	54,424
Maintenance of Value Adjustments	1,134	-3,208	657	8,385	4,042	5,177
Letter of Credit Issued to IMF	-264	-3,977	-4,382	-49,658	-53,371	-53,635
Dollar Deposits with the IMF	-28	-10	14	-161	-142	-170
Receivable/Payable (-) for Interim Maintenance of Value						
Adjustments	-942	2,442	-478	1,798	5,182	4,240
Balance	-100	-4,753	-4,189	14,789	10,136	10,036
Loans to International Monetary Fund	(**)	-3,050	-85	14,212	11,162	11,162
Other Cash and Monetary Assets	-90	-252	109	25,849	25,688	25,597
Total Cash and Monetary Assets	174,559	104,788	56,364	261,100	191,328	365,887
Non-Federal Securities of the National Railroad Retirement Investment Trust						
Net Activity, Guaranteed Loan Financing (See Schedule E)	-3,462	529	4,694	1,993	5,985	2,522
Net Activity, Direct Loan Financing (See Schedule E)	701	41,857	51,150	1,061,797	1,102,953	1,103,654
Miscellaneous Asset Accounts	247	-294	713	786	245	492
Total Asset Accounts	171,855	146,364	114,711	1,351,353	1,325,862	1,497,717
Excess of Liabilities (+) or Assets (-)	-156,713	282,767	307,421	11,554,601	11,994,081	11,837,368
Transactions Not Applied to Current Year's Surplus or Deficit (See Schedule A for Details)						
	-1	-1	-1,008	.....	(**)	-1
Total Budget and Off-Budget Federal Entities (Financing of Deficit (+) or Disposition of Surplus (-))	-156,714	282,766	306,413	11,554,601	11,994,081	11,837,367

- 1 This amount was increased by \$8 million to reflect additional reporting by the Architect of the Capitol for the month of March 2015.
- 2 This amount was decreased by \$1 million to reflect additional reporting by the District of Columbia Courts for the month of September 2014.
- 3 Major sources of information used to determine Treasury's operating cash balance include Federal Reserve Banks, Treasury Regional Finance Centers, Internal

Revenue Service Centers, various electronic systems, and information on the Public Debt. Information is presented on a modified cash basis. Deposits are reflected as received and withdrawals are reflected as processed.
Note: Details may not add to totals due to rounding.
... No Transactions
(**) Less than absolute value of \$500,000

Table 6. Schedule A-Analysis of Change in Excess of Liabilities of the U.S. Government, April 2015 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	11,994,074	11,554,591	11,070,365
Adjustments During Current Fiscal Year for Changes in Composition of Unified Budget:			
Revisions by Federal Agencies to the Prior Budget Results	7	9	42
Excess of Liabilities Beginning of Period (Current Basis)	11,994,081	11,554,601	11,070,408
Budget Surplus (-) or Deficit:			
Based on Composition of Unified Budget in Prior Fiscal Year	-156,714	282,766	306,413
Total Surplus (-) or Deficit (Table 2)	-156,714	282,766	306,413
Total-On-Budget (Table 2)	-138,519	307,377	331,527
Total-Off-Budget (Table 2)	-18,195	-24,610	-25,115
Transactions Not Applied to Current Year's Surplus or Deficit:			
Premium/Discount on Buyback of U.S. Treasury Securities	1	1	.....
Reclassification of Aged Unreconciled Accounts	.....	(**)	1,008
Total-Transactions Not Applied to Current Year's Surplus or Deficit	1	1	1,008
Excess of Liabilities Close of Period	11,837,368	11,837,368	11,377,828

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

(**) Less than absolute value of \$500,000

Table 6. Schedule B-Securities Issued by Federal Agencies Under Special Financing Authorities, April 2015 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	-3	-3	106	102	103
Independent Agencies:						
Federal Communications Commission	.....	.....	.....	(**)	(**)	(**)
National Archives and Records Administration	.....	-10	-9	116	106	106
Tennessee Valley Authority	319	616	-1,109	23,620	23,917	24,236
Total Agency Securities	320	604	-1,120	23,860	24,144	24,464

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

(**) Less than absolute value of \$500,000

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, April 2015 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 US Treasury:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation	605	-3,050	1,037	9,811	6,156	6,761
Agricultural Credit Insurance Fund	241	1,185	733	8,257	9,200	9,441
Farm Storage Facility Loans	.....	21	216	994	1,015	1,015
Emergency Boll Weevil Loan Fund	4	4	.....	2	2	5
Rural Housing Service:						
Rural Housing Insurance	-6	438	306	16,369	16,813	16,807
Rural Community Facility Loans Fund	-282	188	-141	5,517	5,987	5,705
Multifamily Housing Revitalization Loan Account	-21	4	-48	240	266	245
Rural Business - Cooperative Service:						
Rural Business and Industry Loans	-13	-13	-18	68	68	56
Rural Development Loan Fund	-13	-6	-14	316	323	310
Rural Economic Development Loan Fund	-19	5	-2	169	193	175
Renewable Energy Guaranteed Loan Account	.....	.....	.....	(**)	(**)	(**)
Rural Microenterprise Investment Loans	(**)	2	3	22	25	24
Rural Utilities Service:						
Rural Water and Waste Disposal Fund	-512	-113	-640	12,257	12,656	12,145
Rural Electrification and Telecommunications Fund	-804	-576	-749	12,308	12,536	11,732
Rural Telephone Bank	-46	-46	-62	293	293	247
Distance Learning and Telemedicine Program	-263	-194	-61	1,345	1,414	1,151
Foreign Agricultural Service	.....	.....	.....	748	748	748
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance	7	80	29	511	584	591
State and Local Implementation Fund	14	18	.....	22	26	40
National Telecommunications and Information Administration:						
Public Safety Trust Fund	.....	.....	.....	779	779	779
Department of Defense--Military Programs:						
Family Housing Improvement Loans	.....	60	83	1,391	1,451	1,451
Department of Education:						
College Housing and Academic Facilities Loans	.....	(**)	(**)	32	32	32
Federal Direct Student Loans	15,993	99,079	104,327	855,279	938,365	954,358
Teach Grant Loans	6	49	54	555	599	605
Temporary Student Loan Purchase Authority	.....	-266	-178	66,274	66,007	66,007
Federal Family Education Loans	.....	.....	.....	43,254	43,254	43,254
Department of Energy:						
Bonneville Power Administration Fund	40	410	321	4,242	4,612	4,652
Western Area Power Administration - Recovery Act	.....	5	31	92	97	97
Advanced Technology Vehicles Manufacturing Loans	.....	.....	-4	27	27	27
Title 17 Innovative Technology Loans	-3	11	109	91	105	102
Department of Health and Human Services:						
Consumer Operated and Oriented Plan	.....	163	249	857	1,019	1,019
Consumer Operated and Oriented Plan Program Contingency Fund	.....	206	47	37	243	243
Department of Homeland Security:						
National Flood Insurance Fund	.....	-1,000	.....	24,000	23,000	23,000
Disaster Assistance Loan Fund	(**)	(**)	21	81	81	81
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-Rent Public Housing - Loans and Other Expenses	.....	.....	.....	116	116	116
Native Hawaiian Housing Loans	.....	.....	.....	6	6	6
Housing Programs:						
Emergency Homeowners' Relief Fund	.....	.....	(**)	3	3	3
Federal Housing Administration	.....	10	.....	27,528	27,538	27,538
Green Retrofit Program for Multifamily Housing-Recovery Act	.....	.....	.....	8	8	8
Department of the Interior:						
Helium Fund	.....	.....	-44	.....	.....	.....
Bureau of Indian Affairs and Bureau of Indian Education	.....	(**)	(**)	5	5	5
Bureau of Reclamation Loan Fund	.....	.....	.....	34	34	34
Assistance to American Samoa Loan Fund	(**)	(**)	1	9	9	9

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, April 2015 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 US Treasury: - Continued						
Department of Labor:						
Black Lung Disability Trust Fund	.....	-160	.....	4,733	4,573	4,573
Department of State:						
Repatriation Loans	1	1	1	4	4	5
Department of Transportation:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	49	804	908	7,342	8,097	8,146
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	9	59	37	843	893	902
Other	.....	.....	.....	(**)	(**)	(**)
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	3	13	7	53	64	67
Temporary Credit and Liquidity Program	.....	.....	.....	8,072	8,072	8,072
Troubled Asset Relief Program	.....	-676	-2,704	1,304	629	629
Small Business Lending Financing Fund	.....	.....	.....	3,212	3,212	3,212
Federal Financing Bank Revolving Fund	242	560	-6,166	56,528	56,846	57,088
Department of Veterans Affairs:						
Veterans Housing Benefit Program Fund	.....	359	242	624	983	983
Native American Veteran Housing Fund	.....	8	4	67	75	75
Vocational Rehabilitation Loan Fund	.....	1	1	1	2	2
Corps of Engineers:						
Washington Aqueduct	.....	(**)	(**)	1	1	1
Environmental Protection Agency:						
Abatement, Control, and Compliance Loan Program	.....	.....	.....	(**)	(**)	(**)
International Assistance Programs:						
International Security Assistance:						
Military Debt Reduction	.....	.....	.....	37	37	37
Agency for International Development:						
International Debt Reduction	.....	.....	.....	478	478	478
Development Credit Authority Loan Fund	.....	.....	.....	3	3	3
Overseas Private Investment Corporation	38	246	216	2,807	3,015	3,053
International Monetary Programs	.....	.....	.....	7,847	7,847	7,847
Small Business Administration:						
Business Loan Fund	.....	104	-9	1,706	1,810	1,810
Disaster Loan Fund	.....	148	340	6,051	6,198	6,198
Independent Agencies:						
Export-Import Bank of the United States	165	1,327	2,250	21,634	22,796	22,961
Federal Communications Commission:						
Spectrum Auction Loan Fund	.....	.....	(**)	.....	.....	.....
National Credit Union Administration	.....	.....	-1,825	2,600	2,600	2,600
Presidio Trust	.....	.....	.....	50	50	50
Railroad Retirement Board:						
Social Security Equivalent Benefit Account	328	2,234	2,255	3,532	5,437	5,765
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities	.....	.....	.....	20	20	20
Total Borrowing from the US Treasury	15,763	101,703	101,163	1,223,498	1,309,438	1,325,201
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Utilities Service:						
Rural Electrification and Telecommunications Fund	103	-134	1,023	42,725	42,488	42,591
Department of Education:						
Historically Black College and University Capital Financing Fund	-3	28	56	1,260	1,291	1,288
Department of Energy:						
Advanced Technology Vehicles Manufacturing Loans	.....	-325	-477	5,160	4,835	4,835
Title 17 Innovative Technology Loans	115	-147	1,337	9,369	9,107	9,222
Department of Health and Human Services:						
Health Maintenance Organization Loan and Loan Guarantee Fund	.....	.....	.....	(**)	(**)	(**)
Department of Housing and Urban Development:						
Housing Programs:						

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, April 2015 and Other Periods - Continued

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank: - Continued						
Federal Housing Administration	(**)	72	.....	.....	72	72
Department of Transportation:						
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	.....	.....	(**)	.....	.....	.....
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	21	44	.....	38	61	82
Department of Veterans Affairs:						
Guaranteed Transitional Housing Loans for Homeless Veterans	.....	(**)	(**)	5	5	5
General Services Administration:						
Federal Buildings Fund	.....	.....	-60	.....	.....	.....
International Assistance Programs:						
International Security Assistance:						
Foreign Military Financing Program	.....	.....	-47	.....	.....	.....
Independent Agencies:						
Postal Service	.....	.....	.....	15,000	15,000	15,000
Total Borrowing from the Federal Financing Bank	237	-462	1,832	73,555	72,857	73,093

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

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 absolute value of \$500,000

Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, April 2015 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Federal Funds:						
Department of Agriculture	.....	39	95	143	182	182
Department of Commerce	3	3	2	.....	.....	3
Department of Defense--Military Programs:						
Defense Cooperation Account	.....	(**)	(**)	8	8	8
Department of Energy	-25	-94	592	55,464	55,395	55,370
Department of Health and Human Services	.....	5	3	2,101	2,106	2,106
Department of Homeland Security	.....	142	.....	.....	142	142
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund	-3,565	2,064	2,156	6,379	12,008	8,443
Government National Mortgage Association:						
Guarantees of Mortgage-Backed Securities	8,575	8,575	-336	151	151	8,725
Department of the Interior	-458	201	-181	6,848	7,507	7,049
Department of Labor	-233	810	-257	17,490	18,533	18,300
Department of Transportation	.....	-44	94	2,180	2,136	2,136
Department of the Treasury	-4	25	-777	25,317	25,346	25,342
Department of Veterans Affairs:						
Veterans Reopened Insurance Fund	-4	-17	-16	199	186	182
Servicemen'S Group Life Insurance Fund	.....	(**)	(**)	1	1	1
Other Defense Civil Programs:						
Uniformed Services Retiree Health Care Fund	1,288	4,921	11,247	200,372	204,005	205,294
Office of Personnel Management:						
Postal Service Contributions	.....	765	5,375	48,468	49,233	49,233
Independent Agencies:						
Federal Deposit Insurance Corporation:						
Deposit Insurance Fund	1,452	5,928	6,383	48,750	53,226	54,678
FSLIC Resolution Fund	(**)	(**)	1	827	827	827
Federal Housing Finance Agency	80	77	76	64	60	141
National Credit Union Administration	151	573	490	11,555	11,977	12,128
Postal Service	750	1,962	2,146	5,450	6,662	7,412
Tennessee Valley Authority	(**)	.....	(**)	25	25	25
Other	155	495	553	17,190	17,530	17,684
Other	-3,360	-4,520	1,269	13,550	12,389	9,029
Total Treasury Securities	4,804	21,908	28,915	462,532	479,635	484,440
Total Federal Funds	4,804	21,908	28,915	462,532	479,635	484,440
Trust Funds:						
Legislative Branch:						
Library of Congress	2	-2	4	29	25	26
United States Tax Court	(**)	(**)	(**)	11	11	11
Other	-2	1	(**)	30	32	31
Judicial Branch:						
Judicial Retirement Funds	-9	44	89	1,084	1,136	1,127
Department of Agriculture	.....	.....	54	6	6	6
Department of Defense--Military Programs:						
Voluntary Separation Incentive Fund	-2	13	10	222	237	235
Other	-428	-435	-36	875	868	440
Department of Health and Human Services:						
Federal Hospital Insurance Trust Fund	13,176	728	4,253	202,207	189,760	202,935
Federal Supplementary Medical Insurance Trust Fund	141	2,573	9,211	68,391	70,823	70,964
Other	-7	46	75	3,385	3,438	3,431
Department of Homeland Security	11	433	335	5,589	6,011	6,022
Department of the Interior	-2	-2	2	9	9	7
Department of Labor:						
Unemployment Trust Fund	162	-1,508	-1,967	35,919	34,249	34,411
Other	-10	-10	-11	63	63	53
Department of State:						
Foreign Service Retirement and Disability Fund	-37	36	77	17,792	17,865	17,828
Other	7	4	(**)	43	40	47
Department of Transportation:						
Airport and Airway Trust Fund	465	1,267	59	12,759	13,561	14,026
Highway Trust Fund	-33	-1,507	7,895	10,696	9,222	9,189
Department of the Treasury	-14	602	264	1,644	2,260	2,246

Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, April 2015 and Other Periods - Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Trust Funds - Continued						
Department of Veterans Affairs:						
General Post Fund, National Homes	.....	30	9	65	95	95
National Service Life Insurance	-94	-458	-402	5,629	5,265	5,171
United States Government Life Insurance Fund	(**)	-1	-1	7	7	6
Veterans Special Life Insurance Fund	-15	-53	-37	1,863	1,826	1,810
Corps of Engineers	-543	167	350	8,439	9,149	8,607
Other Defense Civil Programs:						
Military Retirement Fund	1,991	51,327	66,217	483,111	532,448	534,439
Other	-28	-170	-172	1,624	1,481	1,454
Environmental Protection Agency	164	929	702	3,887	4,652	4,816
National Aeronautics and Space Administration	.....	(**)	(**)	16	16	16
Office of Personnel Management:						
Civil Service Retirement and Disability Fund	.....	-39,014	108,512	857,169	818,154	818,154
Employees Life Insurance Fund	-4	235	436	43,213	43,452	43,448
Employees and Retired Employees Health Benefits Fund	-149	-369	-240	23,558	23,339	23,190
Social Security Administration:						
Federal Old-Age and Survivors Insurance Trust Fund	17,304	38,113	39,596	2,712,805	2,733,614	2,750,918
Federal Disability Insurance Trust Fund	245	-15,467	-16,584	70,113	54,401	54,646
Independent Agencies:						
Harry S Truman Scholarship Foundation	(**)	-5	(**)	54	49	49
Japan-United States Friendship Commission	.....	.....	.....	38	38	38
Railroad Retirement Board:						
Treasury Securities	58	70	252	2,670	2,683	2,740
Agency Securities	.....	1	.....	3	5	5
Other	-29	215	92	1,713	1,957	1,928
Total Treasury Securities	32,322	37,831	219,043	4,576,730	4,582,238	4,614,560
Total Agency Securities	.....	1	.....	3	5	5
Total Trust Funds	32,322	37,832	219,043	4,576,733	4,582,243	4,614,565
Grand Total	37,126	59,740	247,958	5,039,265	5,061,878	5,099,005

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

Note: Investments are in Treasury securities unless otherwise noted.

... No Transactions

(**) Less than absolute value of \$500,000

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, April 2015 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation Export Fund	37	20	-22	239	222	260
Agricultural Credit Insurance Fund	-7	-15	-2	-177	-185	-192
Natural Resources Conservation Service:						
Agricultural Resource Conservation Demonstration Program	.....	.....	.....	(**)	(**)	(**)
Rural Housing Service:						
Rural Community Facility Loans	(**)	3	-1	-57	-54	-54
Rural Housing Insurance Fund	34	142	-3	-3,667	-3,559	-3,525
Rural Business - Cooperative Service:						
Rural Business and Industry Loans	8	-22	-28	-488	-518	-510
Renewable Energy Guaranteed Loan Account	(**)	-9	-6	-22	-31	-31
Biorefinery Assistance Loan Account	.....	(**)	(**)	-22	-22	-22
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
Department of Defense--Military Programs	.....	(**)	.....	-59	-59	-59
Department of Education:						
Office of Student Financial Assistance:						
Federal Family Education Loans	-364	-3,332	1,930	38,015	35,046	34,682
Department of Energy:						
Title 17 Innovative Technology Loans	4	11	-33	-229	-222	-218
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health Center Loans	.....	.....	(**)	-3	-3	-3
Health Education Assistance Loans	.....	.....	-1	-70	-70	-70
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian Housing Loans	-1	-1	-1	-155	-155	-156
Native Hawaiian Housing Loans	(**)	-2	(**)	3	1	1
Community Planning and Development:						
Community Development Loans	.....	.....	4	-109	-109	-109
Housing Programs:						
FHA-Mutual Mortgage Insurance Loans	-3,312	2,101	5,623	-15,830	-10,417	-13,729
FHA-General and Special Risk Fund	499	1,958	660	-4,512	-3,054	-2,555
Home Ownership Preservation Entity Fund	(**)	2	(**)	-18	-16	-16
Government National Mortgage Association:						
Guarantees of Mortgage-Backed Securities	-126	-659	-1,377	3,400	2,867	2,741
Department of the Interior:						
Bureau of Indian Affairs and Bureau of Indian Education	(**)	(**)	-1	-59	-59	-59
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	-231	-231	-231
Department of the Treasury:						
Departmental Offices:						
Air Transportation Stabilization Fund	.....	.....	.....	(**)	(**)	(**)
Troubled Assets Insurance Financing Fund	.....	.....	.....	(**)	(**)	(**)
Troubled Asset Relief Program	(**)	4	2	-13	-9	-9
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	-62	-600	-2,004	-7,735	-8,272	-8,335
International Assistance Programs:						
Agency for International Development:						

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, April 2015 and Other Periods - Continued

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity: - Continued						
Ukraine Export Credit Insurance Fund	.....	.....	.....	-196	-196	-196
Loan Guarantees to Israel	.....	.....	.....	-1,226	-1,226	-1,226
Urban and Environmental Credit Guaranteed Loans	(**)	1	1	-56	-55	-55
Microenterprise and Small Enterprise Development	(**)	(**)	.....	(**)	(**)	(**)
Development Credit Authority Loan Fund	(**)	-3	-4	-72	-75	-75
Loan Guarantees to Egypt	.....	.....	.....	-481	-481	-481
Tunisia Loan Fund	.....	.....	-122	-253	-253	-253
Overseas Private Investment Corporation	6	-24	-38	149	118	125
Small Business Administration:						
Business Loan Fund	-105	943	354	-2,224	-1,177	-1,281
Independent Agencies:						
Export-Import Bank of the United States	-73	12	-227	-1,828	-1,743	-1,817
Net Activity, Guaranteed Loan Financing	-3,462	529	4,694	1,993	5,985	2,522
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural Credit Insurance Fund	100	3	-179	7,452	7,355	7,456
Farm Storage Facility Loans	(**)	4	35	776	780	780
Apple Loans Fund	.....	(**)	(**)	(**)	(**)	(**)
Emergency Boll Weevil Loan Fund	4	4	.....	1	1	5
Rural Housing Service:						
Rural Community Facility Loans Fund	26	221	84	4,957	5,152	5,178
Rural Housing Insurance Fund	-48	-306	-341	15,265	15,007	14,959
Multifamily Housing Revitalization Loan Account	2	13	2	211	221	224
Rural Business - Cooperative Service:						
Rural Business and Industry Loan Fund	(**)	-1	-1	42	41	41
Rural Development Loan Fund	(**)	-12	-11	293	282	282
Rural Economic Development Loan Fund	1	11	15	145	155	156
Rural Microenterprise Investment Loans	1	3	2	20	22	23
Rural Utilities Service:						
Rural Water and Waste Disposal Loans	-25	-194	-72	10,812	10,643	10,618
Rural Electrification and Telecommunications Fund	-95	-1,146	693	50,269	49,218	49,123
Rural Telephone Bank	-3	-25	-31	248	226	223
Distance Learning and Telemedicine Program	20	10	25	1,053	1,042	1,063
Rural Development Insurance Fund	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 Direct Loan Fund	-4	-71	-74	657	590	586
International Debt Reduction	.....	-3	-4	-5	-8	-8
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance	-4	27	-10	511	542	537
Department of Defense--Military Programs	-6	23	54	1,391	1,419	1,414
Department of Education:						
Office of Postsecondary Education:						
College Housing and Academic Facilities Loans	(**)	(**)	-1	4	4	4
Historically Black College and University Capital Financing Fund	-3	31	56	1,062	1,096	1,093
Office of Student Financial Assistance:						
Federal Direct Student Loans	1,862	51,479	62,151	797,552	847,168	849,031
Teach Grant Loans	2	34	39	535	567	569
Temporary Student Loan Purchase Authority	-1,028	-7,035	-6,068	101,225	95,218	94,190
Department of Energy:						
Advanced Technology Vehicles Manufacturing Loans	14	-321	-310	5,029	4,695	4,708
Title 17 Innovative Technology Loans	114	6	1,374	8,306	8,199	8,312
Department of Health and Human Services:						
Consumer Operated and Oriented Plan	5	136	209	758	889	894
Consumer Operated and Oriented Plan Program Contingency Fund	.....	113	19	31	144	144
Department of Homeland Security:						
Disaster Assistance Loan Fund	(**)	(**)	18	8	8	8
Department of Housing and Urban Development:						

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, April 2015 and Other Periods - Continued

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Direct Loan Financing Activity: - Continued						
Housing Programs:						
Emergency Homeowners' Relief Fund	(**)	(**)	-1	1	1	1
FHA-Mutual Mortgage Insurance Loans	(**)	(**)	(**)	-6	-6	-6
FHA-General and Special Risk Fund	(**)	79	.....	(**)	79	79
Green Retrofit Program for Multifamily Housing Fund	-3	-5	-3	5	2	(**)
Department of the Interior:						
Bureau of Reclamation	-3	-3	-3	35	35	32
Bureau of Indian Affairs and Bureau of Indian Education	(**)	(**)	-1	3	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	-1	1	(**)	-1
Department of Transportation:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	43	-398	755	6,769	6,329	6,372
Tiger Tifia Loan Fund	.....	8	13	569	577	577
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	8	30	-6	834	856	864
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	24	53	6	91	121	144
GSE Mortgage-Backed Securities Purchase Program	.....	.....	.....	4,613	4,613	4,613
Temporary Credit and Liquidity Program	-142	-595	-614	7,905	7,453	7,310
Troubled Asset Relief Program	-28	-178	-7,593	696	546	518
Small Business Lending Program	-148	-513	-321	3,174	2,809	2,662
Bureau of the Fiscal Service:						
Financial Management Service	.....	.....	.....	(**)	(**)	(**)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	-6	-16	-31	531	521	514
Native American Veteran Housing Fund	(**)	-2	(**)	64	62	62
Transitional Housing Loans	(**)	(**)	(**)	(**)	(**)	(**)
Vocational Rehabilitation Loan Fund	(**)	(**)	(**)	1	1	1
Environmental Protection Agency:						
Abatement, Control, and Compliance Loan Program	.....	(**)	(**)	(**)	(**)	(**)
International Assistance Programs:						
International Security Assistance:						
Foreign Military Loan Program	.....	.....	.....	-27	-27	-27
Military Debt Reduction	.....	.....	.....	37	37	37
Agency for International Development:						
International Debt Reduction	.....	-23	-12	93	70	70
Overseas Private Investment Corporation	6	52	-36	1,391	1,437	1,443
International Monetary Programs	.....	-1	-3	-69	-71	-71
Small Business Administration:						
Business Loan Fund	1	8	18	148	155	156
Disaster Loan Fund	-59	-340	-258	5,572	5,290	5,231
Independent Agencies:						
Export-Import Bank of the United States	75	699	1,564	19,689	20,313	20,388
Federal Communications Commission:						
Spectrum Auction Loan Fund	(**)	(**)	3	-3	-3	-3
Net Activity, Direct Loan Financing	701	41,857	51,150	1,061,797	1,102,953	1,103,654

Note: Details may not add to totals due to rounding.
 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 absolute value of \$500,000

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2015

Classification	[\$ millions]												Fiscal Year to Date	Comparable Period Prior F.Y.	
	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.			
Receipts:															
Individual Income Taxes	106,661	85,958	145,029	177,199	40,614	85,973	288,204							929,638	823,079
Corporation Income Taxes	10,228	2,582	84,231	7,459	-2,866	30,481	43,230							175,345	156,808
Social Insurance and Retirement Receipts:															
Employment and General Retirement	70,394	75,868	74,623	94,995	77,210	96,797	106,733							596,620	573,075
Unemployment Insurance	3,187	3,214	770	2,519	6,831	454	9,496							26,471	27,639
Other Retirement	293	279	285	338	281	328	301							2,105	1,984
Excise Taxes	5,915	7,270	6,567	6,689	6,412	6,559	6,172							45,584	45,866
Estate and Gift Taxes	1,418	1,508	1,990	1,344	1,008	1,642	3,245							12,156	11,150
Customs Duties	3,485	2,964	2,791	3,023	2,525	2,627	3,430							20,845	19,691
Miscellaneous Receipts	11,136	11,794	19,040	13,176	7,374	9,327	10,990							82,838	77,556
Total--Receipts This Year	212,719	191,436	335,327	306,742	139,388	234,187	471,801							1,891,601	.....
(On-Budget)	160,464	135,169	280,293	233,755	79,456	158,782	390,011							1,437,931	.....
(Off-Budget)	52,255	56,267	55,034	72,987	59,932	75,405	81,790							453,670	.....
<i>Total--Receipts Prior Year</i>	<i>198,927</i>	<i>182,453</i>	<i>285,041</i>	<i>295,997</i>	<i>144,349</i>	<i>215,846</i>	<i>414,237</i>							.....	1,736,850
<i>(On-Budget)</i>	<i>148,871</i>	<i>128,657</i>	<i>230,051</i>	<i>226,228</i>	<i>86,974</i>	<i>145,924</i>	<i>335,529</i>							.....	1,302,234
<i>(Off-Budget)</i>	<i>50,056</i>	<i>53,796</i>	<i>54,990</i>	<i>69,769</i>	<i>57,375</i>	<i>69,922</i>	<i>78,708</i>							.....	434,616
Outlays:															
Legislative Branch	377	336	376	365	305	428	350							2,539	2,387
Judicial Branch	574	499	629	662	560	610	563							4,096	3,962
Department of Agriculture:															
Commodity Credit Corporation	3,658	2,161	1,639	817	-217	-54	-276							7,728	9,355
Foreign Agricultural Service	263	46	49	48	154	96	243							899	757
Other	12,264	11,621	12,591	11,477	10,949	11,772	10,319							80,992	80,565
Department of Commerce	590	752	697	735	680	954	634							5,042	4,520
Department of Defense--Military Programs:															
Military Personnel	29,402	5,971	15,581	9,933	11,147	6,188	10,636							88,858	91,353
Operation and Maintenance	19,800	17,623	20,855	20,520	19,375	21,537	21,594							141,304	138,805
International Reconstruction and Other Assistance															
	(**)	.....	.....	(**)	.....	.....	.....							(**)	1
Procurement	7,148	6,878	13,895	5,857	7,142	10,937	7,051							58,909	66,157
Research, Development, Test, and Evaluation	4,321	4,528	6,054	4,646	4,444	7,431	5,577							37,002	37,147
Military Construction	705	706	892	587	558	697	695							4,839	5,630
Family Housing	89	83	106	100	80	91	117							666	435
Revolving and Management Funds	52	-419	319	311	-78	-401	-147							-364	2,576
Other	-610	460	-484	-306	-150	51	-82							-1,120	-694
Total Department of Defense--Military Programs	60,908	35,829	57,218	41,648	42,517	46,532	45,442							330,093	341,410
Department of Education	5,241	4,781	5,504	4,296	8,712	6,925	5,159							40,618	30,836
Department of Energy	2,460	1,863	2,259	1,874	1,719	2,208	2,323							14,705	13,832
Department of Health and Human Services:															
National Institutes of Health	2,372	2,275	2,498	2,286	2,357	2,395	2,472							16,654	17,413
Centers for Medicare and Medicaid Services:															
Grants to States for Medicaid	28,024	24,710	31,494	29,023	27,010	31,756	29,102							201,119	165,241
Federal Hospital Insurance Trust Fund	28,507	14,889	23,729	30,792	23,458	17,429	24,163							162,967	153,714
Federal Supplementary Medical Insurance Trust Fund	46,802	14,189	28,841	40,329	26,032	15,361	30,688							202,243	183,520
Other	31,015	17,213	23,260	29,129	20,207	18,891	33,577							173,292	166,328
Administration for Children and Families	3,794	3,662	4,488	4,250	3,843	4,641	3,905							28,583	28,473
Other	-34,057	-20,620	-25,707	-32,149	-24,028	-22,106	-40,392							-199,058	-186,132
Department of Homeland Security	3,965	3,036	4,753	3,178	2,770	4,270	2,666							24,639	24,724
Department of Housing and Urban Development	2,840	3,022	2,943	2,744	3,452	3,286	7,301							25,588	25,368
Department of the Interior	614	956	944	866	1,232	1,289	858							6,760	6,405
Department of Justice	-6,301	2,665	8,825	819	3,575	3,020	2,218							14,822	17,003
Department of Labor:															
Unemployment Trust Fund	2,972	1,882	4,000	3,563	3,377	3,682	3,137							22,615	31,385
Other	-2,997	1,413	1,265	1,483	1,139	508	1,390							4,201	4,709
Department of State	1,933	2,410	2,601	1,742	1,702	2,339	1,747							14,474	15,541
Department of Transportation:															
Highway Trust Fund	4,291	3,106	3,089	2,254	2,375	2,460	2,340							19,916	21,578
Other	2,436	2,640	2,765	2,309	2,462	3,257	2,602							18,471	19,213
Department of the Treasury:															
Interest on Treasury Debt Securities (Gross)	8,702	23,427	86,460	15,105	13,153	13,889	31,782							192,518	223,972

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2015 - 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															
Other	4,563	3,566	-3,429	13,092	48,729	18,697	14,256							99,475	37,118
Department of Veterans Affairs:															
Compensation and Pensions	11,395	570	11,510	6,130	6,201	984	6,376							43,166	40,178
National Service Life	82	56	88	74	75	89	95							559	544
Other	7,314	5,292	7,249	8,017	6,697	6,682	6,880							48,130	46,364
Corps of Engineers	682	367	684	513	520	574	575							3,914	3,765
Other Defense Civil Programs	11,057	761	10,213	6,164	5,752	2,142	3,518							39,607	34,304
Environmental Protection Agency	835	829	853	803	-650	609	377							3,654	4,958
Executive Office of the President	27	29	33	40	30	35	34							229	214
General Services Administration	-19	-218	3	-223	-144	133	-384							-851	-187
International Assistance Programs:															
International Security Assistance	722	1,525	1,156	2,769	519	1,228	469							8,389	7,670
Multilateral Assistance	437	182	65	-7	1,958	344	141							3,120	605
Agency for International Development	813	415	491	353	409	574	658							3,713	2,832
Other	106	75	607	516	-238	310	-869							507	-278
National Aeronautics and Space Administration	1,415	1,330	2,329	1,276	1,208	1,543	1,294							10,395	9,725
National Science Foundation	477	474	503	483	495	538	551							3,522	3,664
Office of Personnel Management	8,202	7,066	7,358	7,280	8,317	7,462	8,166							53,851	51,897
Small Business Administration	58	65	69	64	-1,550	85	69							-1,139	-207
Social Security Administration:															
Federal Old-Age and Survivors Insurance Trust															
Fund (Off-Budget)	59,677	59,724	60,513	61,187	61,344	61,653	61,740							425,838	405,263
Federal Disability Insurance Trust Fund (Off-Budget)	11,988	11,959	11,921	12,265	12,012	12,238	12,370							84,753	83,754
Other	8,977	178	9,186	4,679	4,651	401	4,648							32,719	32,015
Independent Agencies:															
Deposit Insurance Fund	-166	191	-1,998	263	-1,530	-1,209	-1,452							-5,901	-6,257
FSLIC Resolution Fund	(**)	(**)	(**)	(**)	(**)	(**)	(**)							1	-1
Postal Service:															
Off-Budget:															
Public Enterprise Funds	-20	-487	-1,739	1,031	10	-191	-764							-2,160	-2,283
Other	50	(**)	.....	208	(**)	.....	.....							259	256
Other	71	.....	.....	.....	29	.....	.....							100	78
Tennessee Valley Authority	176	21	294	-165	-180	19	317							482	-1,229
Other	3,369	2,254	2,117	2,958	3,285	972	2,570							17,525	13,395
Undistributed Offsetting Receipts:															
Employer Share, Employee Retirement	-18,819	-5,325	-5,376	-5,306	-5,963	-5,950	-5,663							-52,402	-51,351
Interest Received by Trust Funds	10,288	-1,472	-67,500	242	531	1,778	-4,874							-61,008	-75,853
Rents and Royalties on the Outer Continental Shelf Lands	-574	63	-946	-64	-275	-475	-324							-2,596	-3,772
Other	(**)	(**)	(**)	.....	.....	.....	(**)							(**)	(**)
Totals This Year:															
Total Outlays	334,432	248,254	333,463	324,289	331,738	287,105	315,087							2,174,368	.....
(On-Budget)	271,514	178,516	311,588	257,510	259,778	214,910	251,492							1,745,308	.....
(Off-Budget)	62,918	69,738	21,875	66,779	71,960	72,195	63,595							429,059	.....
Total-Surplus (+) or Deficit (-)	-121,713	-56,818	1,864	-17,546	-192,350	-52,918	156,714							-282,766	.....
(On-Budget)	-111,050	-43,347	-31,295	-23,755	-180,321	-56,128	138,519							-307,377	.....
(Off-Budget)	-10,663	-13,471	33,159	6,208	-12,028	3,210	18,195							24,610	.....
Total Borrowing from the Public	74,090	64,849	101,554	-36,839	88,293	15,323	-36,024							271,246	517,525
Total-Outlays Prior Year	289,511	317,679	231,821	306,247	337,880	252,741	307,383							.....	2,043,262
(On-Budget)	225,419	250,867	214,255	244,403	269,430	183,532	245,856							.....	1,633,761
(Off-Budget)	64,093	66,813	17,566	61,844	68,450	69,208	61,527							.....	409,501
Total-Surplus (+) or Deficit (-) Prior Year	-90,584	-135,226	53,220	-10,250	-193,532	-36,895	106,853							.....	-306,413
(On-Budget)	-76,547	-122,210	15,796	-18,174	-182,457	-37,608	89,673							.....	-331,527
(Off-Budget)	-14,037	-13,017	37,424	7,925	-11,075	713	17,181							.....	25,115

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

(**) Less than absolute value of \$500,000

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of April 30, 2015

[\$ 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 Year	This Month		This Month
Trust Receipts, Outlays, and Investments Held:									
Airport and Airway	1,251	933	318	7,664	7,205	458	12,759	13,561	14,026
Black Lung Disability	53	20	33	317	169	148	.....	.....	.....
Federal Disability Insurance	12,547	12,370	176	69,347	84,753	-15,406	70,113	54,401	54,646
Federal Employees Life and Health	.....	152	-152	.....	114	-114	66,771	66,791	66,638
Federal Employees Retirement	2,590	7,118	-4,529	33,485	48,278	-14,793	876,056	837,167	837,120
Federal Hospital Insurance	37,002	24,328	12,673	164,374	163,901	473	202,207	189,760	202,935
Federal Old-Age and Survivors Insurance	78,995	61,740	17,255	463,953	425,838	38,115	2,712,805	2,733,614	2,750,918
Federal Supplementary Medical Insurance	30,795	30,688	107	201,096	202,243	-1,147	68,391	70,823	70,964
Hazardous Substance Superfund	35	-141	176	1,251	-813	2,064	3,446	4,167	4,319
Highways	3,418	3,097	321	21,538	25,258	-3,720	10,696	9,222	9,189
Military Advances	3,172	2,398	774	16,048	15,211	837	.....	.....	.....
Military Retirement	6,411	4,783	1,628	84,288	33,012	51,276	483,111	532,448	534,439
Railroad Retirement	573	1,080	-507	5,145	7,844	-2,699	2,673	2,687	2,745
Unemployment	9,535	3,145	6,390	27,387	22,669	4,718	35,919	34,249	34,411
Veterans Life Insurance	4	112	-109	168	652	-484	7,500	7,098	6,988
All Other Trust	427	1,087	-660	4,356	2,452	1,904	24,285	26,258	25,227
Total Trust Fund Receipts and Outlays and Investments Held from Table 6-D	186,807	152,913	33,894	1,100,415	1,038,785	61,630	4,576,733	4,582,243	4,614,565
Less: Interfund Transactions	65,266	65,266	.....	443,050	443,050	.....	.....	.....	.....
Trust Fund Receipts and Outlays on the Basis of Tables 4 & 5	121,540	87,647	33,894	657,365	595,735	61,630			
Total Federal Fund Receipts and Outlays	350,322	227,502	122,820	1,234,704	1,579,100	-344,396			
Less: Interfund Transactions	61	61	.....	468	468	.....		
Federal Fund Receipts and Outlays on the Basis of Table 4 & 5	350,261	227,441	122,820	1,234,236	1,578,633	-344,396			
Net Budget Receipts & Outlays	471,801	315,087	156,714	1,891,601	2,174,368	-282,766			

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

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, April 2015 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year to Date	Comparable Period Prior Fiscal Year
Receipts			
Individual Income Taxes	288,204	929,638	823,079
Corporation Income Taxes	43,230	175,345	156,808
Social Insurance and Retirement Receipts:			
Employment and General Retirement	106,733	596,620	573,075
Unemployment Insurance	9,496	26,471	27,639
Other Retirement	301	2,105	1,984
Excise Taxes	6,172	45,584	45,866
Estate and Gift Taxes	3,245	12,156	11,150
Customs Duties	3,430	20,845	19,691
Miscellaneous Receipts	10,990	82,838	77,556
Total	471,801	1,891,601	1,736,850
Net Outlays			
National Defense	48,150	346,826	357,664
International Affairs	2,237	30,690	26,389
General Science, Space, and Technology	2,244	16,433	15,976
Energy	707	4,222	1,868
Natural Resources and Environment	2,400	18,571	19,897
Agriculture	562	19,584	22,469
Commerce and Housing Credit	2,081	-16,570	-71,528
Transportation	5,987	46,839	49,938
Community and Regional Development	1,273	12,808	12,398
Education, Training, Employment, and Social Services	8,489	60,193	49,545
Health	39,060	271,616	225,397
Medicare	44,715	313,250	289,500
Income Security	44,908	331,934	337,455
Social Security	74,100	510,577	489,011
Veterans Benefits and Services	13,420	92,139	87,390
Administration of Justice	4,181	30,883	29,959
General Government	1,440	7,419	13,046
Net Interest	25,121	131,950	142,010
Undistributed Offsetting Receipts	-5,987	-54,998	-55,123
Total	315,087	2,174,368	2,043,262

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 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://www.fiscal.treasury.gov/fsreports/rpt/treasBulletin/treasBulletin_home.htm). 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 Service, U.S. Department of Treasury, Washington, D.C. 20227 and on the internet at http://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm). 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 2015 Statement
will be 2:00 p.m. EST June 10, 2015.**

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

http://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmnt/mthTreasStmnt_home.htm