

Final Monthly Treasury Statement

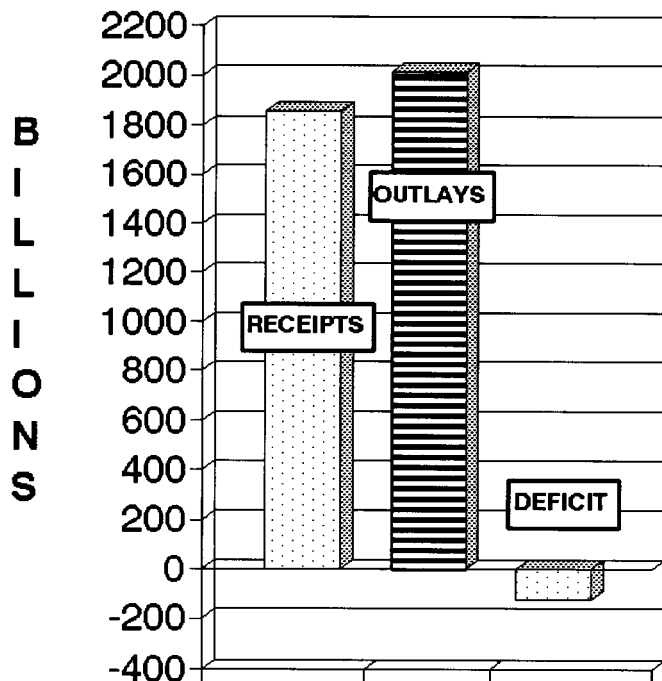
of Receipts and Outlays
of the United States Government

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

Highlight

This issue includes the final budget results for Fiscal Year 2002 and details a deficit of \$158.5 billion, the first deficit since Fiscal Year 1997.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH SEPTEMBER 2002



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Compiled and Published by

Department of the Treasury
Financial Management Service

Introduction

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

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

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

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 2001			
October	135,836	147,156	11,321
November	125,666	149,356	23,690
December	200,489	167,823	-32,666
January	219,215	142,836	-76,379
February	110,481	158,649	48,168
March	130,074	180,736	50,662
April	331,796	141,999	-189,796
May	125,590	153,508	27,919
June	202,887	171,025	-31,862
July	127,842	125,022	-2,820
August	122,559	202,549	79,990
September	158,611	¹ 123,110	-35,501
Year-to-Date	²1,991,044	²1,863,769	²-127,276
FY 2002			
October	157,163	164,819	7,656
November	121,233	175,500	54,267
December	187,914	161,347	-26,567
January	203,452	159,723	-43,729
February	97,962	174,018	76,056
March	111,220	175,458	64,238
April	237,426	170,257	-67,170
May	102,496	183,127	80,631
June	182,633	153,562	-29,071
July	134,409	163,568	29,159
August	124,619	179,328	54,709
September	192,761	151,102	-41,659
Year-to-Date	1,853,288	2,011,808	158,520

¹Outlays have been decreased by \$231 million in September 2001 to reflect additional reporting by the Department of Education.

²The receipt, outlay and deficit figures differ from the *FY 2003 Budget*, released by the Office of Management and Budget on February 4, 2002, by \$172 million due mainly to revisions in the data following the release of the Final Monthly Treasury Statement.

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

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

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (2001)	Budget Estimates Next Fiscal Year (2003) ¹
Total on-budget and off-budget results:					
Total receipts	192,761	1,853,288	1,867,406	1,991,044	2,028,958
On-budget receipts	148,306	1,337,967	1,352,574	1,483,525	1,488,959
Off-budget receipts	44,456	515,321	514,832	507,519	539,999
Total outlays	151,102	2,011,808	2,032,486	1,863,769	2,138,154
On-budget outlays	109,106	1,656,146	1,674,869	1,516,931	1,771,161
Off-budget outlays	41,995	355,662	357,617	346,838	366,993
Total surplus (+) or deficit (-)	+41,659	-158,520	-165,080	+127,276	-109,196
On-budget surplus (+) or deficit (-)	+39,199	-318,179	-322,295	-33,406	-282,202
Off-budget surplus (+) or deficit (-)	+2,460	+159,659	+157,215	+160,682	+173,006
Total on-budget and off-budget financing	-41,659	158,520	165,080	-127,276	109,196
Means of financing:					
Borrowing from the public	-4,093	220,829	208,669	-90,130	126,163
Reduction of operating cash, increase (-)	-34,369	-16,667	-5,781	8,440	-5,000
By other means	-3,197	-45,643	-37,808	-45,585	-11,967

¹These figures are based on the *Mid-Session Review of the FY 2003 Budget*, released by the Office of Management and Budget on July 15, 2002.
 Note: Details may not add to totals due to rounding.

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

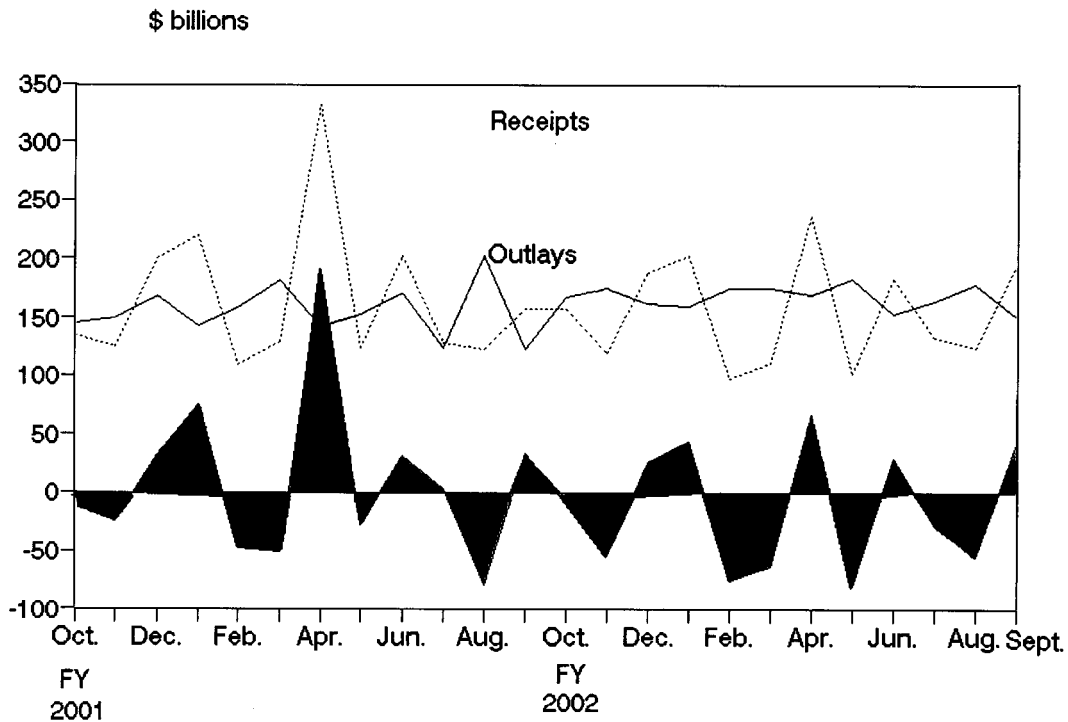


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2001 and 2002

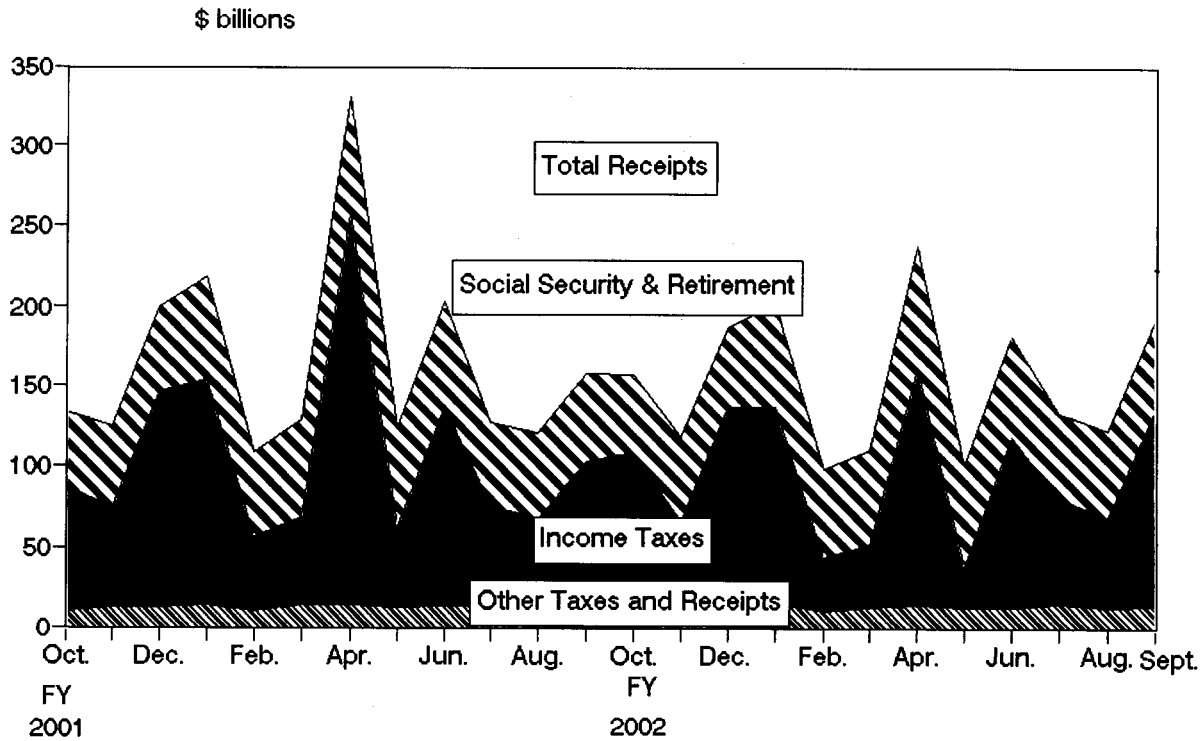


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2001 and 2002

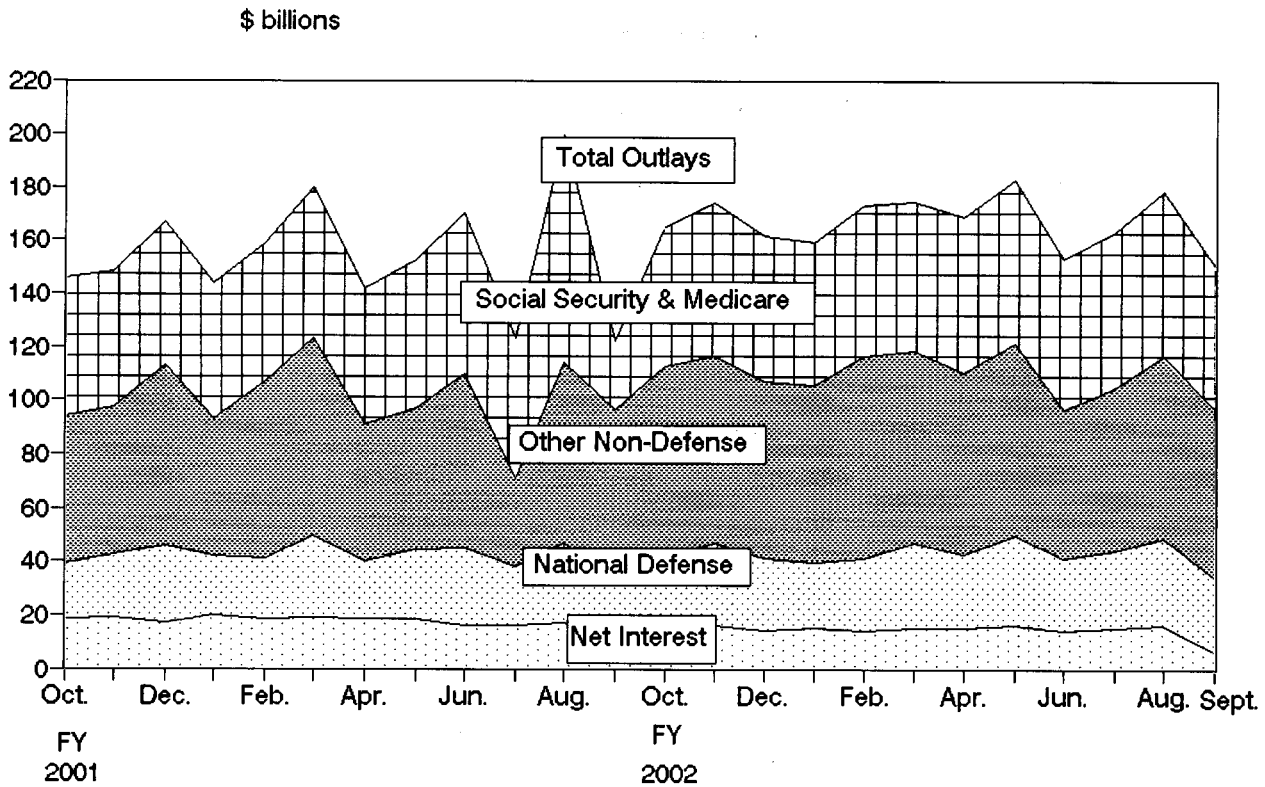


Table 3. Summary of Receipts and Outlays of the U.S. Government, September 2002 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	91,740	858,347	994,339	873,199
Corporation income taxes	30,821	148,042	151,075	144,810
Social insurance and retirement receipts:				
Employment and general retirement (off-budget)	44,456	515,321	507,519	514,832
Employment and general retirement (on-budget)	12,402	153,227	153,923	154,526
Unemployment insurance	250	27,620	27,812	28,938
Other retirement	363	4,594	4,713	4,612
Excise taxes	7,082	66,989	66,232	67,200
Estate and gift taxes	1,943	26,507	28,400	27,492
Customs duties	1,518	18,602	19,368	18,162
Miscellaneous receipts	2,186	34,040	37,664	33,635
Total Receipts	192,761	1,853,288	1,991,044	1,867,406
(On-budget)	148,306	1,337,967	1,483,525	1,352,574
(Off-budget)	44,456	515,321	507,519	514,832
Budget Outlays				
Legislative Branch	326	3,227	3,030	3,529
Judicial Branch	410	4,824	4,409	4,866
Department of Agriculture	4,754	68,978	68,156	72,790
Department of Commerce	581	5,325	5,017	5,384
Department of Defense-Military	27,116	332,116	291,030	335,843
Department of Education	5,697	47,036	² 35,729	48,232
Department of Energy	1,669	17,772	16,420	19,036
Department of Health and Human Services	36,321	466,106	426,391	461,372
Department of Housing and Urban Development	973	31,889	33,937	31,022
Department of the Interior	922	9,641	8,001	10,004
Department of Justice	2,259	24,197	20,810	23,044
Department of Labor	5,245	64,238	39,271	62,911
Department of State	830	9,524	7,446	11,172
Department of Transportation	5,770	61,178	54,075	64,073
Department of the Treasury:				
Interest on Treasury debt securities (gross)	14,868	332,537	359,508	331,721
Other	-5,183	42,057	30,437	42,357
Department of Veterans Affairs	2,481	50,881	45,043	51,841
Corps of Engineers	439	4,798	4,726	4,864
Other Defense Civil Programs	2,946	35,159	34,161	35,534
Environmental Protection Agency	719	7,440	7,390	7,700
Executive Office of the President	30	496	280	464
Federal Emergency Management Agency	557	4,236	4,415	5,619
General Services Administration	-98	-271	-8	638
International Assistance Program	-102	13,385	11,771	14,270
National Aeronautics and Space Administration	1,350	14,429	14,094	14,373
National Science Foundation	388	4,187	3,691	4,560
Office of Personnel Management	4,543	52,512	50,916	54,272
Small Business Administration	-203	492	-569	1,053
Social Security Administration	38,448	488,692	461,748	489,079
Other independent agencies	6,052	15,730	13,393	19,230
Undistributed offsetting receipts:				
Interest	-1,162	-153,195	-143,937	-151,638
Other	-7,845	-47,808	-47,011	-46,729
Total outlays	151,102	2,011,808	1,863,769	2,032,486
(On-budget)	109,106	1,656,146	1,516,931	1,674,869
(Off-budget)	41,995	355,662	346,838	357,617
Surplus (+) or deficit (-)	+41,659	-158,520	+127,276	-165,080
(On-budget)	+39,199	-318,179	-33,406	-322,295
(Off-budget)	+2,460	+159,659	+160,682	+157,215

¹These figures are based on the *Mid-Session Review of the FY 2003 Budget*, released by the Office of Management and Budget on July 15, 2002.

²Outlays have been decreased by \$231 million in September 2001 to reflect additional reporting by the Department of Education.

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

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

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	156,151			750,756			793,386		
Presidential Election Campaign Fund	1			67			58		
Other	139,817			286,889			383,146		
Total—Individual income taxes	95,969	4,229	91,740	1,037,713	179,365	858,347	1,176,590	182,251	994,339
Corporation income taxes	135,346	4,525	30,821	211,438	63,396	148,042	186,732	35,657	151,075
Social insurance and retirement receipts:									
Employment and general retirement:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	135,204	858	34,346	421,196	858	420,337	407,924	2,660	405,264
Self-Employment Contributions Act taxes	13,761		3,761	23,813		23,813	23,152		23,152
Deposits by States				(*)		(*)	(*)		(*)
Adjustments attributable to prior years	194		-94	-3,610		-3,610	5,641		5,641
Total—FOAS trust fund	38,871	858	38,013	441,399	858	440,541	436,717	2,660	434,057
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	15,978	152	5,826	71,526	152	71,374	69,275	447	68,828
Self-Employment Contributions Act taxes	1638		638	4,044		4,044	3,930		3,930
Deposits by States				(*)		(*)			
Adjustments attributable to prior years	121		-21	-638		-638	704		704
Total—FDI trust fund	6,595	152	6,443	74,932	152	74,780	73,909	447	73,463
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	11,557		11,557	140,503		140,503	135,471		135,471
Self-Employment Contributions Act taxes	11,591		1,591	9,901		9,901	9,719		9,719
Receipts from Railroad Retirement Board				388		388	422		422
Deposits by States				(*)		(*)			
Adjustments attributable to prior years	1,134		-1,134	-1,743		-1,743	4,038		4,038
Total—FHI trust fund	12,014		12,014	149,049		149,049	149,650		149,650
Railroad retirement:									
Rail pension and supplemental annuity	213	(*)	213	2,529	4	2,525	2,663	5	2,658
Social Security equivalent account	175	(*)	175	1,656	4	1,653	1,618	4	1,614
Total—Employment and general retirement:	57,869	1,011	56,858	669,566	1,019	668,548	664,557	3,115	661,442
Unemployment insurance:									
Deposits by States	220		220	20,911		20,911	20,824		20,824
Federal Unemployment Tax Act taxes	36	7	29	6,740	127	6,613	7,064	127	6,937
Railroad unemployment taxes	(*)		(*)	95		95	51		51
Total—Unemployment insurance	257	7	250	27,746	127	27,620	27,939	127	27,812
Other retirement:									
Federal employees retirement – employee share	359		359	4,533		4,533	4,647		4,647
Non-federal employees retirement	4		4	61		61	66		66
Total—Other retirement	363		363	4,594		4,594	4,713		4,713
Total—Social insurance and retirement receipts	58,489	1,018	57,471	701,906	1,145	700,761	697,209	3,242	693,967
Excise taxes:									
Miscellaneous excise taxes	1,436	68	1,367	25,703	1,044	24,659	26,009	960	25,049
Airport and airway trust fund	924	14	910	9,090	60	9,030	9,244	53	9,191
Highway trust fund	4,946	219	4,727	33,812	1,079	32,733	32,465	996	31,469
Black lung disability trust fund	78		78	567		567	522		522
Total—Excise taxes	7,384	302	7,082	69,171	2,183	66,989	68,241	2,009	66,232
Estate and gift taxes	1,984	41	1,943	27,242	734	26,507	29,248	848	28,400
Customs duties	1,817	299	1,518	19,829	1,227	18,602	20,295	927	19,368
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve Banks	1,593		1,593	23,683		23,683	26,124		26,124
Universal service fund	452		452	5,472		5,472	5,290		5,290
All other	313	172	142	5,221	336	4,885	6,364	114	6,250
Total—Miscellaneous receipts	2,358	172	2,186	34,377	336	34,040	37,778	114	37,664
Total—Receipts	203,347	10,585	192,761	2,101,674	248,386	1,853,288	2,216,092	225,047	1,991,044
Total—On-budget	157,880	9,575	148,306	1,585,342	247,375	1,337,967	1,705,466	221,941	1,483,525
Total—Off-budget	45,466	1,011	44,456	516,332	1,011	515,321	510,626	3,106	507,519

¹In accordance with the Social Security Act as amended: "Individual income taxes, Withheld" have been increased and "Federal Insurance Contribution Act Taxes" correspondingly decreased by \$1,367 million to correct estimates for the quarter ending September 30, 2001. "Individual income taxes, Withheld" have also been increased and "Federal Insurance Contribution Act Taxes" correspondingly decreased by \$81 million to correct estimates for calendar year 2001 and prior. "Individual income taxes, Other" have been decreased and "Self-Employment Contribution

Act Taxes" correspondingly increased by \$118 million to correct estimates for the calendar year 1999 and prior.

... No Transactions.

(*) Less than \$500,000.

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

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	57	(* *)	57	584	2	581	524	2	521
House of Representatives	87	(* *)	87	972	1	971	858	1	857
Joint items	39	.....	39	207	.....	207	133	.....	133
Congressional Budget Office	4	.....	4	30	.....	30	28	.....	28
Architect of the Capitol	28	1	27	281	8	273	218	10	208
Library of Congress	60	1	59	608	11	597	745	2	743
Government Printing Office	2	.....	2	113	.....	113	130	.....	130
General Accounting Office	50	.....	50	422	.....	422	383	.....	383
United States Tax Court	3	.....	3	33	.....	33	34	.....	34
Other Legislative Branch agencies	4	.....	4	37	.....	37	28	.....	28
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	27	-27	.....	13	-13
Intrabudgetary transactions	-6	.....	-6	-12	.....	-12	-21	.....	-21
Total—Legislative Branch	329	3	326	3,275	48	3,227	3,058	28	3,030
Judicial Branch:									
Supreme Court of the United States	5	.....	5	46	.....	46	43	.....	43
Courts of Appeals, District Courts, and other judicial services	423	.....	423	4,886	.....	4,886	4,474	.....	4,474
Other	7	.....	7	199	.....	199	186	.....	186
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	18	-18	.....	12	-12
Intrabudgetary transactions	-25	.....	-25	-290	.....	-290	-282	.....	-282
Total—Judicial Branch	410	(* *)	410	4,842	18	4,824	4,421	12	4,409
Department of Agriculture:									
Agricultural Research Service	101	.....	101	1,028	.....	1,028	969	.....	969
Cooperative State Research, Education, and Extension Service:									
Research and education activities	51	.....	51	516	.....	516	503	.....	503
Extension activities	31	.....	31	432	.....	432	432	.....	432
Animal and Plant Health Inspection Service	102	.....	102	963	.....	963	904	.....	904
Food Safety and Inspection Service	80	.....	80	718	.....	718	648	.....	648
Agricultural Marketing Service	-82	.....	-82	911	2	909	1,115	7	1,107
Risk Management Agency:									
Administrative and operating expenses	8	.....	8	84	.....	84	82	.....	82
Federal crop insurance corporation fund	382	(* *)	382	3,765	819	2,947	3,377	914	2,463
Farm Service Agency:									
Salaries and expenses	151	.....	151	909	.....	909	885	.....	885
Commodity Credit Corporation	759	1,022	-263	27,531	11,761	15,769	32,530	10,434	22,096
Agricultural credit insurance fund	8	26	-18	1,756	862	894	760	824	-64
Other	5	.....	5	39	.....	39	51	.....	51
Total—Farm Service Agency	924	1,048	-124	30,234	12,623	17,611	34,226	11,258	22,968
Natural Resources Conservation Service:									
Conservation operations	61	.....	61	800	.....	800	682	.....	682
Other	60	.....	60	480	.....	480	264	.....	264
Rural Development	131	.....	131	968	.....	968	994	.....	994
Rural Housing Service:									
Rural housing insurance fund	186	149	37	1,426	1,866	-439	1,819	1,951	-132
Rental assistance program	52	.....	52	651	.....	651	603	.....	603
Other	6	.....	6	76	.....	76	123	.....	123
Rural Utilities Service:									
Rural electrification and telecommunications fund	322	300	22	1,313	2,859	-1,546	1,610	2,518	-908
Rural development insurance fund	17	34	-17	369	428	-59	560	388	172
Other	1	62	-61	59	220	-161	50	253	-203
Foreign Agricultural Service	358	.....	358	810	.....	810	873	.....	873
Food and Nutrition Service:									
Food stamp program	1,894	.....	1,894	22,069	.....	22,069	19,096	.....	19,096
Child nutrition programs	468	.....	468	10,254	.....	10,254	9,560	.....	9,560
Special supplemental nutrition program for women, infants, and children	278	.....	278	4,330	.....	4,330	4,077	.....	4,077
Other	31	.....	31	444	.....	444	385	.....	385
Total—Food and Nutrition Service	2,672	.....	2,672	37,098	.....	37,098	33,118	.....	33,118
Forest Service:									
National forest system	155	.....	155	1,378	.....	1,378	1,267	.....	1,267
Wildland fire management	180	.....	180	1,639	.....	1,639	1,094	.....	1,094
Forest service permanent appropriations	86	.....	86	438	.....	438	277	.....	277
Other	301	.....	301	1,982	.....	1,982	1,586	.....	1,586
Total—Forest Service	722	.....	722	5,438	.....	5,438	4,224	.....	4,224
Other	106	3	103	773	37	736	744	36	708
Proprietary receipts from the public .....	.....	-55	55	.....	1,151	-1,151	.....	2,488	-2,488
Intrabudgetary transactions	-2	.....	-2	-12	.....	-12	-11	.....	-11
Total—Department of Agriculture	6,296	1,542	4,754	88,983	20,005	68,978	87,968	19,812	68,156

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	42	(* *)	42	388	7	382	367	8	359
Bureau of the Census	68	.....	68	628	.....	628	1,025	.....	1,025
Promotion of Industry and Commerce	46	.....	46	448	.....	448	406	.....	406
Science and Technology:									
National Oceanic and Atmospheric Administration	324	1	323	2,977	34	2,943	2,592	13	2,580
National Institute of Standards and Technology	58	.....	58	707	.....	707	657	.....	657
Other	33	7	27	118	33	86	-11	44	-55
Total—Science and Technology	415	8	408	3,803	67	3,736	3,238	56	3,182
Other	18	1	18	138	5	133	88	4	84
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	-2	2	.....	27	-27
Intrabudgetary transactions .....	.....	.....	.....	-5	.....	-5	-10	.....	-10
Total—Department of Commerce	590	9	581	5,401	76	5,325	5,113	96	5,017
Department of Defense—Military:									
Military Personnel:									
Department of the Army	1,664	.....	1,664	32,533	.....	32,533	27,871	.....	27,871
Department of the Navy	1,447	.....	1,447	30,124	.....	30,124	26,198	.....	26,198
Department of the Air Force	1,477	.....	1,477	24,146	.....	24,146	19,908	.....	19,908
Total—Military Personnel	4,588	.....	4,588	86,802	.....	86,802	73,977	.....	73,977
Operation and Maintenance:									
Department of the Army	3,275	.....	3,275	29,923	.....	29,923	27,017	.....	27,017
Department of the Navy	3,568	.....	3,568	31,435	.....	31,435	29,013	.....	29,013
Department of the Air Force	2,909	.....	2,909	31,016	.....	31,016	29,325	.....	29,325
Defense agencies	3,862	.....	3,862	37,794	.....	37,794	26,664	.....	26,664
Total—Operation and Maintenance	13,614	.....	13,614	130,167	.....	130,167	112,019	.....	112,019
Procurement:									
Department of the Army	1,027	.....	1,027	11,562	.....	11,562	10,422	.....	10,422
Department of the Navy	2,366	.....	2,366	24,203	.....	24,203	22,603	.....	22,603
Department of the Air Force	2,578	.....	2,578	24,103	.....	24,103	19,235	.....	19,235
Defense agencies	313	.....	313	2,642	.....	2,642	2,732	.....	2,732
Total—Procurement	6,285	.....	6,285	62,511	.....	62,511	54,991	.....	54,991
Research, Development, Test, and Evaluation:									
Department of the Army	563	.....	563	6,569	.....	6,569	5,749	.....	5,749
Department of the Navy	895	.....	895	10,359	.....	10,359	9,462	.....	9,462
Department of the Air Force	1,217	.....	1,217	14,228	.....	14,228	14,276	.....	14,276
Defense agencies	1,350	.....	1,350	13,232	.....	13,232	10,975	.....	10,975
Total—Research, Development, Test, and Evaluation	4,024	.....	4,024	44,388	.....	44,388	40,462	.....	40,462
Military Construction:									
Department of the Army	8	.....	8	1,196	.....	1,196	1,053	.....	1,053
Department of the Navy	94	.....	94	950	.....	950	776	.....	776
Department of the Air Force	146	.....	146	1,136	.....	1,136	1,011	.....	1,011
Defense agencies	216	.....	216	1,772	.....	1,772	2,138	.....	2,138
Total—Military Construction	464	.....	464	5,055	.....	5,055	4,978	.....	4,978
Family Housing:									
Department of the Army	129	.....	129	1,157	.....	1,157	1,137	.....	1,137
Department of the Navy	117	.....	117	1,283	.....	1,283	1,194	.....	1,194
Department of the Air Force	129	.....	129	1,079	.....	1,079	1,096	.....	1,096
Defense agencies	36	(* *)	36	222	4	218	102	12	90
Revolving and Management Funds:									
Department of the Army	2	.....	2	44	.....	44	18	.....	18
Department of the Navy	57	.....	57	728	.....	728	457	.....	457
Defense agencies:									
Working capital fund	-1,288	.....	-1,288	84	.....	84	1,826	.....	1,826
Other	314	(* *)	313	364	(* *)	363	-204	(* *)	-204
Other	-8	.....	-8	83	.....	83	191	.....	191
Trust funds:									
Department of the Army	-3	.....	-3	3	.....	3	17	.....	17
Department of the Navy	2	.....	2	35	.....	35	26	.....	26
Department of the Air Force	3	5	-1	18	10	8	18	15	2
Defense agencies	36	.....	36	122	.....	122	231	.....	231
Proprietary receipts from the public:									
Department of the Army .....	.....	115	-115	.....	181	-181	.....	157	-157
Department of the Navy .....	.....	266	-266	.....	117	-117	.....	107	-107
Department of the Air Force .....	.....	-79	79	.....	121	-121	.....	101	-101
Defense agencies .....	.....	173	-173	.....	1,359	-1,359	.....	973	-973

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:—Continued									
Intrabudgetary transactions:									
Department of the Army	-35	.....	-35	.....	.....	.....	.....	.....	.....
Department of the Navy	-429	.....	-429	-96	.....	-96	-77	.....	-77
Department of the Air Force	-253	.....	-253	.....	.....	.....	.....	.....	.....
Defense agencies	-188	.....	-188	-138	.....	-138	-59	.....	-59
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	3	-3	.....	3	-3
Total—Department of Defense—Military.....	27,595	480	27,116	333,911	1,795	332,116	292,399	1,369	291,030
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	546	.....	546	9,248	.....	9,248	8,647	.....	8,647
Impact aid	18	.....	18	1,125	.....	1,125	1,040	.....	1,040
School improvement programs	320	.....	320	3,609	.....	3,609	2,796	.....	2,796
Education reform	98	.....	98	1,768	.....	1,768	1,739	.....	1,739
Other	27	.....	27	305	.....	305	207	.....	207
Total—Office of Elementary and Secondary Education	1,008	.....	1,008	16,054	.....	16,054	14,429	.....	14,429
Office of English Language Acquisition	27	.....	27	414	.....	414	410	.....	410
Office of Special Education and Rehabilitative Services:									
Special education	404	.....	404	7,000	.....	7,000	5,809	.....	5,809
Rehabilitation services and disability research	239	.....	239	2,852	.....	2,852	2,730	.....	2,730
Special institutions for persons with disabilities	6	.....	6	165	.....	165	166	.....	166
Office of Vocational and Adult Education	127	.....	127	1,778	.....	1,778	1,679	.....	1,679
Office of Postsecondary Education:									
College housing and academic facilities loans	13	3	10	5	39	-34	4	38	-34
Higher education	153	.....	153	1,682	.....	1,682	1,463	.....	1,463
Howard University	16	.....	16	234	.....	234	243	.....	243
Total—Office of Postsecondary Education	182	3	179	1,922	39	1,882	1,709	38	1,671
Office of Student Financial Assistance:									
Student financial assistance	1,841	.....	1,841	12,369	.....	12,369	10,161	.....	10,161
Federal student loan reserve fund	209	.....	209	209	.....	209	231	.....	-231
Federal direct student loans	79	.....	79	97	.....	97	255	.....	255
Federal family education loans	1,478	.....	1,478	3,094	.....	3,094	-2,405	.....	-2,405
Office of Student Financial Assistance	3,606	.....	3,606	15,769	.....	15,769	8,011	231	7,781
Office of Educational Research and Improvement									
Departmental Management	55	.....	55	625	.....	625	565	.....	565
Proprietary receipts from the public	59	.....	59	536	.....	536	553	.....	553
.....	.....	14	-14	.....	39	-39	.....	64	-64
Total—Department of Education	5,714	17	5,697	47,114	78	47,036	36,062	333	35,729
Department of Energy:									
National Nuclear Security Administration:									
Naval reactors	70	.....	70	694	.....	694	683	.....	683
Weapons activities	476	.....	476	5,281	.....	5,281	4,659	.....	4,659
Defense nuclear nonproliferation	111	.....	111	863	.....	863	750	.....	750
Other	43	.....	43	402	.....	402	60	.....	60
Environmental and Other Defense Activities:									
Defense environmental restoration and waste management	363	.....	363	5,093	.....	5,093	4,695	.....	4,695
Defense facilities closure projects	95	.....	95	1,107	.....	1,107	1,038	.....	1,038
Other defense activities	74	.....	74	545	.....	545	541	.....	541
Other	36	.....	36	354	.....	354	373	.....	373
Energy Programs:									
Science	262	.....	262	3,185	.....	3,185	2,931	.....	2,931
Energy supply	61	.....	61	638	.....	638	642	.....	642
Energy conservation	88	.....	88	878	.....	878	759	.....	759
Other	184	(* *)	183	1,559	25	1,534	1,612	20	1,592
Total—Energy Programs	595	(* *)	594	6,260	25	6,235	5,943	20	5,924
Power Marketing Administration	280	-316	596	2,919	2,350	569	4,329	3,829	501
Departmental Administration	-124	.....	-124	113	.....	113	136	.....	136
Proprietary receipts from the public .....	.....	109	-109	.....	1,312	-1,312	.....	1,154	-1,154
Intrabudgetary transactions	-555	.....	-555	-2,171	.....	-2,171	-1,786	.....	-1,786
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	1	-1
Total—Department of Energy	1,463	-207	1,669	21,459	3,687	17,772	21,423	5,003	16,420

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	-1	(* *)	-1	1,133	6	1,127	1,092	17	1,075
Health Resources and Services Administration	588	2	586	5,777	22	5,755	5,731	26	5,705
Indian Health Services	146	.....	146	2,817	.....	2,817	2,561	.....	2,561
Centers for Disease Control and Prevention	256	.....	256	3,629	.....	3,629	3,301	.....	3,301
National Institutes of Health	2,030	.....	2,030	20,450	.....	20,450	17,253	.....	17,253
Substance Abuse and Mental Health Services Administration	220	.....	220	2,885	.....	2,885	2,737	.....	2,737
Agency for Healthcare Research and Quality	-278	.....	-278	-66	.....	-66	33	.....	33
Total—Public Health Service	2,961	2	2,959	36,625	28	36,597	32,709	43	32,665
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid	12,893	.....	12,893	147,512	.....	147,512	129,374	.....	129,374
Payments to health care trust funds	8,145	.....	8,145	90,450	.....	90,450	75,447	.....	75,447
State children's health insurance fund	370	.....	370	3,682	.....	3,682	3,699	.....	3,699
Federal hospital insurance trust fund:									
Benefit payments	10,601	.....	10,601	145,566	.....	145,566	139,356	.....	139,356
Administrative expenses	139	.....	139	1,485	.....	1,485	1,442	.....	1,442
Quinquennial military service credit adjustment .....	.....	.....	.....	.....	.....	.....	1,177	.....	1,177
Total—FHI trust fund	10,740	.....	10,740	147,051	.....	147,051	141,975	.....	141,975
Health care fraud and abuse control	65	.....	65	963	.....	963	926	.....	926
Federal supplementary medical insurance trust fund:									
Benefit payments	7,221	.....	7,221	106,995	.....	106,995	97,466	.....	97,466
Administrative expenses	244	.....	244	1,831	.....	1,831	1,986	.....	1,986
Total—FSM trust fund	7,465	.....	7,465	108,826	.....	108,826	99,452	.....	99,452
Other	-70	.....	-70	394	.....	394	-122	.....	-122
Total—Centers for Medicare and Medicaid Services ..	39,608	.....	39,608	498,878	.....	498,878	450,751	.....	450,751
Administration for Children and Families:									
Temporary assistance for needy families	1,929	.....	1,929	18,749	.....	18,749	18,583	.....	18,583
Payments to States for child support enforcement and family support programs	548	.....	548	3,998	.....	3,998	3,281	.....	3,281
Low income home energy assistance	84	.....	84	1,773	.....	1,773	2,161	.....	2,161
Refugee and entrant assistance	50	.....	50	480	.....	480	456	.....	456
Child care entitlement to States	101	.....	101	2,365	.....	2,365	2,342	.....	2,342
Payments to States for the child care and development block grant	175	.....	175	2,174	.....	2,174	1,376	.....	1,376
Social services block grant	150	.....	150	1,780	.....	1,780	1,852	.....	1,852
Children and families services programs	712	.....	712	8,071	.....	8,071	6,931	.....	6,931
Payments to States for foster care and adoption assistance	451	.....	451	5,885	.....	5,885	5,711	.....	5,711
Other	24	.....	24	377	.....	377	389	.....	389
Total—Administration for Children and Families	4,225	.....	4,225	45,652	.....	45,652	43,080	.....	43,080
Administration on Aging	104	.....	104	1,105	.....	1,105	952	.....	952
Other	145	.....	145	1,627	.....	1,627	858	.....	858
Proprietary receipts from the public .....	.....	2,543	-2,543	.....	27,273	-27,273	.....	24,668	-24,668
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	-6,451	.....	-6,451	-78,334	.....	-78,334	-69,863	.....	-69,863
Payments for tax and other credits:									
Federal hospital insurance trust fund	-1,727	.....	-1,727	-12,146	.....	-12,146	-5,628	.....	-5,628
Quinquennial adjustment for military service credits from FHI .....	.....	.....	.....	.....	.....	.....	-1,177	.....	-1,177
Other .....	.....	.....	.....	.....	.....	.....	-579	.....	-579
Total—Department of Health and Human Services	38,866	2,545	36,321	493,407	27,301	466,106	451,102	24,711	426,391

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Public and Indian Housing Programs:									
Housing certificate fund	1,636	.....	1,636	18,499	.....	18,499	16,720	.....	16,720
Public housing capital fund	393	.....	393	3,767	.....	3,767	3,550	.....	3,550
Public housing operating fund	295	.....	295	3,635	.....	3,635	3,137	.....	3,137
Drug elimination grants for low-income housing	33	.....	33	325	.....	325	309	.....	309
Revitalization of severely distressed public housing (Hope VI)	41	.....	41	466	.....	466	487	.....	487
Native American housing block grant	43	.....	43	713	.....	713	684	.....	684
Other	1	.....	1	179	157	22	189	166	23
Total—Public and Indian Housing Programs	2,443	.....	2,443	27,584	157	27,427	25,076	166	24,910
Community Planning and Development:									
Housing opportunities for persons with AIDS	18	.....	18	314	.....	314	241	.....	241
Community Development Block Grants	438	.....	438	5,429	.....	5,429	4,939	.....	4,939
Home investment partnership program	120	.....	120	1,540	.....	1,540	1,424	.....	1,424
Homeless assistance grants	77	.....	77	1,019	.....	1,019	965	.....	965
Other	24	(* *)	24	126	-15	141	79	102	-23
Total—Community Planning and Development	677	(* *)	677	8,428	-15	8,443	7,648	102	7,546
Housing Programs:									
Public enterprise funds	1	3	-2	12	19	-7	28	37	-9
Credit accounts:									
FHA-Mutual mortgage insurance fund, program account	1,048	.....	1,048	1,574	.....	1,574	4,532	.....	4,532
FHA-Mutual mortgage and cooperative housing insurance fund, liquidating account	-2,591	226	-2,817	-2,316	4,174	-6,491	4,471	4,621	-151
FHA-General and special risk fund, program account	24	.....	24	1,349	.....	1,349	677	.....	677
FHA-General and special risk fund, liquidating account	133	264	-131	1,293	748	546	1,050	977	73
Housing for the elderly or handicapped fund	1	68	-67	278	807	-529	121	583	-462
Housing for special populations	78	.....	78	895	.....	895	774	.....	774
Other assisted housing programs	52	.....	52	655	(* *)	655	672	(* *)	672
Other	-10	.....	-10	1	.....	1	32	.....	32
Total—Housing Programs	-1,264	561	-1,824	3,742	5,748	-2,006	12,357	6,220	6,138
Government National Mortgage Association:									
Guarantees of mortgage-backed securities, program account .....	.....	.....	.....	.....	.....	.....	9	.....	9
Guarantees of mortgage-backed securities, liquidating account	(* *)	16	-16	27	415	-388	54	419	-365
Management and Administration	95	.....	95	600	.....	600	548	.....	548
Other	17	.....	17	195	.....	195	187	.....	187
Proprietary receipts from the public:									
FHA-General and special risk fund .....	.....	64	-64	.....	1,993	-1,993	.....	620	-620
Other .....	.....	354	-354	.....	354	-354	.....	361	-361
Intrabudgetary transactions:									
FHA-Mutual mortgage insurance fund .....	.....	.....	.....	.....	.....	.....	-4,026	.....	-4,026
Offsetting governmental receipts .....	.....	1	-1	.....	35	-35	.....	28	-28
Total—Department of Housing and Urban Development	1,969	996	973	40,576	8,687	31,889	41,853	7,916	33,937
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of lands and resources	62	.....	62	777	.....	777	688	.....	688
Wildland fire management	83	.....	83	486	.....	486	365	.....	365
Other	112	1	111	1,086	21	1,065	732	18	714
Minerals Management Service	116	.....	116	839	.....	839	1,190	.....	1,190
Office of Surface Mining Reclamation and Enforcement	33	.....	33	394	.....	394	437	.....	437
Total—Land and Minerals Management	406	1	405	3,581	21	3,561	3,412	18	3,395
Water and Science:									
Bureau of Reclamation:									
Water and related resources	99	.....	99	700	.....	700	633	.....	633
Other	49	38	11	415	195	220	406	171	235
United States Geological Survey	98	.....	98	908	.....	908	855	.....	855
Other	2	.....	2	42	.....	42	45	.....	45
Total—Water and Science	248	38	210	2,065	195	1,870	1,939	171	1,768
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service	185	.....	185	1,714	.....	1,714	1,643	.....	1,643
National Park Service	196	.....	196	2,347	(* *)	2,347	2,033	.....	2,033
Total—Fish and Wildlife and Parks	381	.....	381	4,061	(* *)	4,061	3,676	.....	3,676

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:—Continued									
Bureau of Indian Affairs	157	(* *)	157	2,276	5	2,271	2,090	5	2,085
Departmental Offices:									
Insular affairs	135	.....	135	414	.....	414	351	.....	351
Office of Special Trustee for American Indians	11	.....	11	392	.....	392	284	.....	284
Other	-84	.....	-84	-72	.....	-72	11	.....	11
Proprietary receipts from the public .....	.....	246	-246	.....	2,500	-2,500	.....	3,253	-3,253
Intrabudgetary transactions	-48	.....	-48	-355	.....	-355	-315	.....	-315
Total—Department of the Interior	1,207	285	922	12,363	2,721	9,641	11,449	3,447	8,001
Department of Justice:									
General Administration	58	.....	58	708	.....	708	676	.....	676
Legal Activities and United States Marshals:									
General legal activities	-26	.....	-26	600	.....	600	501	.....	501
United States Attorneys	114	.....	114	1,377	.....	1,377	1,224	.....	1,224
United States Marshals Service	59	.....	59	622	.....	622	572	.....	572
September 11th victim compensation	11	.....	11	20	.....	20	.....	.....	.....
Other	90	.....	90	1,436	.....	1,436	1,311	.....	1,311
Federal Bureau of Investigation	355	.....	355	3,556	.....	3,556	3,208	.....	3,208
Drug Enforcement Administration	165	.....	165	1,602	.....	1,602	1,401	.....	1,401
Immigration and Naturalization Service	662	.....	662	5,340	.....	5,340	4,558	.....	4,558
Federal Prison System	469	14	455	4,953	207	4,746	4,411	207	4,205
Office of Justice Programs:									
State and local law enforcement assistance	216	.....	216	3,095	.....	3,095	2,743	.....	2,743
Community oriented policing services	37	.....	37	1,325	.....	1,325	1,353	.....	1,353
Other	158	.....	158	1,226	.....	1,226	843	.....	843
Other	118	.....	118	728	.....	728	538	.....	538
Intrabudgetary transactions	-3	.....	-3	-267	.....	-267	-325	.....	-325
Offsetting governmental receipts .....	.....	211	-211	.....	1,918	-1,918	.....	1,998	-1,998
Total—Department of Justice	2,484	226	2,259	26,321	2,124	24,197	23,015	2,205	20,810
Department of Labor:									
Employment and Training Administration:									
Training and employment services	466	.....	466	5,859	.....	5,859	4,525	.....	4,525
Welfare to work jobs	26	.....	26	500	.....	500	659	.....	659
Community service employment for older Americans ...	31	.....	31	454	.....	454	443	.....	443
Federal unemployment benefits and allowances	27	.....	27	391	.....	391	400	.....	400
State unemployment insurance and employment service operations	3	.....	3	157	.....	157	95	.....	95
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	3	.....	3	.....	.....	.....
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	4,150	.....	4,150	50,642	.....	50,642	27,896	.....	27,896
State administrative expenses	260	.....	260	3,452	.....	3,452	3,213	.....	3,213
Federal administrative expenses	24	.....	24	371	.....	371	396	.....	396
Veterans employment and training .....	(* *)	.....	(* *)	1	.....	1	21	.....	21
Other .....	(* *)	.....	(* *)	5	.....	5	4	.....	4
Total—Unemployment trust fund	4,435	.....	4,435	54,471	.....	54,471	31,530	.....	31,530
Other	278	.....	278	377	.....	377	110	.....	110
Total—Employment and Training Administration	5,266	.....	5,266	62,211	.....	62,211	37,761	.....	37,761
Pension Benefit Guaranty Corporation	168	139	29	2,092	3,072	-980	1,365	2,433	-1,068
Employment Standards Administration:									
Salaries and expenses	28	.....	28	372	.....	372	370	.....	370
Special benefits	-594	.....	-594	174	.....	174	123	.....	123
Black lung disability trust fund	631	.....	631	1,032	.....	1,032	1,013	.....	1,013
Other	57	.....	57	531	.....	531	158	.....	158
Occupational Safety and Health Administration	35	.....	35	436	.....	436	398	.....	398
Bureau of Labor Statistics	33	.....	33	428	.....	428	361	.....	361
Other	62	.....	62	762	.....	762	593	.....	593
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	5	-5	.....	2	-2
Intrabudgetary transactions	-300	.....	-300	-724	.....	-724	-437	.....	-437
Total—Department of Labor	5,384	139	5,245	67,315	3,078	64,238	41,706	2,435	39,271

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	428	.....	428	3,552	.....	3,552	2,865	.....	2,865
Embassy security, construction, and maintenance	84	.....	84	856	.....	856	646	.....	646
Payment to Foreign Service retirement and disability fund	36	.....	36	171	.....	171	166	.....	166
Foreign Service retirement and disability fund	51	.....	51	610	.....	610	589	.....	589
Other	-28	.....	-28	634	.....	634	493	.....	493
Total—Administration of Foreign Affairs	570	.....	570	5,824	.....	5,824	4,759	.....	4,759
International Organizations and Conferences	107	.....	107	2,328	.....	2,328	1,299	.....	1,299
Migration and refugee assistance	51	.....	51	829	.....	829	771	.....	771
International narcotics control and law enforcement	44	.....	44	384	.....	384	348	.....	348
Andean counterdrug initiative	20	.....	20	188	.....	188	371	.....	371
Other	12	.....	12	126	.....	126	118	.....	118
Proprietary receipts from the public .....	.....	(**)	(**)	.....	(**)	(**)	.....	1	-1
Intrabudgetary transactions	26	.....	26	-155	.....	-155	-220	.....	-220
Total—Department of State	831	(**)	830	9,524	(**)	9,524	7,447	1	7,446
Department of Transportation:									
Office of the Secretary:									
Compensation for air carriers	16	.....	16	2,222	.....	2,222	2,328	.....	2,328
Other	38	.....	38	69	.....	69	171	.....	171
Total—Office of the Secretary	54	.....	54	2,290	.....	2,290	2,499	.....	2,499
Transportation Security Administration	401	.....	401	-5	.....	-5	.....	.....	.....
Coast Guard:									
Operating expenses	254	.....	254	3,572	.....	3,572	3,107	.....	3,107
Acquisition, construction, and improvements	47	.....	47	504	.....	504	644	.....	644
Retired pay	79	.....	79	808	.....	808	771	.....	771
Other	5	1	4	322	8	314	279	7	272
Total—Coast Guard	385	1	384	5,207	8	5,199	4,801	7	4,794
Federal Aviation Administration:									
Operations	142	.....	142	1,468	.....	1,468	1,287	.....	1,287
Airport and airway trust fund:									
Grants-in-aid for airports	336	.....	336	2,860	.....	2,860	2,017	.....	2,017
Facilities and equipment	349	.....	349	2,737	.....	2,737	2,266	.....	2,266
Research, engineering, and development	27	.....	27	200	.....	200	167	.....	167
Trust fund share of FAA operations	512	.....	512	5,902	.....	5,902	5,069	.....	5,069
Total—Airport and airway trust fund	1,225	.....	1,225	11,699	.....	11,699	9,519	.....	9,519
Other	-10	(**)	-10	7	79	-72	-65	9	-75
Total—Federal Aviation Administration	1,357	(**)	1,356	13,175	79	13,096	10,740	9	10,731
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	2,875	.....	2,875	30,160	.....	30,160	27,245	.....	27,245
Other	51	.....	51	305	14	291	90	24	67
Other programs	26	.....	26	153	.....	153	192	.....	192
Total—Federal Highway Administration	2,952	.....	2,952	30,618	14	30,604	27,527	24	27,503
National Highway Traffic Safety Administration	15	.....	15	400	.....	400	370	.....	370
Federal Railroad Administration:									
Capital Grants to the National Railroad Passenger Corporation									
.....	4	.....	4	1,067	.....	1,067	553	.....	553
Other	25	(**)	25	229	6	223	178	8	171
Total—Federal Railroad Administration	29	(**)	29	1,296	6	1,289	731	8	723
Federal Transit Administration:									
Formula grants	-27	.....	-27	502	.....	502	178	.....	178
Discretionary grants	33	.....	33	495	.....	495	722	.....	722
Trust fund share of expenses	306	.....	306	6,573	.....	6,573	6,301	.....	6,301
Other	153	.....	153	96	.....	96	-153	.....	-153
Total—Federal Transit Administration	465	.....	465	7,666	.....	7,666	7,046	.....	7,046
Maritime Administration	110	10	100	669	84	585	328	54	274
Other	33	4	29	387	15	372	387	15	372
Proprietary receipts from the public .....	.....	8	-8	.....	167	-167	.....	105	-105
Intrabudgetary transactions	-2	.....	-2	-11	.....	-11	-2	.....	-2
Offsetting governmental receipts .....	.....	5	-5	.....	141	-141	.....	132	-132
Total—Department of Transportation	5,799	28	5,770	61,692	514	61,178	54,427	352	54,075

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	102	15	87	-334	186	-520	-156	839	-995
Other	338	.....	338	1,053	.....	1,053	878	.....	878
Financial Management Service:									
Salaries and expenses	17	.....	17	230	.....	230	260	.....	260
Payment to the Resolution Funding Corporation .....	.....	.....	.....	675	.....	675	464	.....	464
Interest paid to credit financing accounts	3,861	.....	3,861	4,300	.....	4,300	4,708	.....	4,708
Claims, judgements, and relief acts	77	.....	77	1,822	.....	1,822	1,417	.....	1,417
Other	1	.....	1	438	.....	438	392	.....	392
Total—Financial Management Service	3,956	.....	3,956	7,463	.....	7,463	7,241	.....	7,241
Federal Financing Bank	-52	.....	-52	51	.....	51	37	.....	37
Bureau of Alcohol, Tobacco, and Firearms:									
Salaries and expenses	89	.....	89	836	.....	836	665	.....	665
Laboratory facilities and headquarters .....	.....	.....	.....	36	.....	36	13	.....	13
Internal revenue collections for Puerto Rico	28	.....	28	341	.....	341	334	.....	334
United States Customs Service	329	.....	329	3,274	.....	3,274	2,529	.....	2,529
Bureau of Engraving and Printing	51	.....	51	101	.....	101	3	.....	3
United States Mint	75	-484	559	730	793	-63	1,081	1,120	-39
Bureau of the Public Debt	18	.....	18	314	.....	314	316	.....	316
Internal Revenue Service:									
Processing, assistance, and management	457	.....	457	3,970	.....	3,970	3,560	.....	3,560
Tax law enforcement	425	.....	425	3,705	.....	3,705	3,427	.....	3,427
Information systems	189	.....	189	1,742	.....	1,742	1,500	.....	1,500
Payment where earned income credit exceeds liability for tax	123	.....	123	27,826	.....	27,826	26,123	.....	26,123
Payment where child credit exceeds liability for tax	60	.....	60	5,060	.....	5,060	982	.....	982
Refunding internal revenue collections, interest	205	.....	205	4,208	.....	4,208	2,726	.....	2,726
Other	36	1	36	489	5	484	389	11	378
Total—Internal Revenue Service	1,495	1	1,494	47,001	5	46,996	38,706	11	38,695
United States Secret Service	115	.....	115	1,075	.....	1,075	944	.....	944
Comptroller of the Currency	45	1	44	416	452	-36	402	418	-16
Office of Thrift Supervision	14	1	13	155	165	-10	159	167	-7
Interest on the public debt:									
Interest on Treasury debt securities (gross):									
Public issues (accrual basis)	13,155	.....	13,155	169,650	.....	169,650	204,976	.....	204,976
Special issues (cash basis)	1,713	.....	1,713	162,887	.....	162,887	154,531	.....	154,531
Total—Interest on Treasury debt securities (gross)	14,868	.....	14,868	332,537	.....	332,537	359,508	.....	359,508
Total—Interest on the public debt	14,868	.....	14,868	332,537	.....	332,537	359,508	.....	359,508
Other	38	.....	38	376	.....	376	236	.....	236
Proprietary receipts from the public .....	.....	10,564	-10,564	.....	13,336	-13,336	.....	14,169	-14,169
Intrabudgetary transactions	-1,639	.....	-1,639	-4,671	.....	-4,671	-4,958	.....	-4,958
Offsetting governmental receipts .....	.....	87	-87	.....	1,226	-1,226	.....	1,269	-1,269
Total—Department of the Treasury	19,869	10,185	9,685	390,757	16,162	374,594	407,937	17,993	389,945
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,939	.....	1,939	22,624	.....	22,624	20,927	.....	20,927
Other	60	22	38	715	263	452	699	258	441
Veterans Benefits Administration:									
Public enterprise funds:									
Veterans housing benefit program fund	82	39	44	896	104	792	554	61	494
Other	68	64	4	780	764	16	600	580	20
Compensation and pensions	224	.....	224	25,679	.....	25,679	21,420	.....	21,420
Readjustment benefits	115	.....	115	1,988	.....	1,988	1,608	.....	1,608
Insurance funds:									
National service life	112	.....	112	1,176	.....	1,176	1,221	.....	1,221
United States Government Life	1	.....	1	10	.....	10	11	.....	11
Veterans special life	14	3	11	123	175	-52	128	175	-47
Other	14	.....	14	36	.....	36	37	.....	37
Total—Veterans Benefits Administration	629	105	524	30,688	1,043	29,645	25,580	815	24,765
Construction	39	.....	39	445	.....	445	421	(* *)	421
Departmental Administration	69	.....	69	1,109	.....	1,109	1,166	.....	1,166
Proprietary receipts from the public:									
National service life .....	.....	14	-14	.....	185	-185	.....	194	-194
Other .....	.....	116	-116	.....	3,207	-3,207	.....	2,479	-2,479
Intrabudgetary transactions .....	(* *)	.....	(* *)	-3	.....	-3	-3	.....	-3
Total—Department of Veterans Affairs	2,737	256	2,481	55,580	4,698	50,881	48,789	3,747	45,043

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Corps of Engineers:									
Construction, general	176	.....	176	1,683	.....	1,683	1,592	.....	1,592
Operation and maintenance, general	296	.....	296	1,498	.....	1,498	1,344	.....	1,344
Flood control	55	.....	55	391	.....	391	419	.....	419
Rivers and harbors contributed funds	39	.....	39	330	.....	330	326	.....	326
Harbor maintenance trust fund	-37	.....	-37	640	.....	640	644	.....	644
Other	-48	.....	-48	699	.....	699	786	.....	786
Proprietary receipts from the public .....	.....	43	-43	.....	432	-432	.....	376	-376
Intrabudgetary transactions .....	.....	.....	.....	-10	.....	-10	-10	.....	-10
Total—Corps of Engineers	482	43	439	5,230	432	4,798	5,101	376	4,726
Other Defense Civil Programs:									
Military Retirement:									
Payment to military retirement fund .....	.....	.....	.....	17,047	.....	17,047	16,089	.....	16,089
Military retirement fund	2,930	.....	2,930	35,060	.....	35,060	34,096	.....	34,096
Educational Benefits	11	.....	11	233	.....	233	214	.....	214
Other	23	.....	23	159	.....	159	144	.....	144
Proprietary receipts from the public .....	.....	1	-1	.....	13	-13	.....	13	-13
Intrabudgetary transactions	-16	.....	-16	-17,327	.....	-17,327	-16,369	.....	-16,369
Total—Other Defense Civil Programs	2,947	1	2,946	35,172	13	35,159	34,174	13	34,161
Environmental Protection Agency:									
Science and technology	63	.....	63	687	.....	687	676	.....	676
Environmental programs and management	193	.....	193	2,105	.....	2,105	1,990	.....	1,990
State and tribal assistance grants	351	.....	351	3,353	.....	3,353	3,518	.....	3,518
Hazardous substance superfund	92	.....	92	1,387	.....	1,387	1,242	.....	1,242
Other	28	(* *)	28	862	18	844	828	16	812
Proprietary receipts from the public .....	.....	6	-6	.....	248	-248	.....	202	-202
Intrabudgetary transactions .....	.....	.....	.....	-676	.....	-676	-634	.....	-634
Offsetting governmental receipts .....	.....	1	-1	.....	11	-11	.....	12	-12
Total—Environmental Protection Agency	727	8	719	7,718	277	7,440	7,620	230	7,390
Executive Office of the President:									
Compensation of the President and the White House									
Office	4	.....	4	58	.....	58	52	.....	52
Office of Management and Budget	2	.....	2	71	.....	71	64	.....	64
Office of National Drug Control Policy	2	.....	2	68	.....	68	58	.....	58
Emergency response fund .....	.....	.....	.....	88	.....	88	.....	.....	.....
Other	22	.....	22	211	.....	211	107	.....	107
Total—Executive Office of the President	30	.....	30	496	.....	496	280	.....	280
Federal Emergency Management Agency:									
Public enterprise funds	5	87	-82	329	950	-620	1,051	787	264
Disaster relief	580	.....	580	3,946	.....	3,946	3,217	.....	3,217
Emergency management planning and assistance	18	.....	18	324	.....	324	313	.....	313
Other	51	.....	51	597	.....	597	631	.....	631
Proprietary receipts from the public .....	.....	10	-10	.....	10	-10	.....	10	-10
Total—Federal Emergency Management Agency	654	97	557	5,196	960	4,236	5,212	797	4,415
General Services Administration:									
Real Property Activities	-85	.....	-85	-218	.....	-218	-206	.....	-206
Supply and Technology Activities	-28	.....	-28	-191	.....	-191	33	.....	33
General Activities	23	.....	23	161	.....	161	183	.....	183
Proprietary receipts from the public .....	.....	8	-8	.....	23	-23	.....	18	-18
Total—General Services Administration	-90	8	-98	-248	23	-271	10	18	-8
International Assistance Program:									
International Security Assistance:									
Foreign military loan program	59	17	42	448	694	-246	304	763	-459
Foreign military financing program	25	.....	25	4,403	.....	4,403	4,250	.....	4,250
Economic support fund	93	.....	93	3,071	.....	3,071	2,392	.....	2,392
Other	52	.....	52	846	.....	846	809	.....	809
Proprietary receipts from the public .....	.....	.....	.....	.....	16	-16	.....	209	-209
Total—International Security Assistance	230	17	213	8,768	711	8,057	7,755	972	6,783
Multilateral Assistance:									
Contribution to the International Development									
Association .....	.....	.....	.....	929	.....	929	1,251	.....	1,251
International organizations and programs	3	.....	3	299	.....	299	310	.....	310
Other	200	.....	200	959	.....	959	610	.....	610
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	4	-4
Total—Multilateral Assistance	202	(* *)	202	2,187	(* *)	2,187	2,170	4	2,166

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
International Assistance Program:—Continued									
International Development Assistance:									
Agency for International Development:									
Economic assistance loans	-7	60	-67	-7	792	-799	.....	837	-837
Sustainable development assistance program	89	.....	89	1,246	.....	1,246	1,201	.....	1,201
Child survival and disease programs	130	.....	130	1,020	.....	1,020	686	.....	686
Assistance for the independent States of the Former Soviet Union	46	.....	46	600	.....	600	484	.....	484
Operating expenses	62	.....	62	600	.....	600	542	.....	542
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	45	.....	45	44	.....	44
Other	129	12	117	1,076	54	1,022	791	106	684
Proprietary receipts from the public .....	.....	51	-51	.....	51	-51	.....	40	-40
Intrabudgetary transactions	-1	.....	-1	-1	.....	-1	-2	.....	-2
Total—Agency for International Development	446	123	323	4,579	897	3,682	3,747	983	2,764
Overseas Private Investment Corporation:									
Overseas private investment corporation account	-6	8	-14	153	309	-156	105	311	-206
Proprietary receipts from the public .....	.....	135	-135	.....	135	-135	.....	.....	.....
Total—Overseas Private Investment Corporation	-6	143	-149	153	444	-291	105	311	-206
Peace Corps	25	.....	25	266	(* *)	266	255	(* *)	255
Other	10	.....	10	95	.....	95	86	.....	86
Total—International Development Assistance	475	266	210	5,094	1,341	3,753	4,193	1,294	2,899
International Monetary Programs	79	.....	79	-446	.....	-446	56	.....	56
Military Sales Programs:									
Foreign military sales trust fund	1,066	.....	1,066	11,062	.....	11,062	10,171	.....	10,171
Other	(* *)	(* *)	(* *)	-2	2	-4	3	7	-4
Proprietary receipts from the public .....	.....	1,872	-1,872	.....	11,225	-11,225	.....	10,229	-10,229
Other .....	.....	.....	.....	.....	.....	.....	(* *)	71	-71
Total—International Assistance Program	2,053	2,155	-102	26,664	13,278	13,385	24,347	12,576	11,771
National Aeronautics and Space Administration:									
Human space flight	549	.....	549	6,336	.....	6,336	5,784	.....	5,784
Science, aeronautics, and technology	778	.....	778	7,532	.....	7,532	5,694	.....	5,694
Mission support	21	.....	21	534	.....	534	2,584	.....	2,584
Other	3	.....	3	27	.....	27	32	.....	32
Total—National Aeronautics and Space Administration	1,350	.....	1,350	14,429	.....	14,429	14,094	.....	14,094
National Science Foundation:									
Research and related activities	152	.....	152	3,126	.....	3,126	2,830	.....	2,830
Education and human resources	175	.....	175	714	.....	714	609	.....	609
Other	62	.....	62	347	.....	347	253	.....	253
Total—National Science Foundation	388	.....	388	4,187	.....	4,187	3,691	.....	3,691
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	432	.....	432	6,049	.....	6,049	5,448	.....	5,448
Payment to civil service retirement and disability fund	22,108	.....	22,108	22,108	.....	22,108	21,639	.....	21,639
Civil service retirement and disability fund	4,107	.....	4,107	48,970	.....	48,970	47,356	.....	47,356
Employees life insurance fund	154	168	-14	1,961	3,501	-1,540	2,081	3,384	-1,303
Employees and retired employees health benefits fund	1,981	1,900	81	22,707	23,609	-903	20,779	21,455	-676
Other	-60	.....	-60	-34	.....	-34	115	.....	115
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	-22,108	.....	-22,108	-22,108	.....	-22,108	-21,639	.....	-21,639
Other	-2	.....	-2	-29	.....	-29	-26	.....	-26
Total—Office of Personnel Management	6,611	2,068	4,543	79,623	27,111	52,512	75,754	24,838	50,916

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	553	416	138	922	644	278	409	150	259
Disaster loan fund	-33	4	-36	323	51	272	190	239	-49
Other	1	1	1	5	6	-1	14	6	7
Other	82	(* *)	82	347	(* *)	347	321	(* *)	321
Proprietary receipts from the public		388	-388		404	-404		1,107	-1,107
Total—Small Business Administration	604	808	-203	1,597	1,105	492	933	1,502	-569
Social Security Administration:									
Payments to social security trust funds	16		16	13,969		13,969	12,531		12,531
Special benefits for disabled coal miners	39		39	452		452	486		486
Supplemental security income program	434		434	33,857		33,857	29,892		29,892
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	32,398		32,398	383,956		383,956	367,680		367,680
Administrative expenses	84		84	2,175		2,175	2,084		2,084
Payment to railroad retirement account				3,493		3,493	3,273		3,273
Total—FOIA trust fund	32,482		32,482	389,625		389,625	373,037		373,037
Federal disability insurance trust fund (off-budget):									
Benefit payments	5,631		5,631	64,271		64,271	58,219		58,219
Administrative expenses	256		256	2,010		2,010	1,766		1,766
Payment to railroad retirement account				154		154	10		10
Quinquennial military service credit adjustment				(* *)		(* *)	836		836
Total—FDI trust fund	5,888		5,888	66,434		66,434	60,831		60,831
Other	-3		-3	30		30	27		27
Proprietary receipts from the public:									
On-budget		390	-390		2,040	-2,040		1,609	-1,609
Off-budget		3	-3		82	-82		82	-82
Intrabudgetary transactions:									
On-budget:									
Quinquennial adjustment for military service credits from FOIA and FDI							-836		-836
Off-budget:									
.....	-15		-15	-13,553		-13,553	-12,528		-12,528
Total—Social Security Administration	38,841	393	38,448	490,814	2,122	488,692	463,439	1,691	461,748
Other independent agencies:									
Appalachian Regional Commission	14	(* *)	13	112	3	109	97	3	93
Broadcasting Board of Governors	49		49	484		484	429		429
Corporation for National and Community Service	63		63	793		793	757		757
Corporation for Public Broadcasting				375		375	360		360
District of Columbia:									
Courts	14		14	136	(* *)	136	129	(* *)	129
Corrections	1		1	69		69	144		144
General and special payments	81	5	76	757	180	577	496	230	266
Equal Employment Opportunity Commission	25	(* *)	24	328	3	324	291	3	289
Export-Import Bank of the United States	41	45	-3	1,252	1,391	-140	1,720	3,469	-1,749
Federal Communications Commission:									
Universal service fund	477		477	5,109		5,109	4,947		4,947
Spectrum auction program account	1		1	140		140	-834		-834
Other	-195	3	-198	26	22	5	11	25	-15
Federal Deposit Insurance Corporation:									
Bank insurance fund	131	65	66	2,882	2,772	110	1,088	2,458	-1,371
Savings association insurance fund	6	136	-130	1,399	1,903	-503	906	807	99
FSLIC resolution fund:									
Resolution Trust Corporation closeout	2	213	-211	1,554	1,354	200	1,733	1,568	165
Other	-63	4	-67	40	233	-193	102	244	-142
Office of Inspector General	18		18	32		32	30		30
Total—Federal Deposit Insurance Corporation	94	418	-324	5,908	6,261	-353	3,858	5,077	-1,220
Federal Drug Control Programs	9		9	424		424	340		340
Legal Services Corporation	27		27	333		333	320		320
National Archives and Records Administration	32	(* *)	32	268	(* *)	268	217	1	217
National Credit Union Administration	15	28	-13	162	784	-623	283	485	-202

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	10	.....	10	107	.....	107	104	.....	104
National Endowment for the Humanities	12	.....	12	120	.....	120	119	.....	119
Institute of Museum and Library Services	20	.....	20	219	.....	219	196	.....	196
National Labor Relations Board	25	.....	25	230	.....	230	220	.....	220
Nuclear Regulatory Commission	49	93	-44	516	476	40	484	453	31
Postal Service:									
Public enterprise funds (off-budget)	9,952	5,429	4,523	67,415	68,066	-651	67,834	65,532	2,302
Payments to the Postal Service fund .....	.....	.....	.....	858	.....	858	93	.....	93
Railroad Retirement Board:									
Federal windfall subsidy	11	.....	11	142	.....	142	156	.....	156
Federal payments to the railroad retirement accounts ..	(* *)	.....	(* *)	336	.....	336	327	.....	327
Railroad unemployment insurance trust fund:									
Benefit payments	8	.....	8	99	.....	99	93	.....	93
Administrative expenses .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Rail industry pension fund:									
Benefit payments	441	.....	441	3,381	.....	3,381	2,970	.....	2,970
Advances from FOASDI fund	-97	.....	-97	-1,255	.....	-1,255	-1,337	.....	-1,337
OASDI certifications	97	.....	97	1,255	.....	1,255	1,337	.....	1,337
Administrative expenses	9	.....	9	99	.....	99	91	.....	91
Interest on refund of taxes .....	(* *)	.....	(* *)	(* *)	.....	(* *)	2	.....	2
Transfers to the National railroad retirement investment trust	1,430	.....	1,430	1,432	.....	1,432	.....	.....	.....
Other	1	.....	1	6	.....	6	6	.....	6
National railroad retirement investment trust:									
Administrative expenses	2	.....	2	2	.....	2	.....	.....	.....
Supplemental annuity pension fund:									
Benefit payments .....	.....	.....	.....	17	.....	17	69	.....	69
Interest on refund of taxes .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Transfers to the National railroad retirement investment trust	70	.....	70	70	.....	70	.....	.....	.....
Railroad Social Security equivalent benefit account:									
Benefit payments	280	.....	280	5,325	.....	5,325	5,436	.....	5,436
Interest on refund of taxes .....	(* *)	.....	(* *)	(* *)	.....	(* *)	2	.....	2
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	.....	.....
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	-3,647	.....	-3,647	-3,283	.....	-3,283
Payments from the railroad retirement trust funds to the National railroad retirement investment trust	-1,500	.....	-1,500	-1,502	.....	-1,502	.....	.....	.....
Other .....	.....	.....	.....	-336	.....	-336	-327	.....	-327
Total—Railroad Retirement Board	751	(* *)	751	5,425	(* *)	5,425	5,541	.....	5,541
Securities and Exchange Commission	-351	.....	-351	-536	.....	-536	-330	.....	-330
Smithsonian Institution	65	.....	65	616	.....	616	561	.....	561
Tennessee Valley Authority	1,431	679	752	10,822	10,699	124	11,275	11,937	-662
Other	55	12	43	1,511	363	1,148	1,362	414	948
Total—Other independent agencies	12,765	6,713	6,052	103,978	88,249	15,730	101,022	87,629	13,393
Undistributed offsetting receipts:									
Other interest .....	.....	(* *)	(* *)	.....	1	-1	.....	1	-1
Employer share, employee retirement:									
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	-198	.....	-198	-2,191	.....	-2,191	-2,029	.....	-2,029
Postal Service employer contributions	-63	.....	-63	-722	.....	-722	-673	.....	-673
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	-2	.....	-2
Department of State:									
Foreign Service retirement and disability fund	-12	.....	-12	-146	.....	-146	-135	.....	-135
Other Defense Civil Programs:									
Military retirement fund	-1,109	.....	-1,109	-12,935	.....	-12,935	-11,371	.....	-11,371
Office of Personnel Management:									
Civil service retirement and disability fund	-4,963	.....	-4,963	-17,494	.....	-17,494	-16,672	.....	-16,672
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-698	.....	-698	-7,591	.....	-7,591	-6,754	.....	-6,754
Payments for military service credits .....	.....	.....	.....	-414	.....	-414	-7	.....	-7
Federal disability insurance trust fund:									
Federal employer contributions	-118	.....	-118	-1,287	.....	-1,287	-1,147	.....	-1,147
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	-2	.....	-2
Other .....	.....	.....	.....	-2	.....	-2	-1	.....	-1
Total—Employer share, employee retirement	-7,161	.....	-7,161	-42,782	.....	-42,782	-38,792	.....	-38,792

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
Judicial Branch:									
Judicial survivors annuity fund .....	(* *)	.....	(* *)	-27	.....	-27	-29	.....	-29
Department of Health and Human Services:									
Federal hospital insurance trust fund	-7	.....	-7	-13,774	.....	-13,774	-12,338	.....	-12,338
Federal supplementary medical insurance trust fund	-12	.....	-12	-2,917	.....	-2,917	-3,188	.....	-3,188
Department of Labor:									
Unemployment trust fund	-52	.....	-52	-5,445	.....	-5,445	-5,749	.....	-5,749
Department of State:									
Foreign Service retirement and disability fund .....	(* *)	.....	(* *)	-767	.....	-767	-752	.....	-752
Department of Transportation:									
Oil spill liability trust fund	-2	.....	-2	-36	.....	-36	-69	.....	-69
Airport and airway trust fund	-29	.....	-29	-860	.....	-860	-882	.....	-882
Department of Veterans Affairs:									
National service life insurance fund	-2	.....	-2	-823	.....	-823	-855	.....	-855
United States government life insurance fund .....	(* *)	.....	(* *)	-4	.....	-4	-5	.....	-5
Corps of Engineers	-3	.....	-3	-95	.....	-95	-118	.....	-118
Other Defense Civil Programs:									
Military retirement fund	-443	.....	-443	-13,229	.....	-13,229	-13,366	.....	-13,366
Educational benefits fund .....	(* *)	.....	(* *)	-50	.....	-50	-51	.....	-51
Armed Forces Retirement Home .....	(* *)	.....	(* *)	2	.....	2	-6	.....	-6
Environmental Protection Agency	8	.....	8	-268	.....	-268	-114	.....	-114
National Aeronautics and Space Administration .....	(* *)	.....	(* *)	-1	.....	-1	-1	.....	-1
Office of Personnel Management:									
Civil service retirement and disability fund	-27	.....	-27	-35,903	.....	-35,903	-34,953	.....	-34,953
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	-55	.....	-55	-68,105	.....	-68,105	-61,239	.....	-61,239
Federal disability insurance trust fund	-8	.....	-8	-8,714	.....	-8,714	-7,572	.....	-7,572
Independent agencies:									
Railroad Retirement Board	-509	.....	-509	-1,935	.....	-1,935	-2,347	.....	-2,347
Other	-4	.....	-4	-40	.....	-40	-50	.....	-50
Other	-17	.....	-17	-204	.....	-204	-253	.....	-253
Total—Interest received by trust funds	-1,162	.....	-1,162	-153,195	.....	-153,195	-143,937	.....	-143,937
Rents and royalties on the outer continental shelf lands .....	.....	683	-683	.....	5,024	-5,024	.....	7,194	-7,194
Spectrum auction proceeds .....	.....	1	-1	.....	1	-1	.....	1,024	-1,024
Total—Undistributed offsetting receipts	-8,323	684	-9,007	-195,977	5,026	-201,003	-182,729	8,220	-190,948
Total outlays	180,584	29,482	151,102	2,241,398	229,590	2,011,808	2,091,117	227,349	1,863,769
Total on-budget	133,156	24,049	109,106	1,817,589	161,443	1,656,146	1,678,665	161,734	1,516,931
Total off-budget	47,428	5,433	41,995	423,809	68,147	355,662	412,452	65,615	346,838
Total surplus (+) or deficit			+41,659			-158,520			+127,276
Total on-budget			+39,199			-318,179			-33,406
Total off-budget			+2,460			+159,659			+160,682

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	74,028	75,233
Intrabudgetary transactions	354,843	328,478
Governmental receipts	3,811	4,921
Total receipts offset against outlays	<u>432,683</u>	<u>408,631</u>

¹Outlays have been decreased by \$231 million in September 2001 to reflect additional reporting by the Department of Education.

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

... No Transactions.

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

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

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

[\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Treasury securities, issued under general Financing authorities:						
Debt held by the public	-5,097	213,870	-110,688	3,339,310	3,558,277	3,553,180
Intragovernmental holdings	22,851	206,902	243,973	2,468,153	2,652,205	2,675,056
Total Treasury securities outstanding	17,754	420,772	133,285	5,807,463	6,210,482	6,228,236
Plus premium on Treasury securities	-37	308	62	2,761	3,106	3,069
Less discount on Treasury securities	-725	-7,311	-8,555	66,986	60,401	59,676
Total Treasury securities net of Premium and discount	18,442	428,391	141,902	5,743,238	6,153,187	6,171,629
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	896	159	-661	27,011	26,274	27,170
Total federal securities	19,338	428,550	141,240	5,770,249	6,179,462	6,198,800
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	22,854	206,891	232,994	2,468,757	2,652,793	2,675,647
Less discount on federal securities held as investments of government accounts	-577	-831	1,623	18,490	18,237	17,660
Net federal securities held as investments of government accounts	23,431	207,721	231,370	2,450,266	2,634,556	2,657,987
Total borrowing from the public	-4,093	220,829	-90,130	3,319,983	3,544,905	3,540,812
Accrued interest payable to the public	5,822	-6,614	-4,728	39,483	27,047	32,869
Allocations of special drawing rights	-24	165	-44	6,316	6,504	6,481
Deposit funds	205	433	4,165	6,790	7,018	7,223
Miscellaneous liability accounts (includes checks outstanding etc.)	2,588	-3,304	4,160	11,403	5,510	8,098
Total liability accounts	4,499	211,509	-86,576	3,383,974	3,590,984	3,595,483
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ²						
Federal Reserve account	3,005	-1,917	1,337	9,796	4,874	7,879
Tax and loan note accounts	31,364	18,584	-9,776	34,423	21,643	53,007
Balance	34,369	16,667	-8,440	44,219	26,517	60,886
Special drawing rights:						
Total holdings	-43	790	603	10,919	11,752	11,710
SDR certificates issued to Federal Reserve Banks .....	.....	.....	1,000	-2,200	-2,200	-2,200
Balance	-43	790	1,603	8,719	9,552	9,510
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	46,525	46,525	46,525
Maintenance of value adjustments	-179	1,251	-330	1,361	2,791	2,612
Letter of credit issued to IMF	908	1,934	7,017	-28,810	-27,784	-26,876
Dollar deposits with the IMF	-11	9	-4	-121	-102	-113
Receivable/Payable (-) for interim maintenance of value adjustments	100	-736	-1,966	-548	-1,384	-1,284
Balance	818	2,457	4,717	18,407	20,046	20,864
Other cash and monetary assets	1,132	15,714	8,434	³ 35,586	50,168	51,300
Total cash and monetary assets	36,276	35,628	6,315	106,931	106,283	142,559
Net Activity, Guaranteed Loan Financing	-514	628	4,212	-17,801	-16,659	-17,173
Net Activity, Direct Loan Financing	7,774	14,814	19,059	124,518	131,558	139,332
Miscellaneous asset accounts	3,198	-916	1,683	1,318	-2,797	401
Total asset accounts	46,735	50,153	31,269	214,966	218,384	265,119
Excess of liabilities (+) or assets (-)	-42,236	+161,356	-117,845	+3,169,008	+3,372,600	+3,330,364
Transactions not applied to current year's surplus or deficit (see Schedule A for Details)	576	-2,836	-9,430	.....	-3,412	-2,836
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-41,659	+158,520	-127,276	+3,169,008	+3,369,187	+3,327,528

¹Includes a one-time adjustment of \$3,102 million for prior years' checks outstanding to bring the current balances in the control accounts into agreement with the subsidiary records.

²Major sources of information used to determine Treasury's operating cash balance include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

³Includes adjustments of \$2,232 million in September 2000 and \$231 million in September 2001 to reflect additional reporting by the Department of Education.

... No Transactions.

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

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 2002 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,371,960	3,167,986	3,286,581
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	1,640	11,023	1,272
Excess of liabilities beginning of period (current basis)	3,372,600	3,169,008	3,286,854
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	-41,659	158,520	-127,276
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	-41,659	158,520	-127,276
Total-on-budget (Table 2)	-39,199	318,179	33,406
Total-off-budget (Table 2)	-2,460	-159,659	-160,682
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-605	-990	-1,283
Premium/Discount on buyback of U.S. Treasury securities	(* *)	3,800	10,715
Profit on sale of gold	(* *)	-4	-3
Reclassification of aged unreconciled accounts	29	29	1
Total-transactions not applied to current year's surplus or deficit	-576	2,836	9,430
Excess of liabilities close of period	3,330,364	3,330,364	3,169,008

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, September 2002 and Other Periods

Classification	[\$ millions]					
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Account Balances Current Fiscal Year		
		Fiscal Year to Date		Beginning of		Close of This month
This Year	Prior Year	This Year	This Month			
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Federal Deposit Insurance Corporation:						
FSLIC resolution fund	-63	-63	.....	63	63	.....
Obligations guaranteed by the United States, issued by:						
Department of Housing and Urban Development:						
Federal Housing Administration	140	66	5	231	158	298
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	-2	-2	171	167	168
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	775	775	775
Federal Communications Commission	-11	-11	.....	125	125	114
National Archives and Records Administration	-3	-7	-6	265	261	258
Postal Service .....	.....	.....	-51	.....	.....	.....
Tennessee Valley Authority	832	176	-607	25,381	24,725	25,557
Total agency securities	896	159	-661	27,011	26,274	27,170

¹Includes a one-time adjustment of \$3,102 million for prior years' checks outstanding to bring the current balances in the control accounts into agreement with the subsidiary records.
... No Transactions.

(* *) Less than \$500,000.
Note: Details may not add to totals due to rounding.

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

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation	1,182	-4,663	97	23,897	18,052	19,234
Agricultural credit insurance fund	-190	865	1,515	4,684	5,739	5,550
Farm storage facility loans	-21	79	-167	182	282	261
Apple loans fund	-25	-25	45	45	45	20
Emergency boll weevil loan fund	(* *)	(* *)	5	5	5	4
Natural Resources Conservation Service	1	1	.....	4	4	5
Rural Housing Service:						
Rural housing insurance	-575	441	660	9,267	10,282	9,708
Rural community facility loans fund	-67	171	96	901	1,139	1,072
Rural Business – Cooperative Service:						
Rural business and industry loans	25	53	7	87	115	140
Rural development loan fund .....	.....	20	19	181	201	201
Rural economic development loan fund	-4	8	6	68	79	76
Rural Utilities Service:						
Rural water and waste disposal fund	252	487	492	3,888	4,123	4,374
Rural communication development fund .....	.....	.....	.....	25	25	25
Rural electrification and telecommunications fund	193	777	216	10,293	10,877	11,070
Rural telephone bank	-19	50	-22	273	342	323
Distance learning and telemedicine program	-15	32	16	18	65	49
Rural development insurance fund .....	.....	-160	-265	631	471	471
Foreign Agricultural Service	1	-65	242	970	904	906
Department of Commerce:						
Departmental Management:						
Emergency steel guaranteed loan fund .....	.....	79	.....	.....	79	79
National Oceanic and Atmospheric Administration:						
Fisheries finance	-24	-12	37	182	194	170
Fishing vessel obligations	(* *)	-1	3	14	13	13
Department of Defense – Military:						
Family Housing improvement loans	13	44	.....	.....	32	44
Department of Education:						
College housing and academic facilities loans	-43	-44	-110	259	257	215
Federal direct student loans	-8,296	12,309	11,842	77,189	97,794	89,498
Department of Energy:						
Bonneville Power Administration fund	-158	82	175	2,689	2,929	2,770
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-rent public housing – loans and other expenses	-25	.....	.....	.....	25	.....
Housing Programs:						
Federal Housing Administration	2,009	3,009	-2,611	4,544	5,544	7,553
Housing for the elderly and handicapped	-463	-463	-550	3,103	3,103	2,640
Department of the Interior:						
Helium fund .....	.....	.....	.....	252	252	252
Bureau of Reclamation loan fund	3	11	-18	85	94	97
Bureau of Indian Affairs	-1	-1	1	26	26	25
Assistance to American Samoa loan fund	-3	-1	13	13	15	12
Department of Justice:						
Federal Prison Industries, Incorporated .....	.....	.....	.....	20	20	20
Department of State:						
Repatriation loans	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)
Department of Transportation:						
Minority business resource center fund	-5	-5	-6	5	5	.....
Federal Aviation Administration:						
Aircraft purchase loan guarantee program .....	(* *)	(* *)	.....	(* *)	(* *)	(* *)
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund .....	.....	51	9	303	354	354
Federal Railroad Administration:						
Alameda corridor project	30	59	.....	454	483	513
Railroad rehabilitation and improvement loan fund	4	104	.....	.....	100	104
Other .....	.....	.....	.....	(* *)	(* *)	(* *)
Maritime Administration	-124	22	7	7	153	29
Department of Treasury:						
Departmental Offices:						
Community development financial institutions fund	(* *)	7	3	18	25	25
Federal Financing Bank revolving fund	2,682	-3,169	26	27,862	22,011	24,693
Department of Veterans Affairs:						
Veterans housing benefit program fund	-1,693	1,104	101	1,900	4,697	3,003
Native American veteran housing fund	-4	5	(* *)	17	25	21
Vocational rehabilitation loan fund	-2	(* *)	(* *)	1	3	1
Corps of Engineers:						
Washington aqueduct	(* *)	-6	12	30	24	24

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

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Environmental Protection Agency:						
Abatement, control, and compliance loan program	-2	-7	-7	31	27	24
Federal Emergency Management Agency:						
National flood insurance fund	-110	-590	255	600	120	10
Disaster assistance loan fund	-4	-6	-49	10	9	4
General Services Administration:						
Columbia Hospital for Women	-7	-7	-1	7	7	.....
Land acquisition and development fund .....	.....	.....	.....	(* *)	(* *)	(* *)
International Assistance Program:						
International Security Assistance:						
Foreign military loan program	-617	-374	312	1,691	1,933	1,317
Military debt reduction	1	1	-1	1	1	2
Agency for International Development:						
International debt reduction	-47	-47	-52	63	63	16
Microenterprise and small enterprise development	-1	-1	.....	2	2	1
Overseas Private Investment Corporation	6	74	-5	58	125	132
Small Business Administration:						
Business loan fund	-5	857	6	437	1,298	1,294
Disaster loan fund	-463	93	68	9,650	10,205	9,742
Independent agencies:						
Export-Import Bank of the United States	426	-387	362	7,045	6,231	6,657
Federal Communications Commission:						
Spectrum auction loan fund	-342	-339	802	6,110	6,113	5,771
Presidio trust fund .....	.....	.....	10	50	50	50
Railroad Retirement Board:						
Rail industry pension fund	-2,128	-2,128	.....	2,128	2,128	.....
Social Security equivalent benefit account	276	-14	138	2,884	2,594	2,870
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority	-150	-150	.....	150	150	.....
Total agency borrowing from the Treasury Financed through Treasury securities issued	-8,529	8,226	13,732	205,328	222,084	213,555
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Housing Service:						
Rural housing insurance fund	-500	-1,470	-1,165	4,375	3,405	2,905
Rural Utilities Service:						
Rural electrification and telecommunications fund	30	459	553	17,870	18,299	18,329
Rural development insurance fund	-30	-1,485	-975	2,435	980	950
Department of Defense – Military:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	-160	-106	-683	-844	-844
Department of Education:						
Historically Black college and university capital financing fund	2	37	11	31	66	69
Department of Health and Human Services:						
Medical facilities guarantee and loan fund .....	.....	.....	-1	.....	.....	.....
Health maintenance organization loan and loan guarantee fund .....	.....	.....	.....	(* *)	(* *)	(* *)
Department of Housing and Urban Development:						
Low-rent housing – loans and other expenses .....	.....	-71	-70	1,279	1,207	1,207
Community development grants	-1	-3	-3	8	5	5
Department of the Interior:						
Assistance to territories .....	.....	-2	-2	13	11	11
Department of Transportation:						
Railroad rehabilitation and improvement loan fund	(* *)	(* *)	(* *)	3	3	3
General Services Administration:						
Federal buildings fund	-4	-62	-45	2,268	2,210	2,206
International Assistance Program:						
Foreign military financing program	-18	-234	-234	2,157	1,940	1,923
Small Business Administration:						
Business loan fund	-2	-30	-27	132	105	102
Independent agencies:						
Postal Service	3,164	-199	2,051	11,313	7,950	11,114
Total borrowing from the Federal Financing Bank	2,641	-3,220	-12	42,825	36,963	39,605

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

... No Transactions.

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

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

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

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	-12	27	6	28	67	55
Department of Commerce	-3	-2	-2	2	3	.....
Department of Defense-Military:						
Defense cooperation account	(* *)	12	(* *)	1	13	13
Department of Energy	562	2,792	3,902	23,616	25,846	26,408
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration fund	-1	3,961	23	17,290	21,251	21,251
Government National Mortgage Association:						
Guarantees of mortgage-backed securities	16	383	385	6,575	6,942	6,958
Other	-242	.....	.....	.....	242	.....
Department of the Interior	6	261	252	3,729	3,984	3,990
Department of Labor	-242	956	1,377	11,955	13,154	12,911
Department of Transportation .....	.....	92	-76	31	123	123
Department of the Treasury	-108	-330	-1,080	10,337	10,116	10,007
Department of Veterans Affairs:						
Canteen service revolving fund	-1	-3	-7	32	30	29
Veterans reopened insurance fund	-4	-13	-12	488	480	475
Servicemen's group life insurance fund .....	.....	(* *)	1	6	6	6
Independent agencies:						
Export-Import Bank of the United States .....	.....	.....	-1,064	.....	.....	.....
Federal Deposit Insurance Corporation:						
Bank insurance fund	-80	-136	1,352	30,677	30,622	30,542
Savings association insurance fund	128	499	-93	10,654	11,025	11,153
FSLIC resolution fund	4	151	142	2,650	2,797	2,800
National Credit Union Administration	1	611	201	4,573	5,183	5,185
Postal Service	-1,364	172	172	1,258	2,794	1,430
Other	172	415	1,138	4,756	4,999	5,172
Other	-34	230	140	4,652	4,917	4,882
Total Treasury securities	-1,204	10,080	6,759	133,310	144,594	143,390
Total Federal funds	-1,204	10,080	6,759	133,310	144,594	143,390
Trust funds:						
Legislative Branch:						
Library of Congress	-2	10	14	48	60	58
United States Tax Court .....	.....	(* *)	(* *)	7	7	7
Other	(* *)	26	7	46	72	71
Judicial Branch:						
Judicial retirement funds	-2	42	42	539	584	582
Department of Agriculture	-10	38	-1	1	49	39
Department of Defense-Military:						
Voluntary separation incentive fund	-39	-41	-63	823	821	782
Other	1	-5	-4	57	52	53

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

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:						
Federal hospital insurance trust fund	3,258	31,769	28,278	197,137	225,648	228,906
Federal supplementary medical insurance trust fund	1,153	-3,174	-3,097	41,978	37,651	38,804
Other	(*)	96	186	1,783	1,880	1,879
Department of the Interior	4	29	.....	(*)	24	29
Department of Justice	-50	-92	-9	92	50	.....
Department of Labor:						
Unemployment trust fund	-3,862	-20,374	2,239	88,638	72,127	68,265
Other	6	5	1	65	64	69
Department of State:						
Foreign Service retirement and disability fund	-1	543	534	11,192	11,736	11,734
Other .....	.....	1	3	8	9	9
Department of Transportation:						
Airport and airway trust fund	-1,739	-2,663	563	13,660	12,736	10,997
Highway trust fund	-1,212	-5,275	-6,908	24,115	20,053	18,840
Other	11	-60	42	2,434	2,362	2,374
Department of Treasury	-44	39	24	362	446	401
Department of Veterans Affairs:						
General post fund, national homes	-10	-10	-1	57	56	47
National service life insurance	-98	-174	-166	11,639	11,563	11,465
United States government life insurance fund	-1	-6	-6	67	62	62
Veterans special life insurance fund	-11	51	47	1,756	1,819	1,807
Corps of Engineers	100	11	156	2,241	2,152	2,252
Other Defense Civil Programs:						
Military retirement fund	-1,806	5,418	7,630	156,978	164,202	162,396
Other	-16	45	142	1,079	1,140	1,124
Environmental Protection Agency	-114	-207	-461	5,334	5,241	5,127
Federal Emergency Management Agency	(*)	(*)	(*)	2	2	2
National Aeronautics and Space Administration	(*)	(*)	(*)	14	14	14
Office of Personnel Management:						
Civil service retirement and disability fund:						
Treasury securities	23,360	31,105	30,622	542,608	550,354	573,713
Agency securities .....	.....	.....	-51	.....	.....	.....
Employees life insurance fund	9	1,660	1,317	23,690	25,341	25,350
Employees and retired employees health benefits fund	-94	903	662	6,651	7,648	7,554
Social Security Administration:						
Federal old-age and survivors insurance trust fund	6,116	139,646	140,594	1,034,114	1,167,643	1,173,759
Federal disability insurance trust fund	754	19,445	22,134	135,842	154,533	155,287
Independent agencies:						
Harry S. Truman Memorial Scholarship trust fund .....	.....	-1	-2	56	55	55
Japan-United States Friendship Commission .....	.....	-2	(*)	42	40	40
Railroad Retirement Board:						
Treasury securities	-1,562	-1,605	2,042	26,865	26,822	25,260
Other	-40	-387	-277	3,430	3,083	3,043
Total Treasury securities	24,058	196,810	226,286	2,335,447	2,508,199	2,532,257
Total agency securities .....	.....	.....	-51	.....	.....	.....
Total trust funds	24,058	196,810	226,235	2,335,447	2,508,199	2,532,257
Grand total	22,854	206,891	232,994	2,468,757	2,652,793	2,675,647

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

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

Table 6. Schedule E—NetActivity, Guaranteed and Direct Loan Financing, September 2002 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation export fund	36	-236	1,636	862	589	626
Agricultural credit insurance fund	-30	-95	-238	-503	-568	-598
Rural Housing Service:						
Rural community facility loans	(* *)	5	2	3	7	7
Rural housing insurance fund	-26	48	-171	-366	-292	-319
Rural Business-Cooperative Service:						
Rural business and industry loans	-9	24	4	-55	-22	-31
Rural Utilities Service:						
Rural water and waste disposal fund	(* *)	(* *)	(* *)	-24	-24	-24
Department of Commerce:						
General Administration:						
Emergency oil, gas, and steel account	(* *)	72	-1	-1	71	72
National Oceanic and Atmospheric Administration:						
Fishing vessel obligations	1	1	3	11	11	12
Department of Defense-Military	-9	-13	-1	-6	-10	-19
Department of Education:						
Office of Student Financial Assistance:						
Federal family education loans	-2,397	-3,190	3,177	-6,344	-7,137	-9,534
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health center loans	(* *)	(* *)	(* *)	(* *)	(* *)	-1
Health education assistance loans	-67	-47	-19	-325	-305	-372
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian housing loans	-1	-7	3	-5	-11	-12
Community Planning and Development:						
Community development loans	-6	-7	-8	-30	-32	-38
Housing Programs:						
FHA-Mutual mortgage insurance loans	1,967	3,694	-2,272	939	2,666	4,633
FHA-General and special risk fund	116	739	-35	-867	-244	-128
Government National Mortgage Association:						
Guarantees of mortgaged-backed securities	274	-112	-80	-696	-1,081	-807
Department of the Interior:						
Bureau of Indian Affairs	2	1	-5	-47	-48	-47
Department of Transportation:						
Office of the Secretary:						
Minority business resource center fund	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund .....	.....	(* *)	.....	.....	(* *)	(* *)
Maritime Administration	-14	65	9	-261	-183	-196
Department of the Treasury:						
Departmental Offices:						
Air transportation stabilization fund	-197	-197	.....	.....	.....	-197
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	-341	-419	455	-4,675	-4,753	-5,094
International Assistance Program:						
Agency for International Development:						
Ukraine export credit insurance fund	34	34	-2	-34	-34	.....
Loan guarantees to Israel	-39	-39	-39	-626	-626	-665
Urban and environmental credit guaranteed loans	1	5	-2	-79	-75	-74
Microenterprise and small enterprise development	1	1	(* *)	-2	-2	-1
Development credit authority loan fund	1	(* *)	-1	-1	-2	-1
Overseas Private Investment Corporation	127	97	-112	-564	-594	-467
Small Business Administration:						
Business loan fund	339	726	778	-128	259	597
Independent agencies:						
Export-Import Bank of the United States	-278	-521	1,134	-3,975	-4,218	-4,496
Net Activity, Guaranteed Loan Financing	-514	628	4,212	-17,801	-16,659	-17,173
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural credit insurance fund	190	-1,084	1,205	4,027	2,753	2,943
Farm storage facility loans	10	77	55	65	132	143
Apple loans fund	(* *)	(* *)	10	10	10	10
Emergency boll weevil loan fund	(* *)	1	4	4	4	4
Natural Resources Conservation Service:						
Agricultural resource conservation demonstration program	(* *)	-1	1	(* *)	-1	-1
Rural Housing Service:						
Rural community facility loans fund	59	157	99	666	765	823
Rural housing insurance fund	554	392	616	9,022	8,860	9,414
Rural Business-Cooperative Service:						
Rural business and industry loan fund	4	24	-8	60	80	84
Rural development loan fund	11	16	19	170	176	187
Rural economic development loan fund	4	4	3	60	60	64

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

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Direct Loan Financing Activity:—Continued						
Department of Agriculture:—Continued						
Rural Utilities Service:						
Rural water and waste disposal loans	278	454	548	3,029	3,205	3,483
Rural electrification and telecommunications fund	466	2,229	1,983	8,556	10,318	10,785
Rural telephone bank	16	37	42	263	284	300
Distance learning and telemedicine program	4	28	13	14	38	42
Rural development insurance fund .....	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 direct loan fund	38	-96	46	551	416	454
International debt reduction	8	7	-7	8	7	15
P.L. 480, title 1, Food for progress credits	6	-67	-47	128	54	60
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance	7	-10	38	166	149	156
Department of Defense-Military	11	42	.....	.....	31	42
Department of Education:						
Office of Postsecondary Education:						
College housing and academic facilities loans	1	-1	1	23	22	23
Historically Black college and university capital financing fund	2	37	11	31	66	69
Office of Student Financial Assistance:						
Federal direct student loans	5,490	12,135	13,408	76,489	83,134	88,624
Department of Housing and Urban Development:						
Housing Programs:						
FHA-Mutual mortgage insurance loans	(**)	4	(**)	-7	-2	-3
FHA-General and special risk fund	(**)	(**)	(**)	(**)	(**)	(**)
Department of the Interior:						
Bureau of Reclamation	6	18	-22	70	82	88
Bureau of Indian Affairs	2	1	(**)	17	16	17
Assistance to American Samoa loan fund	(**)	1	11	11	12	12
Department of State:						
Administration of Foreign Affairs:						
Repatriation loans	(**)	(**)	-1	-3	-3	-3
Department of Transportation:						
Office of the Secretary:						
Minority business resource center	4	(**)	-2	4	(**)	5
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund	20	45	10	305	329	350
Federal Railroad Administration:						
Alameda corridor project	59	59	.....	454	454	513
Railroad rehabilitation and improvement loan fund	3	103	(**)	1	101	104
Amtrak corridor improvement loans .....	.....	.....	.....	-1	-1	-1
Department of the Treasury:						
Departmental Offices:						
Community development financial institutions fund	1	10	5	14	23	24
Financial Management Service .....	.....	.....	.....	(**)	(**)	(**)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	-26	897	292	1,782	2,706	2,679
Native American veteran housing fund	1	3	1	17	19	20
Vocational rehabilitation loan fund	(**)	(**)	(**)	1	1	1
Environmental Protection Agency:						
Abatement, control, and compliance loan program	3	-1	-6	25	21	24
Federal Emergency Management Agency:						
Disaster assistance loan fund	10	6	4	-5	-10	1
General Services Administration:						
Columbia Hospital for Women	6	-7	-1	7	-6	.....
International Assistance Program:						
International Security Assistance:						
Foreign military loan program	91	-415	306	1,616	1,109	1,200
Military debt reduction	(**)	1	-1	1	1	1
Agency for International Development:						
International debt reduction	-54	-63	-8	-5	-13	-68
Microenterprise and small enterprise development	(**)	(**)	(**)	(**)	(**)	(**)
Overseas Private Investment Corporation	1	54	10	39	92	93
Small Business Administration:						
Business loan fund	20	31	113	80	91	111
Disaster loan fund	-113	433	-872	3,637	4,184	4,071
Independent agencies:						
Export-Import Bank of the United States	450	-403	386	5,958	5,105	5,555
Federal Communications Commission:						
Spectrum auction loan fund	130	-342	794	6,091	5,619	5,749
Net Activity, Direct Loan Financing	7,774	14,814	19,059	124,518	131,558	139,332

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

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

... No Transactions.

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

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

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	77,772	56,534	92,036	112,095	35,745	25,022	137,330	25,980	80,789	64,577	58,727	91,740	858,347	994,339
Corporation income taxes	19,745	-39	35,992	9,250	-1,940	15,327	9,831	1,247	26,473	1,675	-340	30,821	148,042	151,075
Social insurance and retirement receipts:														
Employment and general retirement	46,887	50,494	50,058	64,593	52,243	58,335	71,114	54,116	62,093	50,886	50,870	56,858	668,548	661,442
Unemployment insurance	1,529	2,356	224	1,223	2,016	271	5,094	8,478	896	2,190	3,093	250	27,620	27,812
Other retirement	378	413	346	348	358	438	384	435	343	356	430	363	4,594	4,713
Excise taxes	3,657	4,842	3,011	9,162	3,834	6,063	6,518	5,196	5,691	6,393	5,541	7,082	66,989	66,232
Estate and gift taxes	2,488	2,204	1,895	2,389	1,881	2,074	3,297	1,912	1,990	2,384	2,051	1,943	26,507	28,400
Customs duties	1,920	1,571	1,297	1,562	1,351	1,219	1,207	1,556	1,557	1,883	1,960	1,518	18,602	19,368
Miscellaneous receipts	2,786	2,857	3,056	2,831	2,473	2,471	2,650	3,576	2,801	4,065	2,287	2,186	34,040	37,664
Total—Receipts this year	157,163	121,233	187,914	203,452	97,962	111,220	237,426	102,496	182,633	134,409	124,619	192,761	1,853,288	.....
(On-budget)	122,003	83,374	150,942	153,541	57,087	65,624	182,429	60,223	134,138	95,174	85,126	148,306	1,337,967	.....
(Off-budget)	35,159	37,858	36,973	49,911	40,875	45,596	54,997	42,273	48,495	39,235	39,493	44,456	515,321	.....
<i>Total—Receipts prior year</i>	<i>135,836</i>	<i>125,666</i>	<i>200,489</i>	<i>219,215</i>	<i>110,481</i>	<i>130,074</i>	<i>331,796</i>	<i>125,590</i>	<i>202,887</i>	<i>127,842</i>	<i>122,559</i>	<i>158,611</i>	.....	<i>1,991,044</i>
<i>(On budget)</i>	<i>101,845</i>	<i>89,215</i>	<i>161,737</i>	<i>171,001</i>	<i>70,555</i>	<i>84,123</i>	<i>278,611</i>	<i>84,759</i>	<i>151,483</i>	<i>89,473</i>	<i>84,011</i>	<i>116,712</i>	.....	<i>1,483,525</i>
<i>(Off budget)</i>	<i>33,990</i>	<i>36,450</i>	<i>38,752</i>	<i>48,214</i>	<i>39,926</i>	<i>45,951</i>	<i>53,185</i>	<i>40,831</i>	<i>51,404</i>	<i>38,369</i>	<i>38,548</i>	<i>41,899</i>	.....	<i>507,519</i>
Outlays														
Legislative Branch	370	256	262	267	239	199	288	277	260	242	241	326	3,227	3,030
Judicial Branch	397	382	351	385	371	488	378	386	382	383	509	410	4,824	4,409
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	4,780	4,422	4,030	2,451	934	445	-1	71	-114	-502	-33	95	16,580	22,969
Other	3,952	3,522	4,819	4,188	4,338	5,797	4,384	4,120	4,004	4,358	4,256	4,659	52,398	45,187
Department of Commerce	466	458	509	391	429	375	569	398	342	361	446	581	5,325	5,017
Department of Defense:														
Military:														
Military Personnel	7,141	9,382	6,530	4,473	6,694	6,925	6,975	10,600	4,864	7,843	10,786	4,588	86,802	73,977
Operation and Maintenance	6,912	10,516	9,768	10,185	10,620	12,421	11,688	11,598	10,391	10,728	11,726	13,614	130,167	112,019
Procurement	5,069	4,914	5,060	4,601	4,792	5,922	4,837	5,432	5,394	5,308	4,897	6,285	62,511	54,991
Research, Development, Test, and Evaluation	3,210	3,562	3,717	2,983	3,573	4,295	3,681	3,845	4,426	3,514	3,559	4,024	44,388	40,462
Military Construction	471	461	399	360	334	356	402	469	420	450	468	464	5,055	4,978
Family Housing	293	282	291	271	342	302	267	341	291	318	328	411	3,738	3,516
Revolving and Management funds	393	741	444	88	-222	267	-546	163	-27	514	320	-916	1,219	2,097
Other	1,513	-206	-366	239	119	-202	-291	26	-412	-722	-107	-1,354	-1,764	-1,010
Total Military	25,004	29,651	25,842	23,199	26,252	30,286	27,015	32,474	25,348	27,952	31,977	27,116	332,116	291,030
Department of Education	3,445	3,135	3,431	4,897	4,232	3,703	3,544	5,350	3,913	2,331	3,358	5,697	47,036	35,729
Department of Energy	1,427	2,120	1,874	1,091	1,190	2,162	1,033	1,457	1,615	1,333	800	1,669	17,772	16,420
Department of Health and Human Services:														
Public Health Service	3,151	2,795	3,168	2,818	2,782	3,160	3,118	3,134	3,253	2,990	3,269	2,959	36,597	32,665
Centers for Medicare and Medicaid Services:														
Grants to States for Medicaid	13,446	11,198	11,911	12,631	11,081	11,777	12,733	12,576	12,969	12,550	11,746	12,893	147,512	129,374
Federal hospital ins. trust fund	10,868	13,244	11,497	10,444	11,654	13,153	13,332	14,724	10,113	12,976	14,305	10,740	147,051	141,975
Federal supp. med. ins. trust fund	8,235	10,436	8,445	8,171	8,390	8,119	9,442	11,342	7,551	9,997	11,233	7,465	108,826	99,452
Other	6,130	6,744	10,067	8,756	6,523	7,208	10,593	6,576	7,854	6,626	6,589	8,140	91,807	76,251
Administration for Children and Families	3,312	3,459	3,607	3,956	3,506	4,009	3,997	4,214	3,575	4,071	3,719	4,225	45,652	43,080
Other	-7,738	-7,970	-11,534	-10,341	-8,095	-8,677	-12,385	-8,116	-9,519	-8,733	-8,129	-10,101	-111,339	-96,406
Department of Housing and Urban Development	3,259	3,911	1,550	2,990	1,829	4,299	2,075	3,717	2,006	2,710	2,570	973	31,889	33,937
Department of the Interior	819	859	963	994	755	822	787	432	946	634	707	922	9,641	8,001
Department of Justice	2,316	2,143	1,948	1,666	1,736	2,052	2,729	1,917	1,774	1,755	1,902	2,259	24,197	20,810
Department of Labor:														
Unemployment trust fund	3,256	3,013	3,706	4,935	4,242	4,630	5,485	5,553	5,020	5,166	5,031	4,435	54,471	31,530
Other	800	1,084	519	919	-127	568	1,321	982	749	1,172	967	810	9,766	7,741
Department of State	1,572	1,204	730	473	791	607	690	814	654	557	601	830	9,524	7,446
Department of Transportation:														
Highway trust fund	2,770	2,470	2,243	2,286	2,212	2,300	2,261	2,430	2,539	3,103	2,912	2,925	30,451	27,311
Other	2,663	3,424	2,338	2,272	2,176	2,139	2,372	2,512	2,203	2,568	3,214	2,845	30,727	26,763
Department of the Treasury:														
Interest on Treasury debt securities (gross)	17,621	21,127	80,118	15,184	16,335	14,028	16,775	21,635	81,889	14,631	18,325	14,868	332,537	359,508
Other	1,625	618	2,691	1,491	19,110	9,038	4,933	2,557	2,329	1,465	1,384	-5,183	42,057	30,437
Department of Veterans Affairs:														
Compensation and pensions	2,112	3,802	2,069	188	2,104	2,184	2,177	4,140	215	2,209	4,255	224	25,679	21,420
National service life	71	74	73	82	83	109	74	84	89	71	82	98	991	1,027

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
United States Government Life	1	1	1	1	1	1	1	1	1	(**)	1	1	10	11
Other	2,140	2,044	1,886	2,123	2,130	1,224	1,957	2,106	1,828	2,107	2,499	2,158	24,202	22,585
Corps of Engineers	449	539	446	325	305	337	365	490	377	392	335	439	4,798	4,726
Other Defense Civil Programs	2,846	2,900	2,939	2,946	2,968	2,929	2,966	2,949	2,940	2,901	2,929	2,946	35,159	34,161
Environmental protection	629	573	526	591	582	737	623	559	685	575	642	719	7,440	7,390
Executive Office of the President	74	106	19	27	24	32	68	34	25	26	31	30	496	280
Federal Emergency Management Agency	516	329	344	167	185	471	455	226	383	326	276	557	4,236	4,415
General Services Administration	-73	-80	-21	58	119	-76	384	-97	-148	-28	-211	-98	-271	-8
International Assistance Program:														
International Security Assistance	134	651	717	3,487	631	512	528	350	309	511	14	213	8,057	6,783
Multilateral Assistance	311	31	3	343	48	68	331	288	226	275	59	202	2,187	2,166
International Development Assistance	330	276	226	231	276	402	328	333	383	253	506	210	3,753	2,899
Other	212	382	211	320	325	4	-650	-254	-600	-117	282	-727	-612	-77
National Aeronautics and Space Administration	1,376	1,213	1,149	997	1,090	1,173	1,099	1,298	1,185	1,228	1,272	1,350	14,429	14,094
National Science Foundation	335	314	316	305	331	289	301	349	388	372	499	388	4,187	3,691
Office of Personnel Management	4,763	3,935	4,408	4,847	4,043	4,206	4,447	3,947	4,604	4,711	4,057	4,543	52,512	50,916
Small Business Administration	70	180	-60	80	63	22	177	68	20	79	-4	-203	492	-569
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	31,059	31,481	31,663	32,013	32,546	32,772	32,565	31,903	35,873	32,436	32,831	32,482	389,625	373,037
Federal disability ins. trust fund (off-budget)	5,221	5,113	5,305	5,394	5,657	5,364	5,393	5,984	5,777	5,670	5,669	5,888	66,434	60,831
Other	2,734	5,086	2,807	123	2,859	2,557	2,689	5,483	71	2,763	5,384	78	32,633	27,880
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	-12	-299	39	841	190	206	133	-166	6	-653	-240	66	110	-1,371
Savings association insurance fund	-10	825	-12	(* *)	-294	-471	-23	-255	8	-53	-91	-130	-503	99
FSLIC resolution fund:														
RTC closeout	90	-143	-29	356	-229	-80	101	-33	(* *)	377	-1	-211	200	165
Other	15	-4	-50	-4	-24	19	-3	-56	-3	-13	-3	-67	-193	-142
Office of Inspector General							14	1				18	32	30
Postal Service:														
Public enterprise funds (off-budget)	-1,399	-749	-737	-577	-543	111	-168	-116	-115	-1,196	315	4,523	-651	2,302
Payments to the Postal Service fund	96	175				500					87		858	93
Tennessee Valley Authority	-242	-133	153	-88	-174	-65	-58	111	317	-254	-195	752	124	-662
Other independent agencies	1,907	1,415	1,651	2,023	1,593	524	2,017	1,560	-1,590	1,801	1,750	1,101	15,752	12,879
Undistributed offsetting receipts:														
Employer share, employee retirement	-3,016	-3,092	-2,954	-3,005	-3,513	-3,365	-3,064	-3,728	-3,146	-3,240	-3,498	-7,161	-42,782	-38,792
Interest received by trust funds	-1,156	-4,685	-66,488	-293	-1,865	202	-1,796	-5,753	-67,875	-174	-2,150	-1,162	-153,195	-143,937
Rents and royalties on outer continental shelf lands	-712	-468	-341	-694	-378	-129	-644	-208	-328	-485	45	-683	-5,024	-7,194
Other	(* *)	(* *)		(* *)	(* *)	(* *)	(* *)	(* *)	(* *)			-1	-2	-1,025
Totals this year:														
Total outlays	164,819	175,500	161,347	159,723	174,018	175,458	170,257	183,127	153,562	163,568	179,328	151,102	2,011,808	.....
(On-budget)	134,013	140,387	162,916	126,998	137,713	138,167	136,765	146,685	151,152	130,838	141,405	109,106	1,656,146	.....
(Off-budget)	30,806	35,113	-1,570	32,725	36,304	37,291	33,492	36,442	2,410	32,730	37,923	41,995	355,662	.....
Total-surplus (+) or deficit (-)	-7,656	-54,267	+26,567	+43,729	-76,056	-64,238	67,170	-80,631	+29,071	-29,159	-54,709	+41,659	-158,520	.....
(On-budget)	-12,010	-57,013	-11,975	+26,543	-80,626	-72,543	+45,664	-86,462	-17,014	-35,663	-56,279	+39,199	-318,179	.....
(Off-budget)	+4,354	+2,746	+38,542	+17,185	+4,571	+8,306	+21,505	+5,831	+46,085	+6,505	+1,570	+2,460	+159,659	.....
Total borrowing from the public	-3,695	72,036	-8,813	-15,240	63,882	2,128	-41,512	31,017	31,582	36,123	57,415	-4,093	220,829	-90,130
<i>Total-outlays prior year</i>	<i>147,156</i>	<i>149,356</i>	<i>167,823</i>	<i>142,836</i>	<i>158,649</i>	<i>180,736</i>	<i>141,999</i>	<i>153,508</i>	<i>171,025</i>	<i>125,022</i>	<i>202,549</i>	<i>123,110</i>	<i>.....</i>	<i>1,863,769</i>
<i>(On-budget)</i>	<i>116,564</i>	<i>116,736</i>	<i>132,747</i>	<i>144,448</i>	<i>123,573</i>	<i>145,185</i>	<i>109,938</i>	<i>118,517</i>	<i>167,797</i>	<i>92,145</i>	<i>138,167</i>	<i>111,113</i>	<i>.....</i>	<i>1,516,931</i>
<i>(Off-budget)</i>	<i>30,592</i>	<i>32,620</i>	<i>35,075</i>	<i>-1,612</i>	<i>35,076</i>	<i>35,551</i>	<i>32,061</i>	<i>34,992</i>	<i>3,228</i>	<i>32,876</i>	<i>64,382</i>	<i>11,997</i>	<i>.....</i>	<i>346,838</i>
<i>Total-surplus (+) or deficit (-) prior year</i>	<i>-11,321</i>	<i>-23,690</i>	<i>+32,666</i>	<i>+76,379</i>	<i>-48,168</i>	<i>-50,662</i>	<i>+189,796</i>	<i>-27,919</i>	<i>+31,862</i>	<i>+2,820</i>	<i>-79,990</i>	<i>+35,501</i>	<i>.....</i>	<i>+127,276</i>
<i>(On-budget)</i>	<i>-14,719</i>	<i>-27,521</i>	<i>+28,990</i>	<i>+26,553</i>	<i>-53,018</i>	<i>-61,062</i>	<i>168,673</i>	<i>-33,758</i>	<i>-16,314</i>	<i>-2,672</i>	<i>-54,156</i>	<i>+5,599</i>	<i>.....</i>	<i>-33,406</i>
<i>(Off-budget)</i>	<i>+3,398</i>	<i>+3,831</i>	<i>+3,677</i>	<i>+49,827</i>	<i>+4,850</i>	<i>+10,401</i>	<i>+21,123</i>	<i>+5,839</i>	<i>+48,176</i>	<i>+5,492</i>	<i>-25,834</i>	<i>+29,902</i>	<i>.....</i>	<i>+160,682</i>

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

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

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	939	1,230	-292	9,890	11,733	-1,843	13,660	12,736	10,997
Black lung disability	78	631	-553	567	1,032	-464	.....	.....	.....
Federal disability insurance	6,573	5,888	686	85,789	66,434	19,355	135,842	154,533	155,287
Federal employees life and health .....	.....	67	-67	.....	-2,443	2,443	30,341	32,989	32,904
Federal employees retirement	27,440	4,161	23,279	81,232	49,617	31,615	554,346	562,681	586,037
Federal hospital insurance	14,133	10,805	3,327	179,738	148,014	31,724	197,137	225,648	228,906
Federal old-age and survivors insurance ...	38,779	32,482	6,297	529,278	389,625	139,653	1,034,114	1,167,643	1,173,759
Federal supplementary medical insurance ..	8,507	7,465	1,043	105,680	108,826	-3,146	41,978	37,651	38,804
Hazardous substance superfund	-4	92	-96	1,112	1,387	-275	3,630	3,355	3,234
Highways	4,727	3,323	1,404	32,734	38,106	-5,372	24,115	20,053	18,840
Military advances	1,872	1,066	806	11,225	11,062	162	.....	.....	.....
Military retirement	1,552	2,930	-1,378	43,212	35,060	8,152	156,978	164,202	162,396
Railroad retirement	2,397	2,232	165	11,597	10,333	1,264	26,865	26,822	25,260
Unemployment	602	4,443	-3,841	33,788	54,571	-20,783	88,638	72,127	68,265
Veterans life insurance	16	124	-108	1,013	1,134	-121	13,462	13,444	13,334
All other trust	249	527	-278	4,180	5,055	-875	14,341	14,316	14,234
Total trust fund receipts and outlays and investments held from Table 6-D	107,860	77,467	30,393	1,131,034	929,545	201,490	2,335,447	2,508,199	2,532,257
Less: Interfund transactions	44,482	44,482	.....	385,656	385,656	.....	.....	.....	.....
Trust fund receipts and outlays on the basis of Tables 4 & 5	63,378	32,986	30,393	745,378	543,889	201,490	.....	.....	.....
Total Federal fund receipts and outlays	130,015	118,749	11,267	1,109,049	1,469,058	-360,010	.....	.....	.....
Less: Interfund transactions	633	633	.....	1,139	1,139	.....	.....	.....	.....
Federal fund receipts and outlays on the basis of Table 4 & 5	129,383	118,116	11,267	1,107,910	1,467,919	-360,010	.....	.....	.....
Net budget receipts & outlays	192,761	151,102	41,659	1,853,288	2,011,808	-158,520	.....	.....	.....

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

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

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

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
NET RECEIPTS			
Individual income taxes	91,740	858,347	994,339
Corporation income taxes	30,821	148,042	151,075
Social insurance and retirement receipts:			
Employment and general retirement	56,858	668,548	661,442
Unemployment insurance	250	27,620	27,812
Other retirement	363	4,594	4,713
Excise taxes	7,082	66,989	66,232
Estate and gift taxes	1,943	26,507	28,400
Customs duties	1,518	18,602	19,368
Miscellaneous receipts	2,186	34,040	37,664
Total	192,761	1,853,288	1,991,044
NET OUTLAYS			
National defense	28,482	347,654	308,533
International affairs	1,097	22,533	16,601
General science, space, and technology	2,000	21,800	19,896
Energy	1,441	484	89
Natural resources and environment	2,899	27,380	26,335
Agriculture	743	24,341	26,553
Commerce and housing credit	1,826	-609	6,030
Transportation	5,900	61,156	55,220
Community and regional development	1,327	13,896	11,977
Education, training, employment and social services	7,675	71,056	57,302
Health	16,919	196,299	172,484
Medicare	16,072	230,857	217,464
Income security	20,482	311,676	269,757
Social security	38,366	456,413	433,129
Veterans benefits and services	2,494	50,982	45,828
Administration of justice	3,289	34,651	30,584
General government	2,299	17,848	15,153
Net interest	5,638	171,200	206,060
Undistributed offsetting receipts	-7,845	-47,807	-55,230
Total	151,102	2,011,808	1,863,769

... No transactions.

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

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

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

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

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

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

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

Scheduled Release

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