

Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

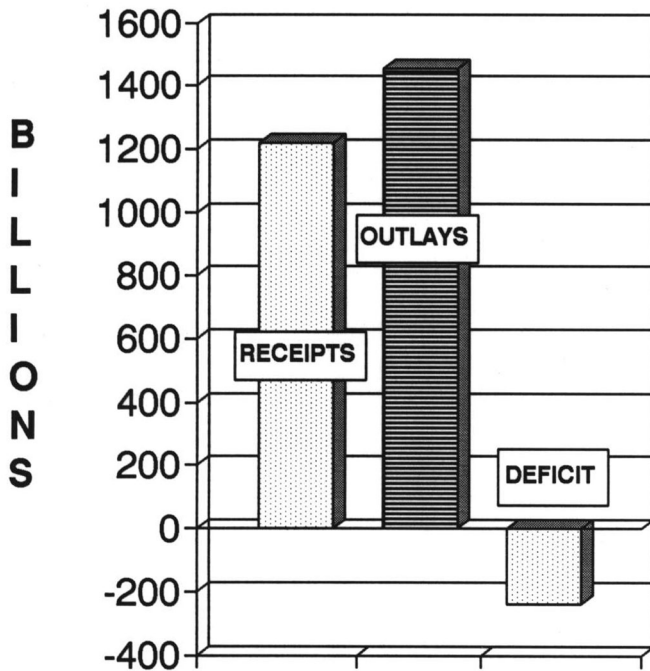
For Fiscal Year 2005 Through **April 30, 2005**, and Other Periods

Highlight

The impact of large individual tax deposits resulted in budget receipts of \$277.6 billion and a surplus of \$57.7 billion.

Military active duty pay, veterans' benefits, supplemental security income payments, and Medicare payments to health maintenance organizations for May 1, 2005 were accelerated to April 29, 2005.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH APRIL 2005



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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 8th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 2004 and 2005, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 2004			
October	135,825	205,370	69,545
November	118,207	161,179	42,971
December	186,730	204,370	17,640
January	185,169	186,802	1,633
February	92,009	188,709	96,701
March	132,425	205,337	72,913
April	220,091	202,513	-17,578
May	115,450	177,913	62,463
June	214,382	195,258	-19,124
July	134,415	203,575	69,160
August	137,729	178,861	41,132
September	207,351	182,719	-24,633
Year-to-Date	<u>1,879,783</u>	<u>1,292,606</u>	<u>1,412,823</u>
FY 2005			
October	136,896	194,198	57,302
November	134,547	192,448	57,901
December	215,749	218,603	2,853
January	202,217	193,639	-8,578
February	100,871	214,814	113,942
March	148,741	219,969	71,227
April	277,613	219,906	-57,707
Year-to-Date	<u>1,216,635</u>	<u>1,453,576</u>	<u>236,940</u>

¹The receipt, outlay and deficit figures differ from the *FY 2006 Budget*, released by the Office of Management and Budget on February 7, 2005, by \$679 million due mainly to revisions in the data following the release of the Final Monthly Treasury Statement.

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

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, April 2005 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (2004)	Budget Estimates Next Fiscal Year (2006) ¹
Total on-budget and off-budget results:					
Total receipts	277,613	1,216,635	2,052,845	1,070,455	2,177,550
On-budget receipts	218,208	885,278	1,491,482	756,432	1,584,359
Off-budget receipts	59,405	331,358	561,363	314,023	593,191
Total outlays	219,906	1,453,576	2,479,404	1,354,280	2,567,617
On-budget outlays	181,385	1,221,292	2,080,022	1,133,412	2,144,300
Off-budget outlays	38,521	232,284	399,382	220,868	423,317
Total surplus (+) or deficit (-)	+57,707	-236,940	-426,559	-283,825	-390,067
On-budget surplus (+) or deficit (-)	+36,823	-336,014	-588,540	-376,980	-559,941
Off-budget surplus (+) or deficit (-)	+20,884	+99,074	+161,981	+93,155	+169,874
Total on-budget and off-budget financing	-57,707	236,940	426,559	283,825	390,067
Means of financing:					
Borrowing from the public	-21,788	244,945	425,681	236,553	399,595
Reduction of operating cash, increase (-)	-53,911	-40,011	1,349	-5,477	.....
By other means	17,992	32,006	-471	52,748	-9,528

¹These estimates are based on the *FY 2006 Budget*, released by the Office of Management and Budget on February 7, 2005.

... 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 2004 and 2005

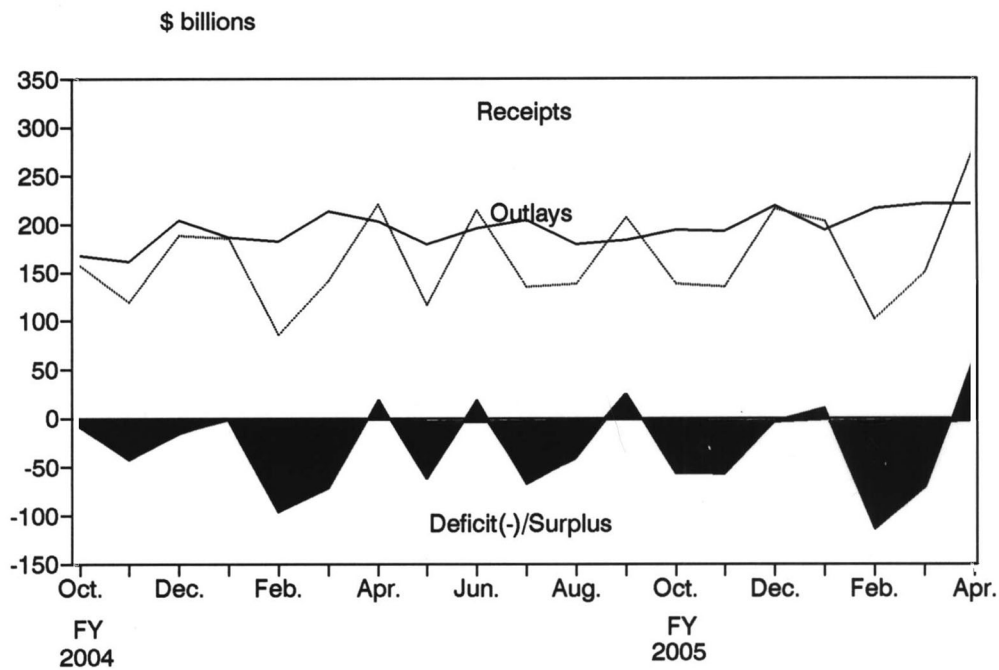


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2004 and 2005

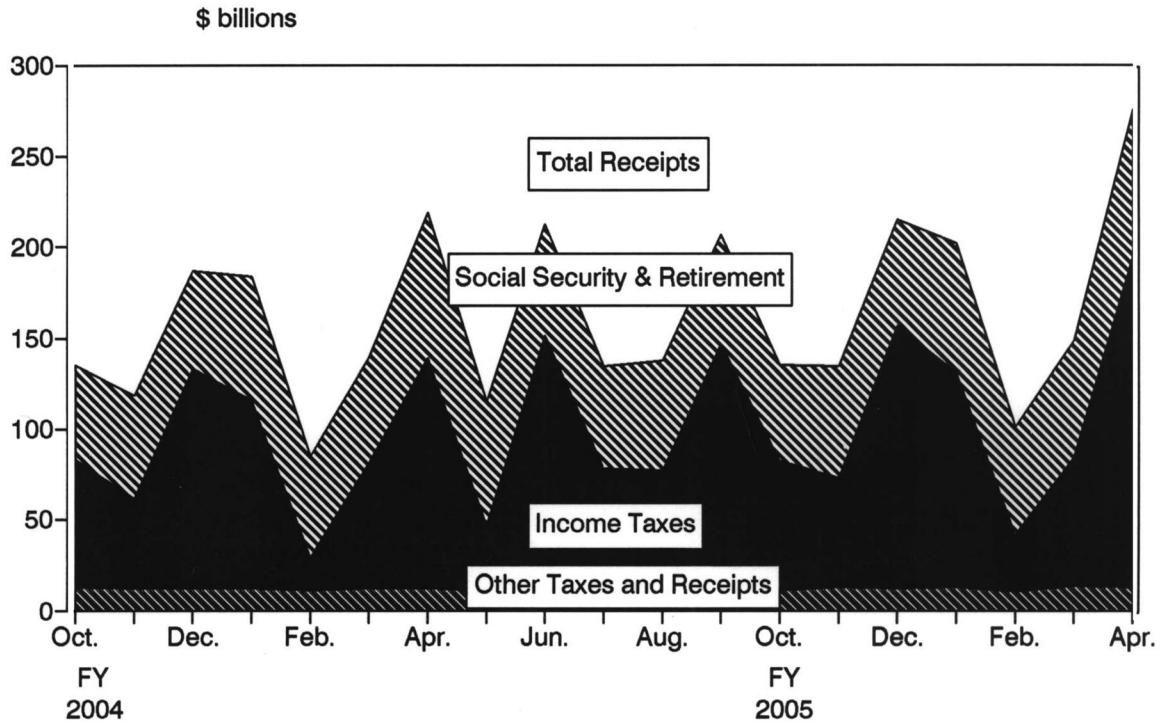


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2004 and 2005

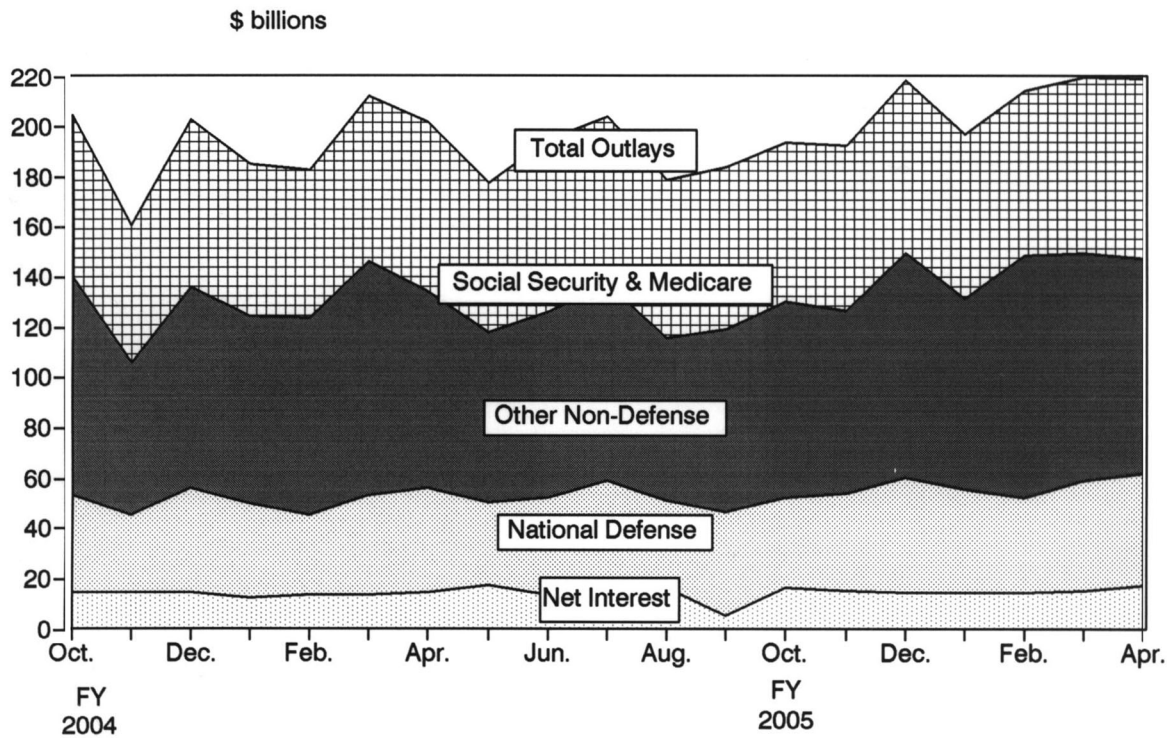


Table 3. Summary of Receipts and Outlays of the U.S. Government, April 2005 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period Year to Date	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	148,493	547,332	471,308	893,704
Corporation income taxes	34,384	134,187	90,805	226,526
Social insurance and retirement receipts:				
Employment and general retirement (off-budget)	59,405	331,358	314,023	561,363
Employment and general retirement (on-budget)	17,315	99,301	92,107	165,273
Unemployment insurance	4,412	16,063	16,175	42,476
Other retirement	353	2,595	2,686	4,619
Excise taxes	6,119	39,801	38,426	74,013
Estate and gift taxes	2,845	14,643	14,272	23,754
Customs duties	1,773	13,068	11,759	24,674
Miscellaneous receipts	2,514	18,288	18,894	36,443
Total Receipts	277,613	1,216,635	1,070,455	2,052,845
(On-budget)	218,208	885,278	756,432	1,491,482
(Off-budget)	59,405	331,358	314,023	561,363
Budget Outlays				
Legislative Branch	307	2,254	2,223	4,083
Judicial Branch	429	3,164	3,152	5,741
Department of Agriculture	5,359	57,813	48,921	94,912
Department of Commerce	401	3,408	3,210	6,278
Department of Defense-Military	42,744	272,534	253,698	444,068
Department of Education	9,873	45,458	35,849	70,953
Department of Energy	1,307	12,016	11,958	22,178
Department of Health and Human Services	51,053	335,099	316,522	585,772
Department of Homeland Security	2,767	21,747	15,164	33,259
Department of Housing and Urban Development	3,267	23,541	21,688	42,614
Department of the Interior	599	4,745	4,688	9,433
Department of Justice	1,639	12,877	14,440	21,171
Department of Labor	4,348	28,263	37,048	50,034
Department of State	1,051	7,056	6,441	11,934
Department of Transportation	4,237	29,806	27,967	58,215
Department of the Treasury:				
Interest on Treasury debt securities (gross)	17,874	184,745	170,047	347,890
Other	6,159	56,281	54,116	55,082
Department of Veterans Affairs	8,035	41,253	35,760	68,046
Corps of Engineers	58	2,763	2,841	4,891
Other Defense Civil Programs	3,592	24,180	24,746	43,460
Environmental Protection Agency	652	4,484	4,824	7,862
Executive Office of the President	684	3,757	1,451	5,765
General Services Administration	-213	113	153	459
International Assistance Program	912	10,913	9,676	14,754
National Aeronautics and Space Administration	1,014	8,316	8,247	15,719
National Science Foundation	402	2,891	2,727	5,641
Office of Personnel Management	5,210	34,367	32,834	60,964
Small Business Administration	58	2,205	3,846	3,036
Social Security Administration	49,855	323,367	306,822	559,048
Other independent agencies	1,861	9,829	2,626	19,671
Allowances .....	.....	.....	.....	34,899
Undistributed offsetting receipts:				
Interest	-692	-80,170	-75,949	-163,452
Other	-4,936	-35,501	-33,456	-64,976
Total outlays	219,906	1,453,576	1,354,280	2,479,404
(On-budget)	181,385	1,221,292	1,133,412	2,080,022
(Off-budget)	38,521	232,284	220,868	399,382
Surplus (+) or deficit (-)	+57,707	-236,940	-283,825	-426,559
(On-budget)	+36,823	-336,014	-376,980	-588,540
(Off-budget)	+20,884	+99,074	+93,155	+161,981

¹These estimates are based on the *FY 2006 Budget*, released by the Office of Management and Budget on February 7, 2005.

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

Table 4. Receipts of the U.S. Government, April 2005 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	63,761			487,580			456,104		
Presidential Election Campaign Fund	-11			12			42		
Other	133,128			205,279			164,295		
Total—Individual income taxes	196,878	48,385	148,493	692,871	145,539	547,332	620,440	149,132	471,308
Corporation income taxes	36,681	2,297	34,384	154,583	20,396	134,187	121,960	31,155	90,805
Social insurance and retirement receipts:									
Employment and general retirement:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	39,683		39,683	266,420	358	266,062	254,785		254,785
Self-Employment Contributions Act taxes	11,099		11,099	17,170		17,170	17,014		17,014
Deposits by States									
Adjustments attributable to prior years				22		22	-3,358		-3,358
Total—FOASI trust fund	50,782		50,782	283,612	358	283,254	268,441		268,441
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	6,738		6,738	45,241	57	45,184	43,264		43,264
Self-Employment Contributions Act taxes	1,885		1,885	2,916		2,916	2,890		2,890
Deposits by States									
Adjustments attributable to prior years				4		4	-572		-572
Total—FDI trust fund	8,623		8,623	48,161	57	48,104	45,582		45,582
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	12,312		12,312	89,141		89,141	84,517		84,517
Self-Employment Contributions Act taxes	4,654		4,654	7,203		7,203	7,075		7,075
Receipts from Railroad Retirement Board									
Deposits by States									
Adjustments attributable to prior years				340		340	-1,978		-1,978
Total—FHI trust fund	16,966		16,966	96,684		96,684	89,614		89,614
Railroad retirement:									
Rail pension and supplemental annuity	171	(* *)	170	1,319	8	1,312	1,301	2	1,299
Social Security equivalent account	179	(* *)	179	1,314	8	1,306	1,195	2	1,194
Total—Employment and general retirement:	76,721	1	76,720	431,090	432	430,658	406,134	4	406,130
Unemployment insurance:									
Deposits by States	3,175		3,175	12,773		12,773	10,897		10,897
Federal Unemployment Tax Act taxes	1,257	28	1,228	3,287	60	3,227	5,246	68	5,178
Railroad unemployment taxes	9		9	64		64	101		101
Railroad debt repayment									
Total—Unemployment insurance	4,441	28	4,412	16,123	60	16,063	16,243	68	16,175
Other retirement:									
Federal employees retirement – employee share	347		347	2,563		2,563	2,656		2,656
Non-federal employees retirement	6		6	32		32	30		30
Total—Other retirement	353		353	2,595		2,595	2,686		2,686
Total—Social insurance and retirement receipts	81,515	29	81,486	449,808	491	449,316	425,063	72	424,991
Excise taxes:									
Miscellaneous excise taxes	1,967	73	1,894	14,733	152	14,581	15,899	499	15,400
Airport and airway trust fund	843		843	5,301	18	5,283	4,675	26	4,649
Highway trust fund	3,332		3,332	19,953	318	19,635	18,425	323	18,102
Black lung disability trust fund	51		51	302		302	275		275
Total—Excise taxes	6,192	73	6,119	40,290	488	39,801	39,274	847	38,426
Estate and gift taxes	2,898	53	2,845	15,110	467	14,643	14,716	444	14,272
Customs duties	1,829	56	1,773	13,533	465	13,068	12,163	404	11,759
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve Banks	1,450		1,450	11,038		11,038	11,702		11,702
Universal service fund	617		617	3,914		3,914	3,789		3,789
All other	456	9	447	3,355	19	3,336	3,460	56	3,403
Total — Miscellaneous receipts	2,523	9	2,514	18,307	19	18,288	18,950	56	18,894
Total — Receipts	328,515	50,902	277,613	1,384,501	167,866	1,216,635	1,252,566	182,111	1,070,455
Total — On-budget	269,110	50,902	218,208	1,052,728	167,450	885,278	938,543	182,111	756,432
Total — Off-budget	59,405		59,405	331,773	415	331,358	314,023		314,023

... 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 2005 and Other Periods
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	64	(* *)	64	424	1	422	402	1	401
House of Representatives	101	(* *)	101	688	1	688	674	1	673
Joint items	1	.....	1	10	.....	10	11	.....	11
Capitol Police	18	.....	18	152	.....	152	121	.....	121
Congressional Budget Office	3	.....	3	20	.....	20	19	.....	19
Architect of the Capitol	32	1	31	293	6	287	230	5	224
Library of Congress	36	1	35	297	5	291	384	6	378
Government Printing Office	9	.....	9	76	.....	76	98	.....	98
Government Accountability Office	40	.....	40	270	.....	270	264	.....	264
United States Tax Court	3	.....	3	23	.....	23	23	.....	23
Other Legislative Branch agencies	4	.....	4	28	.....	28	40	.....	40
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	1	-1	.....	5	-5
Intrabudgetary transactions	-2	.....	-2	-12	.....	-12	-24	.....	-24
Total—Legislative Branch	309	2	307	2,269	14	2,254	2,241	18	2,223
Judicial Branch:									
Supreme Court of the United States	7	.....	7	45	.....	45	33	.....	33
Courts of Appeals, District Courts, and other judicial services	613	.....	613	3,229	.....	3,229	3,262	.....	3,262
Other	17	.....	17	157	.....	157	137	.....	137
Proprietary receipts from the public .....	.....	3	-3	.....	24	-24	.....	23	-23
Intrabudgetary transactions	-206	.....	-206	-243	.....	-243	-258	.....	-258
Total—Judicial Branch	432	3	429	3,188	24	3,164	3,175	23	3,152
Department of Agriculture:									
Agricultural Research Service	97	.....	97	723	.....	723	681	.....	681
Cooperative State Research, Education, and Extension Service:									
Research and education activities	37	.....	37	316	.....	316	300	.....	300
Extension activities	43	.....	43	243	.....	243	250	.....	250
Other	8	.....	8	53	.....	53	61	.....	61
Animal and Plant Health Inspection Service	85	.....	85	656	.....	656	584	.....	584
Food Safety and Inspection Service	66	.....	66	469	.....	469	438	.....	438
Agricultural Marketing Service	26	-1	26	908	3	905	582	.....	582
Risk Management Agency:									
Administrative and operating expenses	4	.....	4	38	.....	38	39	.....	39
Federal crop insurance corporation fund	196	16	181	3,079	1,216	1,863	2,843	906	1,937
Farm Service Agency:									
Salaries and expenses	96	.....	96	463	.....	463	481	.....	481
Commodity Credit Corporation	1,501	1,333	167	27,811	8,814	18,997	18,804	7,105	11,699
Agricultural credit insurance fund	15	44	-29	558	421	137	422	537	-116
Other	6	.....	6	28	.....	28	15	.....	15
Total—Farm Service Agency	1,618	1,378	240	28,861	9,235	19,626	19,722	7,643	12,079
Natural Resources Conservation Service:									
Conservation operations	20	.....	20	448	.....	448	459	.....	459
Farm security and rural investment programs	113	.....	113	-546	.....	-546	1,139	.....	1,139
Other	30	.....	30	146	.....	146	120	.....	120
Rural Development	109	.....	109	361	.....	361	430	.....	430
Rural Housing Service:									
Rural housing insurance fund	20	107	-87	636	819	-183	652	931	-279
Rental assistance program	68	.....	68	481	.....	481	447	.....	447
Other	11	.....	11	60	.....	60	54	.....	54
Rural Utilities Service:									
Rural electrification and telecommunications fund	1	132	-131	461	1,403	-942	526	1,827	-1,301
Rural development insurance fund	8	29	-21	22	191	-169	60	290	-230
Other	20	3	16	102	93	9	69	104	-35
Foreign Agricultural Service	-12	.....	-12	610	.....	610	1,091	.....	1,091
Food and Nutrition Service:									
Food stamp program	2,631	.....	2,631	18,997	.....	18,997	16,464	.....	16,464
Child nutrition programs	986	.....	986	7,814	.....	7,814	7,418	.....	7,418
Special supplemental nutrition program for women, infants, and children (WIC)	430	.....	430	2,987	.....	2,987	2,891	.....	2,891
Other	38	.....	38	209	.....	209	200	.....	200
Total—Food and Nutrition Service	4,084	.....	4,084	30,006	.....	30,006	26,972	.....	26,972
Forest Service:									
National forest system	102	.....	102	813	.....	813	838	.....	838
Wildland fire management	79	.....	79	644	.....	644	988	.....	988
Forest service permanent appropriations	16	.....	16	466	.....	466	453	.....	453
Other	113	.....	113	865	.....	865	695	.....	695
Total—Forest Service	310	.....	310	2,788	.....	2,788	2,974	.....	2,974
Other	129	3	126	588	26	561	463	25	438
Proprietary receipts from the public .....	.....	62	-62	.....	705	-705	.....	307	-307
Intrabudgetary transactions .....	(* *)	.....	(* *)	-4	.....	-4	-3	.....	-3
Total—Department of Agriculture	7,089	1,730	5,359	71,505	13,692	57,813	60,954	12,034	48,921

Table 5. Outlays of the U.S. Government, April 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	17	(* *)	17	212	2	210	220	6	214
Bureau of the Census	40	.....	40	365	.....	365	405	.....	405
International Trade Administration	33	.....	33	244	.....	244	210	.....	210
National Oceanic and Atmospheric Administration	266	(* *)	266	2,102	7	2,095	1,856	8	1,848
National Institute of Standards and Technology	56	.....	56	403	.....	403	422	.....	422
Other	-9	2	-11	112	13	99	134	14	120
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	9	-9	.....	8	-8
Intrabudgetary transactions .....	.....	.....	.....	(* *)	.....	(* *)	.....	.....	.....
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	403	2	401	3,439	31	3,408	3,246	36	3,210
Department of Defense—Military:									
Military Personnel:									
Department of the Army	6,232	.....	6,232	31,952	.....	31,952	28,856	.....	28,856
Department of the Navy	4,697	.....	4,697	23,540	.....	23,540	21,812	.....	21,812
Department of the Air Force	3,287	.....	3,287	18,422	.....	18,422	17,786	.....	17,786
Defense agencies .....	.....	.....	.....	1,539	.....	1,539	.....	.....	.....
Total—Military Personnel	14,216	.....	14,216	75,454	.....	75,454	68,455	.....	68,455
Operation and Maintenance:									
Department of the Army	5,608	.....	5,608	36,436	.....	36,436	30,890	.....	30,890
Department of the Navy	3,439	.....	3,439	22,357	.....	22,357	21,284	.....	21,284
Department of the Air Force	3,605	.....	3,605	23,988	.....	23,988	23,426	.....	23,426
Defense agencies	3,683	.....	3,683	22,230	.....	22,230	21,671	.....	21,671
Total—Operation and Maintenance	16,335	.....	16,335	105,012	.....	105,012	97,272	.....	97,272
International Reconstruction and Other Assistance:									
Department of the Army	5	.....	5	233	.....	233	200	.....	200
Procurement:									
Department of the Army	1,643	.....	1,643	9,579	.....	9,579	7,643	.....	7,643
Department of the Navy	2,251	.....	2,251	15,738	.....	15,738	15,190	.....	15,190
Department of the Air Force	2,873	.....	2,873	19,098	.....	19,098	19,094	.....	19,094
Defense agencies	237	.....	237	2,377	.....	2,377	2,380	.....	2,380
Total—Procurement	7,003	.....	7,003	46,792	.....	46,792	44,307	.....	44,307
Research, Development, Test, and Evaluation:									
Department of the Army	689	.....	689	5,255	.....	5,255	4,570	.....	4,570
Department of the Navy	1,163	.....	1,163	8,644	.....	8,644	7,736	.....	7,736
Department of the Air Force	2,229	.....	2,229	12,517	.....	12,517	11,627	.....	11,627
Defense agencies	1,559	.....	1,559	11,069	.....	11,069	10,890	.....	10,890
Total—Research, Development, Test, and Evaluation	5,639	.....	5,639	37,485	.....	37,485	34,822	.....	34,822
Military Construction:									
Department of the Army	145	.....	145	1,124	.....	1,124	1,590	.....	1,590
Department of the Navy	89	.....	89	637	.....	637	690	.....	690
Department of the Air Force	123	.....	123	811	.....	811	792	.....	792
Defense agencies	89	.....	89	786	.....	786	883	.....	883
Total—Military Construction	445	.....	445	3,358	.....	3,358	3,956	.....	3,956
Family Housing:									
Department of the Army	107	.....	107	693	.....	693	728	.....	728
Department of the Navy	84	.....	84	517	.....	517	623	.....	623
Department of the Air Force	108	.....	108	717	.....	717	667	.....	667
Defense agencies	25	(* *)	25	158	1	157	187	1	186
Revolving and Management Funds:									
Department of the Army .....	(* *)	.....	(* *)	-14	.....	-14	10	.....	10
Department of the Navy	30	.....	30	255	.....	255	60	.....	60
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Working capital fund	-531	.....	-531	2,505	.....	2,505	2,903	.....	2,903
Other	26	.....	26	42	(* *)	42	-211	(* *)	-211
Other	-16	.....	-16	42	.....	42	-41	.....	-41
Trust funds:									
Department of the Army .....	(* *)	.....	(* *)	1	.....	1	1	.....	1
Department of the Navy	1	.....	1	21	.....	21	19	.....	19
Department of the Air Force	(* *)	(* *)	(* *)	10	5	6	6	4	1
Defense agencies	4	.....	4	67	.....	67	80	.....	80
Proprietary receipts from the public:									
Department of the Army .....	.....	514	-514	.....	542	-542	.....	513	-513
Department of the Navy .....	.....	-6	6	.....	-206	206	.....	-344	344
Department of the Air Force .....	.....	(* *)	(* *)	.....	353	-353	.....	492	-492
Defense agencies .....	.....	92	-92	.....	512	-512	.....	390	-390

Table 5. Outlays of the U.S. Government, April 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:—Continued									
Intrabudgetary transactions:									
Department of the Army	44	.....	44	56	.....	56	55	.....	55
Department of the Navy	-100	.....	-100	60	.....	60	448	.....	448
Department of the Air Force	11	.....	11	305	.....	305	226	.....	226
Defense agencies	-95	.....	-95	-21	.....	-21	-14	.....	-14
Offsetting governmental receipts:									
Department of the Army .....	.....	1	-1	.....	4	-4	.....	3	-3
Defense agencies .....	.....	(* *)	(* *)	.....	6	-6	.....	(* *)	(* *)
Total—Department of Defense—Military	43,345	602	42,744	273,750	1,216	272,534	254,758	1,060	253,698
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	1,167	.....	1,167	8,085	.....	8,085	6,874	.....	6,874
Impact aid	18	.....	18	1,072	.....	1,072	1,090	.....	1,090
School improvement programs	533	.....	533	4,034	.....	4,034	3,976	.....	3,976
Other	3	.....	3	62	.....	62	149	.....	149
Total—Office of Elementary and Secondary Education	1,722	.....	1,722	13,253	.....	13,253	12,090	.....	12,090
Office of English Language Acquisition	40	.....	40	327	.....	327	374	.....	374
Office of Special Education and Rehabilitative Services:									
Special education	806	.....	806	6,764	.....	6,764	5,873	.....	5,873
Rehabilitation services and disability research	253	.....	253	1,784	.....	1,784	1,744	.....	1,744
Special institutions for persons with disabilities	15	.....	15	103	.....	103	105	.....	105
Office of Vocational and Adult Education	151	.....	151	1,146	.....	1,146	1,094	.....	1,094
Office of Postsecondary Education:									
College housing and academic facilities loans	-1	4	-5	-9	18	-27	-8	24	-32
Higher education	161	.....	161	1,167	.....	1,167	1,157	.....	1,157
Howard University	37	.....	37	155	.....	155	163	.....	163
Total—Office of Postsecondary Education	196	4	193	1,313	18	1,295	1,311	24	1,287
Federal Student Aid:									
Student financial assistance	869	.....	869	9,730	.....	9,730	9,437	.....	9,437
Student Aid Administration	10	.....	10	73	.....	73	62	.....	62
Federal student loan reserve fund .....	.....	.....	.....	149	.....	149	.....	.....	.....
Federal direct student loans	1,394	.....	1,394	1,700	.....	1,700	2,923	.....	2,923
Federal family education loans	4,208	.....	4,208	8,093	.....	8,093	292	.....	292
Total—Federal Student Aid	6,481	.....	6,481	19,745	.....	19,745	12,715	.....	12,715
Institute of Education Sciences	55	.....	55	266	.....	266	249	.....	249
Other	162	.....	162	795	.....	795	344	.....	344
Proprietary receipts from the public .....	.....	3	-3	.....	20	-20	.....	25	-25
Total—Department of Education	9,880	7	9,873	45,496	38	45,458	35,898	49	35,849
Department of Energy:									
National Nuclear Security Administration:									
Naval reactors	118	.....	118	503	.....	503	413	.....	413
Weapons activities	-63	.....	-63	3,197	.....	3,197	3,615	.....	3,615
Defense nuclear nonproliferation	166	.....	166	843	.....	843	603	.....	603
Other .....	(* *)	.....	(* *)	189	.....	189	209	.....	209
Environmental and Other Defense Activities:									
Defense environmental restoration and waste management .....	.....	.....	.....	-41	.....	-41	-198	.....	-198
Defense site acceleration completion	1,283	.....	1,283	4,069	.....	4,069	3,628	.....	3,628
Defense environmental services	233	.....	233	949	.....	949	751	.....	751
Other defense activities .....	(* *)	.....	(* *)	485	.....	485	395	.....	395
Defense nuclear waste disposal .....	.....	.....	.....	206	.....	206	209	.....	209
Energy Programs:									
Science	511	.....	511	2,270	.....	2,270	1,967	.....	1,967
Energy supply	-141	.....	-141	287	.....	287	439	.....	439
Energy conservation .....	.....	.....	.....	415	.....	415	490	.....	490
Other	-30	2	-32	1,088	21	1,067	1,093	22	1,072
Total—Energy Programs	341	2	338	4,059	21	4,038	3,989	22	3,968
Power Marketing Administration	120	177	-57	1,221	1,554	-333	1,257	1,704	-447
Departmental Administration	95	.....	95	184	.....	184	141	.....	141
Proprietary receipts from the public .....	.....	156	-156	.....	795	-795	.....	798	-798
Intrabudgetary transactions	-650	.....	-650	-1,479	.....	-1,479	-530	.....	-530
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Energy	1,642	335	1,307	14,386	2,370	12,016	14,481	2,523	11,958

Table 5. Outlays of the U.S. Government, April 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	86	(* *)	86	821	3	818	851	3	848
Health Resources and Services Administration	561	2	559	3,796	8	3,788	3,847	13	3,835
Indian Health Services	213	.....	213	2,275	.....	2,275	2,264	.....	2,264
Centers for Disease Control and Prevention	313	.....	313	2,813	.....	2,813	2,661	.....	2,661
National Institutes of Health	2,177	.....	2,177	15,280	.....	15,280	14,374	.....	14,374
Substance Abuse and Mental Health Services Administration	246	.....	246	1,784	.....	1,784	1,787	.....	1,787
Agency for Healthcare Research and Quality	27	.....	27	51	.....	51	105	.....	105
Total—Public Health Service	3,623	2	3,621	26,819	11	26,809	25,890	15	25,875
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid	14,878	.....	14,878	104,704	.....	104,704	102,137	.....	102,137
Payments to health care trust funds	14,171	.....	14,171	77,525	.....	77,525	64,394	.....	64,394
State children's health insurance fund	320	.....	320	2,756	.....	2,756	2,498	.....	2,498
Federal hospital insurance trust fund:									
Benefit payments	17,195	.....	17,195	104,616	.....	104,616	95,975	.....	95,975
Administrative expenses	166	.....	166	887	.....	887	1,060	.....	1,060
Total—FHI trust fund	17,361	.....	17,361	105,503	.....	105,503	97,035	.....	97,035
Health care fraud and abuse control	84	.....	84	648	.....	648	590	.....	590
Federal supplementary medical insurance trust fund:									
Benefit payments	13,851	.....	13,851	83,959	.....	83,959	75,514	.....	75,514
Administrative expenses	238	.....	238	1,086	.....	1,086	1,394	.....	1,394
Total—FSMI trust fund	14,089	.....	14,089	85,044	.....	85,044	76,909	.....	76,909
Transitional drug assistance:									
Benefit payments	105	.....	105	765	.....	765	.....	.....	.....
Administrative expenses	7	.....	7	81	.....	81	.....	.....	.....
Medicare prescription drugs:									
Benefit payments .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Administrative expenses	24	.....	24	87	.....	87	.....	.....	.....
Other	-55	.....	-55	387	.....	387	41	.....	41
Total—Centers for Medicare and Medicaid Services ..	60,982	.....	60,982	377,502	.....	377,502	343,604	.....	343,604
Administration for Children and Families:									
Temporary assistance for needy families	1,284	.....	1,284	10,587	.....	10,587	10,874	.....	10,874
Payments to States for child support enforcement and family support programs	255	.....	255	2,121	.....	2,121	2,049	.....	2,049
Low income home energy assistance	181	.....	181	1,494	.....	1,494	1,363	.....	1,363
Refugee and entrant assistance	30	.....	30	258	.....	258	286	.....	286
Child care entitlement to States	220	.....	220	1,651	.....	1,651	1,653	.....	1,653
Payments to States for the child care and development block grant	177	.....	177	1,218	.....	1,218	1,315	.....	1,315
Social services block grant	173	.....	173	1,206	.....	1,206	1,052	.....	1,052
Children and families services programs	751	.....	751	5,231	.....	5,231	5,166	.....	5,166
Payments to States for foster care and adoption assistance	580	.....	580	3,822	.....	3,822	3,743	.....	3,743
Other	33	.....	33	243	.....	243	266	.....	266
Total—Administration for Children and Families	3,685	.....	3,685	27,831	.....	27,831	27,767	.....	27,767
Administration on Aging	113	.....	113	843	.....	843	808	.....	808
Departmental Management	180	.....	180	1,429	.....	1,429	1,240	.....	1,240
Other	26	.....	26	221	.....	221	280	.....	280
Proprietary receipts from the public .....	.....	3,384	-3,384	.....	22,013	-22,013	.....	18,655	-18,655
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	-9,829	.....	-9,829	-70,605	.....	-70,605	-58,231	.....	-58,231
Payments for tax and other credits:									
Federal hospital insurance trust fund	-4,341	.....	-4,341	-6,918	.....	-6,918	-6,165	.....	-6,165
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services ..	54,439	3,386	51,053	357,123	22,024	335,099	335,192	18,670	316,522
Department of Homeland Security:									
Departmental Management	449	.....	449	2,074	.....	2,074	1,217	.....	1,217
Citizenship and Immigration Services	146	.....	146	819	.....	819	867	.....	867
United States Secret Service	132	.....	132	823	.....	823	738	.....	738
Border and Transportation Security:									
Customs and border protection	501	.....	501	3,615	.....	3,615	3,169	.....	3,169
Immigration and customs	317	.....	317	1,802	.....	1,802	2,309	.....	2,309
Transportation Security Administration	135	.....	135	1,910	.....	1,910	1,728	.....	1,728
Other	26	.....	26	179	.....	179	119	.....	119
Total—Border and Transportation Security	979	.....	979	7,507	.....	7,507	7,324	.....	7,324

Table 5. Outlays of the U.S. Government, April 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Homeland Security:—Continued									
United States Coast Guard	686	1	685	4,122	5	4,117	3,948	6	3,943
Emergency Preparedness and Response:									
Disaster relief	657	.....	657	6,162	.....	6,162	1,944	.....	1,944
National flood insurance fund	112	68	43	1,667	330	1,337	457	453	4
Other	-94	.....	-94	280	.....	280	549	(* *)	549
Total—Emergency Preparedness and Response	675	68	607	8,108	330	7,778	2,950	454	2,496
Science and Technology	62	.....	62	459	.....	459	155	.....	155
Information Analysis and Infrastructure Protection	56	.....	56	259	.....	259	199	.....	199
Other	8	.....	8	50	.....	50	42	.....	42
Proprietary receipts from the public .....	.....	1	-1	.....	4	-4	.....	4	-4
Offsetting governmental receipts .....	.....	355	-355	.....	2,135	-2,135	.....	1,814	-1,814
Total—Department of Homeland Security	3,193	425	2,767	24,222	2,474	21,747	17,441	2,277	15,164
Department of Housing and Urban Development:									
Public and Indian Housing Programs:									
Tenant based rental assistance	1,183	.....	1,183	4,833	.....	4,833	.....	.....	.....
Housing certificate fund	482	.....	482	8,435	.....	8,435	12,915	.....	12,915
Project-based rental assistance	235	.....	235	470	.....	470	.....	.....	.....
Public housing capital fund	212	.....	212	1,913	.....	1,913	2,090	.....	2,090
Public housing operating fund	288	.....	288	2,113	.....	2,113	1,991	.....	1,991
Revitalization of severely distressed public housing (Hope VI)	65	.....	65	384	.....	384	360	.....	360
Native American housing block grant	44	.....	44	369	.....	369	353	.....	353
Other	3	.....	3	-3	1	-4	187	153	34
Total—Public and Indian Housing Programs	2,512	.....	2,512	18,513	1	18,511	17,896	153	17,743
Community Planning and Development:									
Housing opportunities for persons with AIDS	17	.....	17	140	.....	140	145	.....	145
Community development fund	407	.....	407	2,853	.....	2,853	3,051	.....	3,051
Home investment partnership program	146	.....	146	978	.....	978	917	.....	917
Homeless assistance grants	101	.....	101	743	.....	743	711	.....	711
Other	6	-1	6	52	1	51	80	3	77
Total—Community Planning and Development	678	-1	678	4,766	1	4,765	4,905	3	4,901
Housing Programs:									
Public enterprise funds .....	.....	1	-1	1	20	-20	(* *)	10	-10
Credit accounts:									
FHA-Mutual mortgage insurance fund, program account	3	.....	3	215	.....	215	255	.....	255
FHA-Mutual mortgage insurance capital reserve account	-140	.....	-140	-1,222	.....	-1,222	-2,423	.....	-2,423
FHA-Mutual mortgage and cooperative housing insurance fund, liquidating account	10	9	1	72	54	17	155	100	55
FHA-General and special risk fund, program account	4	.....	4	157	.....	157	179	.....	179
FHA-General and special risk fund, liquidating account	54	34	20	478	238	240	587	341	246
Housing for the elderly or handicapped fund, liquidating account	45	78	-33	127	624	-497	184	629	-444
Housing for the elderly	95	.....	95	668	.....	668	608	.....	608
Other assisted housing programs	52	(* *)	52	366	(* *)	366	378	(* *)	378
Other .....	(* *)	.....	(* *)	5	.....	5	8	.....	8
Total—Housing Programs	123	122	1	867	937	-70	-69	1,080	-1,149
Government National Mortgage Association:									
Guarantees of mortgage-backed securities	-21	12	-33	-26	166	-192	29	175	-146
Management and Administration	124	.....	124	576	.....	576	449	.....	449
Other	31	.....	31	142	.....	142	107	.....	107
Proprietary receipts from the public:									
FHA-General and special risk fund .....	.....	11	-11	.....	104	-104	.....	164	-164
Other .....	.....	.....	.....	.....	19	-19	.....	7	-7
Intradudgetary transactions:									
FHA-Mutual mortgage insurance fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	35	-35	.....	70	-70	.....	45	-45
Total—Department of Housing and Urban Development	3,447	180	3,267	24,838	1,297	23,541	23,316	1,627	21,688

Table 5. Outlays of the U.S. Government, April 2005 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of lands and resources	61	.....	61	475	.....	475	450	.....	450
Wildland fire management	44	.....	44	315	.....	315	344	.....	344
Other	23	13	10	431	48	383	387	71	317
Minerals Management Service	115	.....	115	944	.....	944	427	.....	427
Office of Surface Mining Reclamation and Enforcement	21	.....	21	246	.....	246	188	.....	188
Total—Land and Minerals Management	264	13	251	2,412	48	2,364	1,796	71	1,725
Water and Science:									
Bureau of Reclamation:									
Water and related resources	62	.....	62	384	.....	384	380	.....	380
Other	-103	-136	32	95	140	-44	233	149	83
United States Geological Survey	86	.....	86	566	.....	566	537	.....	537
Other .....	(* *)	.....	(* *)	36	.....	36	31	.....	31
Total—Water and Science	45	-136	181	1,081	140	941	1,181	149	1,032
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service									
National Park Service	142	.....	142	1,071	.....	1,071	1,052	.....	1,052
.....	182	.....	182	1,425	.....	1,425	1,443	(* *)	1,443
Total—Fish and Wildlife and Parks	323	.....	323	2,496	.....	2,496	2,496	(* *)	2,496
Bureau of Indian Affairs	148	(* *)	148	1,396	2	1,394	1,346	4	1,342
Departmental Offices:									
Insular affairs	15	.....	15	188	.....	188	117	.....	117
Office of Special Trustee for American Indians	28	.....	28	287	.....	287	328	.....	328
Other	23	.....	23	232	.....	232	-76	.....	-76
Proprietary receipts from the public .....	.....	368	-368	.....	3,072	-3,072	.....	2,136	-2,136
Intrabudgetary transactions	-3	.....	-3	-85	.....	-85	-141	.....	-141
Total—Department of the Interior	844	245	599	8,007	3,262	4,745	7,048	2,360	4,688
Department of Justice:									
General Administration									
Legal Activities and United States Marshals:	80	.....	80	1,033	.....	1,033	940	.....	940
General legal activities	72	.....	72	348	.....	348	373	.....	373
United States Attorneys	143	.....	143	887	.....	887	882	.....	882
United States Marshals Service	61	.....	61	430	.....	430	331	.....	331
September 11th victim compensation .....	.....	.....	.....	14	.....	14	1,731	.....	1,731
Assets forfeiture fund	47	.....	47	298	.....	298	306	.....	306
Other	24	.....	24	232	.....	232	223	.....	223
Federal Bureau of Investigation	363	.....	363	2,822	.....	2,822	2,649	.....	2,649
Drug Enforcement Administration	169	.....	169	1,054	.....	1,054	959	.....	959
Bureau of Alcohol, Tobacco, Firearms, and Explosives	78	.....	78	498	.....	498	489	.....	489
Federal Prison System	381	23	357	2,990	153	2,837	2,873	140	2,733
Office of Justice Programs:									
State and local law enforcement assistance	93	.....	93	864	.....	864	1,324	.....	1,324
Community oriented policing services	4	.....	4	586	.....	586	666	.....	666
Other	137	.....	137	866	.....	866	752	.....	752
Other	38	.....	38	386	.....	386	355	.....	355
Intrabudgetary transactions	-2	.....	-2	-106	.....	-106	-115	.....	-115
Offsetting governmental receipts .....	.....	27	-27	.....	171	-171	.....	156	-156
Total—Department of Justice	1,689	50	1,639	13,200	324	12,877	14,736	296	14,440
Department of Labor:									
Employment and Training Administration:									
Training and employment services	426	.....	426	3,065	.....	3,065	3,245	.....	3,245
Welfare to work jobs .....	(* *)	.....	(* *)	6	.....	6	163	.....	163
Community service employment for older Americans	37	.....	37	237	.....	237	247	.....	247
Federal unemployment benefits and allowances	73	.....	73	560	.....	560	385	.....	385
State unemployment insurance and employment service operations	42	.....	42	186	.....	186	75	.....	75
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	.....	.....	.....	80	.....	80
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,798	.....	2,798	20,179	.....	20,179	28,612	.....	28,612
State administrative expenses	236	.....	236	1,975	.....	1,975	2,082	.....	2,082
Federal administrative expenses	36	.....	36	256	.....	256	224	.....	224
Veterans employment and training .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	(* *)	.....	(* *)	1	.....	1	2	.....	2
Total—Unemployment trust fund	3,070	.....	3,070	22,412	.....	22,412	30,920	.....	30,920
Other	10	.....	10	77	.....	77	74	.....	74
Total—Employment and Training Administration	3,657	.....	3,657	26,544	.....	26,544	35,189	.....	35,189

Table 5. Outlays of the U.S. Government, April 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Pension Benefit Guaranty Corporation	316	100	216	1,964	2,164	-199	1,818	1,541	277
Employment Standards Administration:									
Salaries and expenses	28	.....	28	226	.....	226	227	.....	227
Special benefits	200	.....	200	171	.....	171	29	.....	29
Energy employees occupational illness compensation fund	47	.....	47	261	.....	261	163	.....	163
Special benefits for disabled coal miners	29	.....	29	210	.....	210	226	.....	226
Black lung disability trust fund	32	.....	32	225	.....	225	234	.....	234
Other	16	.....	16	135	.....	135	138	.....	138
Occupational Safety and Health Administration	37	.....	37	265	.....	265	269	.....	269
Bureau of Labor Statistics	28	.....	28	288	.....	288	242	.....	242
Other	63	.....	63	533	.....	533	484	.....	484
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	3	-3	.....	(* *)	(* *)
Intrabudgetary transactions	-5	.....	-5	-393	.....	-393	-429	.....	-429
Total—Department of Labor	4,448	100	4,348	30,430	2,167	28,263	38,590	1,541	37,048
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	329	.....	329	2,715	.....	2,715	2,472	.....	2,472
Embassy security, construction, and maintenance	139	.....	139	875	.....	875	638	.....	638
Payment to Foreign Service retirement and disability fund .....	(* *)	.....	(* *)	133	.....	133	135	.....	135
Foreign Service retirement and disability fund	66	.....	66	398	.....	398	380	.....	380
Other	120	.....	120	156	.....	156	452	.....	452
Total—Administration of Foreign Affairs	653	.....	653	4,277	.....	4,277	4,077	.....	4,077
International Organizations and Conferences	205	.....	205	1,524	.....	1,524	1,355	.....	1,355
Migration and refugee assistance	48	.....	48	489	.....	489	499	.....	499
International narcotics control and law enforcement	62	.....	62	313	.....	313	211	.....	211
Andean counterdrug initiative	55	.....	55	427	.....	427	352	.....	352
Other	31	.....	31	206	.....	206	83	.....	83
Proprietary receipts from the public .....	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Intrabudgetary transactions	-4	.....	-4	-179	.....	-179	-135	.....	-135
Total—Department of State	1,051	.....	1,051	7,057	(* *)	7,056	6,442	(* *)	6,441
Department of Transportation:									
Office of the Secretary	-12	.....	-12	16	.....	16	28	.....	28
Federal Aviation Administration:									
Operations	-335	.....	-335	3,218	.....	3,218	566	.....	566
Airport and airway trust fund:									
Grants-in-aid for airports	275	.....	275	1,922	.....	1,922	1,552	.....	1,552
Facilities and equipment	114	.....	114	1,278	.....	1,278	1,399	.....	1,399
Research, engineering, and development	8	.....	8	69	.....	69	79	.....	79
Trust fund share of FAA operations	931	.....	931	1,082	.....	1,082	3,422	.....	3,422
Total—Airport and airway trust fund	1,327	.....	1,327	4,350	.....	4,350	6,451	.....	6,451
Other	4	41	-37	112	86	27	47	88	-41
Total—Federal Aviation Administration	985	41	944	7,697	86	7,611	7,093	88	7,004
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	2,086	.....	2,086	15,909	.....	15,909	15,207	.....	15,207
Other	36	.....	36	162	2	160	148	.....	148
Other programs	25	.....	25	197	.....	197	163	.....	163
Total—Federal Highway Administration	2,147	.....	2,147	16,269	2	16,266	15,518	.....	15,518
National Highway Traffic Safety Administration	20	.....	20	204	.....	204	235	.....	235
Federal Railroad Administration:									
Capital grants to the National Railroad Passenger Corporation	278	.....	278	948	.....	948	688	.....	688
Other	12	(* *)	12	119	4	115	122	4	118
Total—Federal Railroad Administration	290	(* *)	290	1,067	4	1,063	810	4	806
Federal Transit Administration:									
Formula grants	344	.....	344	-236	.....	-236	173	.....	173
Capital investment grants	207	.....	207	-48	.....	-48	-179	.....	-179
Discretionary grants	35	.....	35	91	.....	91	107	.....	107
Trust fund share of expenses	135	.....	135	4,501	.....	4,501	3,771	.....	3,771
Other	26	.....	26	3	.....	3	40	.....	40
Total—Federal Transit Administration	748	.....	748	4,311	.....	4,311	3,912	.....	3,912

Table 5. Outlays of the U.S. Government, April 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Maritime Administration	114	55	59	402	265	137	368	118	250
Other	62	1	60	350	5	345	329	6	323
Proprietary receipts from the public		30	-30		71	-71		22	-22
Intrabudgetary transactions	(* *)		(* *)	-4		-4	-7		-7
Offsetting governmental receipts		2	-2		55	-55		52	-52
Total—Department of Transportation	4,365	128	4,237	30,295	489	29,806	28,258	290	27,967
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	-36	27	-63	-385	142	-528	-263	62	-324
Other	-66		-66	659		659	371		371
Financial Management Service:									
Salaries and expenses	13		13	177		177	177		177
Payment to the Resolution Funding Corporation	532		532	1,604		1,604	1,685		1,685
Financial agent services	35		35	199		199	27		27
Temporary State fiscal assistance fund							5,000		5,000
Interest paid to credit financing accounts				11		11	155		155
Claims, judgements, and relief acts	151		151	664		664	471		471
Other	55		55	501		501	253		253
Total—Financial Management Service	786		786	3,157		3,157	7,768		7,768
Federal Financing Bank									
Alcohol and tobacco tax and trade bureau:	-11		-11	-605		-605	-617		-617
Salaries and expenses	9		9	50		50	28		28
Internal revenue collections for Puerto Rico	36		36	213		213	208		208
Bureau of Engraving and Printing	-7		-7	-16		-16	-14		-14
United States Mint	93	202	-109	615	760	-145	583	706	-123
Bureau of the Public Debt	16		16	179		179	323		323
Internal Revenue Service:									
Processing, assistance, and management	285		285	2,187		2,187	2,406		2,406
Tax law enforcement	340		340	2,460		2,460	2,280		2,280
Information systems	93		93	805		805	929		929
Payment where earned income credit exceeds liability for tax	2,683		2,683	32,905		32,905	31,511		31,511
Payment where child credit exceeds liability for tax	1,761		1,761	12,492		12,492	7,591		7,591
Refunding internal revenue collections, interest	136		136	3,961		3,961	3,173		3,173
Other	35	(* *)	34	210	1	209	320	5	315
Total—Internal Revenue Service	5,333	(* *)	5,332	55,020	1	55,019	48,211	5	48,206
Comptroller of the Currency	38	1	37	267	290	-23	260	248	12
Office of Thrift Supervision	10	-2	12	96	90	6	97	92	5
Interest on the public debt:									
Interest on Treasury debt securities (gross):									
Public issues (accrual basis)	15,923		15,923	98,298		98,298	89,446		89,446
Special issues (cash basis)	1,951		1,951	86,447		86,447	80,601		80,601
Total—Interest on Treasury debt securities (gross)	17,874		17,874	184,745		184,745	170,047		170,047
Total—Interest on the public debt	17,874		17,874	184,745		184,745	170,047		170,047
Other	4		4	31		31	34		34
Proprietary receipts from the public		118	-118		1,959	-1,959		2,130	-2,130
Intrabudgetary transactions	300		300	242		242	369		369
Total—Department of the Treasury	24,379	346	24,033	244,268	3,243	241,026	227,405	3,242	224,163
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	2,019		2,019	14,743		14,743	15,592		15,592
Other	322	22	301	2,832	162	2,670	710	176	534
Veterans Benefits Administration:									
Public enterprise funds:									
Veterans housing benefit program fund	5	11	-6	26	65	-39	239	49	190
Other	56	53	3	371	355	15	398	377	21
Compensation and pensions	5,186		5,186	20,920		20,920	19,337		19,337
Readjustment benefits	334		334	1,908		1,908	1,754		1,754
Insurance funds:									
National service life	108		108	699		699	729		729
United States Government Life	1		1	5		5	5		5
Veterans special life	11	2	9	73	86	-13	79	88	-9
Other	6		6	23		23	16		16
Total—Veterans Benefits Administration	5,707	66	5,641	24,025	507	23,518	22,558	514	22,043

Table 5. Outlays of the U.S. Government, April 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:—Continued									
Construction	38	(* *)	38	257	(* *)	257	231	(* *)	231
Departmental Administration	205	.....	205	1,379	.....	1,379	814	.....	814
Proprietary receipts from the public:									
National service life .....	.....	11	-11	.....	103	-103	.....	125	-125
Other .....	.....	158	-158	.....	1,210	-1,210	.....	3,328	-3,328
Intrabudgetary transactions .....	(* *)	.....	(* *)	-2	.....	-2	-1	.....	-1
Total—Department of Veterans Affairs	8,292	257	8,035	43,235	1,982	41,253	39,904	4,143	35,760
Corps of Engineers:									
Construction	109	.....	109	828	.....	828	867	.....	867
Operation and maintenance	115	.....	115	761	.....	761	776	.....	776
Flood control	-223	.....	-223	301	.....	301	202	.....	202
Harbor maintenance trust fund	51	.....	51	356	.....	356	357	.....	357
Rivers and harbors contributed funds	21	.....	21	206	.....	206	213	.....	213
Other	34	.....	34	576	.....	576	710	.....	710
Proprietary receipts from the public .....	.....	48	-48	.....	255	-255	.....	274	-274
Intrabudgetary transactions .....	.....	.....	.....	-10	.....	-10	-10	.....	-10
Total—Corps of Engineers	106	48	58	3,018	255	2,763	3,115	274	2,841
Other Defense Civil Programs:									
Military Retirement:									
Payment to military retirement fund .....	.....	.....	.....	21,358	.....	21,358	18,189	.....	18,189
Military retirement fund	3,317	.....	3,317	22,566	.....	22,566	21,372	.....	21,372
Retiree Health Care:									
Payment to Department of Defense Medicare-eligible retiree health care fund .....	.....	.....	.....	15,721	.....	15,721	16,260	.....	16,260
Department of Defense Medicare-eligible retiree health care fund	347	.....	347	3,949	.....	3,949	3,395	.....	3,395
Educational Benefits	30	.....	30	195	.....	195	188	.....	188
Other	13	.....	13	93	.....	93	92	.....	92
Proprietary receipts from the public .....	.....	1	-1	.....	14	-14	.....	9	-9
Intrabudgetary transactions	-114	.....	-114	-39,688	.....	-39,688	-34,741	.....	-34,741
Total—Other Defense Civil Programs	3,593	1	3,592	24,194	14	24,180	24,755	9	24,746
Environmental Protection Agency:									
Science and technology	6	.....	6	2	.....	2	10	.....	10
Environmental programs and management	256	.....	256	1,757	.....	1,757	1,690	.....	1,690
State and tribal assistance grants	294	.....	294	2,057	.....	2,057	2,291	.....	2,291
Hazardous substance superfund	95	.....	95	722	.....	722	862	.....	862
Other	11	(* *)	11	1,266	28	1,238	1,311	21	1,290
Proprietary receipts from the public .....	.....	7	-7	.....	32	-32	.....	54	-54
Intrabudgetary transactions .....	.....	.....	.....	-1,247	.....	-1,247	-1,258	.....	-1,258
Offsetting governmental receipts .....	.....	3	-3	.....	14	-14	.....	8	-8
Total—Environmental Protection Agency	662	10	652	4,557	73	4,484	4,906	83	4,824
Executive Office of the President:									
Compensation of the President and the White House Office	5	.....	5	35	.....	35	26	.....	26
Office of Management and Budget	5	.....	5	38	.....	38	36	.....	36
Office of National Drug Control Policy	3	.....	3	19	.....	19	10	.....	10
Iraq relief and reconstruction fund	646	.....	646	3,542	.....	3,542	1,302	.....	1,302
Other	24	.....	24	123	.....	123	77	.....	77
Total—Executive Office of the President	684	.....	684	3,757	.....	3,757	1,451	.....	1,451
General Services Administration:									
Real Property Activities	-97	.....	-97	-170	.....	-170	-218	.....	-218
Supply and Technology Activities	-152	.....	-152	167	.....	167	283	.....	283
General Activities	36	.....	36	129	.....	129	93	(* *)	93
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	7	-7	.....	2	-2
Intrabudgetary transactions .....	(* *)	.....	(* *)	-7	.....	-7	-3	.....	-3
Total—General Services Administration	-213	(* *)	-213	120	7	113	156	2	153
International Assistance Program:									
International Security Assistance:									
Foreign military loan program	1	4	-3	72	230	-158	84	216	-132
Foreign military financing program	76	.....	76	4,591	.....	4,591	4,872	.....	4,872
Economic support fund	97	.....	97	1,444	.....	1,444	1,580	.....	1,580
Other	26	.....	26	353	.....	353	347	.....	347
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	85	-85
Total—International Security Assistance	200	4	196	6,459	230	6,229	6,883	301	6,582

Table 5. Outlays of the U.S. Government, April 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
International Assistance Program:—Continued									
Multilateral Assistance:									
Contribution to the International Development									
Association	205	.....	205	614	.....	614	628	.....	628
International organizations and programs .....	(**)	.....	(**)	12	.....	12	40	.....	40
Other	59	.....	59	971	.....	971	437	.....	437
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Multilateral Assistance	263	.....	263	1,597	.....	1,597	1,104	.....	1,104
International Development Assistance:									
Agency for International Development:									
Economic assistance loans .....	.....	26	-26	2	387	-385	.....	406	-406
Sustainable development assistance program	159	.....	159	916	.....	916	803	.....	803
Child survival and disease programs	118	.....	118	919	.....	919	788	.....	788
Assistance for the independent States of the Former Soviet Union	47	.....	47	274	.....	274	282	.....	282
Operating expenses	62	.....	62	390	.....	390	359	.....	359
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	43	.....	43	.....	.....	.....
Other	90	3	88	625	28	597	574	30	544
Proprietary receipts from the public .....	.....	.....	.....	.....	(**)	(**)	.....	.....	.....
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Agency for International Development	477	28	449	3,168	415	2,753	2,805	436	2,369
Overseas Private Investment Corporation:									
Overseas private investment corporation account	5	4	1	61	142	-80	292	165	127
Proprietary receipts from the public .....	.....	(**)	(**)	.....	3	-3	.....	122	-122
Total—Overseas Private Investment Corporation	5	4	1	61	145	-83	292	286	5
Peace Corps	25	.....	25	173	.....	173	181	.....	181
Other	6	.....	6	52	.....	52	41	.....	41
Total—International Development Assistance	513	32	481	3,454	560	2,895	3,318	722	2,596
International Monetary Programs	-61	.....	-61	-647	.....	-647	-405	.....	-405
Military Sales Programs:									
Foreign military sales trust fund	1,076	.....	1,076	6,471	.....	6,471	6,077	.....	6,077
Other .....	.....	.....	.....	.....	(**)	(**)	(**)	(**)	(**)
Proprietary receipts from the public .....	.....	1,048	-1,048	.....	5,645	-5,645	.....	6,278	-6,278
Other	4	.....	4	13	.....	13	(**)	.....	(**)
Total—International Assistance Program	1,996	1,083	912	17,347	6,435	10,913	16,978	7,301	9,676
National Aeronautics and Space Administration:									
Science, aeronautics, and exploration	447	.....	447	3,603	.....	3,603	1,566	.....	1,566
Exploration capabilities	520	.....	520	4,084	.....	4,084	2,060	.....	2,060
Human space flight	21	.....	21	139	.....	139	1,528	.....	1,528
Science, aeronautics, and technology	23	.....	23	465	.....	465	3,051	.....	3,051
Other	2	.....	2	25	.....	25	41	.....	41
Total—National Aeronautics and Space Administration	1,014	.....	1,014	8,316	.....	8,316	8,247	.....	8,247
National Science Foundation:									
Research and related activities	317	.....	317	2,348	.....	2,348	2,278	.....	2,278
Education and human resources	50	.....	50	325	.....	325	254	.....	254
Other	36	.....	36	218	.....	218	195	.....	195
Total—National Science Foundation	402	.....	402	2,891	.....	2,891	2,727	.....	2,727
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	679	.....	679	4,500	.....	4,500	4,254	.....	4,254
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	4,690	.....	4,690	31,714	.....	31,714	30,295	.....	30,295
Employees life insurance fund	174	187	-13	1,205	1,926	-721	1,240	1,983	-743
Employees and retired employees health benefits fund	2,410	2,550	-140	16,655	17,823	-1,168	15,511	16,603	-1,092
Other	-3	.....	-3	64	.....	64	142	.....	142
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-20	.....	-20	-22	.....	-22
Total—Office of Personnel Management	7,948	2,737	5,210	54,117	19,750	34,367	51,420	18,586	32,834

Table 5. Outlays of the U.S. Government, April 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	8	8	(* *)	2,076	31	2,046	2,651	31	2,620
Disaster loan fund	11	1	10	962	7	955	1,335	6	1,329
Other	1	(* *)	(* *)	4	3	1	4	5	-1
Other	47	(* *)	47	-256	(* *)	-256	124	(* *)	124
Proprietary receipts from the public					540	-540		226	-226
Total—Small Business Administration	67	10	58	2,786	580	2,205	4,115	269	3,846
Social Security Administration:									
Payments to social security trust funds	3,552		3,552	12,757		12,757	10,757		10,757
Supplemental security income program	6,114		6,114	24,719		24,719	23,476		23,476
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	36,289		36,289	248,972		248,972	238,285		238,285
Administrative expenses	270		270	1,729		1,729	1,414		1,414
Payment to railroad retirement account									
Other									
Total—FOASI trust fund	36,559		36,559	250,700		250,700	239,700		239,700
Federal disability insurance trust fund (off-budget):									
Benefit payments	7,184		7,184	47,928		47,928	43,612		43,612
Administrative expenses	188		188	1,333		1,333	1,160		1,160
Payment to railroad retirement account									
Other					(* *)	(* *)			
Total—FDI trust fund	7,372		7,372	49,261		49,261	44,773		44,773
Other	13		13	109		109	-13		-13
Proprietary receipts from the public:									
On-budget		197	-197		1,382	-1,382		1,069	-1,069
Off-budget		8	-8		44	-44		50	-50
Intrabudgetary transactions:									
Off-budget ¹	-3,550		-3,550	-12,754		-12,754	-10,752		-10,752
Total—Social Security Administration	50,060	204	49,855	324,793	1,425	323,367	307,941	1,119	306,822
Other independent agencies:									
Broadcasting Board of Governors	33		33	369		369	378		378
Corporation for National and Community Service	62		62	464		464	462		462
Corporation for Public Broadcasting				466		466	437		437
District of Columbia:									
Courts	15		15	117		117	107		107
General and special payments	38		38	322	(* *)	322	411	2	409
Other									
Election Assistance Commission	153		153	590		590	(* *)		(* *)
Equal Employment Opportunity Commission	27	(* *)	26	185	1	184	185	1	184
Export-Import Bank of the United States	20	27	-7	525	1,244	-719	574	2,397	-1,824
Federal Communications Commission:									
Universal service fund	592		592	4,533		4,533	3,860		3,860
Spectrum auction program account	14		14	1,258		1,258	29		29
Other	-3	2	-5	123	1,024	-902	97	28	68
Federal Deposit Insurance Corporation:									
Bank insurance fund	59	51	8	522	294	228	545	908	-363
Savings association insurance fund	12	23	-11	72	166	-93	85	221	-136
FSLIC resolution fund	(* *)	8	-8	437	169	267	64	150	-86
Office of Inspector General	14		14	14		14			
Total—Federal Deposit Insurance Corporation	85	82	3	1,045	629	416	694	1,279	-585
Federal Drug Control Programs	70		70	268		268	252		252
Legal Services Corporation	28		28	195		195	195		195
National Archives and Records Administration	19	1	18	224	16	209	181	8	173
National Credit Union Administration	15	125	-110	162	450	-288	126	401	-275
National Endowment for the Arts	8		8	69		69	70		70
National Endowment for the Humanities	11		11	70		70	67		67
Institute of Museum and Library Services	24		24	143		143	106		106
National Labor Relations Board	19		19	140		140	140		140
Nuclear Regulatory Commission	51	68	-17	367	318	50	351	316	36
Postal Service:									
Public enterprise funds (off-budget)	5,288	5,740	-452	39,740	42,898	-3,158	37,264	41,800	-4,536
Payments to the Postal Service fund	-5		-5	568		568	60		60

Table 5. Outlays of the U.S. Government, April 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
Railroad Retirement Board:									
Federal windfall subsidy	9	.....	9	63	.....	63	70	.....	70
Federal payments to the railroad retirement accounts ..	104	.....	104	338	.....	338	343	.....	343
Railroad unemployment insurance trust fund	5	.....	5	47	.....	47	57	.....	57
Rail industry pension fund:									
Benefit payments	307	.....	307	2,147	.....	2,147	2,099	.....	2,099
Advances from FOASDI fund	-99	.....	-99	-688	.....	-688	-681	.....	-681
OASDI certifications	99	.....	99	688	.....	688	681	.....	681
Administrative expenses	7	.....	7	60	.....	60	59	.....	59
Interest on refund of taxes .....	(* *)	.....	(* *)	3	.....	3	(* *)	.....	(* *)
Transfers to the National railroad retirement investment trust .....	.....	.....	.....	.....	.....	.....	586	.....	586
Other .....	(* *)	.....	(* *)	4	.....	4	3	.....	3
National railroad retirement investment trust:									
Benefit payments .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Administrative expenses	3	.....	3	7	.....	7	3	.....	3
Transfers to the railroad retirement trust funds from the National railroad retirement investment trust	84	.....	84	568	.....	568	1,232	.....	1,232
Railroad Social Security equivalent benefit account:									
Benefit payments	452	.....	452	3,127	.....	3,127	3,065	.....	3,065
Interest on refund of taxes .....	(* *)	.....	(* *)	4	.....	4	(* *)	.....	(* *)
Transfers to the National railroad retirement investment trust .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Proprietary receipts from the public .....	.....	-383	383	.....	2,191	-2,191	.....	3,145	-3,145
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Payments from the railroad retirement trust funds to the National railroad retirement investment trust .....	.....	.....	.....	.....	.....	.....	-586	.....	-586
Other	-188	.....	-188	-906	.....	-906	-1,575	.....	-1,575
Total—Railroad Retirement Board	784	-383	1,167	5,461	2,191	3,271	5,358	3,145	2,213
Securities and Exchange Commission	34	.....	34	-103	.....	-103	-263	.....	-263
Smithsonian Institution	64	.....	64	419	.....	419	473	.....	473
Tennessee Valley Authority	1,532	1,547	-15	11,694	11,735	-40	10,748	11,047	-300
Other	116	24	92	1,166	248	918	1,055	366	689
Total—Other independent agencies	9,094	7,233	1,861	70,583	60,754	9,829	63,417	60,791	2,626
Undistributed offsetting receipts:									
Other interest .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	-217	.....	-217	-1,505	.....	-1,505	-1,448	.....	-1,448
Postal Service employer contributions	-53	.....	-53	-407	.....	-407	-408	.....	-408
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	-173	.....	-173
Department of State:									
Foreign Service retirement and disability fund	-15	.....	-15	-107	.....	-107	-105	.....	-105
Other Defense Civil Programs:									
Military retirement fund	-1,299	.....	-1,299	-8,465	.....	-8,465	-8,142	.....	-8,142
Department of Defense Medicare-eligible retiree health care fund	-880	.....	-880	-6,174	.....	-6,174	-5,226	.....	-5,226
Office of Personnel Management:									
Civil service retirement and disability fund	-1,336	.....	-1,336	-9,788	.....	-9,788	-9,253	.....	-9,253
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-799	.....	-799	-5,253	.....	-5,253	-5,099	.....	-5,099
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-136	.....	-136	-891	.....	-891	-867	.....	-867
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Employer share, employee retirement	-4,735	.....	-4,735	-32,590	.....	-32,590	-30,723	.....	-30,723

Table 5. Outlays of the U.S. Government, April 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
Judicial Branch:									
Judicial survivors annuity fund	-1	.....	-1	-14	.....	-14	-15	.....	-15
Department of Health and Human Services:									
Federal hospital insurance trust fund	-32	.....	-32	-7,568	.....	-7,568	-7,528	.....	-7,528
Federal supplementary medical insurance trust fund	-59	.....	-59	-712	.....	-712	-856	.....	-856
Department of Homeland Security:									
Oil spill liability trust fund	-1	.....	-1	-13	.....	-13	-9	.....	-9
Other .....	(*)	.....	(*)	-17	.....	-17	-2	.....	-2
Department of Labor:									
Unemployment trust fund	-36	.....	-36	-1,300	.....	-1,300	-1,515	.....	-1,515
Department of State:									
Foreign Service retirement and disability fund .....	(*)	.....	(*)	-381	.....	-381	-379	.....	-379
Department of Transportation:									
Airport and airway trust fund	-16	.....	-16	-196	.....	-196	-242	.....	-242
Department of Veterans Affairs:									
National service life insurance fund	-2	.....	-2	-346	.....	-346	-369	.....	-369
United States government life insurance fund .....	(*)	.....	(*)	-2	.....	-2	-2	.....	-2
Corps of Engineers	4	.....	4	-15	.....	-15	-17	.....	-17
Other Defense Civil Programs:									
Military retirement fund	-38	.....	-38	-5,682	.....	-5,682	-4,700	.....	-4,700
Educational benefits fund .....	(*)	.....	(*)	-21	.....	-21	-19	.....	-19
Armed Forces Retirement Home	-1	.....	-1	-5	.....	-5	-4	.....	-4
Environmental Protection Agency	4	.....	4	-62	.....	-62	-54	.....	-54
Office of Personnel Management:									
Civil service retirement and disability fund	-46	.....	-46	-18,149	.....	-18,149	-17,804	.....	-17,804
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	-425	.....	-425	-40,493	.....	-40,493	-37,481	.....	-37,481
Federal disability insurance trust fund	-40	.....	-40	-5,085	.....	-5,085	-4,820	.....	-4,820
Independent agencies:									
Railroad Retirement Board	3	.....	3	-23	.....	-23	-21	.....	-21
Other	-2	.....	-2	-15	.....	-15	-77	.....	-77
Other	-1	.....	-1	-72	.....	-72	-36	.....	-36
Total—Interest received by trust funds	-692	.....	-692	-80,170	.....	-80,170	-75,949	.....	-75,949
Rents and royalties on the outer continental shelf lands ..	.....	201	-201	.....	2,911	-2,911	.....	2,733	-2,733
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	-5,427	201	-5,628	-112,760	2,911	-115,671	-106,672	2,733	-109,405
Total outlays	239,233	19,326	219,906	1,600,426	146,850	1,453,576	1,495,639	141,359	1,354,280
Total on-budget	194,964	13,579	181,385	1,325,200	103,908	1,221,292	1,232,921	99,509	1,133,412
Total off-budget	44,269	5,748	38,521	275,226	42,942	232,284	262,718	41,850	220,868
Total surplus (+) or deficit			+57,707			-236,940			-283,825
Total on-budget			+36,823			-336,014			-376,980
Total off-budget			+20,884			+99,074			+93,155

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	46,390	45,005
Intrabudgetary transactions	248,745	220,810
Governmental receipts	2,772	2,393
Total receipts offset against outlays	<u>297,907</u>	<u>268,208</u>

¹Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for the unnegotiated OASI benefit checks.
 ... No Transactions.

(*) Less than \$500,000.

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

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, April 2005 and Other Periods

[\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Treasury securities, issued under general Financing authorities:						
Debt held by the public	-21,651	243,720	234,888	4,307,345	4,572,716	4,551,065
Intragovernmental holdings	9,249	141,764	115,582	3,071,708	3,204,223	3,213,472
Total Treasury securities outstanding	-12,402	385,485	350,470	7,379,053	7,776,939	7,764,537
Plus premium on Treasury securities	-55	426	48	4,038	4,519	4,463
Less discount on Treasury securities	-791	1,601	-1,536	55,257	57,649	56,857
Total Treasury securities net of Premium and discount	-11,666	384,310	352,053	7,327,834	7,723,809	7,712,144
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	-188	-295	-1,942	24,183	24,077	23,888
Total federal securities	-11,854	384,015	350,112	7,352,017	7,747,886	7,736,032
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	9,303	138,142	115,699	3,075,703	3,204,543	3,213,845
Less discount on federal securities held as investments of government accounts	-631	-928	2,141	16,596	16,299	15,668
Net federal securities held as investments of government accounts	9,934	139,070	113,558	3,059,107	3,188,243	3,198,177
Total borrowing from the public	-21,788	244,945	236,553	4,292,910	4,559,643	4,537,855
Accrued interest payable to the public	8,448	8,767	7,488	32,734	33,053	41,501
Allocations of special drawing rights	29	234	108	7,197	7,402	7,432
Deposit funds	331	4,524	5,052	13,397	17,590	17,921
Miscellaneous liability accounts (includes checks outstanding etc.)	6,375	10,044	15,966	8,812	12,482	18,857
Total liability accounts	-6,605	268,515	265,167	4,355,050	4,630,170	4,623,565
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	-1,634	-2,402	-832	5,987	5,219	3,585
Tax and loan note accounts	55,545	42,413	6,309	30,362	17,230	72,775
Balance	53,911	40,011	5,477	36,349	22,449	76,360
Special drawing rights:						
Total holdings	46	-1,172	382	12,782	11,565	11,610
SDR certificates issued to Federal Reserve Banks .....	.....	.....	.....	-2,200	-2,200	-2,200
Balance	46	-1,172	382	10,582	9,365	9,410
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	221	1,775	819	8,047	9,601	9,822
Letter of credit issued to IMF	85	-4,663	-4,155	-34,600	-39,348	-39,263
Dollar deposits with the IMF	2	-3	13	-135	-140	-137
Receivable/Payable (-) for interim maintenance of value adjustments	-161	-1,128	-414	-395	-1,363	-1,523
Balance	148	-4,019	-3,738	19,442	15,276	15,424
Loans to International Monetary Fund .....	.....	.....	.....	.....	.....	.....
Other cash and monetary assets	181	573	-24,035	20,880	21,272	21,453
Total cash and monetary assets	54,286	35,393	-21,913	87,254	68,361	122,647
Non-federal securities of the National railroad retirement investment trust	-695	1,253	3,727	24,079	26,026	25,332
Net Activity, Guaranteed Loan Financing	-4,030	-7,144	2,052	-24,998	-28,112	-32,142
Net Activity, Direct Loan Financing	-1,600	-2,083	-3,702	150,657	150,174	148,574
Miscellaneous asset accounts	3,141	4,385	1,376	456	1,701	4,842
Total asset accounts	51,102	31,804	-18,461	237,448	218,150	269,253
Excess of liabilities (+) or assets (-)	-57,707	+236,710	+283,628	+4,117,602	+4,412,019	+4,354,312
Transactions not applied to current year's surplus or deficit (see Schedule A for Details) .....	.....	230	197	.....	230	230
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-57,707	+236,940	+283,825	+4,117,602	+4,412,249	+4,354,542

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

... No Transactions.

(* *) 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 2005 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	4,412,019	4,117,208	3,702,517
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results .....	.....	394	2,924
Excess of liabilities beginning of period (current basis)	4,412,019	4,117,602	3,705,441
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	-57,707	236,940	283,825
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	-57,707	236,940	283,825
Total-on-budget (Table 2)	-36,823	336,014	376,980
Total-off-budget (Table 2)	-20,884	-99,074	-93,155
Transactions not applied to current year's surplus or deficit:			
Seigniorage .....	.....	-230	-196
Profit on sale of gold .....	.....	.....	-1
Reclassification of aged unreconciled accounts .....	.....	(* *)	(* *)
Total-transactions not applied to current year's surplus or deficit .....	.....	-230	-197
Excess of liabilities close of period	4,354,312	4,354,312	3,989,069

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, April 2005 and Other Periods

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations guaranteed by the United States, issued by:						
Department of Housing and Urban Development:						
Federal Housing Administration	1	-60	-130	200	139	140
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	(* *)	(* *)	163	161	162
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	325	325	325
Federal Communications Commission .....	.....	.....	-46	(* *)	(* *)	(* *)
National Archives and Records Administration .....	.....	.....	-4	243	243	243
Tennessee Valley Authority	-191	-235	-1,761	23,253	23,208	23,018
Total agency securities	-188	-295	-1,942	24,183	24,077	23,888

... No Transactions.

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

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Treasury Securities, April 2005 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation	-18	7,496	-9,417	10,229	17,744	17,726
Agricultural credit insurance fund		273	238	5,452	5,725	5,725
Farm storage facility loans	-4	34	-9	263	301	297
Apple loans fund				2	2	2
Emergency boll weevil loan fund		(*)	(*)	4	4	4
Natural Resources Conservation Service				4	4	4
Rural Housing Service:						
Rural housing insurance		1,108	1,016	10,547	11,655	11,655
Rural community facility loans fund	190	294	242	1,390	1,493	1,683
Rural Business – Cooperative Service:						
Rural business and industry loans				180	180	180
Rural development loan fund		17		224	241	241
Rural economic development loan fund		9		70	80	80
Rural Utilities Service:						
Rural water and waste disposal fund		634	641	5,372	6,007	6,007
Rural electrification and telecommunications fund	501	991		10,704	11,194	11,695
Rural telephone bank	81	81	57	343	343	424
Distance learning and telemedicine program		32	10	141	173	173
Foreign Agricultural Service		-67	743	1,897	1,831	1,831
Department of Commerce:						
Departmental Management:						
Emergency steel guaranteed loan fund				29	29	29
National Oceanic and Atmospheric Administration:						
Fisheries finance	(*)	141	96	233	374	375
Fishing vessel obligations				12	12	12
Department of Defense – Military:						
Family Housing improvement loans	-2	(*)	5	70	72	70
Department of Education:						
College housing and academic facilities loans		(*)	-2	110	110	110
Federal direct student loans	954	17,555	10,234	96,420	113,020	113,974
Department of Energy:						
Bonneville Power Administration fund	40	-84	149	2,900	2,777	2,817
Department of Homeland Security:						
National flood insurance fund	100	300			200	300
Disaster assistance loan fund		-8		8	1	1
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-rent public housing – loans and other expenses		20	20		20	20
Housing Programs:						
Federal Housing Administration			3,000	7,635	7,635	7,635
Housing for the elderly and handicapped			-584	1,203	1,203	1,203
Department of the Interior:						
Helium fund				252	252	252
Bureau of Reclamation loan fund				114	114	114
Bureau of Indian Affairs		(*)	5	30	30	30
Assistance to American Samoa loan fund			-1	14	14	14
Department of Justice:						
Federal Prison Industries, Incorporated				20	20	20
Department of State:						
Repatriation loans		(*)	(*)	1	1	1
Department of Transportation:						
Federal Aviation Administration:						
Aircraft purchase loan guarantee program				(*)	(*)	(*)
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund		56	91	247	303	303
Federal Railroad Administration:						
Railroad rehabilitation and improvement loan fund	5	28	193	322	345	350
Other				(*)	(*)	(*)
Maritime Administration:						
Ocean freight differential	36	-483	-86	530	11	47
Maritime guaranteed loan (Title XI) fund				10	10	10
Department of Treasury:						
Departmental Offices:						
Air transportation stabilization fund		65		2	66	66
Community development financial institutions fund	-1	(*)	1	37	39	37
Federal Financing Bank revolving fund	-139	-16,379	-7,174	29,305	13,065	12,927
Department of Veterans Affairs:						
Veterans housing benefit program fund		757	1,091	2,588	3,345	3,345
Native American veteran housing fund		1	52	28	29	29
Vocational rehabilitation loan fund		4	(*)	2	5	5
Guaranteed transitional housing loans for homeless veterans		(*)			(*)	(*)

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Treasury Securities, April 2005 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Corps of Engineers:						
Washington aqueduct		(* *)	-2	15	15	15
Environmental Protection Agency:						
Abatement, control, and compliance loan program			6	24	24	24
General Services Administration:						
Land acquisition and development fund				(* *)	(* *)	(* *)
International Assistance Program:						
International Security Assistance:						
Foreign military loan program		-177	75	647	470	470
Military debt reduction				228	228	228
Agency for International Development:						
International debt reduction				111	111	111
Overseas Private Investment Corporation	6	68	65	594	655	661
Small Business Administration:						
Business loan fund		-1,577	1,147	2,683	1,106	1,106
Disaster loan fund		723	782	5,862	6,585	6,585
Independent agencies:						
Export-Import Bank of the United States	160	-1,389	-295	7,237	5,688	5,848
Federal Communications Commission:						
Spectrum auction loan fund		37		3,941	3,978	3,978
Presidio trust fund				50	50	50
Railroad Retirement Board:						
Social Security equivalent benefit account	275	1,900	1,886	2,962	4,587	4,862
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority	150	150	150			150
Total agency borrowing from the Treasury financed through Treasury securities issued	2,335	12,611	4,423	213,321	223,597	225,932
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Housing Service:						
Rural housing insurance fund		-450		680	230	230
Rural Utilities Service:						
Rural electrification and telecommunications fund	131	863	1,008	21,232	21,964	22,095
Rural development insurance fund	-65	-180	-290	200	85	20
Department of Defense – Military:						
Department of the Navy				1,624	1,624	1,624
Defense agencies		-11	-10	-1,126	-1,137	-1,137
Department of Education:						
Historically Black college and university capital financing fund	(* *)	1	47	118	119	119
Department of Health and Human Services:						
Health maintenance organization loan and loan guarantee fund				(* *)	(* *)	(* *)
Department of Housing and Urban Development:						
Low-rent housing – loans and other expenses		-83	-78	1,055	972	972
Community development grants		(* *)	-1	(* *)	(* *)	(* *)
Department of the Interior:						
Assistance to territories		-2	-1	8	6	6
Department of Transportation:						
Railroad rehabilitation and improvement loan fund		(* *)	(* *)	3	3	3
General Services Administration:						
Federal buildings fund	2	(* *)	-5	2,141	2,139	2,141
International Assistance Program:						
Foreign military financing program	-3	-113	-116	1,465	1,355	1,352
Small Business Administration:						
Business loan fund	-2	-11	-12	57	47	46
Independent agencies:						
Postal Service		-1,800	-6,653	1,800		
Total borrowing from the Federal Financing Bank	63	-1,785	-6,112	29,257	27,408	27,471

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 2005 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)		Securities Held as Investments Current Fiscal Year			
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	17	19	29	52	54	71
Department of Commerce	3	3	2	.....	.....	3
Department of Defense-Military:						
Defense cooperation account	(* *)	6	.....	(* *)	6	6
Department of Energy	116	756	3,061	34,175	34,816	34,931
Department of Homeland Security .....	.....	-784	-99	784	.....	.....
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration fund	1,507	1,146	4,630	23,325	22,963	24,470
Government National Mortgage Association:						
Guarantees of mortgage-backed securities	40	190	146	7,562	7,712	7,752
Other .....	.....	35	6	.....	35	35
Department of the Interior	-12	625	255	4,647	5,284	5,272
Department of Labor	-286	231	-277	13,290	13,806	13,521
Department of Transportation	43	96	102	388	442	485
Department of the Treasury	-17	1,915	-117	10,640	12,572	12,555
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	-3	-1	30	27	27
Veterans reopened insurance fund	-6	-14	-13	442	434	428
Servicemen's group life insurance fund .....	.....	(* *)	-5	(* *)	(* *)	(* *)
Other Defense Civil Programs:						
Uniformed services retiree health care fund	-4,059	14,363	16,052	35,864	54,286	50,227
Independent agencies:						
Federal Deposit Insurance Corporation:						
Bank insurance fund	-12	-231	337	32,089	31,870	31,858
Savings association insurance fund	9	94	131	11,852	11,937	11,946
FSLIC resolution fund	9	48	-10	3,013	3,052	3,061
National Credit Union Administration	110	299	287	6,111	6,300	6,409
Postal Service	368	1,254	-2,100	1,283	2,168	2,536
Tennessee Valley Authority	-35	-136	.....	136	35	.....
Other	153	2,063	304	9,173	11,083	11,236
Other	-9	171	110	5,587	5,768	5,759
Total Treasury securities	-2,060	22,145	22,829	200,444	224,650	222,590
Total Federal funds	-2,060	22,145	22,829	200,444	224,650	222,590
Trust funds:						
Legislative Branch:						
Library of Congress	(* *)	-4	3	45	42	41
United States Tax Court .....	.....	(* *)	(* *)	8	8	8
Other	(* *)	6	15	91	97	97
Judicial Branch:						
Judicial retirement funds	-2	34	23	637	672	670
Department of Agriculture	8	9	30	5	6	14
Department of Defense-Military:						
Voluntary separation incentive fund	-3	25	28	713	741	738
Other	1	7	-4	33	39	40

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, April 2005 and Other Periods—Continued

Classification	[\$ millions]					
	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Trust Funds—Continued						
Department of Health and Human Services:						
Federal hospital insurance trust fund	4,542	8,832	8,698	264,375	268,665	273,207
Federal supplementary medical insurance trust fund	-1,319	5,364	-531	17,439	24,122	22,803
Other	11	75	-43	2,037	2,101	2,112
Department of Homeland Security	9	-23	-95	2,282	2,250	2,259
Department of the Interior	1	17	-11	22	38	39
Department of Labor:						
Unemployment trust fund	317	-5,662	-16,816	45,239	39,260	39,577
Other	-9	-11	-12	75	73	64
Department of State:						
Foreign Service retirement and disability fund	-42	286	255	12,828	13,155	13,113
Other		-3	4	18	15	15
Department of Transportation:						
Airport and airway trust fund	-628	2,400	428	9,892	12,919	12,292
Highway trust fund	972	1,734	1,806	10,212	10,974	11,946
Other				(* *)	(* *)	(* *)
Department of Treasury	-37	29	-8	512	578	541
Department of Veterans Affairs:						
General post fund, national homes	5	-3	1	67	59	64
National service life insurance	-91	-248	-234	10,949	10,792	10,701
United States government life insurance fund	-1	-3	-4	50	48	47
Veterans special life insurance fund	-8	13	9	1,888	1,910	1,901
Corps of Engineers	13	224	113	2,654	2,864	2,877
Other Defense Civil Programs:						
Military retirement fund	-10,708	7,039	8,250	177,280	195,027	184,319
Other	-10	-17	-61	1,111	1,104	1,094
Environmental Protection Agency	14	177	-197	4,460	4,622	4,636
National Aeronautics and Space Administration		(* *)	(* *)	14	14	14
Office of Personnel Management:						
Civil service retirement and disability fund:						
Treasury securities	-2,954	-1,179	-564	631,860	633,635	630,680
Employees life insurance fund	13	723	657	28,107	28,817	28,830
Employees and retired employees health benefits fund	141	1,179	1,103	10,774	11,812	11,953
Social Security Administration:						
Federal old-age and survivors insurance trust fund	19,188	90,671	81,803	1,452,599	1,524,082	1,543,270
Federal disability insurance trust fund	1,770	5,615	8,185	182,799	186,645	188,414
Independent agencies:						
Harry S. Truman Memorial Scholarship trust fund				55	55	55
Japan-United States Friendship Commission		(* *)	-1	39	39	39
Railroad Retirement Board:						
Treasury securities	177	291	131	1,742	1,855	2,033
Agency securities				1	1	1
Other	-4	-1,599	-91	2,350	755	751
Total Treasury securities	11,363	115,997	92,870	2,875,258	2,979,892	2,991,255
Total agency securities				1	1	1
Total trust funds	11,363	115,997	92,870	2,875,259	2,979,893	2,991,256
Grand total	9,303	138,142	115,699	3,075,703	3,204,543	3,213,845

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

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

Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, April 2005 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation export fund	-6	-144	-138	487	349	343
Agricultural credit insurance fund	3	16	3	-541	-528	-525
Rural Housing Service:						
Rural community facility loans	(* *)	6	11	13	19	19
Rural housing insurance fund	2	14	15	-427	-415	-413
Rural Business-Cooperative Service:						
Rural business and industry loans	1	-9	51	-111	-122	-121
Rural Utilities Service:						
Rural water and waste disposal fund	(* *)	(* *)	(* *)	-24	-24	-24
Department of Commerce:						
General Administration:						
Emergency oil, gas, and steel account .....	.....	-7	18	-47	-54	-54
National Oceanic and Atmospheric Administration:						
Fishing vessel obligations	(* *)	-1	-1	6	5	5
Department of Defense-Military	1	-9	-4	-30	-40	-39
Department of Education:						
Office of Student Financial Assistance:						
Federal family education loans	-3,713	-6,462	-348	-15,337	-18,087	-21,799
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health center loans .....	.....	-1	(* *)	-2	-3	-3
Health education assistance loans	(* *)	9	13	-223	-214	-213
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian housing loans	(* *)	-2	-2	-18	-20	-20
Community Planning and Development:						
Community development loans	(* *)	12	-20	-75	-63	-63
Housing Programs:						
FHA-Mutual mortgage insurance loans	107	1,123	1,657	2,537	3,552	3,660
FHA-General and special risk fund	-226	-17	133	-732	-523	-749
Government National Mortgage Association:						
Guarantees of mortgaged-backed securities	-23	-177	-227	-872	-1,025	-1,049
Department of the Interior:						
Bureau of Indian Affairs	-1	3	(* *)	-58	-54	-55
Department of Transportation:						
Office of the Secretary:						
Minority business resource center fund .....	.....	.....	(* *)	-1	-1	-1
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund .....	.....	.....	.....	(* *)	(* *)	(* *)
Maritime Administration:						
Maritime guaranteed loan (Title XI) fund	(* *)	-8	-32	-318	-326	-326
Department of the Treasury:						
Departmental Offices:						
Air transportation stabilization fund	-22	-191	-73	-436	-604	-627
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	-120	-408	2,083	-4,255	-4,544	-4,663
International Assistance Program:						
Agency for International Development:						
Loan guarantees to Israel .....	.....	-85	-88	-781	-866	-866
Urban and environmental credit guaranteed loans	1	-3	1	-127	-130	-130
Microenterprise and small enterprise development	(* *)	-1	-5	-4	-5	-4
Development credit authority loan fund	(* *)	-2	-1	-6	-8	-8
Overseas Private Investment Corporation	-6	-40	-116	-774	-808	-814
Small Business Administration:						
Business loan fund	-4	-1,421	-1,777	-540	-1,958	-1,961
Independent agencies:						
Export-Import Bank of the United States	-25	661	897	-2,302	-1,616	-1,641
Net Activity, Guaranteed Loan Financing	-4,030	-7,144	2,052	-24,998	-28,112	-32,142
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural credit insurance fund	13	-228	-371	3,776	3,534	3,548
Farm storage facility loans	(* *)	9	13	197	207	207
Apple loans fund	(* *)	-1	-2	1	1	1
Emergency boll weevil loan fund .....	.....	(* *)	(* *)	3	3	3
Natural Resources Conservation Service:						
Agricultural resource conservation demonstration program .....	.....	.....	(* *)	(* *)	(* *)	(* *)
Rural Housing Service:						
Rural community facility loans fund	1	49	13	1,134	1,182	1,184
Rural housing insurance fund	-23	-263	-284	10,312	10,071	10,048
Rural Business-Cooperative Service:						
Rural business and industry loan fund	(* *)	-4	-8	12	8	8
Rural development loan fund	1	1	-2	211	212	212

Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, April 2005 and Other Periods—Continued

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Direct Loan Financing Activity:—Continued						
Department of Agriculture:—Continued						
Rural economic development loan fund	-1	-5	-1	67	63	62
Rural Utilities Service:						
Rural water and waste disposal loans	16	103	23	4,457	4,544	4,560
Rural electrification and telecommunications fund	170	1,526	1,213	15,840	17,195	17,366
Rural telephone bank	-13	-37	10	331	307	293
Distance learning and telemedicine program	12	33	31	134	155	167
Rural development insurance fund .....	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 direct loan fund	-37	-189	-61	1,032	880	843
International debt reduction .....	.....	-9	5	95	86	86
P.L. 480, title 1, Food for progress credits .....	.....	.....	-71	.....	.....	.....
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance	-2	93	73	228	324	321
Department of Defense—Military	(* *)	-1	22	70	69	69
Department of Education:						
Office of Postsecondary Education:						
College housing and academic facilities loans	(* *)	-1	-3	17	17	16
Historically Black college and university capital financing fund	(* *)	1	47	118	119	119
Office of Student Financial Assistance:						
Federal direct student loans	-1,622	-164	-1,741	94,748	96,206	94,583
Department of Homeland Security:						
Disaster assistance loan fund .....	.....	-8	(* *)	10	2	2
Department of Housing and Urban Development:						
Housing Programs:						
FHA-Mutual mortgage insurance loans	(* *)	(* *)	(* *)	-3	-3	-3
FHA-General and special risk fund .....	.....	.....	.....	(* *)	(* *)	(* *)
Department of the Interior:						
Bureau of Reclamation	-22	-22	-5	110	110	88
Bureau of Indian Affairs	(* *)	(* *)	-1	10	10	9
Assistance to American Samoa loan fund	-1	-1	-1	14	14	13
Department of State:						
Administration of Foreign Affairs:						
Repatriation loans	(* *)	-1	(* *)	-3	-4	-4
Department of Transportation:						
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund	11	88	28	153	229	241
Federal Railroad Administration:						
Alameda corridor project .....	.....	.....	-77	(* *)	(* *)	(* *)
Railroad rehabilitation and improvement loan fund	5	21	189	315	331	336
Department of the Treasury:						
Departmental Offices:						
Community development financial institutions fund	(* *)	-1	(* *)	37	35	35
Financial Management Service .....	.....	.....	.....	(* *)	(* *)	(* *)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	19	-122	-225	2,308	2,167	2,186
Native American veteran housing fund	(* *)	(* *)	1	28	28	28
Vocational rehabilitation loan fund	(* *)	(* *)	(* *)	1	1	1
Environmental Protection Agency:						
Abatement, control, and compliance loan program .....	.....	-2	3	24	22	22
International Assistance Program:						
International Security Assistance:						
Foreign military loan program .....	.....	-194	-521	613	419	419
Military debt reduction .....	.....	-2	-4	223	221	221
Agency for International Development:						
International debt reduction	(* *)	-217	-9	16	-201	-201
Microenterprise and small enterprise development .....	.....	(* *)	.....	(* *)	.....	.....
Overseas Private Investment Corporation	-7	36	58	474	516	509
Small Business Administration:						
Business loan fund	-1	-4	-1	89	86	85
Disaster loan fund	36	53	-1,148	2,725	2,742	2,778
Independent agencies:						
Export-Import Bank of the United States	-52	-802	-142	5,785	5,035	4,983
Federal Communications Commission:						
Spectrum auction loan fund	-102	-1,819	-753	3,881	2,165	2,062
Net Activity, Direct Loan Financing	-1,600	-2,083	-3,702	150,657	150,174	148,574

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 2005
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	64,534	57,935	91,405	110,827	30,150	43,988	148,493						547,332	471,308
Corporation income taxes	7,694	2,785	53,859	6,699	1,719	27,046	34,384						134,187	90,805
Social insurance and retirement receipts:														
Employment and general retirement	51,742	56,106	57,960	70,031	55,251	62,848	76,720						430,658	406,130
Unemployment insurance	1,393	4,052	395	1,820	3,214	777	4,412						16,063	16,175
Other retirement	349	349	428	340	347	429	353						2,595	2,686
Excise taxes	4,265	6,386	6,022	5,681	4,535	6,793	6,119						39,801	38,426
Estate and gift taxes	1,968	2,069	1,689	2,201	1,854	2,018	2,845						14,643	14,272
Customs duties	2,121	1,825	1,808	1,806	1,780	1,954	1,773						13,068	11,759
Miscellaneous receipts	2,830	3,039	2,183	2,812	2,022	2,888	2,514						18,288	18,894
Total—Receipts this year	136,896	134,547	215,749	202,217	100,871	148,741	277,613						1,216,635	.....
(On-budget)	97,734	92,178	172,486	147,773	57,519	99,379	218,208						885,278	.....
(Off-budget)	39,162	42,369	43,263	54,444	43,352	49,363	59,405						331,358	.....
<i>Total—Receipts prior year</i>	<i>135,825</i>	<i>118,207</i>	<i>186,730</i>	<i>185,169</i>	<i>92,009</i>	<i>132,425</i>	<i>220,091</i>						<i>.....</i>	<i>1,070,455</i>
<i>(On budget)</i>	<i>98,337</i>	<i>77,738</i>	<i>146,748</i>	<i>133,254</i>	<i>50,494</i>	<i>86,979</i>	<i>162,882</i>						<i>.....</i>	<i>756,432</i>
<i>(Off budget)</i>	<i>37,488</i>	<i>40,469</i>	<i>39,981</i>	<i>51,915</i>	<i>41,515</i>	<i>45,446</i>	<i>57,209</i>						<i>.....</i>	<i>314,023</i>
Outlays:														
Legislative Branch	300	295	373	387	285	307	307						2,254	2,223
Judicial Branch	443	435	531	429	423	474	429						3,164	3,152
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	7,194	4,981	3,874	2,174	1,667	-437	155						19,607	12,790
Other	4,916	4,696	6,451	5,391	5,383	6,165	5,204						38,206	36,130
Department of Commerce	422	517	526	580	426	536	401						3,408	3,210
Department of Defense:														
Military:														
Military Personnel	11,268	9,458	13,677	6,307	10,354	10,174	14,216						75,454	68,455
Operation and Maintenance	12,694	13,823	14,714	15,021	15,053	17,372	16,335						105,012	97,272
International Reconstruction and Other Assistance	49	53	51	13	30	32	5						233	200
Procurement	6,293	6,479	7,968	5,653	5,963	7,433	7,003						46,792	44,307
Research, Development, Test, and Evaluation	4,563	5,324	5,800	5,438	4,920	5,800	5,639						37,485	34,822
Military Construction	461	636	410	452	462	492	445						3,358	3,956
Family Housing	236	289	334	275	302	324	324						2,085	2,204
Revolving and Management funds	250	861	1,711	-3	-341	785	-474						2,789	2,761
Other	407	185	-410	221	-63	-263	-751						-673	-279
Total Military	36,222	37,107	44,255	33,377	36,680	42,150	42,744						272,534	253,698
Department of Education	6,191	4,343	5,234	8,634	5,253	5,928	9,873						45,458	35,849
Department of Energy	1,798	2,093	1,995	1,052	1,459	2,313	1,307						12,016	11,958
Department of Health and Human Services:														
Public Health Service	3,616	3,614	4,096	4,169	3,802	3,890	3,621						26,809	25,875
Centers for Medicare and Medicaid Services:														
Grants to States for Medicaid	15,114	14,216	15,721	13,915	13,643	17,218	14,878						104,704	102,137
Federal hospital ins. trust fund	13,523	14,609	16,259	12,577	14,385	16,790	17,361						105,503	97,035
Federal supp. med. ins. trust fund	11,598	12,156	13,335	10,175	10,864	12,828	14,089						85,044	76,909
Other	8,551	8,880	14,652	12,049	10,194	10,832	14,335						79,493	65,026
Administration for Children and Families	3,569	3,766	4,242	4,006	4,006	4,558	3,685						27,831	27,767
Other	-10,588	-10,871	-16,358	-14,044	-12,728	-12,780	-16,916						-94,286	-78,226
Department of Homeland Security	3,070	3,036	3,850	2,796	2,794	3,434	2,767						21,747	15,164
Department of Housing and Urban Development	3,429	3,456	3,536	3,494	3,017	3,342	3,267						23,541	21,688
Department of the Interior	727	420	749	691	546	1,014	599						4,745	4,688
Department of Justice	1,938	1,789	1,774	1,930	1,782	2,024	1,639						12,877	14,440
Department of Labor:														
Unemployment trust fund	2,357	2,839	3,152	3,706	3,448	3,839	3,070						22,412	30,920
Other	517	1,140	1,650	622	447	197	1,278						5,851	6,129
Department of State	1,241	836	1,401	842	686	998	1,051						7,056	6,441
Department of Transportation:														
Highway trust fund	2,688	2,386	2,524	1,858	1,933	2,556	2,123						16,069	15,355
Other	1,647	2,016	1,999	1,988	1,670	2,303	2,115						13,737	12,612
Department of the Treasury:														
Interest on Treasury debt securities (gross)	13,735	19,601	86,912	15,215	15,889	15,520	17,874						184,745	170,047
Other	2,925	1,419	843	6,479	26,834	11,621	6,159						56,281	54,116

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2005—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Com-parable Period Prior F.Y.
Outlays:—Continued														
Department of Veterans Affairs:														
Compensation and pensions	2,545	2,545	5,043	166	2,672	2,764	5,186						20,920	19,337
National service life	80	72	74	86	83	105	97						597	603
United States Government Life	1	1	1	1	1	1	1						5	5
Other	2,609	2,842	3,431	2,757	2,430	2,911	2,751						19,732	15,815
Corps of Engineers	626	696	493	495	83	312	58						2,763	2,841
Other Defense Civil Programs	2,280	3,556	3,913	3,525	3,221	4,094	3,592						24,180	24,746
Environmental protection	551	694	674	487	542	883	652						4,484	4,824
Executive Office of the President	272	435	542	521	670	634	684						3,757	1,451
General Services Administration	-86	23	173	-205	1	421	-213						113	153
International Assistance Program:														
International Security Assistance	228	328	1,004	3,759	106	606	196						6,229	6,582
Multilateral Assistance	507	5	5	713	58	46	263						1,597	1,104
International Development Assistance	364	394	543	325	363	425	481						2,895	2,596
Other	-322	-310	-110	12	59	892	-28						192	-605
National Aeronautics and Space Administration	827	1,458	1,308	1,247	1,172	1,291	1,014						8,316	8,247
National Science Foundation	464	414	422	375	397	417	402						2,891	2,727
Office of Personnel Management	5,233	4,702	4,535	5,194	4,559	4,933	5,210						34,367	32,834
Small Business Administration	69	80	71	-475	2,337	67	58						2,205	3,846
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	35,011	35,010	35,516	36,012	36,253	36,340	36,559						250,700	239,700
Federal disability ins. trust fund (off-budget)	6,737	6,837	6,929	7,039	7,178	7,169	7,372						49,261	44,773
Other	2,843	2,800	5,953	-105	3,119	2,872	5,925						23,406	22,349
Independent agencies:														
Fed. Deposit Ins. Corp:														
Bank insurance fund	17	-438	313	122	-49	256	8						228	-363
Savings association insurance fund	(* *)	-178	121	-78	-40	92	-11						-93	-136
FSLIC resolution fund	-10	-36	-4	-36	-16	378	-8						267	-86
Office of Inspector General							14						14	
Postal Service:														
Public enterprise funds (off-budget)	-926	-765	127	-223	-82	-838	-452						-3,158	-4,536
Payments to the Postal Service fund	41		25	507			-5						568	60
Tennessee Valley Authority	-55	23	30	83	-178	71	-15						-40	-300
Other independent agencies	1,678	1,420	1,279	2,256	2,383	697	2,329						12,043	7,986
Undistributed offsetting receipts:														
Employer share, employee retirement	-4,433	-4,433	-4,759	-4,675	-4,715	-4,841	-4,735						-32,590	-30,723
Interest received by trust funds	15	-4,677	-72,314	-164	-2,002	-336	-692						-80,170	-75,949
Rents and royalties on outer continental shelf lands	-109	-824	-309	-573	-578	-317	-201						-2,911	-2,733
Sale of major assets														
Other	(* *)	(* *)				(* *)	(* *)						(* *)	(* *)
Totals this year:														
Total outlays	194,198	192,448	218,603	193,639	214,814	219,969	219,906						1,453,576	.....
(On-budget)	159,519	152,310	221,581	155,666	172,445	178,385	181,385						1,221,292	.....
(Off-budget)	34,679	40,138	-2,978	37,973	42,368	41,583	38,521						232,284	.....
Total-surplus (+) or deficit (-)	-57,302	-57,901	-2,853	8,578	-113,942	-71,227	+57,707						-236,940	.....
(On-budget)	-61,785	-60,132	-49,095	-7,893	-114,926	-79,007	+36,823						-336,014	.....
(Off-budget)	+4,483	+2,231	+46,241	+16,471	+984	+7,779	+20,884						+99,074	.....
Total borrowing from the public ...	13,205	89,179	-318	20,172	79,467	65,028	-21,788						244,945	236,553
<i>Total-outlays prior year</i>	<i>205,370</i>	<i>161,179</i>	<i>204,370</i>	<i>186,802</i>	<i>188,709</i>	<i>205,337</i>	<i>202,513</i>						<i>.....</i>	<i>1,354,280</i>
<i>(On-budget)</i>	<i>171,636</i>	<i>122,989</i>	<i>207,954</i>	<i>149,957</i>	<i>148,965</i>	<i>165,656</i>	<i>166,253</i>						<i>.....</i>	<i>1,133,412</i>
<i>(Off-budget)</i>	<i>33,734</i>	<i>38,189</i>	<i>-3,584</i>	<i>36,845</i>	<i>39,744</i>	<i>39,681</i>	<i>36,259</i>						<i>.....</i>	<i>220,868</i>
<i>Total-surplus (+) or deficit (-) prior year</i>	<i>-69,545</i>	<i>-42,971</i>	<i>-17,640</i>	<i>-1,633</i>	<i>-96,701</i>	<i>-72,913</i>	<i>17,578</i>						<i>.....</i>	<i>-283,825</i>
<i>(On-budget)</i>	<i>-73,299</i>	<i>-45,251</i>	<i>-61,206</i>	<i>-16,702</i>	<i>-98,471</i>	<i>-78,678</i>	<i>-3,372</i>						<i>.....</i>	<i>-376,980</i>
<i>(Off-budget)</i>	<i>+3,754</i>	<i>+2,280</i>	<i>+43,566</i>	<i>+15,070</i>	<i>+1,771</i>	<i>+5,765</i>	<i>+20,950</i>						<i>.....</i>	<i>+93,155</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, 2005

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	859	1,333	-475	5,480	4,397	1,082	9,892	12,919	12,292
Black lung disability	51	32	18	303	225	77	.....	.....	.....
Federal disability insurance	9,055	7,372	1,683	55,008	49,261	5,747	182,799	186,645	188,414
Federal employees life and health .....	.....	-153	153	.....	-1,890	1,890	38,881	40,629	40,783
Federal employees retirement	1,751	4,759	-3,008	31,254	32,136	-881	645,332	647,470	644,472
Federal hospital insurance	21,856	17,445	4,412	114,677	106,151	8,526	264,375	268,665	273,207
Federal old-age and survivors insurance ...	55,307	36,559	18,749	340,869	250,700	90,169	1,452,599	1,524,082	1,543,270
Federal supplementary medical insurance ..	13,037	14,225	-1,188	91,673	85,978	5,696	17,439	24,122	22,803
Hazardous substance superfund	7	95	-88	1,298	722	576	2,227	2,273	2,278
Highways	3,332	2,342	990	19,636	21,050	-1,414	10,212	10,974	11,946
Military advances	1,048	1,076	-29	5,645	6,471	-827	.....	.....	.....
Military retirement	1,338	3,317	-1,980	37,044	22,566	14,478	177,280	195,027	184,319
Railroad retirement	150	854	-703	5,737	5,919	-183	1,743	1,856	2,033
Unemployment	4,453	3,075	1,378	17,756	22,458	-4,702	45,239	39,260	39,577
Veterans life insurance	12	117	-105	451	691	-240	12,886	12,749	12,649
All other trust	309	345	-36	2,540	3,750	-1,211	14,355	13,221	13,213
Total trust fund receipts and outlays and investments held from Table 6-D	112,564	92,792	19,772	729,370	610,586	118,784	2,875,259	2,979,893	2,991,256
Less: Interfund transactions	26,639	26,639	.....	253,261	253,261	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	85,925	66,153	19,772	476,109	357,324	118,784			
Total Federal fund receipts and outlays	191,786	153,851	37,935	740,935	1,096,660	-355,725			
Less: Interfund transactions	98	98	.....	409	409	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	191,688	153,753	37,935	740,527	1,096,251	-355,725			
Net budget receipts & outlays	277,613	219,906	57,707	1,216,635	1,453,576	-236,940			

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 2005 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	148,493	547,332	471,308
Corporation income taxes	34,384	134,187	90,805
Social insurance and retirement receipts:			
Employment and general retirement	76,720	430,658	406,130
Unemployment insurance	4,412	16,063	16,175
Other retirement	353	2,595	2,686
Excise taxes	6,119	39,801	38,426
Estate and gift taxes	2,845	14,643	14,272
Customs duties	1,773	13,068	11,759
Miscellaneous receipts	2,514	18,288	18,894
Total	277,613	1,216,635	1,070,455
NET OUTLAYS			
National defense	44,637	282,620	264,250
International affairs	2,490	20,635	16,262
General science, space, and technology	1,927	13,476	12,940
Energy	-459	-602	-1,179
Natural resources and environment	1,669	13,758	16,188
Agriculture	810	23,788	16,397
Commerce and housing credit	7	3,563	-311
Transportation	5,097	36,342	33,823
Community and regional development	1,612	14,410	8,868
Education, training, employment and social services	11,863	60,401	50,726
Health	19,993	144,548	139,355
Medicare	28,292	170,440	156,284
Income security	32,870	225,958	220,127
Social security	43,927	299,954	284,408
Veterans benefits and services	8,058	41,371	35,907
Administration of justice	3,004	22,254	23,566
General government	1,691	11,437	15,874
Net interest	17,356	104,723	94,250
Undistributed offsetting receipts	-4,936	-35,501	-33,456
Total	219,906	1,453,576	1,354,280

... 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 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*

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

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