

# Monthly Treasury Statement

of Receipts and Outlays  
of the United States Government

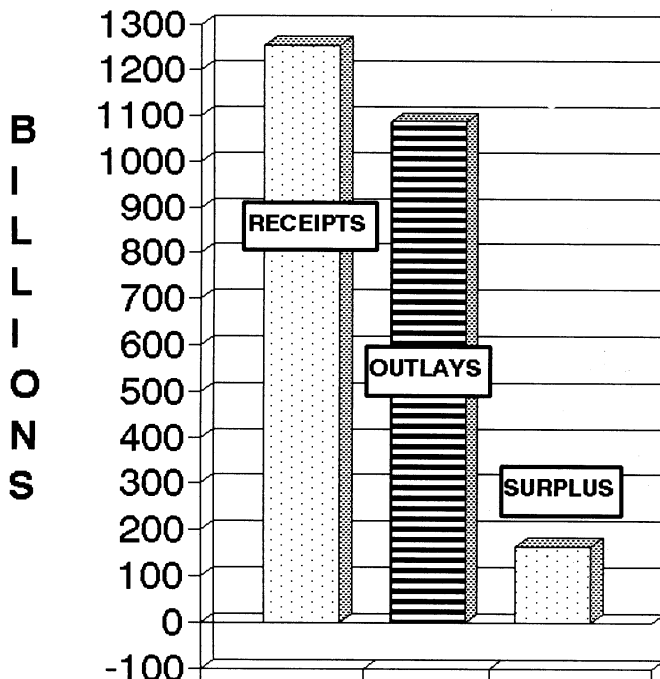
For Fiscal Year 2001 Through **April 30, 2001**, and Other Periods

## Highlight

The impact of large individual tax deposits resulted in budget receipts of \$331.8 billion and a surplus of \$189.8 billion, a record high for both categories.

This month's publication has been realigned to the *FY 2002 Budget*, released by the Office of Management and Budget on April 9, 2001.

**RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT  
THROUGH APRIL 2001**



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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 *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

## Data Sources and Information

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

**Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 2000 and 2001, by Month**

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
<b>FY 2000</b>			
October .....	121,035	147,361	26,326
November .....	121,375	148,406	27,031
December .....	201,196	168,114	-33,081
January .....	189,478	127,326	-62,152
February .....	108,675	150,409	41,734
March .....	135,582	170,962	35,380
April .....	295,151	135,653	-159,497
May .....	146,002	149,612	3,611
June .....	214,875	158,986	-55,888
July .....	134,074	129,013	-5,061
August .....	138,128	148,555	10,427
September .....	<sup>1</sup> 219,490	<sup>1</sup> 153,743	-65,747
<b>Year-to-Date .....</b>	<b><sup>2</sup>2,025,060</b>	<b><sup>2</sup>1,788,143</b>	<b><sup>2</sup>-236,917</b>
<b>FY 2001</b>			
October .....	135,111	146,431	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 .....	<sup>3</sup> 130,074	<sup>3</sup> 180,736	50,662
April .....	331,796	141,999	-189,796
<b>Year-to-Date .....</b>	<b>1,252,831</b>	<b>1,087,830</b>	<b>-165,001</b>

<sup>1</sup>Receipts have been increased and outlays have been correspondingly increased by \$16 million in September 2000 to reflect additional reporting by the Department of Housing and Urban Development.

<sup>2</sup>The receipt, outlay and deficit figures differ from *FY 2002 Budget*, released by the Office of Management and Budget on April 9, 2001, by -\$525 million due mainly to revisions in the data following the release of the Final Monthly Treasury Statement.

<sup>3</sup>Receipts and outlays have been increased by \$3 million in March 2001 to reflect the reclassification of the "Gift and donations, National Space Grant program" from an offsetting intrabudgetary receipt to a budgetary receipt.

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

**Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, April 2001 and Other Periods**

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year <sup>1</sup>	Prior Fiscal Year to Date (2000)	Budget Estimates Next Fiscal Year (2002) <sup>1</sup>
<b>Total on-budget and off-budget results:</b>					
Total receipts .....	331,796	1,252,831	2,136,946	1,172,491	2,191,734
On-budget receipts .....	278,611	956,362	1,633,076	892,869	1,660,814
Off-budget receipts .....	53,185	296,469	503,870	279,622	530,920
Total outlays .....	141,999	1,087,830	1,856,238	1,048,232	1,960,564
On-budget outlays .....	109,938	888,467	1,508,504	860,456	1,601,414
Off-budget outlays .....	32,061	199,363	347,734	187,777	359,150
Total surplus (+) or deficit (-) .....	+189,796	+165,001	+280,708	+124,258	+231,170
On-budget surplus (+) or deficit (-) .....	+168,673	+67,895	+124,572	+32,413	+59,400
Off-budget surplus (+) or deficit (-) .....	+21,123	+97,106	+156,136	+91,846	+171,770
Total on-budget and off-budget financing .....	-189,796	-165,001	-280,708	-124,258	-231,170
<b>Means of financing:</b>					
Borrowing from the public .....	-135,572	-136,935	-235,935	-92,139	-227,392
Reduction of operating cash, increase (-) .....	-36,846	-12,472	2,659	-36,099	.....
By other means .....	-17,379	-15,594	-47,432	3,979	-3,778

<sup>1</sup>These figures are based on the *FY 2002 Budget*, released by the Office of Management and Budget on April 9, 2001.

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

**Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 2000 and 2001**

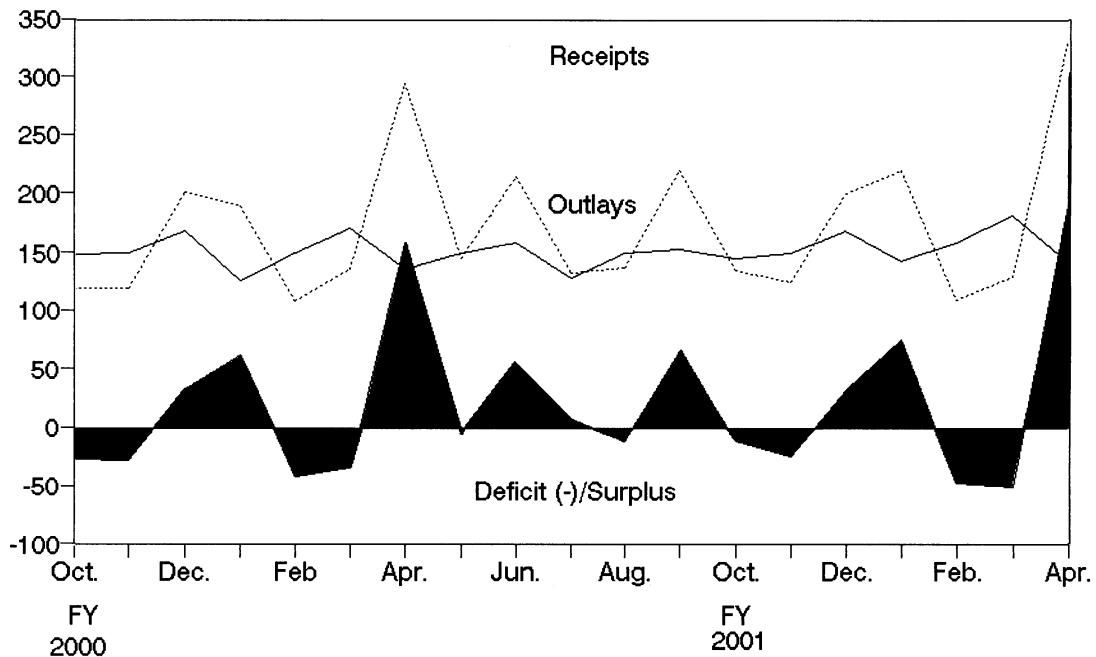


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2000 and 2001

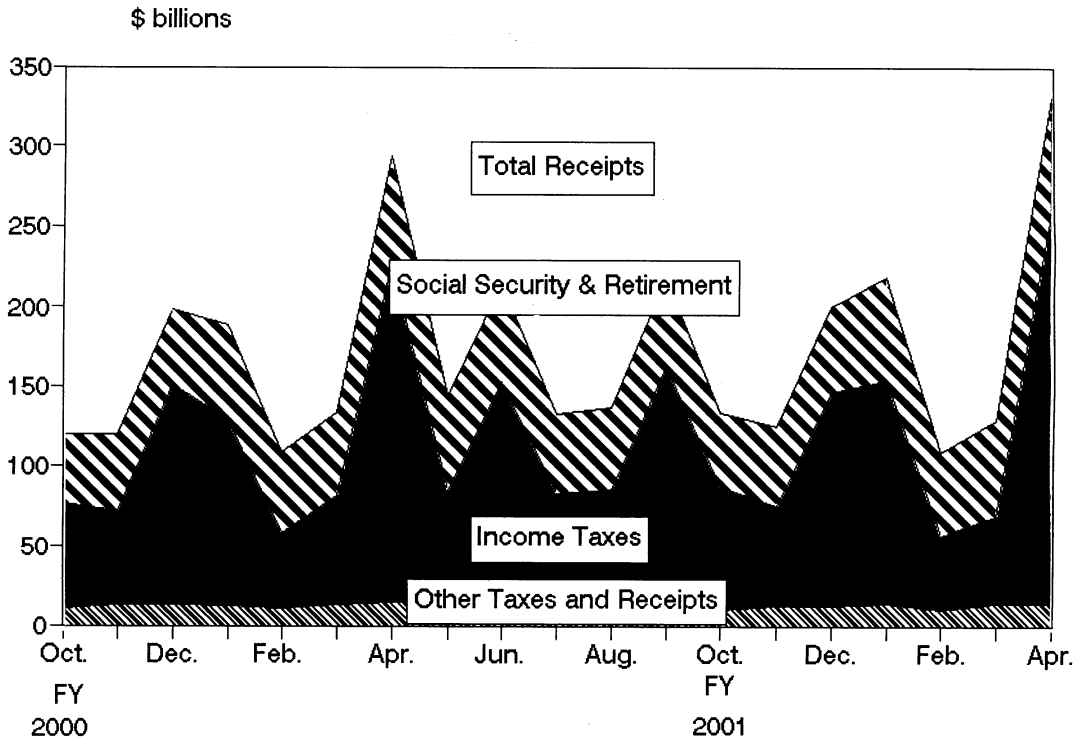
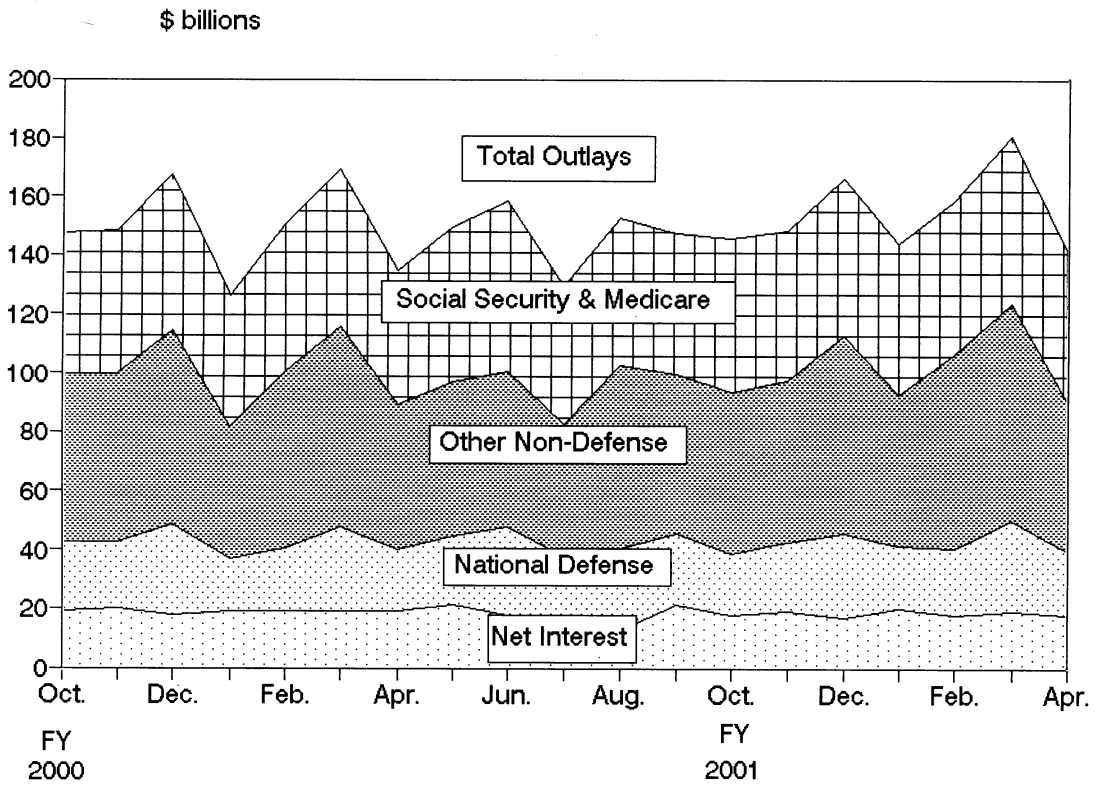


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2000 and 2001



**Table 3. Summary of Receipts and Outlays of the U.S. Government, April 2001 and Other Periods**

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year <sup>1</sup>
<b>Budget Receipts</b>				
Individual income taxes .....	220,015	657,281	601,580	1,072,927
Corporation income taxes .....	23,745	105,158	107,857	213,069
Social insurance and retirement receipts:				
Employment and general retirement (off-budget) .....	53,185	296,469	279,622	503,870
Employment and general retirement (on-budget) .....	15,588	91,645	80,629	151,635
Unemployment insurance .....	4,760	12,912	10,655	29,560
Other retirement .....	354	2,780	2,754	4,591
Excise taxes .....	5,690	38,266	38,011	71,148
Estate and gift taxes .....	4,471	17,840	18,100	31,072
Customs duties .....	1,477	11,299	10,873	21,442
Miscellaneous receipts .....	2,510	<sup>2</sup> 19,182	<sup>3</sup> 22,410	37,632
<b>Total Receipts .....</b>	<b>331,796</b>	<b>1,252,831</b>	<b>1,172,491</b>	<b>2,136,946</b>
<b>(On-budget) .....</b>	<b>278,611</b>	<b>956,362</b>	<b>892,869</b>	<b>1,633,076</b>
<b>(Off-budget) .....</b>	<b>53,185</b>	<b>296,469</b>	<b>279,622</b>	<b>503,870</b>
<b>Budget Outlays</b>				
Legislative Branch .....	234	1,894	1,837	3,086
Judicial Branch .....	346	2,531	2,366	4,300
Department of Agriculture .....	4,170	44,811	49,415	69,599
Department of Commerce .....	367	2,958	3,832	5,549
Department of Defense—Military .....	21,095	164,853	160,512	283,915
Department of Education .....	2,610	23,688	21,211	36,652
Department of Energy .....	1,470	9,513	8,213	16,739
Department of Health and Human Services .....	32,395	240,173	219,580	430,466
Department of Housing and Urban Development .....	1,725	18,285	18,256	37,299
Department of the Interior .....	442	4,515	4,676	8,687
Department of Justice .....	1,776	12,570	11,374	20,689
Department of Labor .....	3,718	21,384	18,458	38,220
Department of State .....	595	4,914	4,325	9,302
Department of Transportation .....	3,602	27,403	<sup>4</sup> 25,014	50,611
Department of the Treasury:				
Interest on Treasury debt securities (gross) .....	18,634	201,850	199,568	357,907
Other .....	3,393	30,086	<sup>3,4</sup> 27,601	30,642
Department of Veterans Affairs .....	2,247	26,025	26,535	45,235
Corps of Engineers .....	323	2,564	2,425	4,571
Other Defense Civil Programs .....	2,879	19,864	19,104	34,400
Environmental Protection Agency .....	545	4,170	4,012	7,495
Executive Office of the President .....	17	164	176	289
Federal Emergency Management Agency .....	242	1,836	2,237	3,145
General Services Administration .....	180	377	323	603
International Assistance Program .....	765	9,201	7,904	11,351
National Aeronautics and Space Administration .....	1,106	<sup>2</sup> 8,057	7,619	13,777
National Science Foundation .....	234	1,936	1,899	3,967
Office of Personnel Management .....	4,511	29,675	28,286	50,978
Small Business Administration .....	-807	-597	-402	-971
Social Security Administration .....	36,212	263,047	249,598	463,006
Other independent agencies .....	1,716	7,386	7,032	4,933
Undistributed offsetting receipts:				
Interest .....	-772	-71,401	-63,097	-142,548
Other .....	-3,970	-25,901	-21,654	-47,656
<b>Total outlays .....</b>	<b>141,999</b>	<b>1,087,830</b>	<b>1,048,232</b>	<b>1,856,238</b>
<b>(On-budget) .....</b>	<b>109,938</b>	<b>888,467</b>	<b>860,456</b>	<b>1,508,504</b>
<b>(Off-budget) .....</b>	<b>32,061</b>	<b>199,363</b>	<b>187,777</b>	<b>347,734</b>
<b>Surplus (+) or deficit (-) .....</b>	<b>+189,796</b>	<b>+165,001</b>	<b>+124,258</b>	<b>+280,708</b>
<b>(On-budget) .....</b>	<b>+168,673</b>	<b>+67,895</b>	<b>+32,413</b>	<b>+124,572</b>
<b>(Off-budget) .....</b>	<b>+21,123</b>	<b>+97,106</b>	<b>+91,846</b>	<b>+156,136</b>

<sup>1</sup>These figures are based on the *FY 2002 Budget*, released by the Office of Management and Budget on April 9, 2001.

<sup>2</sup>Receipts and outlays have been increased by \$3 million in March 2001 to reflect the reclassification of the "Gift and donations, National Space Grant program" from an offsetting intrabudgetary receipt to a budgetary receipt.

<sup>3</sup>Receipts have been increased and outlays have been correspondingly increased by \$16 million in September 2000 to reflect additional reporting by the Department of Housing and Urban Development.

<sup>4</sup>Outlays for the Department of Transportation have been increased by \$1 million and the outlays for the Department of Treasury have been correspondingly decreased by \$1 million in September 2000 to reflect additional reporting by the Department of Transportation.

... No Transactions.

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

**Table 4. Receipts of the U.S. Government, April 2001 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
<b>Individual income taxes:</b>									
Withheld .....	64,489			495,330			468,639		
Presidential Election Campaign Fund .....	12			36			38		
Other .....	187,032			268,447			230,394		
<b>Total—Individual income taxes .....</b>	<b>251,533</b>	<b>31,518</b>	<b>220,015</b>	<b>763,813</b>	<b>106,532</b>	<b>657,281</b>	<b>699,071</b>	<b>97,491</b>	<b>601,580</b>
<b>Corporation income taxes .....</b>	<b>26,693</b>	<b>2,948</b>	<b>23,745</b>	<b>129,529</b>	<b>24,371</b>	<b>105,158</b>	<b>126,962</b>	<b>19,105</b>	<b>107,857</b>
<b>Social insurance and retirement receipts:</b>									
Employment and general retirement:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes .....	35,879		35,879	239,292		239,292	226,536		226,536
Self-Employment Contributions Act taxes .....	9,586		9,586	14,334		14,334	13,326		13,326
Deposits by States .....	(*)		(*)	(*)		(*)	2		2
<b>Total—FOASI trust fund .....</b>	<b>45,465</b>		<b>45,465</b>	<b>253,627</b>		<b>253,627</b>	<b>239,863</b>		<b>239,863</b>
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes .....	6,092		6,092	40,619		40,619	37,381		37,381
Self-Employment Contributions Act taxes .....	1,628		1,628	2,223		2,223	2,377		2,377
Receipts from railroad retirement account .....									
Deposits by States .....							2		2
<b>Total—FDI trust fund .....</b>	<b>7,720</b>		<b>7,720</b>	<b>42,842</b>		<b>42,842</b>	<b>39,759</b>		<b>39,759</b>
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes .....	11,140		11,140	82,766		82,766	72,158		72,158
Self-Employment Contributions Act taxes .....	4,027		4,027	6,164		6,164	5,758		5,758
Receipts from Railroad Retirement Board .....									
Deposits by States .....							1		1
<b>Total—FHI trust fund .....</b>	<b>15,167</b>		<b>15,167</b>	<b>88,931</b>		<b>88,931</b>	<b>77,917</b>		<b>77,917</b>
Railroad retirement:									
Rail pension and supplemental annuity .....	343	(*)	343	1,520	1	1,518	1,516	3	1,513
Social Security equivalent account .....	79	(*)	78	1,197	1	1,196	1,202	2	1,199
<b>Total—Employment and general retirement: .....</b>	<b>68,773</b>	<b>(*)</b>	<b>68,773</b>	<b>388,116</b>	<b>2</b>	<b>388,113</b>	<b>360,257</b>	<b>6</b>	<b>360,251</b>
Unemployment insurance:									
Deposits by States .....	1,294		1,294	7,462		7,462	7,334		7,334
Federal Unemployment Tax Act taxes .....	3,475	26	3,448	5,481	64	5,417	3,315	52	3,263
Railroad unemployment taxes .....	17		17	32		32	57		57
Railroad debt repayment .....									
<b>Total—Unemployment insurance .....</b>	<b>4,786</b>	<b>26</b>	<b>4,760</b>	<b>12,976</b>	<b>64</b>	<b>12,912</b>	<b>10,706</b>	<b>52</b>	<b>10,655</b>
Other retirement:									
Federal employees retirement – employee share .....	349		349	2,742		2,742	2,714		2,714
Non-federal employees retirement .....	5		5	38		38	41		41
<b>Total—Other retirement .....</b>	<b>354</b>		<b>354</b>	<b>2,780</b>		<b>2,780</b>	<b>2,754</b>		<b>2,754</b>
<b>Total—Social insurance and retirement receipts .....</b>	<b>73,913</b>	<b>27</b>	<b>73,887</b>	<b>403,872</b>	<b>67</b>	<b>403,805</b>	<b>373,718</b>	<b>57</b>	<b>373,661</b>
<b>Excise taxes:</b>									
Miscellaneous excise taxes .....	2,535	96	2,438	17,471	441	17,030	16,023	452	15,570
Airport and airway trust fund .....	695		695	4,869	21	4,848	4,832	13	4,819
Highway trust fund .....	2,518		2,518	16,455	323	16,132	17,624	293	17,331
Black lung disability trust fund .....	39		39	256		256	290		290
<b>Total—Excise taxes .....</b>	<b>5,787</b>	<b>96</b>	<b>5,690</b>	<b>39,051</b>	<b>785</b>	<b>38,266</b>	<b>38,769</b>	<b>758</b>	<b>38,011</b>
<b>Estate and gift taxes .....</b>	<b>4,512</b>	<b>41</b>	<b>4,471</b>	<b>18,274</b>	<b>434</b>	<b>17,840</b>	<b>18,522</b>	<b>423</b>	<b>18,100</b>
<b>Customs duties .....</b>	<b>1,581</b>	<b>103</b>	<b>1,477</b>	<b>11,887</b>	<b>587</b>	<b>11,299</b>	<b>11,747</b>	<b>874</b>	<b>10,873</b>
<b>Miscellaneous Receipts:</b>									
Deposits of earnings by Federal Reserve Banks .....	1,617		1,617	13,563		13,563	16,538		16,538
Universal service fund .....	448		448	2,949		2,949	2,632		2,632
All other .....	455	11	445	13,414	744	2,670	23,296	56	3,240
<b>Total — Miscellaneous receipts .....</b>	<b>2,521</b>	<b>11</b>	<b>2,510</b>	<b>19,926</b>	<b>744</b>	<b>19,182</b>	<b>22,466</b>	<b>56</b>	<b>22,410</b>
<b>Total — Receipts .....</b>	<b>366,539</b>	<b>34,744</b>	<b>331,796</b>	<b>1,386,351</b>	<b>133,520</b>	<b>1,252,831</b>	<b>1,291,256</b>	<b>118,765</b>	<b>1,172,491</b>
<b>Total — On-budget .....</b>	<b>313,355</b>	<b>34,744</b>	<b>278,611</b>	<b>1,089,882</b>	<b>133,520</b>	<b>956,362</b>	<b>1,011,633</b>	<b>118,765</b>	<b>892,869</b>
<b>Total — Off-budget .....</b>	<b>53,185</b>		<b>53,185</b>	<b>296,469</b>		<b>296,469</b>	<b>279,622</b>		<b>279,622</b>

<sup>1</sup>Receipts and outlays have been increased by \$3 million in March 2001 to reflect the reclassification of the "Gift and donations, National Space Grant program" from an offsetting intrabudgetary receipt to a budgetary receipt.

<sup>2</sup>Receipts have been increased and outlays have been correspondingly increased by \$16 million in September 2000 to reflect additional reporting by the Department of Housing and Urban Development.

... No Transactions.

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

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

**Table 5. Outlays of the U.S. Government, April 2001 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
<b>Legislative Branch:</b>									
Senate .....	45	(**)	45	297	1	296	288	1	286
House of Representatives .....	71	(**)	71	497	1	496	490	1	489
Joint items .....	21	.....	21	78	.....	78	68	.....	68
Congressional Budget Office .....	3	.....	3	17	.....	17	15	.....	15
Architect of the Capitol .....	24	1	23	129	5	124	128	5	123
Library of Congress .....	45	(**)	45	562	2	561	552	1	551
Government Printing Office .....	-11	.....	-11	80	.....	80	75	.....	75
General Accounting Office .....	40	.....	40	231	.....	231	214	.....	214
United States Tax Court .....	3	.....	3	20	.....	20	18	.....	18
Other Legislative Branch agencies .....	-5	.....	-5	10	.....	10	19	.....	19
Proprietary receipts from the public .....	.....	(**)	(**)	.....	5	-5	.....	5	-5
Intrabudgetary transactions .....	-1	.....	-1	-13	.....	-13	-16	.....	-16
<b>Total—Legislative Branch .....</b>	<b>235</b>	<b>2</b>	<b>234</b>	<b>1,908</b>	<b>14</b>	<b>1,894</b>	<b>1,850</b>	<b>13</b>	<b>1,837</b>
<b>Judicial Branch:</b>									
Supreme Court of the United States .....	3	.....	3	25	.....	25	22	.....	22
Courts of Appeals, District Courts, and other judicial services .....	330	.....	330	2,416	.....	2,416	2,095	.....	2,095
Other .....	14	.....	14	132	.....	132	300	.....	300
Proprietary receipts from the public .....	.....	1	-1	.....	6	-6	.....	7	-7
Intrabudgetary transactions .....	.....	.....	.....	-36	.....	-36	-44	.....	-44
<b>Total—Judicial Branch .....</b>	<b>347</b>	<b>1</b>	<b>346</b>	<b>2,537</b>	<b>6</b>	<b>2,531</b>	<b>2,373</b>	<b>7</b>	<b>2,366</b>
<b>Department of Agriculture:</b>									
Agricultural Research Service .....	97	.....	97	570	.....	570	505	.....	505
Cooperative State Research, Education, and Extension Service:									
Research and education activities .....	34	.....	34	272	.....	272	243	.....	243
Extension activities .....	40	.....	40	252	.....	252	254	.....	254
Other .....	2	.....	2	25	.....	25	16	.....	16
Animal and Plant Health Inspection Service .....	64	.....	64	527	.....	527	364	.....	364
Food Safety and Inspection Service .....	75	.....	75	408	.....	408	346	.....	346
Agricultural Marketing Service .....	76	(**)	76	663	5	658	394	.....	394
Risk Management Agency:									
Administrative and operating expenses .....	8	.....	8	53	.....	53	40	.....	40
Federal crop insurance corporation fund .....	37	15	22	2,221	886	1,335	2,110	607	1,503
Farm Service Agency:									
Salaries and expenses .....	117	.....	117	419	.....	419	308	.....	308
Commodity Credit Corporation .....	1,542	711	831	23,467	5,882	17,585	30,616	6,580	24,036
Agricultural credit insurance fund .....	30	62	-33	379	570	-191	341	751	-409
Other .....	3	.....	3	32	.....	32	65	.....	65
<b>Total—Farm Service Agency .....</b>	<b>1,691</b>	<b>773</b>	<b>918</b>	<b>24,297</b>	<b>6,452</b>	<b>17,845</b>	<b>31,331</b>	<b>7,330</b>	<b>24,000</b>
Natural Resources Conservation Service:									
Conservation operations .....	106	.....	106	457	.....	457	437	.....	437
Other .....	29	.....	29	148	.....	148	176	.....	176
Rural Development .....	144	.....	144	218	.....	218	277	.....	277
Rural Housing Service:									
Rural housing insurance fund .....	43	167	-124	912	1,074	-162	980	1,278	-298
Rental assistance program .....	48	.....	48	348	.....	348	332	.....	332
Other .....	6	.....	6	96	.....	96	38	.....	38
Rural Utilities Service:									
Rural electrification and telecommunications fund .....	172	538	-366	793	1,649	-857	899	2,044	-1,146
Rural Development insurance fund .....	36	13	23	259	225	34	314	277	38
Other .....	-1	7	-8	41	116	-74	36	92	-56
Foreign Agricultural Service .....	-151	.....	-151	165	.....	165	824	.....	824
Food and Nutrition Service:									
Food stamp program .....	1,571	.....	1,571	11,069	.....	11,069	10,760	.....	10,760
Child nutrition programs .....	823	.....	823	6,282	.....	6,282	5,900	.....	5,900
Special supplemental nutrition program for Women, infants, and children .....	311	.....	311	2,416	.....	2,416	2,328	.....	2,328
Other .....	43	.....	43	246	.....	246	249	.....	249
<b>Total—Food and Nutrition Service .....</b>	<b>2,747</b>	<b>.....</b>	<b>2,747</b>	<b>20,012</b>	<b>.....</b>	<b>20,012</b>	<b>19,237</b>	<b>.....</b>	<b>19,237</b>
Forest Service:									
National forest system .....	132	.....	132	709	.....	709	702	.....	702
Wildland fire management .....	112	.....	112	458	.....	458	328	.....	328
Forest service permanent appropriations .....	14	.....	14	168	.....	168	163	.....	163
Other .....	90	.....	90	981	.....	981	714	.....	714
<b>Total—Forest Service .....</b>	<b>349</b>	<b>.....</b>	<b>349</b>	<b>2,316</b>	<b>.....</b>	<b>2,316</b>	<b>1,907</b>	<b>.....</b>	<b>1,907</b>
Other .....	68	3	65	507	22	484	396	25	372
Proprietary receipts from the public .....	.....	36	-36	-2	308	-311	.....	383	-383
Intrabudgetary transactions .....	.....	.....	.....	-8	.....	-8	-5	.....	-5
<b>Total—Department of Agriculture .....</b>	<b>5,722</b>	<b>1,552</b>	<b>4,170</b>	<b>55,550</b>	<b>10,738</b>	<b>44,811</b>	<b>61,451</b>	<b>12,036</b>	<b>49,415</b>

**Table 5. Outlays of the U.S. Government, April 2001 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
<b>Department of Commerce:</b>									
Economic Development Administration .....	23	3	21	191	5	186	222	4	218
Bureau of the Census .....	31	.....	31	686	.....	686	1,649	.....	1,649
Promotion of Industry and Commerce .....	33	.....	33	221	.....	221	257	.....	257
<b>Science and Technology:</b>									
National Oceanic and Atmospheric Administration .....	239	2	237	1,488	9	1,479	1,357	5	1,352
National Institute of Standards and Technology .....	48	.....	48	369	.....	369	344	.....	344
Other .....	5	2	3	-7	24	-31	-16	24	-40
Total—Science and Technology .....	291	4	287	1,849	33	1,816	1,686	29	1,657
Other .....	-5	(* *)	-5	51	2	49	54	1	52
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	1	-1	.....	(* *)	(* *)
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total—Department of Commerce .....</b>	<b>374</b>	<b>7</b>	<b>367</b>	<b>2,999</b>	<b>40</b>	<b>2,958</b>	<b>3,867</b>	<b>35</b>	<b>3,832</b>
<b>Department of Defense—Military:</b>									
<b>Military Personnel:</b>									
Department of the Army .....	1,557	.....	1,557	15,136	.....	15,136	15,477	.....	15,477
Department of the Navy .....	1,196	.....	1,196	14,651	.....	14,651	14,662	.....	14,662
Department of the Air Force .....	870	.....	870	11,023	.....	11,023	11,490	.....	11,490
Total—Military Personnel .....	3,623	.....	3,623	40,810	.....	40,810	41,630	.....	41,630
<b>Operation and Maintenance:</b>									
Department of the Army .....	2,225	.....	2,225	15,031	.....	15,031	14,181	.....	14,181
Department of the Navy .....	2,350	.....	2,350	15,141	.....	15,141	15,340	.....	15,340
Department of the Air Force .....	2,204	.....	2,204	16,005	.....	16,005	15,723	.....	15,723
Defense agencies .....	2,183	.....	2,183	14,987	.....	14,987	14,392	.....	14,392
Total—Operation and Maintenance .....	8,962	.....	8,962	61,164	.....	61,164	59,636	.....	59,636
<b>Procurement:</b>									
Department of the Army .....	868	.....	868	5,733	.....	5,733	5,017	.....	5,017
Department of the Navy .....	1,690	.....	1,690	12,743	.....	12,743	11,625	.....	11,625
Department of the Air Force .....	1,417	.....	1,417	10,986	.....	10,986	11,486	.....	11,486
Defense agencies .....	279	.....	279	1,584	.....	1,584	1,890	.....	1,890
Total—Procurement .....	4,254	.....	4,254	31,046	.....	31,046	30,018	.....	30,018
<b>Research, Development, Test, and Evaluation:</b>									
Department of the Army .....	415	.....	415	3,152	.....	3,152	2,690	.....	2,690
Department of the Navy .....	869	.....	869	5,458	.....	5,458	5,096	.....	5,096
Department of the Air Force .....	936	.....	936	8,510	.....	8,510	8,650	.....	8,650
Defense agencies .....	945	.....	945	6,049	.....	6,049	5,630	.....	5,630
Total—Research, Development, Test, and Evaluation .....	3,166	.....	3,166	23,170	.....	23,170	22,066	.....	22,066
<b>Military Construction:</b>									
Department of the Army .....	33	.....	33	691	.....	691	627	.....	627
Department of the Navy .....	69	.....	69	447	.....	447	495	.....	495
Department of the Air Force .....	78	.....	78	508	.....	508	488	.....	488
Defense agencies .....	207	.....	207	1,146	.....	1,146	1,375	.....	1,375
Total—Military Construction .....	388	.....	388	2,792	.....	2,792	2,986	.....	2,986
<b>Family Housing:</b>									
Department of the Army .....	89	.....	89	652	.....	652	648	.....	648
Department of the Navy .....	95	.....	95	634	.....	634	670	.....	670
Department of the Air Force .....	81	.....	81	590	.....	590	538	.....	538
Defense agencies .....	5	(* *)	5	58	8	50	51	15	37
<b>Revolving and Management Funds:</b>									
Department of the Army .....	-6	.....	-6	-4	.....	-4	131	.....	131
Department of the Navy .....	38	.....	38	776	.....	776	879	.....	879
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Working capital fund .....	156	.....	156	2,161	.....	2,161	1,075	.....	1,075
Other .....	134	.....	134	7	(* *)	6	-531	(* *)	-531
<b>Trust funds:</b>									
Department of the Army .....	2	.....	2	12	.....	12	2	.....	2
Department of the Navy .....	2	.....	2	16	.....	16	16	(* *)	16
Department of the Air Force .....	(* *)	(* *)	(* *)	8	7	1	5	5	(* *)
Defense agencies .....	14	.....	14	82	.....	82	125	.....	125
<b>Proprietary receipts from the public:</b>									
Department of the Army .....	.....	57	-57	.....	37	-37	.....	-260	260
Department of the Navy .....	.....	59	-59	.....	-234	234	.....	-131	131
Department of the Air Force .....	.....	-240	240	.....	39	-39	.....	236	-236
Defense agencies .....	.....	27	-27	.....	750	-750	.....	659	-659



**Table 5. Outlays of the U.S. Government, April 2001 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
<b>Department of Defense—Military:—Continued</b>									
Intrabudgetary transactions:									
Department of the Army .....	42	.....	42	328	.....	328	390	.....	390
Department of the Navy .....	-8	.....	-8	643	.....	643	466	.....	466
Department of the Air Force .....	(* *)	.....	(* *)	494	.....	494	195	.....	195
Defense agencies .....	-38	.....	-38	25	.....	25	40	.....	40
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	3	-3	.....	3	-3
<b>Total—Department of Defense—Military .....</b>	<b>20,999</b>	<b>-96</b>	<b>21,095</b>	<b>165,463</b>	<b>610</b>	<b>164,853</b>	<b>161,039</b>	<b>527</b>	<b>160,512</b>
<b>Department of Education:</b>									
Office of Elementary and Secondary Education:									
Education for the disadvantaged .....	714	.....	714	5,098	.....	5,098	4,985	.....	4,985
Impact aid .....	68	.....	68	837	.....	837	808	.....	808
School improvement programs .....	240	.....	240	1,621	.....	1,621	1,481	.....	1,481
Education reform .....	144	.....	144	922	.....	922	820	.....	820
Other .....	14	.....	14	87	.....	87	40	.....	40
<b>Total—Office of Elementary and Secondary Education .....</b>	<b>1,179</b>	<b>.....</b>	<b>1,179</b>	<b>8,565</b>	<b>.....</b>	<b>8,565</b>	<b>8,135</b>	<b>.....</b>	<b>8,135</b>
Office of Bilingual Education and Minority Languages Affairs .....									
Affairs .....	35	.....	35	220	.....	220	216	.....	216
Office of Special Education and Rehabilitative Services:									
Special education .....	524	.....	524	3,478	.....	3,478	3,088	.....	3,088
Rehabilitation services and disability research .....	232	.....	232	1,674	.....	1,674	1,568	.....	1,568
Special institutions for persons with disabilities .....	13	.....	13	91	.....	91	90	.....	90
Office of Vocational and Adult Education .....	117	.....	117	946	.....	946	919	.....	919
Office of Postsecondary Education:									
College housing and academic facilities loans .....	-1	6	-8	2	26	-24	2	28	-26
Higher education .....	115	.....	115	755	.....	755	608	.....	608
Howard University .....	7	.....	7	131	.....	131	112	.....	112
<b>Total—Office of Postsecondary Education .....</b>	<b>121</b>	<b>6</b>	<b>114</b>	<b>888</b>	<b>26</b>	<b>862</b>	<b>723</b>	<b>28</b>	<b>695</b>
Office of Student Financial Assistance:									
Student financial assistance .....	611	.....	611	6,276	.....	6,276	5,747	.....	5,747
Federal direct student loans .....	-187	.....	-187	-737	.....	-737	71	.....	71
Federal family education loans .....	-102	.....	-102	1,726	.....	1,726	126	.....	126
<b>Office of Student Financial Assistance .....</b>	<b>323</b>	<b>.....</b>	<b>323</b>	<b>7,266</b>	<b>.....</b>	<b>7,266</b>	<b>5,945</b>	<b>.....</b>	<b>5,945</b>
Office of Educational Research and Improvement .....									
Departmental Management .....	38	.....	38	329	.....	329	315	.....	315
Proprietary receipts from the public .....	40	.....	40	288	.....	288	278	.....	278
.....	.....	6	-6	.....	31	-31	.....	37	-37
<b>Total—Department of Education .....</b>	<b>2,623</b>	<b>13</b>	<b>2,610</b>	<b>23,745</b>	<b>57</b>	<b>23,688</b>	<b>21,276</b>	<b>65</b>	<b>21,211</b>
<b>Department of Energy:</b>									
National nuclear security administration:									
Naval reactors .....	63	.....	63	413	.....	413	.....	.....	.....
Weapons activities .....	328	.....	328	2,574	.....	2,574	2,547	.....	2,547
Defense nuclear nonproliferation .....	60	.....	60	415	.....	415	.....	.....	.....
Other .....	4	.....	4	25	.....	25	.....	.....	.....
Environmental and other defense activities:									
Defense environmental restoration and waste management .....	501	.....	501	2,907	.....	2,907	2,783	.....	2,783
Defense facilities closure projects .....	103	.....	103	640	.....	640	659	.....	659
Other defense activities .....	41	.....	41	303	.....	303	1,021	.....	1,021
Other .....	26	.....	26	268	.....	268	88	.....	88
Energy Programs:									
Science .....	207	.....	207	1,687	.....	1,687	1,573	.....	1,573
Energy supply .....	64	.....	64	374	.....	374	403	.....	403
Energy conservation .....	62	.....	62	400	.....	400	365	.....	365
Other .....	162	(* *)	162	1,035	19	1,016	947	24	923
<b>Total—Energy Programs .....</b>	<b>496</b>	<b>(* *)</b>	<b>496</b>	<b>3,495</b>	<b>19</b>	<b>3,477</b>	<b>3,287</b>	<b>24</b>	<b>3,263</b>
Power Marketing Administration .....									
Departmental Administration .....	338	325	13	2,441	2,364	76	874	1,357	-483
Proprietary receipts from the public .....	29	.....	29	128	.....	128	131	.....	131
Intrabudgetary transactions .....	.....	184	-184	.....	789	-789	.....	888	-888
Offsetting governmental receipts .....	-10	.....	-10	-925	.....	-925	-908	.....	-908
<b>Total—Department of Energy .....</b>	<b>1,979</b>	<b>509</b>	<b>1,470</b>	<b>12,685</b>	<b>3,172</b>	<b>9,513</b>	<b>10,482</b>	<b>2,269</b>	<b>8,213</b>

**Table 5. Outlays of the U.S. Government, April 2001 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
<b>Department of Health and Human Services:</b>									
Public Health Service:									
Food and Drug Administration .....	93	(* *)	93	585	15	570	537	2	535
Health Resources and Services Administration .....	446	3	443	3,184	14	3,170	2,314	11	2,302
Indian Health Services .....	111	.....	111	1,852	.....	1,852	1,722	.....	1,722
Centers for Disease Control and Prevention .....	301	.....	301	1,919	.....	1,919	1,506	.....	1,506
National Institutes of Health .....	1,394	.....	1,394	9,356	.....	9,356	8,530	.....	8,530
Substance Abuse and Mental Health Services Administration .....	165	.....	165	1,545	.....	1,545	1,390	.....	1,390
Agency for Healthcare Research and Quality .....	16	.....	16	118	.....	118	84	.....	84
<b>Total—Public Health Service .....</b>	<b>2,526</b>	<b>3</b>	<b>2,523</b>	<b>18,559</b>	<b>29</b>	<b>18,530</b>	<b>16,084</b>	<b>13</b>	<b>16,070</b>
Health Care Financing Administration:									
Grants to States for Medicaid .....	11,390	.....	11,390	74,231	.....	74,231	67,065	.....	67,065
Payments to health care trust funds .....	7,213	.....	7,213	44,278	.....	44,278	44,276	.....	44,276
State children's health insurance fund .....	191	.....	191	1,213	.....	1,213	530	.....	530
Federal hospital insurance trust fund:									
Benefit payments .....	9,642	.....	9,642	78,816	.....	78,816	74,223	.....	74,223
Administrative expenses .....	107	.....	107	824	.....	824	722	.....	722
<b>Total—FHI trust fund .....</b>	<b>9,749</b>	<b>.....</b>	<b>9,749</b>	<b>79,640</b>	<b>.....</b>	<b>79,640</b>	<b>74,944</b>	<b>.....</b>	<b>74,944</b>
Health care fraud and abuse control .....	73	.....	73	562	.....	562	497	.....	497
Federal supplementary medical insurance trust fund:									
Benefit payments .....	6,721	.....	6,721	53,286	.....	53,286	49,613	.....	49,613
Administrative expenses .....	149	.....	149	1,093	.....	1,093	897	.....	897
<b>Total—FSMI trust fund .....</b>	<b>6,870</b>	<b>.....</b>	<b>6,870</b>	<b>54,379</b>	<b>.....</b>	<b>54,379</b>	<b>50,510</b>	<b>.....</b>	<b>50,510</b>
Other .....	16	.....	16	19	.....	-19	47	.....	47
<b>Total—Health Care Financing Administration .....</b>	<b>35,502</b>	<b>.....</b>	<b>35,502</b>	<b>254,285</b>	<b>.....</b>	<b>254,285</b>	<b>237,868</b>	<b>.....</b>	<b>237,868</b>
Administration for Children and Families:									
Temporary assistance for needy families .....	1,455	.....	1,455	10,739	.....	10,739	9,100	.....	9,100
Payments to States for child support enforcement and family support programs .....	160	.....	160	1,798	.....	1,798	1,487	.....	1,487
Low income home energy assistance .....	294	.....	294	1,546	.....	1,546	967	.....	967
Refugee and entrant assistance .....	17	.....	17	231	.....	231	214	.....	214
Child care entitlement to States .....	190	.....	190	1,371	.....	1,371	1,268	.....	1,268
Payments to States for the child care and development block grant .....	92	.....	92	639	.....	639	637	.....	637
Social services block grant .....	165	.....	165	1,065	.....	1,065	1,149	.....	1,149
Children and families services programs .....	608	.....	608	4,042	.....	4,042	3,671	.....	3,671
Payments to States for foster care and adoption assistance .....	436	.....	436	3,393	.....	3,393	3,225	.....	3,225
Other .....	23	.....	23	216	.....	216	236	.....	236
<b>Total—Administration for Children and Families .....</b>	<b>3,440</b>	<b>.....</b>	<b>3,440</b>	<b>25,041</b>	<b>.....</b>	<b>25,041</b>	<b>21,954</b>	<b>.....</b>	<b>21,954</b>
Administration on Aging .....	97	.....	97	559	.....	559	517	.....	517
Other .....	39	.....	39	552	.....	552	544	.....	544
Proprietary receipts from the public .....	.....	1,992	-1,992	.....	13,936	-13,936	.....	13,098	-13,098
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund .....	-6,025	.....	-6,025	-40,867	.....	-40,867	-38,192	.....	-38,192
Payments for tax and other credits:									
Federal hospital insurance trust fund .....	-1,190	.....	-1,190	-3,412	.....	-3,412	-6,084	.....	-6,084
Other .....	.....	.....	.....	-579	.....	-579	.....	.....	.....
<b>Total—Department of Health and Human Services .....</b>	<b>34,390</b>	<b>1,995</b>	<b>32,395</b>	<b>254,137</b>	<b>13,965</b>	<b>240,173</b>	<b>232,691</b>	<b>13,112</b>	<b>219,580</b>

**Table 5. Outlays of the U.S. Government, April 2001 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
<b>Department of Housing and Urban Development:</b>									
Public and Indian Housing Programs:									
Housing certificate fund .....	471	.....	471	9,632	.....	9,632	9,723	.....	9,723
Public housing capital fund .....	277	.....	277	2,133	.....	2,133	1,890	.....	1,890
Public housing operating fund .....	257	.....	257	1,845	.....	1,845	1,591	.....	1,591
Drug elimination grants for low-income housing .....	23	.....	23	174	.....	174	153	.....	153
Revitalization of severely distressed public housing (Hope VI) .....	45	.....	45	275	.....	275	214	.....	214
Native American housing block grant .....	40	.....	40	378	.....	378	379	.....	379
Other .....	9	(* *)	8	188	166	22	196	172	24
<b>Total—Public and Indian Housing Programs .....</b>	<b>1,123</b>	<b>(* *)</b>	<b>1,123</b>	<b>14,625</b>	<b>166</b>	<b>14,460</b>	<b>14,145</b>	<b>172</b>	<b>13,973</b>
Community Planning and Development:									
Housing opportunities for persons with AIDS .....	13	.....	13	151	.....	151	135	.....	135
Community Development Block Grants .....	408	.....	408	2,849	.....	2,849	2,843	.....	2,843
Home investment partnership program .....	111	.....	111	789	.....	789	867	.....	867
Homeless assistance grants .....	71	.....	71	561	.....	561	505	.....	505
Other .....	6	2	4	34	16	18	44	33	11
<b>Total—Community Planning and Development .....</b>	<b>610</b>	<b>2</b>	<b>608</b>	<b>4,384</b>	<b>16</b>	<b>4,368</b>	<b>4,394</b>	<b>33</b>	<b>4,362</b>
Housing Programs:									
Public enterprise funds .....	(* *)	1	-1	8	10	-3	12	15	-3
Credit accounts:									
FHA-Mutual mortgage insurance fund, program account .....	48	.....	48	333	.....	333	192	.....	192
FHA-Mutual mortgage insurance fund, liquidating account .....	76	452	-376	291	2,010	-1,719	4,878	6,324	-1,446
FHA-General and special risk fund, program account .....	26	.....	26	243	.....	243	214	.....	214
FHA-General and special risk fund, liquidating account .....	76	60	16	556	723	-167	491	393	98
Housing for the elderly or handicapped fund .....	(* *)	-85	85	180	314	-134	366	453	-86
Housing for special populations .....	55	.....	55	426	.....	426	417	.....	417
Other assisted housing programs .....	52	.....	52	396	(* *)	396	404	.....	404
Other .....	2	.....	2	19	.....	19	24	.....	24
<b>Total—Housing Programs .....</b>	<b>335</b>	<b>427</b>	<b>-93</b>	<b>2,449</b>	<b>3,057</b>	<b>-608</b>	<b>6,997</b>	<b>7,185</b>	<b>-188</b>
Government National Mortgage Association:									
Guarantees of mortgage-backed securities, program account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Guarantees of mortgage-backed securities, liquidating account .....	4	33	-30	28	251	-223	35	263	-228
Management and Administration .....	108	.....	108	250	.....	250	350	.....	350
Other .....	28	.....	28	119	.....	119	51	.....	51
Proprietary receipts from the public:									
FHA-Mutual mortgage insurance fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
FHA-General and special risk fund .....	.....	8	-8	.....	52	-52	.....	45	-45
Other .....	.....	.....	.....	.....	6	-6	.....	.....	.....
Offsetting governmental receipts .....	.....	11	-11	.....	22	-22	.....	19	-19
<b>Total—Department of Housing and Urban Development .....</b>	<b>2,206</b>	<b>482</b>	<b>1,725</b>	<b>21,855</b>	<b>3,570</b>	<b>18,285</b>	<b>25,972</b>	<b>7,717</b>	<b>18,256</b>
<b>Department of the Interior:</b>									
Land and Minerals Management:									
Bureau of Land Management:									
Management of lands and resources .....	60	.....	60	377	.....	377	377	.....	377
Wildland fire management .....	20	.....	20	148	.....	148	123	.....	123
Other .....	38	3	35	258	11	247	237	12	224
Minerals Management Service .....	124	.....	124	748	.....	748	491	.....	491
Office of Surface Mining Reclamation and Enforcement .....	21	.....	21	335	.....	335	262	.....	262
<b>Total—Land and Minerals Management .....</b>	<b>264</b>	<b>3</b>	<b>261</b>	<b>1,866</b>	<b>11</b>	<b>1,855</b>	<b>1,488</b>	<b>12</b>	<b>1,476</b>
Water and Science:									
Bureau of Reclamation:									
Water and related resources .....	40	.....	40	349	.....	349	335	.....	335
Other .....	35	14	21	244	87	157	258	136	122
United States Geological Survey .....	57	.....	57	468	.....	468	451	.....	451
Other .....	2	.....	2	34	.....	34	35	.....	35
<b>Total—Water and Science .....</b>	<b>134</b>	<b>14</b>	<b>119</b>	<b>1,095</b>	<b>87</b>	<b>1,008</b>	<b>1,079</b>	<b>136</b>	<b>943</b>
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service .....	109	.....	109	919	.....	919	852	.....	852
National Park Service .....	135	.....	135	1,104	.....	1,104	1,069	.....	1,069
<b>Total—Fish and Wildlife and Parks .....</b>	<b>244</b>	<b>.....</b>	<b>244</b>	<b>2,023</b>	<b>.....</b>	<b>2,023</b>	<b>1,921</b>	<b>.....</b>	<b>1,921</b>

**Table 5. Outlays of the U.S. Government, April 2001 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
<b>Department of the Interior:—Continued</b>									
Bureau of Indian Affairs .....	161	1	160	1,328	3	1,325	1,238	4	1,233
Departmental Offices:									
Insular affairs .....	11		11	178		178	210		210
Office of Special Trustee for American Indians .....	8		8	93		93	70		70
Other .....	-14		-14	2		2	154		154
Proprietary receipts from the public .....		327	-327		1,802	-1,802		1,249	-1,249
Intrabudgetary transactions .....	-22		-22	-167		-167	-83		-83
<b>Total—Department of the Interior .....</b>	<b>787</b>	<b>345</b>	<b>442</b>	<b>6,417</b>	<b>1,903</b>	<b>4,515</b>	<b>6,078</b>	<b>1,401</b>	<b>4,676</b>
<b>Department of Justice:</b>									
General Administration .....	127		127	525		525	389		389
Legal Activities and United States Marshals:									
United States Attorneys .....	147		147	759		759	684		684
United States Marshals Service .....	61		61	336		336	295		295
Other .....	163		163	1,131		1,131	902		902
Federal Bureau of Investigation .....	241		241	1,858		1,858	1,767		1,767
Drug Enforcement Administration .....	110		110	801		801	708		708
Immigration and Naturalization Service .....	441		441	2,563		2,563	2,296		2,296
Federal Prison System .....	394	18	376	2,547	125	2,422	2,194	129	2,065
Office of Justice Programs:									
Violent crime reduction programs, State and local law enforcement assistance .....	215		215	1,989		1,989	1,707		1,707
Community oriented policing services .....	190		190	845		845	785		785
Other .....	-121		-121	256		256	408		408
Other .....	41		41	138		138	193		193
Intrabudgetary transactions .....	-4		-4	-50		-50	-46		-46
Offsetting governmental receipts .....		211	-211		1,004	-1,004		779	-779
<b>Total—Department of Justice .....</b>	<b>2,005</b>	<b>229</b>	<b>1,776</b>	<b>13,700</b>	<b>1,129</b>	<b>12,570</b>	<b>12,282</b>	<b>909</b>	<b>11,374</b>
<b>Department of Labor:</b>									
Employment and Training Administration:									
Training and employment services .....	342		342	2,467		2,467	2,423		2,423
Welfare to work jobs .....	45		45	368		368	274		274
Community service employment for older Americans .....	34		34	266		266	234		234
Federal unemployment benefits and allowances .....	29		29	237		237	241		241
State unemployment insurance and employment service operations .....	29		29	119		119	132		132
Advances to the unemployment trust fund and other funds .....									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits .....	2,422		2,422	15,292		15,292	12,713		12,713
State administrative expenses .....	275		275	1,812		1,812	1,836		1,836
Federal administrative expenses .....	121		121	259		259	143		143
Veterans employment and training .....	1		1	18		18	99		99
Repayment of advances from the general fund .....									
Other .....	(* *)		(* *)	2		2	1		1
Total—Unemployment trust fund .....	2,820		2,820	17,384		17,384	14,793		14,793
Other .....	10		10	68		68	59		59
<b>Total—Employment and Training Administration .....</b>	<b>3,308</b>		<b>3,308</b>	<b>20,909</b>		<b>20,909</b>	<b>18,156</b>		<b>18,156</b>
Pension Benefit Guaranty Corporation .....	131	-20	151	761	1,605	-844	837	1,662	-825
Employment Standards Administration:									
Salaries and expenses .....	29		29	217		217	192		192
Special benefits .....	154		154	207		207	72		72
Black lung disability trust fund .....	36		36	255		255	272		272
Other .....	11		11	91		91	86		86
Occupational Safety and Health Administration .....	31		31	231		231	214		214
Bureau of Labor Statistics .....	64		64	224		224	226		226
Other .....	-61		-61	331		331	314		314
Proprietary receipts from the public .....		(* *)	(* *)		1	-1		2	-2
Intrabudgetary transactions .....	-5		-5	-237		-237	-247		-247
<b>Total—Department of Labor .....</b>	<b>3,698</b>	<b>-20</b>	<b>3,718</b>	<b>22,990</b>	<b>1,606</b>	<b>21,384</b>	<b>20,122</b>	<b>1,664</b>	<b>18,458</b>

**Table 5. Outlays of the U.S. Government, April 2001 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
<b>Department of State:</b>									
Administration of Foreign Affairs:									
Diplomatic and consular programs .....	347	.....	347	1,680	.....	1,680	1,408	.....	1,408
Embassy security, construction, and maintenance .....	84	.....	84	407	.....	407	281	.....	281
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	131	.....	131	129	.....	129
Foreign Service retirement and disability fund .....	49	.....	49	339	.....	339	290	.....	290
Other .....	-78	.....	-78	267	.....	267	429	.....	429
<b>Total—Administration of Foreign Affairs .....</b>	<b>403</b>	<b>.....</b>	<b>403</b>	<b>2,824</b>	<b>.....</b>	<b>2,824</b>	<b>2,537</b>	<b>.....</b>	<b>2,537</b>
International Organizations and Conferences .....	31	.....	31	1,133	.....	1,133	1,108	.....	1,108
Migration and refugee assistance .....	114	.....	114	536	.....	536	557	.....	557
Andean counterdrug initiative .....	13	.....	13	340	.....	340	.....	.....	.....
Other .....	34	.....	34	257	.....	257	296	.....	296
Proprietary receipts from the public .....	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Intrabudgetary transactions .....	(* *)	.....	(* *)	-176	.....	-176	-173	.....	-173
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total—Department of State .....</b>	<b>595</b>	<b>.....</b>	<b>595</b>	<b>4,914</b>	<b>(* *)</b>	<b>4,914</b>	<b>4,325</b>	<b>(* *)</b>	<b>4,325</b>
<b>Department of Transportation:</b>									
Coast Guard:									
Operating expenses .....	235	.....	235	1,799	.....	1,799	<sup>2</sup> 1,668	.....	1,668
Acquisition, construction, and improvements .....	14	.....	14	252	.....	252	243	.....	243
Retired pay .....	71	.....	71	440	.....	440	402	.....	402
Other .....	29	1	28	183	3	180	173	3	170
<b>Total—Coast Guard .....</b>	<b>348</b>	<b>1</b>	<b>347</b>	<b>2,674</b>	<b>3</b>	<b>2,671</b>	<b>2,486</b>	<b>3</b>	<b>2,482</b>
Federal Aviation Administration:									
Operations .....	154	.....	154	482	.....	482	470	.....	470
Airport and airway trust fund:									
Grants-in-aid for airports .....	99	.....	99	1,035	.....	1,035	920	.....	920
Facilities and equipment .....	194	.....	194	1,150	.....	1,150	1,145	.....	1,145
Research, engineering, and development .....	12	.....	12	90	.....	90	93	.....	93
Trust fund share of FAA operations .....	409	.....	409	3,135	.....	3,135	2,754	.....	2,754
<b>Total—Airport and airway trust fund .....</b>	<b>714</b>	<b>.....</b>	<b>714</b>	<b>5,410</b>	<b>.....</b>	<b>5,410</b>	<b>4,912</b>	<b>.....</b>	<b>4,912</b>
Other .....	-5	(* *)	-5	-56	1	-57	-2	1	-3
<b>Total—Federal Aviation Administration .....</b>	<b>863</b>	<b>(* *)</b>	<b>863</b>	<b>5,837</b>	<b>1</b>	<b>5,836</b>	<b>5,379</b>	<b>1</b>	<b>5,379</b>
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways .....	1,732	.....	1,732	13,922	.....	13,922	13,123	.....	13,123
Other .....	11	(* *)	11	36	9	28	26	31	-5
Other programs .....	9	.....	9	117	.....	117	201	.....	201
<b>Total—Federal Highway Administration .....</b>	<b>1,752</b>	<b>(* *)</b>	<b>1,752</b>	<b>14,076</b>	<b>9</b>	<b>14,067</b>	<b>13,349</b>	<b>31</b>	<b>13,318</b>
National Highway Traffic Safety Administration .....	19	.....	19	221	.....	221	191	.....	191
Federal Railroad Administration:									
Capital Grants to the National Railroad Passenger Corporation .....									
Other .....	(*)	.....	(*)	551	.....	551	594	.....	594
Other .....	12	1	11	89	3	86	78	4	73
<b>Total—Federal Railroad Administration .....</b>	<b>12</b>	<b>1</b>	<b>11</b>	<b>640</b>	<b>3</b>	<b>637</b>	<b>672</b>	<b>4</b>	<b>667</b>
Federal Transit Administration:									
Formula grants .....	106	.....	106	-1,036	.....	-1,036	-1,828	.....	-1,828
Discretionary grants .....	50	.....	50	471	.....	471	764	.....	764
Trust fund share of expenses .....	144	.....	144	5,614	.....	5,614	5,326	.....	5,326
Other .....	228	.....	228	-1,268	.....	-1,268	-1,477	.....	-1,477
<b>Total—Federal Transit Administration .....</b>	<b>527</b>	<b>.....</b>	<b>527</b>	<b>3,780</b>	<b>.....</b>	<b>3,780</b>	<b>2,784</b>	<b>.....</b>	<b>2,784</b>
Maritime Administration .....	27	2	25	69	50	19	238	122	116
Other .....	57	1	56	289	7	282	203	7	196
Proprietary receipts from the public .....	.....	1	-1	.....	33	-33	.....	35	-35
Intrabudgetary transactions .....	.....	.....	.....	-2	.....	-2	-4	.....	-4
Offsetting governmental receipts .....	.....	-1	1	.....	75	-75	.....	82	-82
<b>Total—Department of Transportation .....</b>	<b>3,606</b>	<b>4</b>	<b>3,602</b>	<b>27,584</b>	<b>181</b>	<b>27,403</b>	<b>25,298</b>	<b>285</b>	<b>25,014</b>

**Table 5. Outlays of the U.S. Government, April 2001 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
<b>Department of the Treasury:</b>									
Departmental Offices:									
Exchange stabilization fund .....	89	42	47	275	684	-409	-98	464	-562
Other .....	105	.....	105	602	.....	602	600	.....	600
Financial Management Service:									
Salaries and expenses .....	27	.....	27	143	.....	143	134	.....	134
Payment to the Resolution Funding Corporation .....	131	.....	131	248	.....	248	1,164	.....	1,164
Interest paid to credit financing accounts .....	8	.....	8	420	.....	420	484	.....	484
Claims, judgements, and relief acts .....	155	.....	155	847	.....	847	855	.....	855
Other .....	(* *)	.....	(* *)	301	.....	301	72	.....	72
Total—Financial Management Service .....	320	.....	320	1,959	.....	1,959	2,710	.....	2,710
Federal Financing Bank .....	-119	.....	-119	-211	.....	-211	9	.....	9
Bureau of Alcohol, Tobacco, and Firearms:									
Salaries and expenses .....	70	.....	70	362	.....	362	293	.....	293
Laboratory facilities and headquarters .....	3	.....	3	3	.....	3	7	.....	7
Internal revenue collections for Puerto Rico .....	22	.....	22	191	.....	191	153	.....	153
United States Customs Service .....	272	.....	272	1,546	.....	1,546	1,377	.....	1,377
Bureau of Engraving and Printing .....	35	.....	35	26	.....	26	29	.....	29
United States Mint .....	83	155	-72	677	1,089	-412	731	1,557	-826
Bureau of the Public Debt .....	53	.....	53	218	.....	218	218	.....	218
Internal Revenue Service:									
Processing, assistance, and management .....	445	.....	445	1,922	.....	1,922	1,870	.....	1,870
Tax law enforcement .....	390	.....	390	2,118	.....	2,118	1,835	.....	1,835
Information systems .....	121	.....	121	801	.....	801	903	.....	903
Payment where earned income credit exceeds liability for tax .....	2,390	.....	2,390	24,138	.....	24,138	24,211	.....	24,211
Payment where child credit exceeds liability for tax .....	159	.....	159	672	.....	672	517	.....	517
Refunding internal revenue collections, interest .....	253	.....	253	1,598	.....	1,598	1,438	.....	1,438
Other .....	38	1	37	227	8	219	108	3	106
Total—Internal Revenue Service .....	3,796	1	3,795	31,477	8	31,469	30,883	3	30,880
United States Secret Service .....	85	.....	85	576	.....	576	488	.....	488
Comptroller of the Currency .....	48	1	47	245	209	36	224	203	21
Office of Thrift Supervision .....	14	2	11	94	85	9	92	73	19
Interest on the Public Debt:									
Restoration of lost interest, medicare trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on Treasury debt securities (gross):									
Public issues (accrual basis) .....	17,431	.....	17,431	124,596	.....	124,596	130,937	.....	130,937
Special issues (cash basis) .....	1,202	.....	1,202	77,253	.....	77,253	68,630	.....	68,630
Total—Interest on Treasury debt securities (gross) .....	18,634	.....	18,634	201,850	.....	201,850	199,568	.....	199,568
Total—Interest on the Public Debt .....	18,634	.....	18,634	201,850	.....	201,850	199,568	.....	199,568
Other .....	13	.....	13	134	.....	134	67	.....	67
Proprietary receipts from the public .....	.....	841	-841	.....	3,793	-3,793	.....	3,964	-3,964
Intrabudgetary transactions .....	-355	.....	-355	-1,465	.....	-1,465	-3,210	.....	-3,210
Offsetting governmental receipts .....	.....	100	-100	.....	754	-754	.....	707	-707
<b>Total—Department of the Treasury .....</b>	<b>23,169</b>	<b>1,142</b>	<b>22,027</b>	<b>238,559</b>	<b>6,623</b>	<b>231,936</b>	<b>234,140</b>	<b>6,971</b>	<b>227,169</b>
<b>Department of Veterans Affairs:</b>									
Veterans Health Administration:									
Medical care .....	1,721	.....	1,721	12,142	.....	12,142	11,016	.....	11,016
Other .....	52	22	31	395	149	245	386	151	235
Veterans Benefits Administration:									
Public enterprise funds:									
Veterans housing benefit program fund .....	8	4	4	138	21	117	1,478	108	1,370
Other .....	40	33	7	300	277	23	293	270	23
Compensation and pensions .....	169	.....	169	11,581	.....	11,581	12,754	.....	12,754
Readjustment benefits .....	128	.....	128	1,019	.....	1,019	973	.....	973
Insurance funds:									
National service life .....	101	.....	101	706	.....	706	729	.....	729
United States Government Life .....	1	.....	1	6	.....	6	7	.....	7
Veterans special life .....	10	3	7	74	90	-16	78	90	-12
Other .....	2	.....	2	7	.....	7	7	.....	7
Total—Veterans Benefits Administration .....	459	39	420	13,832	388	13,445	16,318	468	15,850
Construction .....	29	(* *)	29	239	(* *)	238	274	(* *)	273
Departmental Administration .....	135	.....	135	684	.....	684	696	.....	696
Proprietary receipts from the public:									
National service life .....	.....	15	-15	.....	113	-113	.....	123	-123
Other .....	.....	74	-74	.....	615	-615	.....	1,411	-1,411
Intrabudgetary transactions .....	(* *)	.....	(* *)	-2	.....	-2	-1	.....	-1
<b>Total—Department of Veterans Affairs .....</b>	<b>2,397</b>	<b>150</b>	<b>2,247</b>	<b>27,290</b>	<b>1,266</b>	<b>26,025</b>	<b>28,689</b>	<b>2,154</b>	<b>26,535</b>

**Table 5. Outlays of the U.S. Government, April 2001 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
<b>Corps of Engineers:</b>									
Construction, general .....	89	.....	89	836	.....	836	750	.....	750
Operation and maintenance, general .....	85	.....	85	598	.....	598	655	.....	655
Flood control .....	23	.....	23	193	.....	193	145	.....	145
Rivers and harbors contributed funds .....	25	.....	25	173	.....	173	175	.....	175
Harbor maintenance trust fund .....	61	.....	61	426	.....	426	412	.....	412
Other .....	65	.....	65	562	.....	562	479	.....	479
Proprietary receipts from the public .....	.....	25	-25	.....	213	-213	.....	181	-181
Intrabudgetary transactions .....	.....	.....	.....	-10	.....	-10	-10	.....	-10
<b>Total—Corps of Engineers .....</b>	<b>349</b>	<b>25</b>	<b>323</b>	<b>2,777</b>	<b>213</b>	<b>2,564</b>	<b>2,606</b>	<b>181</b>	<b>2,425</b>
<b>Other Defense Civil Programs:</b>									
Military Retirement:									
Payment to military retirement fund .....	.....	.....	.....	16,089	.....	16,089	15,302	.....	15,302
Military retirement fund .....	2,864	.....	2,864	19,763	.....	19,763	19,044	.....	19,044
Educational Benefits .....	24	.....	24	139	.....	139	130	.....	130
Other .....	11	.....	11	77	.....	77	77	.....	77
Proprietary receipts from the public .....	.....	1	-1	.....	5	-5	.....	6	-6
Intrabudgetary transactions .....	-18	.....	-18	-16,199	.....	-16,199	-15,443	.....	-15,443
<b>Total—Other Defense Civil Programs .....</b>	<b>2,880</b>	<b>1</b>	<b>2,879</b>	<b>19,869</b>	<b>5</b>	<b>19,864</b>	<b>19,110</b>	<b>6</b>	<b>19,104</b>
<b>Environmental Protection Agency:</b>									
Science and technology .....	52	.....	52	408	.....	408	383	.....	383
Environmental programs and management .....	142	.....	142	1,143	.....	1,143	1,071	.....	1,071
State and tribal assistance grants .....	238	.....	238	1,940	.....	1,940	1,756	.....	1,756
Hazardous substance superfund .....	93	.....	93	743	.....	743	882	.....	882
Other .....	30	1	30	707	15	692	798	18	780
Proprietary receipts from the public .....	.....	6	-6	.....	116	-116	.....	151	-151
Intrabudgetary transactions .....	.....	.....	.....	-634	.....	-634	-700	.....	-700
Offsetting governmental receipts .....	.....	3	-3	.....	8	-8	.....	9	-9
<b>Total—Environmental Protection Agency .....</b>	<b>555</b>	<b>10</b>	<b>545</b>	<b>4,308</b>	<b>138</b>	<b>4,170</b>	<b>4,190</b>	<b>178</b>	<b>4,012</b>
<b>Executive Office of the President:</b>									
Compensation of the President and the White House									
Office .....	4	.....	4	29	.....	29	31	.....	31
Office of Management and Budget .....	3	.....	3	35	.....	35	38	.....	38
Office of National Drug Control Policy .....	2	.....	2	37	.....	37	42	.....	42
Other .....	7	.....	7	63	.....	63	65	(* *)	65
<b>Total—Executive Office of the President .....</b>	<b>17</b>	.....	<b>17</b>	<b>164</b>	.....	<b>164</b>	<b>176</b>	<b>(* *)</b>	<b>176</b>
<b>Federal Emergency Management Agency:</b>									
Public enterprise funds .....	23	88	-65	194	437	-243	560	287	273
Disaster relief .....	207	.....	207	1,576	.....	1,576	1,709	.....	1,709
Emergency management planning and assistance .....	25	.....	25	193	.....	193	110	.....	110
Other .....	75	.....	75	310	.....	310	145	.....	145
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	(* *)	(* *)
<b>Total—Federal Emergency Management Agency .....</b>	<b>329</b>	<b>88</b>	<b>242</b>	<b>2,273</b>	<b>437</b>	<b>1,836</b>	<b>2,524</b>	<b>287</b>	<b>2,237</b>
<b>General Services Administration:</b>									
Real Property Activities .....	-6	.....	-6	7	.....	7	100	.....	100
Supply and Technology Activities .....	168	.....	168	272	.....	272	96	.....	96
General Activities .....	19	.....	19	100	.....	100	135	.....	135
Proprietary receipts from the public .....	.....	1	-1	.....	3	-3	.....	8	-8
<b>Total—General Services Administration .....</b>	<b>181</b>	<b>1</b>	<b>180</b>	<b>380</b>	<b>3</b>	<b>377</b>	<b>330</b>	<b>8</b>	<b>323</b>
<b>International Assistance Program:</b>									
International Security Assistance:									
Foreign military loan program .....	4	8	-4	134	390	-255	145	460	-315
Foreign military financing program .....	28	.....	28	4,054	.....	4,054	2,597	.....	2,597
Economic support fund .....	158	.....	158	1,645	.....	1,645	1,654	.....	1,654
Other .....	53	.....	53	510	.....	510	272	.....	272
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total—International Security Assistance .....</b>	<b>242</b>	<b>8</b>	<b>234</b>	<b>6,342</b>	<b>390</b>	<b>5,953</b>	<b>4,668</b>	<b>460</b>	<b>4,208</b>
Multilateral Assistance:									
Contribution to the International Development									
Association .....	340	.....	340	1,021	.....	1,021	704	.....	704
International organizations and programs .....	75	.....	75	150	.....	150	182	.....	182
Other .....	55	.....	55	312	.....	312	251	.....	251
<b>Total—Multilateral Assistance .....</b>	<b>471</b>	.....	<b>471</b>	<b>1,483</b>	.....	<b>1,483</b>	<b>1,137</b>	.....	<b>1,137</b>

**Table 5. Outlays of the U.S. Government, April 2001 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
<b>International Assistance Program:—Continued</b>									
International Development Assistance:									
Agency for International Development:									
Economic assistance loans .....		47	-47		480	-480	3	452	-449
Sustainable development assistance program .....	81		81	637		637	379		379
Child survival and disease programs .....	60		60	343		343	312		312
Assistance for the independent States of the Former Soviet Union .....	32		32	248		248	376		376
Operating expenses .....	42		42	315		315	291		291
Payment to the Foreign Service retirement and disability fund .....							44		44
Other .....	81	1	81	387	21	365	593	58	535
Proprietary receipts from the public .....								41	-41
Intrabudgetary transactions .....									
<b>Total—Agency for International Development .....</b>	<b>296</b>	<b>48</b>	<b>248</b>	<b>1,930</b>	<b>502</b>	<b>1,429</b>	<b>1,997</b>	<b>551</b>	<b>1,447</b>
Overseas Private Investment Corporation .....	21	9	12	47	157	-110	256	162	94
Peace Corps .....	24		24	153	(* *)	153	147		147
Other .....	6		6	47		47	48		48
<b>Total—International Development Assistance .....</b>	<b>347</b>	<b>57</b>	<b>290</b>	<b>2,178</b>	<b>659</b>	<b>1,519</b>	<b>2,447</b>	<b>712</b>	<b>1,735</b>
International Monetary Programs .....	-56		-56	362		362	869		869
Military Sales Programs:									
Foreign military sales trust fund .....	798		798	5,886		5,886	6,492		6,492
Other .....	(* *)	1	-1	(* *)	8	-7	1	1	(* *)
Proprietary receipts from the public .....		971	-971		5,979	-5,979		6,536	-6,536
Other .....				(* *)	15	-15	(* *)		(* *)
<b>Total—International Assistance Program .....</b>	<b>1,802</b>	<b>1,037</b>	<b>765</b>	<b>16,252</b>	<b>7,050</b>	<b>9,201</b>	<b>15,614</b>	<b>7,710</b>	<b>7,904</b>
<b>National Aeronautics and Space Administration:</b>									
Human space flight .....	446		446	3,386		3,386	2,966		2,966
Science, aeronautics, and technology .....	455		455	3,188		3,188	3,252		3,252
Mission support .....	202		202	1,468		1,468	1,378		1,378
Other .....	2		2	415		15	24		24
<b>Total—National Aeronautics and Space Administration .....</b>	<b>1,106</b>		<b>1,106</b>	<b>8,057</b>		<b>8,057</b>	<b>7,619</b>		<b>7,619</b>
<b>National Science Foundation:</b>									
Research and related activities .....	222		222	1,648		1,648	1,571		1,571
Education and human resources .....	3		3	162		162	189		189
Other .....	9		9	125		125	140		140
<b>Total—National Science Foundation .....</b>	<b>234</b>		<b>234</b>	<b>1,936</b>		<b>1,936</b>	<b>1,899</b>		<b>1,899</b>
<b>Office of Personnel Management:</b>									
Government payment for annuitants, employees health and life insurance benefits .....	552		552	3,222		3,222	2,937		2,937
Payment to civil service retirement and disability fund .....									
Civil service retirement and disability fund .....	4,034		4,034	27,442		27,442	26,234		26,234
Employees life insurance fund .....	176	194	-19	1,203	1,874	-671	1,031	1,810	-779
Employees and retired employees health benefits fund ...	1,769	1,765	4	11,832	12,155	-323	11,173	11,318	-145
Other .....	-59		-59	20		20	67		67
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....									
Other .....	-2		-2	-15		-15	-28		-28
<b>Total—Office of Personnel Management .....</b>	<b>6,470</b>	<b>1,959</b>	<b>4,511</b>	<b>43,704</b>	<b>14,029</b>	<b>29,675</b>	<b>41,414</b>	<b>13,128</b>	<b>28,286</b>



**Table 5. Outlays of the U.S. Government, April 2001 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
<b>Small Business Administration:</b>									
Public enterprise funds:									
Business loan fund .....	95	25	70	333	87	246	340	152	188
Disaster loan fund .....	177	8	169	384	200	184	306	114	191
Other .....	2	(**)	2	8	4	5	8	4	4
Other .....	59	(**)	59	74	(**)	74	16	(**)	16
Proprietary receipts from the public .....	.....	1,107	-1,107	.....	1,107	-1,107	.....	802	-802
<b>Total—Small Business Administration .....</b>	<b>333</b>	<b>1,140</b>	<b>-807</b>	<b>799</b>	<b>1,397</b>	<b>-597</b>	<b>670</b>	<b>1,072</b>	<b>-402</b>
<b>Social Security Administration:</b>									
Payments to social security trust funds .....	3,225	.....	3,225	9,591	.....	9,591	9,383	.....	9,383
Special benefits for disabled coal miners .....	41	.....	41	286	.....	286	306	.....	306
Supplemental security income program .....	261	.....	261	15,980	.....	15,980	17,744	.....	17,744
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments .....	30,882	.....	30,882	212,160	.....	212,160	199,025	.....	199,025
Administrative expenses .....	197	.....	197	1,244	.....	1,244	1,138	.....	1,138
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial military service credit adjustment .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total—FOASI trust fund .....</b>	<b>31,079</b>	<b>.....</b>	<b>31,079</b>	<b>213,404</b>	<b>.....</b>	<b>213,404</b>	<b>200,163</b>	<b>.....</b>	<b>200,163</b>
Federal disability insurance trust fund (off-budget):									
Benefit payments .....	4,923	.....	4,923	33,269	.....	33,269	31,236	.....	31,236
Administrative expenses .....	138	.....	138	925	.....	925	876	.....	876
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial military service credit adjustment .....	.....	.....	.....	836	.....	836	(**)	.....	(**)
<b>Total—FDI trust fund .....</b>	<b>5,061</b>	<b>.....</b>	<b>5,061</b>	<b>35,030</b>	<b>.....</b>	<b>35,030</b>	<b>32,112</b>	<b>.....</b>	<b>32,112</b>
Other .....	-2	.....	-2	8	.....	8	8	.....	8
Proprietary receipts from the public:									
On-budget .....	.....	222	-222	.....	789	-789	.....	707	-707
Off-budget .....	.....	7	-7	.....	37	-37	.....	27	-27
Intrabudgetary transactions:									
On-budget:									
Quinquennial adjustment for military service credits from FOASI and FDI .....	.....	.....	.....	-836	.....	-836	.....	.....	.....
Off-budget <sup>5</sup> .....	-3,224	.....	-3,224	-9,589	.....	-9,589	-9,386	.....	-9,386
<b>Total—Social Security Administration .....</b>	<b>36,442</b>	<b>229</b>	<b>36,212</b>	<b>263,874</b>	<b>826</b>	<b>263,047</b>	<b>250,331</b>	<b>734</b>	<b>249,598</b>
<b>Other independent agencies:</b>									
Appalachian Regional Commission .....	9	(**)	9	47	2	45	90	2	88
Broadcasting Board of Governors .....	42	.....	42	248	.....	248	168	.....	168
Corporation for National and Community Service .....	67	.....	67	440	.....	440	399	.....	399
Corporation for Public Broadcasting .....	.....	.....	.....	340	.....	340	317	.....	317
District of Columbia:									
Courts .....	10	(**)	10	73	(**)	73	64	(**)	64
Corrections .....	35	.....	35	36	.....	36	101	.....	101
General and special payments .....	42	24	18	273	127	146	283	97	186
Equal Employment Opportunity Commission .....	26	(**)	26	163	1	162	177	1	176
Export-Import Bank of the United States .....	82	47	34	473	351	122	559	591	-32
Federal Communications Commission:									
Pioneer's preference settlement .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Universal service fund .....	398	.....	398	2,993	.....	2,993	2,375	.....	2,375
Spectrum auction program account .....	.....	.....	.....	1	.....	1	.....	.....	.....
Other .....	16	2	14	120	17	103	113	17	96
Federal Deposit Insurance Corporation:									
Bank insurance fund .....	84	111	-26	743	1,588	-845	1,329	1,514	-185
Savings association insurance fund .....	6	49	-42	59	420	-361	90	386	-297
FSLIC resolution fund:									
Resolution Trust Corporation closeout .....	405	100	305	1,391	988	404	679	2,025	-1,346
Other .....	-5	20	-26	97	103	-5	103	126	-22
Office of Inspector General .....	15	.....	15	15	.....	15	.....	.....	.....
<b>Total—Federal Deposit Insurance Corporation .....</b>	<b>505</b>	<b>280</b>	<b>225</b>	<b>2,305</b>	<b>3,098</b>	<b>-794</b>	<b>2,201</b>	<b>4,051</b>	<b>-1,850</b>
Federal drug control programs .....	59	.....	59	185	.....	185	176	.....	176
Legal Services Corporation .....	27	.....	27	188	.....	188	150	.....	150
National Archives and Records Administration .....	17	(**)	17	122	(**)	121	118	(**)	117
National Credit Union Administration .....	16	62	-46	223	298	-76	3,233	3,348	-115

**Table 5. Outlays of the U.S. Government, April 2001 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
<b>Other independent agencies:—Continued</b>									
National Endowment for the Arts .....	11	.....	11	56	.....	56	60	.....	60
National Endowment for the Humanities .....	10	.....	10	64	.....	64	60	.....	60
Institute of Museum and Library Services .....	16	.....	16	112	.....	112	124	.....	124
National Labor Relations Board .....	23	.....	23	131	.....	131	110	.....	110
Nuclear Regulatory Commission .....	43	28	14	280	262	18	278	252	25
Panama Canal Commission .....	(*)	(*)	(*)	4	(*)	4	508	198	309
Postal Service:									
Public enterprise funds (off-budget) .....	5,283	65,376	-93	37,779	39,321	-1,542	36,848	38,581	-1,733
Payments to the Postal Service fund .....	.....	.....	.....	93	.....	93	100	.....	100
Railroad Retirement Board:									
Federal windfall subsidy .....	13	.....	13	93	.....	93	102	.....	102
Federal payments to the railroad retirement accounts ..	83	.....	83	254	.....	254	293	.....	293
Railroad unemployment insurance trust fund:									
Benefit payments .....	8	.....	8	62	.....	62	48	.....	48
Administrative expenses .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Rail industry pension fund:									
Benefit payments .....	247	.....	247	1,724	.....	1,724	1,721	.....	1,721
Advances from FOASDI fund .....	-97	.....	-97	-854	.....	-854	-654	.....	-654
OASDI certifications .....	97	.....	97	854	.....	854	654	.....	654
Administrative expenses .....	8	.....	8	53	.....	53	56	.....	56
Interest on refunds of taxes .....	(*)	.....	(*)	1	.....	1	(*)	.....	(*)
Other .....	(*)	.....	(*)	3	.....	3	3	.....	3
Supplemental annuity pension fund:									
Benefit payments .....	6	.....	6	41	.....	41	43	.....	43
Interest on refund of taxes .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Railroad Social Security equivalent benefit account:									
Benefit payments .....	438	.....	438	3,029	.....	3,029	2,963	.....	2,963
Interest on refund of taxes .....	(*)	.....	(*)	1	.....	1	(*)	.....	(*)
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	-83	.....	-83	-254	.....	-254	-293	.....	-293
Total—Railroad Retirement Board .....	719	.....	719	5,007	.....	5,007	4,938	.....	4,938
Securities and Exchange Commission .....	16	.....	16	-169	.....	-169	-148	.....	-148
Smithsonian Institution .....	44	.....	44	317	.....	317	296	.....	296
Tennessee Valley Authority .....	751	777	-26	5,387	6,349	-963	4,610	4,734	-124
Other .....	72	26	46	182	260	-78	847	251	596
<b>Total—Other independent agencies .....</b>	<b>8,338</b>	<b>6,622</b>	<b>1,716</b>	<b>57,472</b>	<b>50,087</b>	<b>7,386</b>	<b>59,155</b>	<b>52,123</b>	<b>7,032</b>
<b>Undistributed offsetting receipts:</b>									
Other interest .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Employer share, employee retirement:									
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions .....	-169	.....	-169	-1,182	.....	-1,182	-1,142	.....	-1,142
Postal Service employer contributions .....	-54	.....	-54	-383	.....	-383	-370	.....	-370
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund .....	-11	.....	-11	-77	.....	-77	-69	.....	-69
Other Defense Civil Programs:									
Military retirement fund .....	-965	.....	-965	-6,606	.....	-6,606	-6,562	.....	-6,562
Office of Personnel Management:									
Civil service retirement and disability fund .....	-1,002	.....	-1,002	-7,357	.....	-7,357	-7,206	.....	-7,206
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions .....	-577	.....	-577	-3,845	.....	-3,845	-3,736	.....	-3,736
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions .....	-98	.....	-98	-653	.....	-653	-617	.....	-617
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Total—Employer share, employee retirement .....	-2,876	.....	-2,876	-20,104	.....	-20,104	-19,701	.....	-19,701

**Table 5. Outlays of the U.S. Government, April 2001 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
<b>Undistributed offsetting receipts:—Continued</b>									
Interest received by trust funds:									
Judicial Branch:									
Judicial survivors annuity fund .....	-1	.....	-1	-16	.....	-16	-15	.....	-15
Department of Health and Human Services:									
Federal hospital insurance trust fund .....	-9	.....	-9	-5,916	.....	-5,916	-5,173	.....	-5,173
Federal supplementary medical insurance trust fund .....	-15	.....	-15	-1,600	.....	-1,600	-1,416	.....	-1,416
Department of Labor:									
Unemployment trust fund .....	-29	.....	-29	-2,922	.....	-2,922	-2,636	.....	-2,636
Department of State:									
Foreign Service retirement and disability fund .....	(* *)	.....	(* *)	-372	.....	-372	-359	.....	-359
Department of Transportation:									
Oil spill liability trust fund .....	(* *)	.....	(* *)	-10	.....	-10	-5	.....	-5
Airport and airway trust fund .....	-2	.....	-2	-438	.....	-438	-397	.....	-397
Highway trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Veterans Affairs:									
National service life insurance fund .....	-1	.....	-1	-431	.....	-431	-448	.....	-448
United States government life insurance fund .....	(* *)	.....	(* *)	-2	.....	-2	-3	.....	-3
Corps of Engineers .....	-1	.....	-1	-57	.....	-57	-47	.....	-47
Other Defense Civil Programs:									
Military retirement fund .....	-724	.....	-724	-7,477	.....	-7,477	-6,253	.....	-6,253
Educational benefits fund .....	-2	.....	-2	-29	.....	-29	-22	.....	-22
Armed Forces Retirement Home .....	(* *)	.....	(* *)	-4	.....	-4	-3	.....	-3
Environmental Protection Agency .....	-2	.....	-2	-52	.....	-52	-34	.....	-34
National Aeronautics and Space Administration .....	.....	.....	.....	-1	.....	-1	-1	.....	-1
Office of Personnel Management:									
Civil service retirement and disability fund .....	-32	.....	-32	-17,429	.....	-17,429	-16,749	.....	-16,749
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	-70	.....	-70	-29,754	.....	-29,754	-25,980	.....	-25,980
Federal disability insurance trust fund .....	-10	.....	-10	-3,650	.....	-3,650	-3,021	.....	-3,021
Independent agencies:									
Railroad Retirement Board .....	141	.....	141	-1,072	.....	-1,072	-413	.....	-413
Other .....	-4	.....	-4	-28	.....	-28	-27	.....	-27
Other .....	-9	.....	-9	-142	.....	-142	-97	.....	-97
Total—Interest received by trust funds .....	-772	.....	-772	-71,401	.....	-71,401	-63,097	.....	-63,097
Rents and royalties on the outer continental shelf lands ..	.....	1,093	-1,093	.....	4,772	-4,772	.....	1,953	-1,953
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds .....	.....	.....	.....	.....	1,024	-1,024	.....	.....	.....
<b>Total—Undistributed offsetting receipts .....</b>	<b>-3,648</b>	<b>1,093</b>	<b>-4,742</b>	<b>-91,504</b>	<b>5,797</b>	<b>-97,301</b>	<b>-82,798</b>	<b>1,953</b>	<b>-84,752</b>
<b>Total outlays .....</b>	<b>160,519</b>	<b>18,520</b>	<b>141,999</b>	<b>1,212,693</b>	<b>124,863</b>	<b>1,087,830</b>	<b>1,174,777</b>	<b>126,545</b>	<b>1,048,232</b>
<b>Total on-budget .....</b>	<b>123,075</b>	<b>13,137</b>	<b>109,938</b>	<b>973,972</b>	<b>85,505</b>	<b>888,467</b>	<b>948,393</b>	<b>87,937</b>	<b>860,456</b>
<b>Total off-budget .....</b>	<b>37,444</b>	<b>5,383</b>	<b>32,061</b>	<b>238,721</b>	<b>39,358</b>	<b>199,363</b>	<b>226,384</b>	<b>38,607</b>	<b>187,777</b>
<b>Total surplus (+) or deficit .....</b>			<b>+189,796</b>			<b>+165,001</b>			<b>+124,258</b>
<b>Total on-budget .....</b>			<b>+168,673</b>			<b>+67,895</b>			<b>+32,413</b>
<b>Total off-budget .....</b>			<b>+21,123</b>			<b>+97,106</b>			<b>+91,846</b>

**MEMORANDUM**

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts .....	35,259	32,286
Intrabudgetary transactions .....	165,565	156,579
Governmental receipts .....	3,153	1,851
Total receipts offset against outlays .....	<u>203,977</u>	<u>190,717</u>

<sup>1</sup>Includes a prior period adjustment of \$462 in March 2001 for the State children's health insurance fund.

<sup>2</sup>Outlays for the Department of Transportation have been increased by \$1 million and the outlays for the Department of Treasury have been correspondingly decreased by \$1 million in September 2000 to reflect additional reporting by the Department of Transportation.

<sup>3</sup>Receipts have been increased and outlays have been correspondingly increased by \$16 million in September 2000 to reflect additional reporting by the Department of Housing and Urban Development.

<sup>4</sup>Receipts and outlays have been increased by \$3 million in March 2001 to reflect the reclassification of the "Gift and donations, National Space Grant program" from an offsetting intrabudgetary receipt to a budgetary receipt.

<sup>5</sup>Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for the unnegotiated OASI benefit checks.

<sup>6</sup>The Postal Service accounting is composed of thirteen 28-day periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through April 22<sup>nd</sup> and estimates for \$643 million through April 30<sup>th</sup>.

... No Transactions.

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

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

**Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, April 2001 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	
<b>Liability accounts:</b>						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury .....	-112,392	-12,830	28,837	5,659,178	5,758,740	5,646,348
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities .....	-112,392	-12,830	28,837	5,674,178	5,773,740	5,661,348
Plus premium on public debt securities .....	-34	232	-116	2,699	2,964	2,931
Less discount on public debt securities .....	-511	-1,892	-1,753	75,541	74,160	73,649
Total public debt securities net of premium and discount .....	-111,915	-10,707	30,474	5,601,336	5,702,544	5,590,630
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C) .....	-29	-884	-566	27,672	26,818	26,788
Total federal securities .....	-111,944	-11,591	29,908	5,629,009	5,729,362	5,617,418
Deduct:						
Federal securities held as investments of government accounts (see Schedule D) .....	24,619	128,261	121,836	2,235,763	2,339,405	2,364,024
Less discount on federal securities held as investments of government accounts .....	991	2,917	-211	16,867	18,793	19,784
Net federal securities held as investments of government accounts .....	23,627	125,344	122,047	2,218,896	2,320,613	2,344,240
Total borrowing from the public .....	-135,572	-136,935	-92,139	3,410,113	3,408,749	3,273,178
Accrued interest payable to the public .....	2,398	472	10,644	44,211	42,285	44,683
Allocations of special drawing rights .....	25	-157	-336	6,359	6,177	6,202
Deposit funds .....	333	5,417	2,237	2,806	7,891	8,223
Miscellaneous liability accounts (includes checks outstanding etc.) .....	-6,647	2,949	7,474	3,959	13,554	6,908
<b>Total liability accounts .....</b>	<b>-139,463</b>	<b>-128,255</b>	<b>-72,120</b>	<b>3,467,448</b>	<b>3,478,656</b>	<b>3,339,193</b>
<b>Asset accounts (deduct)</b>						
Cash and monetary assets:						
U.S. Treasury operating cash: <sup>1</sup>						
Federal Reserve account .....	2,237	-565	9,227	8,459	5,657	7,894
Tax and loan note accounts .....	34,609	13,037	26,872	44,199	22,627	57,236
Balance .....	36,846	12,472	36,099	52,659	28,284	65,130
Special drawing rights:						
Total holdings .....	42	104	-161	10,316	10,379	10,420
SDR certificates issued to Federal Reserve Banks .....	.....	1,000	2,000	-3,200	-2,200	-2,200
Balance .....	42	1,104	1,839	7,116	8,179	8,220
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 .....	191	-1,192	-2,544	1,691	307	498
Letter of credit issued to IMF .....	-20	1,354	-3,715	-35,827	-34,453	-34,473
Dollar deposits with the IMF .....	-4	-8	13	-117	-121	-125
Receivable/Payable (-) for interim maintenance of value adjustments .....	-135	-30	1,676	1,418	1,523	1,389
Balance .....	33	125	-4,570	13,690	13,782	13,815
Loans to International Monetary Fund .....	.....	.....	.....	.....	.....	.....
Other cash and monetary assets .....	1,222	1,518	1,001	24,937	25,232	26,455
Total cash and monetary assets .....	38,142	15,218	34,368	98,401	75,477	113,620
Net Activity, Guaranteed Loan Financing .....	511	-1,280	-1,215	-22,956	-24,747	-24,236
Net Activity, Direct Loan Financing .....	1,080	7,249	7,789	105,459	111,628	112,708
Miscellaneous asset accounts .....	8,921	9,021	10,693	-107	-7	8,914
<b>Total asset accounts .....</b>	<b>48,655</b>	<b>30,208</b>	<b>51,635</b>	<b>180,798</b>	<b>162,351</b>	<b>211,006</b>
<b>Excess of liabilities (+) or assets (-) .....</b>	<b>-188,118</b>	<b>-158,463</b>	<b>-123,755</b>	<b>+3,286,651</b>	<b>+3,316,305</b>	<b>+3,128,187</b>
Transactions not applied to current year's surplus or deficit (see Schedule A for Details) .....	-1,678	-6,538	-504	.....	-4,859	-6,538
<b>Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-)) .....</b>	<b>-189,796</b>	<b>-165,001</b>	<b>-124,258</b>	<b>+3,286,651</b>	<b>+3,311,446</b>	<b>+3,121,650</b>

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

... No Transactions.

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

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

**Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, April 2001 and Other Periods**

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
<b>Excess of liabilities beginning of period:</b>			
Based on composition of unified budget in preceding period .....	3,316,305	3,286,581	3,519,805
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results .....	(*)	70	556
Excess of liabilities beginning of period (current basis) .....	3,316,305	3,286,651	3,520,361
<b>Budget surplus (-) or deficit:</b>			
Based on composition of unified budget in prior fiscal year .....	-189,796	-165,001	-124,258
Changes in composition of unified budget .....			
Total surplus (-) or deficit (Table 2) .....	-189,796	-165,001	-124,258
Total-on-budget (Table 2) .....	-168,673	-67,895	-32,413
Total-off-budget (Table 2) .....	-21,123	-97,106	-91,846
<b>Transactions not applied to current year's surplus or deficit:</b>			
Seigniorage .....		-398	-540
Premium/Discount on buyback of U.S. Treasury securities .....	1,679	6,936	1,044
Profit on sale of gold .....	-1	-1	-1
Reclassification of aged unreconciled accounts .....		(*)	
Total-transactions not applied to current year's surplus or deficit .....	1,678	6,538	504
<b>Excess of liabilities close of period .....</b>	<b>3,128,187</b>	<b>3,128,187</b>	<b>3,396,607</b>

**Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, April 2001 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		
<b>Agency securities, issued under special financing authorities:</b>						
Obligations of the United States, issued by:						
Federal Deposit Insurance Corporation:						
FSLIC resolution fund .....				63	63	63
Obligations guaranteed by the United States, issued by:						
Department of Housing and Urban Development:						
Federal Housing Administration .....	8	88	59	227	307	315
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol .....	1	(*)	(*)	173	172	173
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....				775	775	775
Federal Communications Commission .....				125	125	125
National Archives and Records Administration .....		-3	-3	271	268	268
Postal Service .....			-250	51	51	51
Tennessee Valley Authority .....	-39	-969	-372	25,987	25,057	25,018
<b>Total, agency securities .....</b>	<b>-29</b>	<b>-884</b>	<b>-566</b>	<b>27,672</b>	<b>26,818</b>	<b>26,788</b>

... No Transactions.

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

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

**Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, April 2001 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	
<b>Borrowing from the Treasury:</b>						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation .....	828	-3,919	-8,472	23,800	19,053	19,881
Agricultural credit insurance fund .....		1,155	1,770	3,170	4,325	4,325
Farm storage facility loans .....		100		349	449	449
Apple loans fund .....		95			95	95
Emergency boll weevil loan fund .....		8			8	8
Natural Resources Conservation Service .....				4	4	4
Rural Housing Service:						
Rural community facility loans fund .....	142	152	132	806	816	958
Rural housing insurance .....	943	943	1,028	8,607	8,607	9,551
Rural Business – Cooperative Service:						
Rural business and industry loans .....		30	29	80	110	110
Rural development loan fund .....		16	11	163	179	179
Rural economic development loan fund .....		10	6	62	72	72
Rural Utilities Service:						
Rural water and waste disposal fund .....	489	589	507	3,395	3,495	3,984
Rural communication development fund .....				25	25	25
Rural electrification and telecommunications fund .....		537	636	10,077	10,614	10,614
Rural telephone bank .....		12	52	295	307	307
Distance learning and telemedicine program .....	8	8	4	2	2	10
Rural development insurance fund .....		-265	-105	896	631	631
Foreign Agricultural Service .....		11		729	739	739
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance .....	1	14	9	145	159	159
Fishing vessel obligations .....	1	4		10	14	15
Department of Education:						
College housing and academic facilities loans .....	-1	-75		369	295	294
Federal direct student loans .....	3,154	13,671	3,975	65,347	75,863	79,017
Department of Energy:						
Bonneville Power Administration fund .....		135	84	2,513	2,648	2,648
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-rent public housing – loans and other expenses .....		25	25		25	25
Housing Programs:						
Federal Housing Administration .....				7,155	7,155	7,155
Housing for the elderly and handicapped .....			-425	3,653	3,653	3,653
Department of Interior:						
Bureau of Reclamation loan fund .....		13	21	103	116	116
Helium fund .....				252	252	252
Bureau of Indian Affairs .....				26	26	26
Assistance to American Samoa loan fund .....		13			13	13
Department of Justice:						
Federal Prison Industries, Incorporated .....				20	20	20
Department of State:						
Repatriation loans .....		(*)		(*)	(*)	(*)
Department of Transportation:						
Minority business resource center fund .....			12	11	11	11
Federal Aviation Administration:						
Aircraft purchase loan guarantee program .....				(*)	(*)	(*)
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund .....				295	295	295
Federal Railroad Administration:						
Alameda corridor project .....				454	454	454
Other .....				(*)	(*)	(*)
Maritime Administration .....			8			
Department of Treasury:						
Community development financial institutions fund .....			7	15	15	15
Federal Financing Bank revolving fund .....	-276	-3,761	-4,416	27,836	24,351	24,075
Department of Veterans Affairs:						
Veterans housing benefit program fund .....		1,660	1,150	1,799	3,459	3,459
Native American veteran housing fund .....		3	2	17	20	20
Vocational rehabilitation loan fund .....		2	2	1	3	3
Corps of Engineers:						
Washington aqueduct .....	3	2	-9	18	16	19
Environmental Protection Agency:						
Abatement, control, and compliance loan program .....		-7		38	31	31
Federal Emergency Management Agency:						
National insurance development fund .....		-25	201	345	320	320
Disaster assistance loan fund .....		(*)		59	59	59

**Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, April 2001 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	
<b>Borrowing from the Treasury:—Continued</b>						
General Services Administration:						
Columbia Hospital for Women .....				8	8	8
Land acquisition and development fund .....				(*)	(*)	(*)
International Assistance Program:						
International Security Assistance:						
Foreign military loan program .....	493	376		1,379	1,872	1,872
Military debt reduction .....		9		2	2	2
Agency for International Development:						
International debt reduction .....			-57	115	115	115
Microenterprise and small enterprise development .....				2	2	2
Overseas Private Investment Corporation .....	4	-7	3	63	52	56
Small Business Administration:						
Business loan fund .....	3	-18		430	433	433
Disaster loan fund .....	68	-827		9,582	9,650	9,650
Independent agencies:						
Export-Import Bank of the United States .....	-473	171	62	6,683	7,327	6,854
Federal Communications Commission:						
Spectrum auction loan fund .....				5,307	5,307	5,307
Presidio trust fund .....				40	40	40
Railroad Retirement Board:						
Rail industry pension fund .....				2,128	2,128	2,128
Social Security equivalent benefit account .....	265	1,820	1,759	2,746	4,302	4,566
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....				20	20	20
Tennessee Valley Authority .....				150	150	150
<b>Total agency borrowing from the Treasury financed through public debt securities issued .....</b>	<b>5,089</b>	<b>13,703</b>	<b>-2,450</b>	<b>191,596</b>	<b>200,210</b>	<b>205,299</b>
<b>Borrowing from the Federal Financing Bank:</b>						
Department of Agriculture:						
Rural Housing Service:						
Rural housing insurance fund .....		-385	-885	5,540	5,155	5,155
Rural Utilities Service:						
Rural electrification and telecommunications fund .....	-54	271	-718	17,317	17,642	17,588
Rural development insurance fund .....		-340		3,410	3,070	3,070
Department of Defense:						
Department of Navy .....				1,624	1,624	1,624
Defense agencies .....		-98	-91	-577	-675	-675
Department of Education:						
Historically Black college and university capital financing fund .....	(*)	3	10	21	23	23
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 .....		-70	-71	1,348	1,279	1,279
Community development grants .....		-1	-1	10	9	9
Department of Interior:						
Assistance to territories .....		-1	-1	15	14	14
Department of Transportation:						
Railroad rehabilitation and improvement loan fund .....		(*)	(*)	4	3	3
General Services Administration:						
Federal buildings fund .....	(*)	-20	-46	2,313	2,293	2,292
International Assistance Program:						
Foreign military financing program .....	-3	-119	-113	2,390	2,274	2,271
Small Business Administration:						
Business loan fund .....	-2	-17	-20	159	145	143
Independent agencies:						
National Credit Union Administration .....	-4				4	
Postal Service .....	-213	-2,994	-2,477	9,262	6,481	6,268
<b>Total borrowing from the Federal Financing Bank .....</b>	<b>-276</b>	<b>-3,772</b>	<b>-4,416</b>	<b>42,837</b>	<b>39,341</b>	<b>39,065</b>

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

... No Transactions.

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

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

**Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, April 2001 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	
<b>Federal funds:</b>						
Department of Agriculture .....	(* *)	10	6	22	31	31
Department of Commerce .....	2	(* *)	.....	4	2	3
Department of Defense—Military:						
Defense cooperation account .....	.....	(* *)	(* *)	1	1	1
Department of Energy .....	295	2,737	1,098	19,713	22,155	22,451
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration fund .....	-1,093	1,434	1,687	17,266	19,793	18,701
Government National Mortgage Association:						
Guarantees of mortgage-backed securities .....	30	233	247	6,190	6,393	6,423
Other .....	.....	162	-205	.....	162	162
Department of the Interior .....	60	146	54	3,477	3,563	3,623
Department of Labor .....	-93	2,341	1,046	10,578	13,012	12,919
Department of Transportation .....	.....	5	1	107	111	111
Department of the Treasury .....	44	-1,025	-1,819	11,417	10,348	10,392
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	2	4	39	40	40
Veterans reopened insurance fund .....	-6	-10	-8	500	496	490
Servicemen's group life insurance fund .....	.....	(* *)	(* *)	5	5	5
Independent agencies:						
Export-Import Bank of the United States .....	.....	-1,064	586	1,064	.....	.....
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	15	835	251	29,326	30,146	30,160
Savings association insurance fund .....	41	362	319	10,747	11,068	11,109
FSLIC resolution fund .....	26	5	23	2,508	2,487	2,513
National Credit Union Administration .....	42	75	124	4,372	4,406	4,447
Postal Service .....	.....	-1,086	-809	1,086	.....	.....
Other .....	12	941	218	3,619	4,547	4,559
Other .....	25	-95	-349	4,512	4,392	4,417
Total public debt securities .....	-602	6,007	2,475	126,551	133,159	132,558
<b>Total Federal funds .....</b>	<b>-602</b>	<b>6,007</b>	<b>2,475</b>	<b>126,551</b>	<b>133,159</b>	<b>132,558</b>
<b>Trust funds:</b>						
Legislative Branch:						
Library of Congress .....	(* *)	12	1	33	45	45
United States Tax Court .....	.....	(* *)	(* *)	7	7	7
Other .....	(* *)	2	1	39	41	41
Judicial Branch:						
Judicial retirement funds .....	-2	33	44	497	532	530
Department of Agriculture .....	(* *)	-1	11	2	1	1
Department of Defense—Military:						
Voluntary separation incentive fund .....	-6	7	64	886	899	893
Other .....	(* *)	-6	(* *)	62	56	55



**Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, April 2001 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	
<b>Trust Funds—Continued</b>						
Department of Health and Human Services:						
Federal hospital insurance trust fund .....	6,596	19,844	380	168,859	182,106	188,703
Federal supplementary medical insurance trust fund .....	1,203	1,688	20,422	45,075	45,560	46,763
Other .....	8	72	71	1,598	1,661	1,669
Department of the Interior .....	.....	.....	-387	(* *)	(* *)	(* *)
Department of Justice .....	-2	-1	79	101	103	100
Department of Labor:						
Unemployment trust fund .....	-1,245	-4,505	-2,301	86,399	83,139	81,894
Other .....	-10	-13	-7	64	61	51
Department of State:						
Foreign Service retirement and disability fund .....	-36	301	292	10,658	10,995	10,959
Other .....	.....	3	1	.....	3	3
Department of Transportation:						
Airport and airway trust fund .....	42	647	395	13,097	13,703	13,744
Highway trust fund .....	184	-5,127	-1,749	31,023	25,712	25,896
Other .....	-4	-17	105	2,392	2,379	2,375
Department of Treasury .....	-45	-28	-15	338	355	310
Department of Veterans Affairs:						
General post fund, national homes .....	-1	-3	4	57	56	55
National service life insurance .....	-85	-162	-151	11,804	11,727	11,643
United States government life insurance fund .....	-1	-4	-4	73	70	70
Veterans special life insurance fund .....	-8	15	13	1,709	1,732	1,725
Corps of Engineers .....	-15	40	-4	2,085	2,140	2,125
Other Defense Civil Programs:						
Military retirement fund .....	-1,090	11,177	10,419	149,348	161,615	160,525
Other .....	-8	14	57	937	959	951
Environmental Protection Agency .....	16	30	-4	5,795	5,810	5,826
Federal Emergency Management Agency .....	.....	(* *)	(* *)	1	2	2
National Aeronautics and Space Administration .....	.....	(* *)	(* *)	14	14	14
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities .....	-1,765	989	722	511,986	514,741	512,976
Agency securities .....	.....	.....	-250	51	51	51
Employees life insurance fund .....	20	673	874	22,372	23,026	23,046
Employees and retired employees health benefits fund .....	-8	334	136	5,989	6,331	6,323
Social Security Administration:						
Federal old-age and survivors insurance trust fund .....	18,026	82,697	78,396	893,519	958,190	976,216
Federal disability insurance trust fund .....	3,049	12,738	11,879	113,707	123,396	126,445
Independent agencies:						
Harry S. Truman Memorial Scholarship trust fund .....	.....	-2	1	58	56	56
Japan-United States Friendship Commission .....	.....	(* *)	(* *)	42	42	42
Railroad Retirement Board .....	432	950	41	24,823	25,340	25,773
Other .....	-26	-145	-175	3,711	3,593	3,566
Total public debt securities .....	25,220	122,254	119,611	2,109,161	2,206,195	2,231,415
Total agency securities .....	.....	.....	-250	51	51	51
<b>Total trust funds .....</b>	<b>25,220</b>	<b>122,254</b>	<b>119,361</b>	<b>2,109,212</b>	<b>2,206,246</b>	<b>2,231,466</b>
<b>Grand total .....</b>	<b>24,619</b>	<b>128,261</b>	<b>121,836</b>	<b>2,235,763</b>	<b>2,339,405</b>	<b>2,364,024</b>

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

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

**Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, April 2001 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	
<b>Guaranteed Loan Financing Activity:</b>						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation export fund .....	-16	-151	-148	-774	-908	-925
Agricultural credit insurance fund .....	-1	1	-21	-265	-262	-264
Rural Housing Service:						
Rural community facility loans .....	(* *)	(* *)	(* *)	1	1	1
Rural housing insurance fund .....	3	19	20	-195	-180	-177
Rural Business-Cooperative Service:						
Rural business and industry loans .....	(* *)	32	37	-59	-27	-27
Rural Utilities Service:						
Rural water and waste disposal fund .....	.....	(* *)	(* *)	-24	-24	-24
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fishing vessel obligations .....	1	6	(* *)	7	12	14
Department of Defense—Military .....	(* *)	-2	-1	-5	-7	-7
Department of Education:						
Office of Student Financial Assistance:						
Federal family education loans .....	26	-1,133	-73	-10,464	-11,622	-11,596
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health center loans .....	.....	(* *)	.....	(* *)	(* *)	(* *)
Health education assistance loans .....	1	6	7	-305	-300	-299
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian housing loans .....	(* *)	5	-1	-8	-4	-4
Community Planning and Development:						
Community development loans .....	.....	(* *)	-1	-22	-23	-23
Housing Programs:						
FHA-Mutual mortgage insurance loans .....	115	359	-22	3,211	3,455	3,570
FHA-General and special risk fund .....	-8	-122	-55	-832	-946	-954
Government National Mortgage Association:						
Guarantees of mortgaged-backed securities .....	-30	-225	-218	-615	-810	-840
Department of the Interior:						
Bureau of Indian Affairs .....	(* *)	-2	-6	-43	-45	-45
Department of Transportation:						
Maritime Administration .....	(* *)	26	-22	-270	-243	-244
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund .....	20	-115	-68	-5,129	-5,263	-5,244
International Assistance Program:						
Agency for International Development:						
Ukraine export credit insurance fund .....	.....	.....	.....	-32	-32	-32
Loan guarantees to Israel .....	.....	.....	.....	-587	-587	-587
Urban and environmental credit guaranteed loans .....	(* *)	(* *)	2	-77	-77	-77
Microenterprise and small enterprise development .....	(* *)	(* *)	(* *)	-2	-2	-2
Development credit authority loan fund .....	.....	(* *)	.....	(* *)	(* *)	(* *)
Overseas Private Investment Corporation .....	-20	-54	-43	-452	-486	-506
Small Business Administration:						
Business loan fund .....	491	478	156	-906	-919	-428
Independent agencies:						
Export-Import Bank of the United States .....	-70	-408	-760	-5,109	-5,447	-5,518
<b>Net Activity, Guaranteed Loan Financing .....</b>	<b>511</b>	<b>-1,280</b>	<b>-1,215</b>	<b>-22,956</b>	<b>-24,747</b>	<b>-24,236</b>
<b>Direct Loan Financing Activity:</b>						
Department of Agriculture:						
Farm Service Agency:						
Agricultural credit insurance fund .....	67	-22	-22	2,822	2,734	2,800
Farm storage facility loans .....	(* *)	50	.....	10	60	60
Apple loans fund .....	2	5	.....	.....	3	5
Emergency boll weevil loan fund .....	.....	8	.....	.....	8	8
Natural Resources Conservation Service:						
Agricultural resource conservation demonstration program .....	.....	1	1	-1	(* *)	(* *)
Rural Housing Service:						
Rural community facility loans fund .....	11	39	23	567	595	605
Rural housing insurance fund .....	-14	51	22	8,406	8,471	8,457
Rural Business-Cooperative Service:						
Rural business and industry loan fund .....	1	16	9	68	84	84
Rural development loan fund .....	1	6	6	151	156	157
Rural economic development loan fund .....	-1	-1	-1	57	57	56
Rural Utilities Service:						
Rural water and waste disposal loans .....	33	209	199	2,481	2,657	2,690
Rural electrification and telecommunications fund .....	58	759	609	6,572	7,274	7,332

**Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, April 2001 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	
<b>Direct Loan Financing Activity:—Continued</b>						
Department of Agriculture:—Continued						
Rural telephone bank .....	(**)	17	-1	221	238	238
Distance learning and telemedicine program .....	(**)	(**)	(**)	1	1	1
Rural development insurance fund .....	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 direct loan fund .....	-2	-14	7	505	493	491
International debt reduction .....	.....	(**)	.....	15	15	15
P.L. 480, title 1, Food for progress credits .....	-2	-58	-16	175	119	118
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance .....	2	6	(**)	128	133	135
Department of Education:						
Office of Postsecondary Education:						
College housing and academic facilities loans .....	(**)	-1	(**)	22	21	21
Historically Black college and university capital financing fund .....	(**)	3	10	21	23	23
Office of Student Financial Assistance:						
Federal direct student loans .....	590	6,651	6,361	63,081	69,142	69,732
Department of Housing and Urban Development:						
Housing Programs:						
FHA-Mutual mortgage insurance loans .....	-1	(**)	(**)	-6	-6	-6
FHA-General and special risk fund .....	(**)	(**)	(**)	(**)	(**)	(**)
Department of the Interior:						
Bureau of Reclamation .....	-3	7	5	91	102	99
Bureau of Indian Affairs .....	(**)	-2	-2	17	16	16
Assistance to American Samoa loan fund .....	-1	9	.....	.....	10	9
Department of State:						
Administration of Foreign Affairs:						
Repatriation loans .....	(**)	(**)	(**)	-2	-3	-3
Department of Transportation:						
Office of the Secretary:						
Minority business resource center .....	.....	(**)	-1	7	7	7
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund .....	.....	.....	.....	295	295	295
Federal Railroad Administration:						
Alameda corridor project .....	.....	.....	.....	454	454	454
Railroad rehabilitation and improvement loan fund .....	.....	(**)	(**)	2	2	2
Amtrak corridor improvement loans .....	.....	.....	.....	-1	-1	-1
Department of the Treasury:						
Departmental Offices:						
Community development financial institutions fund .....	3	3	1	9	9	12
Financial Management Service .....	.....	.....	.....	(**)	(**)	(**)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund .....	26	33	-51	1,490	1,497	1,523
Native American veteran housing fund .....	(**)	(**)	(**)	16	16	16
Vocational rehabilitation loan fund .....	(**)	(**)	(**)	1	1	1
Environmental Protection Agency:						
Abatement, control, and compliance loan program .....	.....	-2	-2	31	29	29
Federal Emergency Management Agency:						
Disaster assistance loan fund .....	(**)	-1	(**)	-9	-11	-11
General Services Administration:						
Columbia Hospital for Women .....	.....	.....	.....	7	7	7
International Assistance Program:						
International Security Assistance:						
Foreign military loan program .....	-26	-208	-140	1,310	1,128	1,102
Military debt reduction .....	-4	-5	-3	2	1	-3
Agency for International Development:						
International debt reduction .....	.....	-4	-3	4	-1	-1
Microenterprise and small enterprise development .....	.....	(**)	(**)	1	1	1
Overseas Private Investment Corporation .....	1	(**)	-5	29	28	29
Small Business Administration:						
Business loan fund .....	1	-94	-21	-32	-126	-126
Disaster loan fund .....	352	153	783	4,509	4,310	4,662
Independent agencies:						
Export-Import Bank of the United States .....	11	84	421	5,572	5,646	5,656
Federal Communications Commission:						
Spectrum auction loan fund .....	-22	-451	-400	5,297	4,869	4,847
<b>Net Activity, Direct Loan Financing .....</b>	<b>1,080</b>	<b>7,249</b>	<b>7,789</b>	<b>105,459</b>	<b>111,628</b>	<b>112,708</b>

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 2001**  
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
<b>Receipts:</b>														
Individual income taxes .....	75,969	60,489	83,485	135,702	48,030	33,591	220,015						657,281	601,580
Corporation income taxes .....	1,709	2,047	51,307	5,712	-1,499	22,137	23,745						105,158	107,857
Social insurance and retirement receipts:														
Employment and general retirement .....	45,247	48,536	52,932	62,259	50,868	59,499	68,773						388,113	360,251
Unemployment insurance .....	1,509	2,431	260	1,596	2,147	209	4,760						12,912	10,655
Other retirement .....	399	416	367	359	457	427	354						2,780	2,754
Excise taxes .....	4,235	6,030	5,865	5,307	4,074	7,064	5,690						38,266	38,011
Estate and gift taxes .....	2,868	2,141	1,863	2,403	1,879	2,215	4,471						17,840	18,100
Customs duties .....	1,900	1,640	1,461	1,694	1,474	1,653	1,477						11,299	10,873
Miscellaneous receipts .....	1,275	1,935	2,949	4,183	3,050	3,279	2,510						19,182	22,410
<b>Total—Receipts this year .....</b>	<b>135,111</b>	<b>125,666</b>	<b>200,489</b>	<b>219,215</b>	<b>110,481</b>	<b>130,074</b>	<b>331,796</b>						<b>1,252,831</b>	<b>.....</b>
<b>(On-budget) .....</b>	<b>101,120</b>	<b>89,215</b>	<b>161,737</b>	<b>171,001</b>	<b>70,555</b>	<b>84,123</b>	<b>278,611</b>						<b>956,362</b>	<b>.....</b>
<b>(Off-budget) .....</b>	<b>33,990</b>	<b>36,450</b>	<b>38,752</b>	<b>48,214</b>	<b>39,926</b>	<b>45,951</b>	<b>53,185</b>						<b>296,469</b>	<b>.....</b>
Total—Receipts prior year .....	121,035	121,375	201,196	189,478	108,675	135,582	295,151						.....	1,172,491
(On budget) .....	89,009	86,909	162,772	143,838	71,090	94,587	244,665						.....	892,869
(Off budget) .....	32,026	34,466	38,424	45,640	37,585	40,996	50,486						.....	279,622
<b>Outlays</b>														
Legislative Branch .....	521	229	229	228	207	247	234						1,894	1,837
Judicial Branch .....	283	401	338	350	353	459	346						2,531	2,366
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service .....	4,491	3,584	2,972	3,290	1,191	1,543	680						17,750	24,861
Other .....	3,888	3,172	4,276	3,832	4,054	4,349	3,489						27,061	24,555
Department of Commerce .....	511	490	442	358	376	415	367						2,958	3,832
Department of Defense:														
Military:														
Military Personnel .....	3,438	6,253	8,635	3,774	6,153	8,934	3,623						40,810	41,630
Operation and Maintenance .....	6,183	8,966	8,462	9,480	8,813	10,299	8,962						61,164	59,636
Procurement .....	4,210	4,441	5,362	3,990	3,580	5,211	4,254						31,046	30,018
Research, Development, Test, and Evaluation .....	3,149	2,899	4,022	2,980	2,491	4,462	3,166						23,170	22,066
Military Construction .....	420	495	437	278	375	399	388						2,792	2,986
Family Housing .....	235	244	284	310	263	319	269						1,926	1,893
Revolving and Management funds .....	173	792	631	467	-22	577	322						2,940	1,555
Other .....	2,285	-755	208	-533	-111	-199	111						1,005	728
Total Military .....	<b>20,093</b>	<b>23,335</b>	<b>28,040</b>	<b>20,746</b>	<b>21,541</b>	<b>30,002</b>	<b>21,095</b>						<b>164,853</b>	<b>160,512</b>
Department of Education .....	2,558	2,756	4,032	3,272	3,898	4,562	2,610						23,688	21,211
Department of Energy .....	1,245	1,261	1,447	1,367	1,128	1,593	1,470						9,513	8,213
Department of Health and Human Services:														
Public Health Service .....	2,541	2,615	2,542	2,471	2,458	3,380	2,523						18,530	16,070
Health Care Financing Administration:														
Grants to States for Medicaid .....	11,393	9,781	9,840	10,800	10,007	11,020	11,390						74,231	67,065
Federal hospital ins. trust fund .....	10,975	10,913	11,938	9,656	10,824	15,584	9,749						79,640	74,944
Federal supp. med. ins. trust fund .....	8,031	8,147	9,004	6,933	7,417	7,975	6,870						54,379	50,510
Other .....	5,626	5,631	5,670	7,728	6,043	6,821	7,302						44,822	44,820
Administration for Children and Families .....	2,889	3,666	3,623	4,179	3,649	3,596	3,440						25,041	21,954
Other .....	-7,102	-7,131	-7,239	-9,660	-7,844	-8,615	-8,879						-56,470	-55,784
Department of Housing and Urban Development .....	2,932	2,860	3,748	1,206	2,155	3,660	1,725						18,285	18,256
Department of the Interior .....	858	786	670	596	581	582	442						4,515	4,676
Department of Justice .....	1,878	2,057	1,728	1,912	1,509	1,710	1,776						12,570	11,374
Department of Labor:														
Unemployment trust fund .....	1,833	1,724	1,988	3,172	2,784	3,062	2,820						17,384	14,793
Other .....	768	872	904	730	-719	545	899						4,000	3,665
Department of State .....	1,010	671	862	611	524	641	595						4,914	4,325
Department of Transportation:														
Highway trust fund .....	2,410	2,220	2,157	1,888	1,694	1,837	1,743						13,950	13,118
Other .....	2,321	1,996	1,886	1,508	1,806	2,079	1,859						13,453	11,896
Department of the Treasury:														
Interest on Treasury debt securities (gross) .....	19,755	25,690	19,506	79,731	19,810	18,724	18,634						201,850	199,568
Other .....	479	571	648	643	16,368	7,983	3,393						30,086	27,601
Department of Veterans Affairs:														
Compensation and pensions .....	121	1,813	3,669	108	1,941	3,760	169						11,581	12,754
National service life .....	75	78	83	78	87	106	86						593	605
United States Government Life .....	1	1	1	1	1	1	1						6	7

**Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2001—Continued**  
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
<b>Outlays—Continued</b>														
Other .....	2,050	1,731	1,740	1,909	2,020	2,403	1,991						13,844	13,169
Corps of Engineers .....	397	440	413	289	364	337	323						2,564	2,425
Other Defense Civil Programs .....	2,742	2,796	2,791	2,874	2,882	2,900	2,879						19,864	19,104
Environmental protection .....	670	565	607	562	625	595	545						4,170	4,012
Executive Office of the President .....	20	22	17	20	22	46	17						164	176
Federal Emergency Management Agency .....	248	248	258	215	236	388	242						1,836	2,237
General Services Administration .....	426	-396	167	38	-63	24	180						377	323
International Assistance Program:														
International Security Assistance .....	217	523	4,541	72	118	247	234						5,953	4,208
Multilateral Assistance .....	425	2	2	353	131	99	471						1,483	1,137
International Development Assistance .....	201	247	236	209	97	238	290						1,519	1,735
Other .....	-95	-103	-515	374	191	624	-230						247	824
National Aeronautics and Space Administration .....	1,153	1,217	1,316	889	1,103	1,273	1,106						8,057	7,619
National Science Foundation .....	262	304	295	281	279	282	234						1,936	1,899
Office of Personnel Management .....	4,288	3,872	4,308	4,426	4,098	4,173	4,511						29,675	28,286
Small Business Administration .....	64	160	-74	-50	56	54	-807						-597	-402
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget) .....	29,880	29,450	30,292	30,963	30,927	30,814	31,079						213,404	200,163
Federal disability ins. trust fund (off-budget) .....	4,668	4,748	5,619	4,914	4,935	5,084	5,061						35,030	32,112
Other .....	115	2,401	4,135	30	2,611	5,250	72						14,613	17,322
Independent agencies:														
Fed. Deposit Ins. Corp:														
Bank insurance fund .....	-14	-333	113	-257	-193	-135	-26						-845	-185
Savings association insurance fund .....	-34	-118	3	-77	-88	-6	-42						-361	-297
FSLIC resolution fund:														
RTC closeout .....	22	-103	-66	326	-60	-21	305						404	-1,346
Other .....	79	-12	-15	-12	-10	-10	-26						-5	-22
Office of Inspector General .....							15						15	
Postal Service:														
Public enterprise funds (off-budget) .....	-112	-862	-130	-749	-13	417	-93						-1,542	-1,733
Payments to the Postal Service fund .....	93												93	100
Tennessee Valley Authority .....	-338	22	-31	-214	-278	-98	-26						-963	-124
Other independent agencies .....	1,255	1,668	1,665	1,490	1,411	1,492	1,610						10,591	10,638
Undistributed offsetting receipts:														
Employer share, employee retirement .....	-2,837	-2,932	-2,733	-2,810	-2,836	-3,081	-2,876						-20,104	-19,701
Interest received by trust funds .....	-859	-5,778	-1,979	-60,009	-1,797	-206	-772						-71,401	-63,097
Rents and royalties on outer continental shelf lands .....	-938	-616	-156	-957	-942	-69	-1,093						-4,772	-1,953
Sale of major assets .....														
Other .....	(* *)	(* *)			-1,024		(* *)						-1,025	(* *)
<b>Totals this year:</b>														
<b>Total outlays .....</b>	<b>146,431</b>	<b>149,356</b>	<b>167,823</b>	<b>142,836</b>	<b>158,649</b>	<b>180,736</b>	<b>141,999</b>						<b>1,087,830</b>	<b>.....</b>
<b>(On-budget) .....</b>	<b>115,839</b>	<b>116,736</b>	<b>132,747</b>	<b>144,448</b>	<b>123,573</b>	<b>145,185</b>	<b>109,938</b>						<b>888,467</b>	<b>.....</b>
<b>(Off-budget) .....</b>	<b>30,592</b>	<b>32,620</b>	<b>35,075</b>	<b>-1,612</b>	<b>35,076</b>	<b>35,551</b>	<b>32,061</b>						<b>199,363</b>	<b>.....</b>
<b>Total-surplus (+) or deficit (-) .....</b>	<b>-11,321</b>	<b>-23,690</b>	<b>+32,666</b>	<b>+76,379</b>	<b>-48,168</b>	<b>-50,662</b>	<b>+189,796</b>						<b>+165,001</b>	<b>.....</b>
<b>(On-budget) .....</b>	<b>-14,719</b>	<b>-27,521</b>	<b>+28,990</b>	<b>+26,553</b>	<b>-53,018</b>	<b>-61,062</b>	<b>+168,673</b>						<b>+67,895</b>	<b>.....</b>
<b>(Off-budget) .....</b>	<b>+3,398</b>	<b>+3,831</b>	<b>+3,677</b>	<b>+49,827</b>	<b>+4,850</b>	<b>+10,401</b>	<b>+21,123</b>						<b>+97,106</b>	<b>.....</b>
<b>Total borrowing from the public ...</b>	<b>-29,666</b>	<b>41,325</b>	<b>-36,689</b>	<b>-23,990</b>	<b>15,100</b>	<b>32,557</b>	<b>-135,572</b>						<b>-136,935</b>	<b>-92,139</b>
<i>Total-outlays prior year .....</i>	<i>147,361</i>	<i>148,406</i>	<i>168,114</i>	<i>127,326</i>	<i>150,409</i>	<i>170,962</i>	<i>135,653</i>						<i>.....</i>	<i>1,048,232</i>
<i>(On-budget) .....</i>	<i>119,165</i>	<i>116,386</i>	<i>165,503</i>	<i>97,451</i>	<i>118,340</i>	<i>137,864</i>	<i>105,745</i>						<i>.....</i>	<i>860,456</i>
<i>(Off-budget) .....</i>	<i>28,196</i>	<i>32,020</i>	<i>2,611</i>	<i>29,874</i>	<i>32,069</i>	<i>33,098</i>	<i>29,909</i>						<i>.....</i>	<i>187,777</i>
<i>Total-surplus (+) or deficit (-) prior year .....</i>	<i>-26,326</i>	<i>-27,031</i>	<i>+33,081</i>	<i>+62,152</i>	<i>-41,734</i>	<i>-35,380</i>	<i>+159,497</i>						<i>.....</i>	<i>+124,258</i>
<i>(On-budget) .....</i>	<i>-30,157</i>	<i>-29,477</i>	<i>-2,732</i>	<i>+46,387</i>	<i>-47,250</i>	<i>-43,278</i>	<i>+138,920</i>						<i>.....</i>	<i>+32,413</i>
<i>(Off-budget) .....</i>	<i>+3,830</i>	<i>+2,446</i>	<i>+35,813</i>	<i>+15,765</i>	<i>+5,516</i>	<i>+7,897</i>	<i>+20,577</i>						<i>.....</i>	<i>+91,846</i>

... No transactions.

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

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

**Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of April 30, 2001**

[\$ 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	
<b>Trust receipts, outlays, and investments held:</b>									
Airport and airway .....	697	714	-17	5,286	5,410	-125	13,097	13,703	13,744
Black lung disability .....	39	36	4	258	255	2	.....	.....	.....
Federal disability insurance .....	8,021	5,061	2,960	47,736	35,030	12,706	113,707	123,396	126,445
Federal employees life and health .....	.....	-14	14	.....	-994	994	28,362	29,357	29,369
Federal employees retirement .....	1,402	4,086	-2,684	28,245	27,801	444	523,200	526,325	524,523
Federal hospital insurance .....	16,705	9,822	6,883	100,792	80,202	20,590	168,859	182,106	188,703
Federal old-age and survivors insurance ...	49,149	31,079	18,070	296,261	213,404	82,857	893,519	958,190	976,216
Federal supplementary medical insurance ..	7,916	6,870	1,045	55,235	54,379	856	45,075	45,560	46,763
Hazardous substance superfund .....	8	93	-85	797	743	54	4,126	4,081	4,089
Highways .....	2,518	1,974	544	16,132	20,303	-4,171	31,023	25,712	25,896
Military advances .....	971	798	173	5,979	5,886	93	.....	.....	.....
Military retirement .....	1,690	2,864	-1,174	30,172	19,763	10,410	149,348	161,615	160,525
Railroad retirement .....	363	699	-336	4,040	4,851	-811	24,823	25,340	25,773
Unemployment .....	4,794	2,827	1,966	16,068	17,446	-1,378	86,399	83,139	81,894
Veterans life insurance .....	17	109	-92	547	697	-150	13,587	13,530	13,437
All other trust .....	255	459	-204	2,812	6,807	-3,995	14,088	14,191	14,089
<b>Total trust fund receipts and outlays and investments held from Table 6-D .....</b>	<b>94,544</b>	<b>67,478</b>	<b>27,067</b>	<b>610,361</b>	<b>491,984</b>	<b>118,377</b>	<b>2,109,212</b>	<b>2,206,246</b>	<b>2,231,466</b>
Less: Interfund transactions .....	17,264	17,264	.....	184,018	184,018	.....	.....	.....	.....
Trust fund receipts and outlays on the basis of Tables 4 & 5 .....	77,280	50,214	27,067	426,343	307,966	118,377	.....	.....	.....
<b>Total Federal fund receipts and outlays .....</b>	<b>254,536</b>	<b>91,806</b>	<b>162,729</b>	<b>826,713</b>	<b>780,089</b>	<b>46,624</b>	.....	.....	.....
Less: Interfund transactions .....	20	20	.....	225	225	.....	.....	.....	.....
Federal fund receipts and outlays on the basis of Table 4 & 5 .....	254,515	91,786	162,729	826,488	779,864	46,624	.....	.....	.....
<b>Net budget receipts &amp; outlays .....</b>	<b>331,796</b>	<b>141,999</b>	<b>189,796</b>	<b>1,252,831</b>	<b>1,087,830</b>	<b>165,001</b>	.....	.....	.....

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

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

**Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, April 2001 and Other Periods**

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
<b>NET RECEIPTS</b>			
Individual income taxes .....	220,015	657,281	601,580
Corporation income taxes .....	23,745	105,158	107,857
Social insurance and retirement receipts:			
Employment and general retirement .....	68,773	388,113	360,251
Unemployment insurance .....	4,760	12,912	10,655
Other retirement .....	354	2,780	2,754
Excise taxes .....	5,690	38,266	38,011
Estate and gift taxes .....	4,471	17,840	18,100
Customs duties .....	1,477	11,299	10,873
Miscellaneous receipts .....	2,510	19,182	22,410
<b>Total .....</b>	<b>331,796</b>	<b>1,252,831</b>	<b>1,172,491</b>
<b>NET OUTLAYS</b>			
National defense .....	22,253	172,843	168,026
International affairs .....	1,272	13,671	11,884
General science, space, and technology .....	1,547	11,679	11,090
Energy .....	-390	-1,700	-1,223
Natural resources and environment .....	1,741	13,322	12,741
Agriculture .....	1,272	21,418	27,414
Commerce and housing credit .....	-260	24	-225
Transportation .....	3,593	27,272	25,222
Community and regional development .....	855	6,299	6,870
Education, training, employment and social services .....	4,798	39,491	36,151
Health .....	14,844	97,588	87,712
Medicare .....	14,694	120,987	113,176
Income security .....	19,913	162,558	155,257
Social security .....	36,132	247,566	232,255
Veterans benefits and services .....	2,164	26,072	26,558
Administration of justice .....	2,562	17,706	15,951
General government .....	1,162	8,947	7,275
Net interest .....	17,816	127,987	133,751
Undistributed offsetting receipts .....	-3,970	-25,900	-21,654
<b>Total .....</b>	<b>141,999</b>	<b>1,087,830</b>	<b>1,048,232</b>

... No transactions.

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

# Explanatory Notes

## 1. Flow of Data Into Monthly Treasury Statement

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

## 2. Notes on Receipts

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

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

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

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

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

## 3. Notes on Outlays

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

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

## 4. Processing

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

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

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

## 5. Other Sources of Information About Federal Government Financial Activities

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

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

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

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

- *Budget of the United States Government, Fiscal Year 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*

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

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