



Monthly Treasury Statement

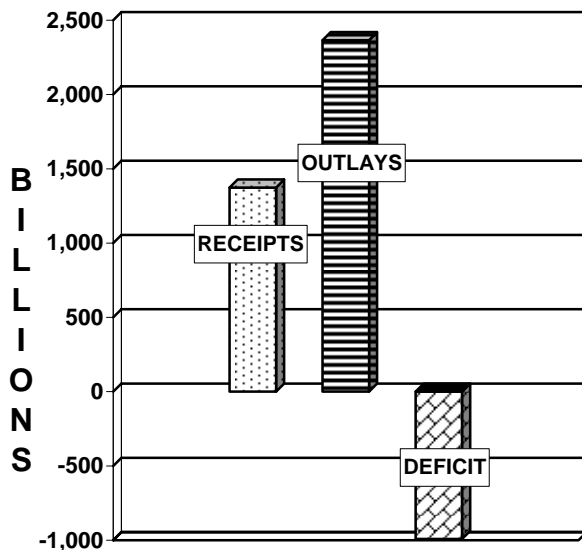
of Receipts and Outlays
of the United States Government

For Fiscal Year 2009 Through **May 31, 2009**, and Other Periods

Highlight

The budget estimates provided in Table 2 and 3 are based on the updated *FY 2010 Budget*, released by the Office of Management and Budget on May 7, 2009.

**RECEIPTS, OUTLAYS, AND
SURPLUS/DEFICIT THROUGH MAY 2009**



Contents

- Summary, page 2
- Receipts, page 6
- Outlays, page 7
- Means of financing, page 20
- Receipts/outlays by month, page 28
- Federal trust funds/securities, page 30
- Receipts by source/outlays by function, page 30
- Explanatory notes, page 31

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 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 2008 and 2009, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 2008			
October.....	178,175	235,014	56,838
November.....	151,055	249,293	98,238
December.....	276,982	228,721	-48,261
January.....	255,217	237,379	-17,839
February.....	105,723	281,287	175,563
March.....	178,816	227,028	48,212
April.....	403,751	244,469	-159,282
May.....	124,272	290,199	165,927
June.....	259,912	226,365	-33,547
July.....	160,494	263,261	102,767
August.....	157,016	268,930	111,914
September.....	272,228	226,494	-45,734
Year-to-Date.....	2,523,642	2,978,440	454,798
FY 2009			
October.....	164,847	320,372	155,525
November.....	144,782	269,983	125,201
December.....	237,811	289,566	51,755
January.....	226,109	289,567	63,457
February.....	87,328	281,188	193,860
March.....	128,957	320,545	191,589
April.....	266,232	287,139	20,907
May.....	117,241	306,892	189,651
Year-to-Date.....	1,373,307	2,365,252	991,945

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, May 2009 and Other Periods

Classification	[\$ millions]				
	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (2008)	Budget Estimates Next Fiscal Year (2010) ¹
Total On-Budget and Off-Budget Results:					
Total Receipts.....	117,241	1,373,307	2,156,654	1,673,991	2,332,645
On-Budget Receipts.....	64,098	930,463	1,501,784	1,231,943	1,649,422
Off-Budget Receipts.....	53,143	442,843	654,870	442,049	683,223
Total Outlays.....	306,892	2,365,252	3,997,842	1,993,390	3,591,076
On-Budget Outlays.....	250,801	2,011,918	3,479,621	1,669,644	3,041,947
Off-Budget Outlays.....	56,090	353,334	518,221	323,745	549,129
Total Surplus (+) or Deficit (-).....	-189,651	-991,945	-1,841,188	-319,398	-1,258,431
On-Budget Surplus (+) or Deficit (-).....	-186,703	-1,081,455	-1,977,837	-437,702	-1,392,525
Off-Budget Surplus (+) or Deficit (-).....	-2,947	+89,510	+136,649	+118,304	+134,094
Total On-Budget and Off-Budget Financing.....	189,651	991,945	1,841,188	319,398	1,258,431
Means of Financing:					
Borrowing from the Public.....	87,049	1,210,649	2,728,642	234,864	1,350,528
Reduction of Operating Cash, Increase (-).....	120,986	154,466	301,608	61,335	.....
By Other Means.....	-18,385	-373,170	-1,189,062	23,199	-92,097

¹These estimates are based on the updated *FY 2010 Budget*, released by the Office of Management and Budget on May 7, 2009.

... 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 2008 and 2009

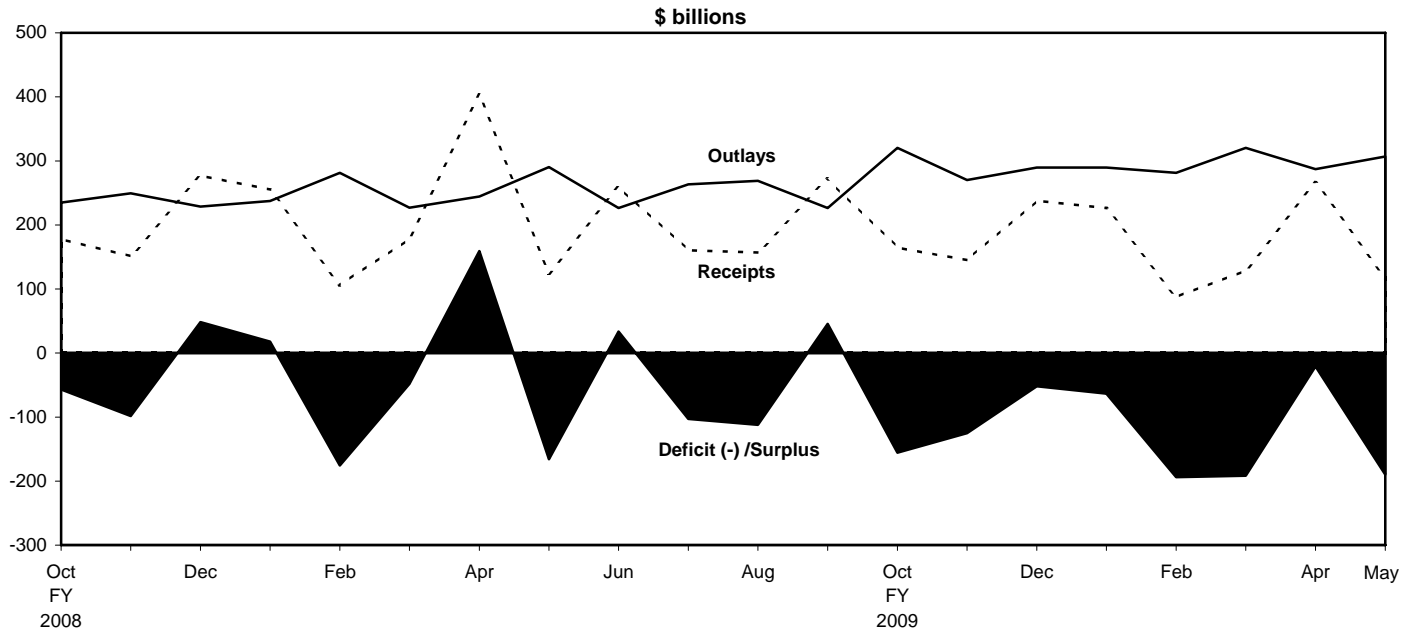


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2008 and 2009

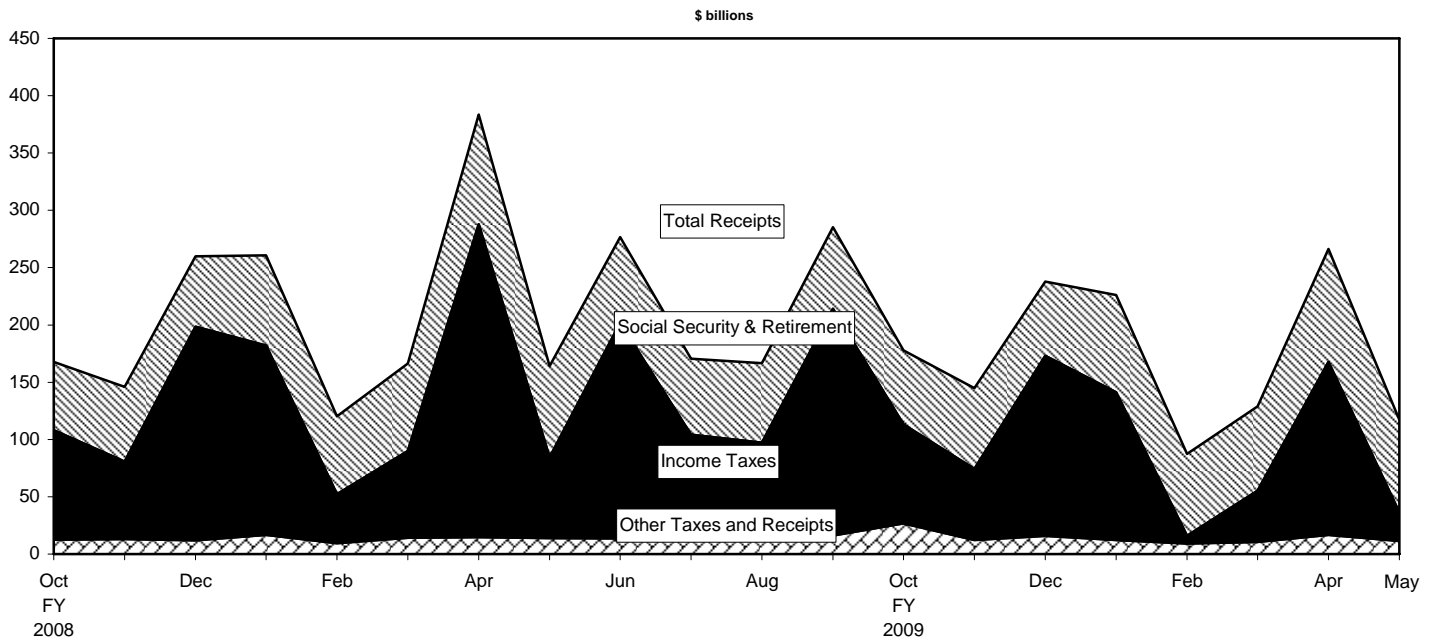


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2008 and 2009

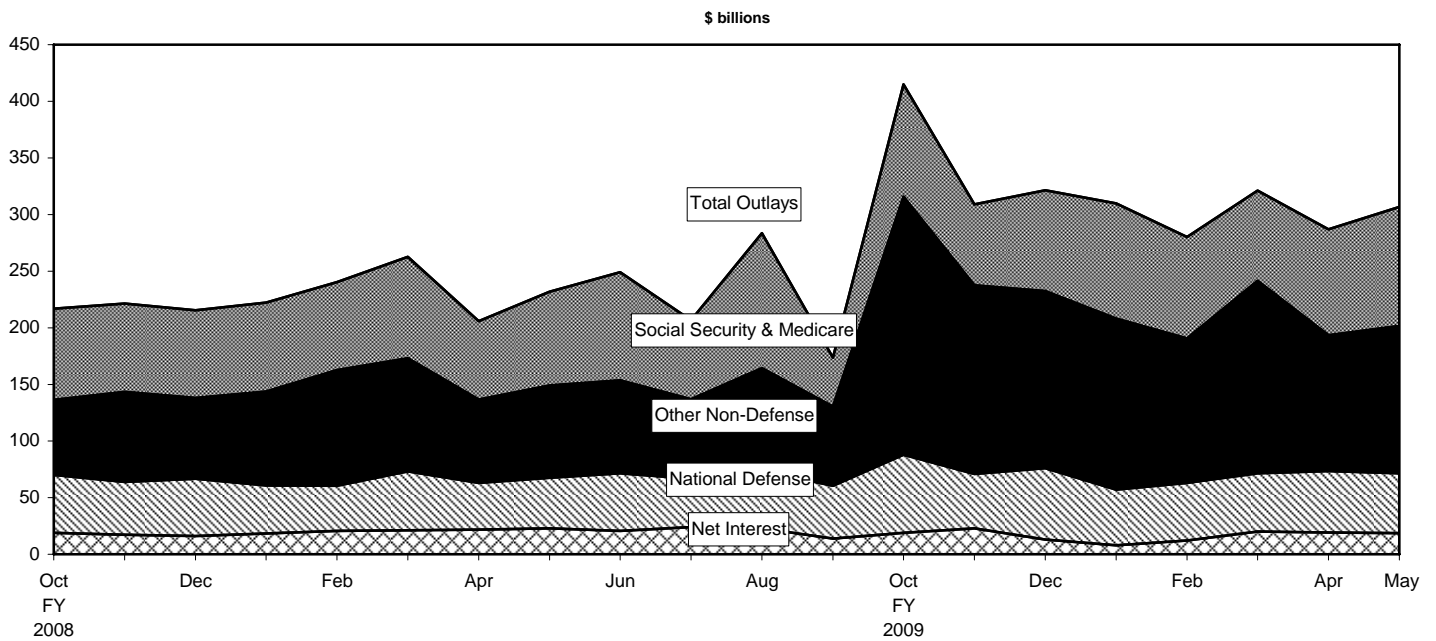


Table 3. Summary of Receipts and Outlays of the U.S. Government, May 2009 and Other Periods

Classification	[\$ millions]			
	This Month	Current Fiscal Year to Date	Comparable Prior Period Year to Date	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual Income Taxes	26,218	592,588	769,209	953,006
Corporation Income Taxes.....	-1,404	69,377	178,188	146,758
Social Insurance and Retirement Receipts:				
Employment and General Retirement (Off-Budget)	53,143	442,843	442,049	654,870
Employment and General Retirement (On-Budget)	14,636	133,769	133,994	195,856
Unemployment Insurance	12,685	29,802	31,547	44,030
Other Retirement	390	2,791	2,809	4,461
Excise Taxes	5,427	39,770	42,391	66,280
Estate and Gift Taxes	1,457	17,539	20,115	26,341
Customs Duties	1,383	15,445	17,875	23,942
Miscellaneous Receipts	3,305	29,382	35,814	41,110
Total Receipts	117,241	1,373,307	1,673,991	2,156,654
(On-Budget)	64,098	930,463	1,231,943	1,501,784
(Off-Budget).....	53,143	442,843	442,049	654,870
Budget Outlays				
Legislative Branch	356	3,169	2,984	4,880
Judicial Branch	639	4,407	4,186	6,808
Department of Agriculture.....	8,026	80,382	65,796	116,243
Department of Commerce.....	978	7,293	4,779	11,772
Department of Defense-Military	50,490	419,078	393,654	665,018
Department of Education	8,689	48,142	47,382	49,684
Department of Energy.....	2,217	15,083	13,433	29,322
Department of Health and Human Services.....	67,703	520,202	475,335	817,769
Department of Homeland Security.....	3,525	35,074	26,005	49,183
Department of Housing and Urban Development	3,811	30,107	34,612	65,132
Department of the Interior	902	7,241	6,584	11,489
Department of Justice.....	2,466	17,292	17,722	29,024
Department of Labor.....	12,194	77,927	37,904	121,949
Department of State.....	1,330	13,136	11,763	22,372
Department of Transportation.....	5,382	41,184	39,409	79,723
Department of the Treasury:				
Interest on Treasury Debt Securities (Gross).....	20,600	214,039	266,292	392,321
Other	21,968	274,244	84,250	640,098
Department of Veterans Affairs.....	8,827	62,995	59,631	96,477
Corps of Engineers.....	538	4,427	3,242	12,615
Other Defense Civil Programs	4,599	39,716	31,023	48,494
Environmental Protection Agency.....	634	5,208	5,340	8,421
Executive Office of the President.....	65	479	875	757
General Services Administration.....	-66	208	452	1,423
International Assistance Program	1,006	10,859	6,320	13,640
National Aeronautics and Space Administration	1,631	12,075	11,348	19,574
National Science Foundation.....	449	3,647	3,496	6,687
Office of Personnel Management	5,627	48,666	46,316	68,453
Small Business Administration.....	86	1,853	220	2,304
Social Security Administration	73,473	479,837	436,137	724,994
Other Independent Agencies	5,953	47,756	13,803	155,126
Allowances .....	.....	.....	.....	3,575
Undistributed Offsetting Receipts:				
Interest.....	-667	-89,587	-97,065	-185,804
Other	-6,537	-70,889	-59,840	-91,681
Total Outlays	306,892	2,365,252	1,993,390	3,997,842
(On-Budget).....	250,801	2,011,918	1,669,644	3,479,621
(Off-Budget).....	56,090	353,334	323,745	518,221
Surplus (+) or Deficit (-)	-189,651	-991,945	-319,398	-1,841,188
(On-Budget).....	-186,703	-1,081,455	-437,702	-1,977,837
(Off-Budget).....	-2,947	+89,510	+118,304	+136,649

¹These estimates are based on the updated *FY 2010 Budget*, released by the Office of Management and Budget on May 7, 2009.

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

Table 4. Receipts of the U.S. Government, May 2009 and Other Periods

Classification	[\$ millions]								
	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.....	58,335			606,048			673,213		
Presidential Election Campaign Fund.....	6			41			43		
Other.....	4,076			228,764			330,269		
Total--Individual Income Taxes.....	62,416	36,198	26,218	834,852	242,264	592,588	1,003,524	234,315	769,209
Corporation Income Taxes.....	6,211	7,615	-1,404	135,954	66,577	69,377	215,828	37,640	178,188
Social Insurance and Retirement Receipts:									
Employment and General Retirement:									
Federal Old-Age and Survivors Ins. Trust Fund:									
Federal Insurance Contributions Act Taxes.....	44,778		44,778	361,623		361,623	358,513		358,513
Self-Employment Contributions Act Taxes.....	651		651	21,707		21,707	21,039		21,039
Adjustments Attributable to Prior Years.....				-4,770		-4,770	-1,673		-1,673
Total--FOASI Trust Fund.....	45,429		45,429	378,560		378,560	377,879		377,879
Federal Disability Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes.....	7,603		7,603	61,407		61,407	60,880		60,880
Self-Employment Contributions Act Taxes.....	111		111	3,686		3,686	3,573		3,573
Adjustments Attributable to Prior Years.....				-809		-809	-283		-283
Total--FDI Trust Fund.....	7,714		7,714	64,284		64,284	64,170		64,170
Federal Hospital Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes.....	13,946		13,946	121,459		121,459	121,068		121,068
Self-Employment Contributions Act Taxes.....	278		278	9,306		9,306	9,211		9,211
Adjustments Attributable to Prior Years.....				-211		-211	498		498
Total--FHI Trust Fund.....	14,224		14,224	130,554		130,554	130,777		130,777
Railroad Retirement :									
Rail Pension and Supplemental Annuity.....	204	-1	205	1,562	1	1,560	1,559	5	1,554
Social Security Equivalent Account.....	206	-1	207	1,656	1	1,654	1,670	6	1,664
Total--Employment and General Retirement.....	67,777	-2	67,779	576,615	3	576,612	576,054	12	576,043
Unemployment Insurance:									
Deposits by States.....	12,536		12,536	24,040		24,040	25,346		25,346
Federal Unemployment Tax Act Taxes.....	154	9	145	5,753	59	5,693	6,200	70	6,130
Railroad Unemployment Taxes.....	3		3	69		69	71		71
Total--Unemployment Insurance.....	12,694	9	12,685	29,861	59	29,802	31,617	70	31,547
Other Retirement:									
Federal Employees Retirement - Employee Share.....	387		387	2,765		2,765	2,780		2,780
Non-Federal Employees Retirement.....	3		3	26		26	29		29
Total--Other Retirement.....	390		390	2,791		2,791	2,809		2,809
Total--Social Insurance and Retirement Receipts.....	80,861	7	80,854	609,267	62	609,205	610,481	82	610,399
Excise Taxes:									
Miscellaneous Excise Taxes.....	1,589	160	1,430	12,462	979	11,483	13,902	1,007	12,895
Airport and Airway Trust Fund.....	1,092	10	1,082	6,810	81	6,729	7,014	39	6,975
Highway Trust Fund.....	3,141	300	2,842	21,813	654	21,159	22,737	629	22,107
Black Lung Disability Trust Fund.....	74		74	400		400	414		414
Total--Excise Taxes.....	5,896	469	5,427	41,485	1,715	39,770	44,067	1,676	42,391
Estate and Gift Taxes.....	1,549	92	1,457	18,389	850	17,539	20,777	662	20,115
Customs Duties.....	1,459	76	1,383	16,135	690	15,445	18,517	642	17,875
Miscellaneous Receipts:									
Deposits of Earnings by Federal Reserve Banks.....	1,959		1,959	17,935		17,935	25,501		25,501
Universal Service Fund.....	683		683	5,399		5,399	5,372		5,372
All Other.....	667	3	663	6,110	62	6,048	4,984	44	4,941
Total -- Miscellaneous Receipts.....	3,309	3	3,305	29,444	62	29,382	35,858	44	35,814
Total -- Receipts.....	161,701	44,461	117,241	1,685,525	312,219	1,373,307	1,949,053	275,061	1,673,991
Total -- On-Budget.....	108,558	44,461	64,098	1,242,682	312,219	930,463	1,507,004	275,061	1,231,943
Total -- Off-Budget.....	53,143		53,143	442,843		442,843	442,049		442,049

... No Transactions

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

Table 5. Outlays of the U.S. Government, May 2009 and Other Periods

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	71	(**)	70	576	2	574	545	2	544
House of Representatives.....	109	(**)	109	894	1	893	890	1	889
Joint Items	1	.....	1	14	.....	14	15	.....	15
Capitol Police.....	27	.....	27	199	.....	199	176	.....	176
Congressional Budget Office.....	3	.....	3	26	.....	26	24	.....	24
Architect of the Capitol.....	32	(**)	31	332	3	330	327	7	321
Library of Congress	50	1	49	650	5	644	573	7	566
Government Printing Office.....	16	.....	16	103	.....	103	83	.....	83
Government Accountability Office.....	39	.....	39	337	.....	337	322	.....	322
United States Tax Court.....	4	.....	4	32	.....	32	31	.....	31
Other Legislative Branch Agencies.....	6	.....	6	39	.....	39	34	.....	34
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	4	-4	.....	-8	8
Intrabudgetary Transactions .....	(**)	.....	(**)	-18	.....	-18	-29	.....	-29
Total--Legislative Branch	357	1	356	3,184	15	3,169	2,993	9	2,984
Judicial Branch:									
Supreme Court of the United States	8	.....	8	62	.....	62	57	.....	57
Courts of Appeals, District Courts, and Other Judicial Services	614	.....	614	4,282	.....	4,282	4,131	.....	4,131
Other	29	.....	29	234	.....	234	210	.....	210
Proprietary Receipts from the Public.....	.....	12	-12	.....	91	-91	.....	80	-80
Intrabudgetary Transactions .....	(**)	.....	(**)	-80	.....	-80	-132	.....	-132
Total--Judicial Branch	651	12	639	4,498	91	4,407	4,265	80	4,186
Department of Agriculture:									
Agricultural Research Service.....	98	.....	98	789	.....	789	876	.....	876
Cooperative State Research, Education, And Extension Service:									
Research and Education Activities.....	32	.....	32	387	.....	387	408	.....	408
Extension Activities.....	59	.....	59	306	.....	306	283	.....	283
Other	9	.....	9	40	.....	40	38	.....	38
Animal and Plant Health Inspection Service	97	.....	97	751	.....	751	774	.....	774
Food Safety and Inspection Service	97	.....	97	621	.....	621	589	.....	589
Agricultural Marketing Service	64	.....	64	796	.....	796	594	.....	594
Risk Management Agency:									
Administrative and Operating Expenses	6	.....	6	45	.....	45	49	.....	49
Federal Crop Insurance Corporation Fund.....	381	309	71	9,808	4,151	5,657	4,019	2,065	1,954
Farm Service Agency:									
Salaries and Expenses	127	.....	127	625	.....	625	623	.....	623
Commodity Credit Corporation	521	890	-368	18,971	7,152	11,819	19,093	8,092	11,001
Tobacco Trust Fund.....	1	.....	1	663	.....	663	675	.....	675
Agricultural Credit Insurance Fund.....	25	19	6	452	215	237	555	290	265
Other	18	.....	18	160	.....	160	2,271	.....	2,271
Total--Farm Service Agency	692	909	-217	20,870	7,366	13,503	23,217	8,382	14,835
Natural Resources Conservation Service:									
Conservation Operations	55	.....	55	510	.....	510	528	.....	528
Farm Security and Rural Investment Programs	78	.....	78	1,117	.....	1,117	1,139	.....	1,139
Other	18	.....	18	171	.....	171	191	.....	191
Rural Development	-152	.....	-152	430	.....	430	458	.....	458
Rural Housing Service:									
Rural Housing Insurance Fund	308	67	241	658	534	124	614	637	-23
Rental Assistance Program	80	.....	80	644	.....	644	614	.....	614
Other	10	.....	10	77	.....	77	73	.....	73
Rural Utilities Service:									
Rural Electrification and Telecommunications Fund	(**)	75	-75	281	1,431	-1,149	518	2,022	-1,504
Other	4	13	-9	35	145	-110	30	148	-118
Foreign Agricultural Service.....	198	.....	198	1,334	.....	1,334	646	.....	646
Food and Nutrition Service:									
Food Stamp Program	4,904	.....	4,904	34,381	.....	34,381	25,619	.....	25,619
Child Nutrition Programs.....	1,386	.....	1,386	11,561	.....	11,561	10,569	.....	10,569
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	509	.....	509	4,346	.....	4,346	4,112	.....	4,112
Other	26	.....	26	399	.....	399	275	.....	275
Total--Food and Nutrition Service	6,826	.....	6,826	50,687	.....	50,687	40,576	.....	40,576
Forest Service:									
National Forest System.....	143	.....	143	955	.....	955	957	.....	957
Wildland Fire Management	157	.....	157	1,286	.....	1,286	1,238	.....	1,238
Forest Service Permanent Appropriations	12	.....	12	600	.....	600	514	.....	514
Other	95	.....	95	838	.....	838	849	.....	849
Total--Forest Service	407	.....	407	3,678	.....	3,678	3,558	.....	3,558
Other	92	3	88	663	31	633	642	36	606
Proprietary Receipts from the Public.....	.....	53	-53	.....	471	-471	.....	1,389	-1,389
Intrabudgetary Transactions	-3	.....	-3	-184	.....	-184	43	.....	43
Total--Department of Agriculture.....	9,456	1,430	8,026	94,511	14,129	80,382	80,475	14,679	65,796

Table 5. Outlays of the U.S. Government, May 2009 and Other Periods – Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	27	(**)	27	170	1	169	180	1	179
Bureau of the Census	365	.....	365	1,802	.....	1,802	747	.....	747
International Trade Administration	64	.....	64	271	.....	271	292	.....	292
National Oceanic and Atmospheric Administration	412	(**)	412	2,935	5	2,930	2,774	11	2,763
National Institute of Standards and Technology.....	66	.....	66	517	.....	517	488	.....	488
National Telecommunication and Information Administration.....	59	.....	59	1,428	.....	1,428	146	.....	146
Other	3	1	2	274	13	261	188	13	175
Proprietary Receipts from the Public.....	.....	38	-38	.....	72	-72	.....	11	-11
Intrabudgetary Transactions	22	.....	22	-12	.....	-12	(**)	.....	(**)
Total--Department of Commerce	1,017	39	978	7,385	92	7,293	4,815	36	4,779
Department of Defense--Military:									
Military Personnel:									
Department of the Army.....	5,268	.....	5,268	44,581	.....	44,581	43,630	.....	43,630
Department of the Navy.....	3,740	.....	3,740	30,312	.....	30,312	30,437	.....	30,437
Department of the Air Force.....	2,557	.....	2,557	22,431	.....	22,431	22,778	.....	22,778
Defense Agencies.....	.....	.....	.....	3,745	.....	3,745	2,776	.....	2,776
Total--Military Personnel	11,565	.....	11,565	101,068	.....	101,068	99,621	.....	99,621
Operation and Maintenance:									
Department of the Army.....	7,414	.....	7,414	62,603	.....	62,603	62,099	.....	62,099
Department of the Navy.....	4,239	.....	4,239	33,620	.....	33,620	32,000	.....	32,000
Department of the Air Force.....	4,230	.....	4,230	33,900	.....	33,900	32,196	.....	32,196
Defense Agencies.....	4,892	.....	4,892	37,290	.....	37,290	32,515	.....	32,515
Total--Operation and Maintenance	20,775	.....	20,775	167,412	.....	167,412	158,810	.....	158,810
International Reconstruction and Other Assistance:									
Department of the Army.....	4	.....	4	21	.....	21	20	.....	20
Procurement:									
Department of the Army.....	3,528	.....	3,528	29,229	.....	29,229	24,273	.....	24,273
Department of the Navy.....	2,861	.....	2,861	24,611	.....	24,611	24,954	.....	24,954
Department of the Air Force.....	2,893	.....	2,893	24,611	.....	24,611	21,826	.....	21,826
Defense Agencies.....	646	.....	646	4,619	.....	4,619	3,267	.....	3,267
Total--Procurement.....	9,928	.....	9,928	83,070	.....	83,070	74,320	.....	74,320
Research, Development, Test, and Evaluation:									
Department of the Army.....	941	.....	941	7,742	.....	7,742	7,540	.....	7,540
Department of the Navy.....	1,558	.....	1,558	12,830	.....	12,830	12,428	.....	12,428
Department of the Air Force.....	1,462	.....	1,462	18,128	.....	18,128	16,455	.....	16,455
Defense Agencies.....	1,901	.....	1,901	14,297	.....	14,297	13,155	.....	13,155
Total--Research, Development, Test, and Evaluation.....	5,863	.....	5,863	52,997	.....	52,997	49,578	.....	49,578
Military Construction:									
Department of the Army.....	369	.....	369	2,707	.....	2,707	1,980	.....	1,980
Department of the Navy.....	195	.....	195	1,202	.....	1,202	932	.....	932
Department of the Air Force.....	103	.....	103	835	.....	835	941	.....	941
Defense Agencies.....	849	.....	849	6,086	.....	6,086	3,116	.....	3,116
Total--Military Construction	1,515	.....	1,515	10,830	.....	10,830	6,968	.....	6,968
Family Housing:									
Department of the Army.....	52	.....	52	489	.....	489	700	.....	700
Department of the Navy.....	45	.....	45	329	.....	329	351	.....	351
Department of the Air Force.....	97	.....	97	772	.....	772	890	.....	890
Defense Agencies.....	7	.....	7	221	.....	221	393	(**)	393
Revolving and Management Funds:									
Department of the Army.....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Department of the Navy.....	88	.....	88	1,200	.....	1,200	1,030	.....	1,030
Defense Agencies:									
Working Capital Fund	597	.....	597	1,455	.....	1,455	2,651	.....	2,651
Other.....	57	.....	57	120	.....	120	-192	(**)	-192
Other	-31	.....	-31	-39	.....	-39	34	.....	34
Trust Funds:									
Department of the Army.....	1	.....	1	2	.....	2	2	.....	2
Department of the Navy.....	2	.....	2	18	.....	18	13	.....	13
Department of the Air Force.....	(**)	.....	(**)	5	1	5	10	6	4
Defense Agencies.....	2	.....	2	111	.....	111	113	.....	113
Proprietary Receipts from the Public:									
Department of the Army.....	.....	-68	68	.....	139	-139	.....	1,180	-1,180
Department of the Navy.....	.....	15	-15	.....	238	-238	.....	57	-57
Department of the Air Force.....	.....	10	-10	.....	-1	1	.....	37	-37
Defense Agencies.....	.....	110	-110	.....	621	-621	.....	275	-275
Intrabudgetary Transactions:									
Department of the Army.....	84	.....	84	25	.....	25	116	.....	116
Department of the Navy.....	-84	.....	-84	-94	.....	-94	-54	.....	-54
Department of the Air Force.....	-75	.....	-75	-22	.....	-22	-49	.....	-49
Defense Agencies.....	67	.....	67	90	.....	90	-109	.....	-109
Offsetting Governmental Receipts:									
Department of the Army.....	.....	1	-1	.....	6	-6	.....	7	-7
Defense Agencies.....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Total--Department of Defense--Military	50,557	68	50,490	420,082	1,004	419,078	395,216	1,563	393,654

Table 5. Outlays of the U.S. Government, May 2009 and Other Periods – Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the Disadvantaged.....	1,790	.....	1,790	10,372	.....	10,372	10,218	.....	10,218
Impact Aid.....	226	.....	226	1,174	.....	1,174	1,119	.....	1,119
School Improvement Programs.....	431	.....	431	3,409	.....	3,409	3,511	.....	3,511
Other.....	3,372	.....	3,372	3,463	.....	3,463	73	.....	73
Total--Office of Elementary and Secondary Education.....	5,820	.....	5,820	18,418	.....	18,418	14,921	.....	14,921
Office of Innovation and Improvement.....	73	.....	73	649	.....	649	571	.....	571
Office of Safe and Drug-Free Schools.....	71	.....	71	523	.....	523	549	.....	549
Office of English Language Acquisition.....	54	.....	54	431	.....	431	405	.....	405
Office of Special Education and Rehabilitative Services:									
Special Education.....	1,207	.....	1,207	8,950	.....	8,950	9,009	.....	9,009
Rehabilitation Services and Disability Research.....	278	.....	278	2,173	.....	2,173	2,199	.....	2,199
Special Institutions for Persons with Disabilities.....	21	.....	21	145	.....	145	137	.....	137
Office of Vocational and Adult Education.....	199	.....	199	1,333	.....	1,333	1,253	.....	1,253
Office of Postsecondary Education:									
Higher Education.....	183	.....	183	1,426	.....	1,426	1,292	.....	1,292
Other.....	18	3	15	171	14	158	167	14	153
Total--Office of Postsecondary Education.....	201	3	198	1,598	14	1,584	1,458	14	1,445
Office of Federal Student Aid:									
Student Financial Assistance.....	701	.....	701	13,942	.....	13,942	11,219	.....	11,219
Academic Competitiveness-Smart Grant Program.....	25	.....	25	443	.....	443	410	.....	410
Student Aid Administration.....	61	.....	61	457	.....	457	421	.....	421
Federal Student Loan Reserve Fund.....	.....	.....	.....	-391	.....	-391	-483	.....	-483
Federal Direct Student Loans.....	(**)	.....	(**)	20	.....	20	5,580	.....	5,580
Federal Family Education Loans.....	-102	.....	-102	-379	.....	-379	4,503	.....	4,503
Total--Federal Student Aid.....	685	.....	685	14,092	.....	14,092	21,649	.....	21,649
Institute of Education Sciences.....	62	.....	62	392	.....	392	297	.....	297
Hurricane Education Recovery.....	6	.....	6	49	.....	49	144	.....	144
Other.....	48	.....	48	358	.....	358	365	.....	365
Proprietary Receipts from the Public.....	.....	26	-26	.....	969	-969	.....	5,587	-5,587
Intrabudgetary Transactions.....	-8	.....	-8	16	.....	16	25	.....	25
Total--Department of Education.....	8,718	29	8,689	49,124	983	48,142	52,983	5,600	47,382
Department of Energy:									
National Nuclear Security Administration:									
Naval Reactors.....	59	.....	59	547	.....	547	528	.....	528
Weapons Activities.....	488	.....	488	4,057	.....	4,057	4,039	.....	4,039
Defense Nuclear Nonproliferation.....	119	.....	119	1,061	.....	1,061	1,029	.....	1,029
Other.....	30	.....	30	272	.....	272	258	.....	258
Environmental and Other Defense Activities:									
Defense Environmental Cleanup.....	428	.....	428	3,964	.....	3,964	3,944	.....	3,944
Other Defense Activities.....	80	.....	80	565	.....	565	500	.....	500
Defense Nuclear Waste Disposal.....	9	.....	9	102	.....	102	179	.....	179
Other.....	.....	.....	.....	(**)	.....	(**)	-1	.....	-1
Energy Programs:									
Science.....	327	.....	327	2,715	.....	2,715	2,563	.....	2,563
Energy Supply.....	129	.....	129	872	.....	872	1,072	.....	1,072
Energy Efficiency and Renewable Energy.....	111	.....	111	877	.....	877	204	.....	204
Uranium Enrichment Decontamination and Decommissioning Fund.....	44	.....	44	357	.....	357	339	.....	339
Other.....	418	8	410	1,580	39	1,541	1,117	26	1,091
Total--Energy Programs.....	1,028	8	1,020	6,401	39	6,362	5,294	26	5,268
Power Marketing Administration.....	386	234	152	1,973	1,872	100	2,205	2,129	76
Departmental Administration.....	21	.....	21	158	.....	158	161	.....	161
Proprietary Receipts from the Public.....	.....	75	-75	.....	1,005	-1,005	.....	990	-990
Intrabudgetary Transactions.....	-114	.....	-114	-1,099	.....	-1,099	-1,559	.....	-1,559
Total--Department of Energy.....	2,534	317	2,217	18,000	2,917	15,083	16,578	3,145	13,433

Table 5. Outlays of the U.S. Government, May 2009 and Other Periods – Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	267	(**)	266	1,360	4	1,356	835	5	830
Health Resources and Services Administration	594	1	593	4,577	7	4,570	4,627	9	4,618
Indian Health Services	788	.....	788	2,739	.....	2,739	2,089	.....	2,089
Centers for Disease Control and Prevention	466	.....	466	4,033	.....	4,033	3,762	.....	3,762
National Institutes of Health	2,394	.....	2,394	19,445	.....	19,445	18,946	.....	18,946
Substance Abuse and Mental Health Services Administration	332	.....	332	2,166	.....	2,166	2,197	.....	2,197
Agency for Healthcare Research and Quality	27	.....	27	18	.....	18	-22	.....	-22
Total--Public Health Service	4,868	2	4,867	34,337	11	34,326	32,434	14	32,421
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid	22,363	.....	22,363	164,310	.....	164,310	135,606	.....	135,606
Payments to Health Care Trust Funds	16,716	.....	16,716	137,751	.....	137,751	130,237	.....	130,237
State Children's Health Insurance Fund	593	.....	593	4,812	.....	4,812	4,434	.....	4,434
Federal Hospital Insurance Trust Fund:									
Benefit Payments	19,831	.....	19,831	153,527	.....	153,527	148,832	.....	148,832
Administrative Expenses	174	.....	174	1,505	.....	1,505	1,425	.....	1,425
Total--FHI Trust Fund	20,006	.....	20,006	155,032	.....	155,032	150,257	.....	150,257
Health Care Fraud and Abuse Control	69	.....	69	513	.....	513	699	.....	699
Federal Supplementary Medical Insurance Trust Fund:									
Benefit Payments	16,182	.....	16,182	130,304	.....	130,304	123,978	.....	123,978
Administrative Expenses	196	.....	196	1,699	.....	1,699	1,762	.....	1,762
Total--FSMI Trust Fund	16,378	.....	16,378	132,003	.....	132,003	125,740	.....	125,740
Medicare Prescription Drugs:									
Benefit Payments	4,476	.....	4,476	34,721	.....	34,721	30,953	.....	30,953
Administrative Expenses	53	.....	53	91	.....	91	223	.....	223
Other	-69	.....	-69	349	.....	349	390	.....	390
Total--Centers for Medicare and Medicaid Services	80,586	.....	80,586	629,580	.....	629,580	578,540	.....	578,540
Administration for Children and Families:									
Temporary Assistance for Needy Families	1,385	.....	1,385	12,580	.....	12,580	12,209	.....	12,209
Payments to States for Child Support Enforcement and Family Support Programs	690	.....	690	2,666	.....	2,666	2,322	.....	2,322
Low Income Home Energy Assistance	359	.....	359	3,667	.....	3,667	2,235	.....	2,235
Refugee and Entrant Assistance	65	.....	65	411	.....	411	380	.....	380
Child Care Entitlement to States	217	.....	217	1,993	.....	1,993	1,926	.....	1,926
Payments to States for the Child Care and Development Block Grant	180	.....	180	1,398	.....	1,398	1,361	.....	1,361
Social Services Block Grant	112	.....	112	1,238	.....	1,238	1,287	.....	1,287
Children and Families Services Programs	899	.....	899	6,325	.....	6,325	6,344	.....	6,344
Payments to States for Foster Care and Adoption Assistance	583	.....	583	4,491	.....	4,491	4,480	.....	4,480
Other	92	.....	92	640	.....	640	406	.....	406
Total--Administration for Children and Families	4,582	.....	4,582	35,408	.....	35,408	32,949	.....	32,949
Administration on Aging	125	.....	125	994	.....	994	964	.....	964
Departmental Management	-18	.....	-18	1,300	.....	1,300	1,892	.....	1,892
Other	34	.....	34	438	.....	438	508	.....	508
Proprietary Receipts from the Public .....	.....	5,793	-5,793	.....	44,139	-44,139	.....	41,635	-41,635
Intrabudgetary Transactions:									
Payments for Health Insurance for the Aged:									
Federal Supplementary Medical Insurance Trust Fund	-16,158	.....	-16,158	-128,451	.....	-128,451	-120,826	.....	-120,826
Payments for Tax and Other Credits:									
Federal Hospital Insurance Trust Fund	-559	.....	-559	-9,301	.....	-9,301	-9,406	.....	-9,406
Other	37	.....	37	46	.....	46	-70	.....	-70
Total--Department of Health and Human Services	73,498	5,795	67,703	564,352	44,150	520,202	516,984	41,649	475,335
Department of Homeland Security:									
Departmental Management and Operations	50	.....	50	634	.....	634	490	.....	490
Citizenship and Immigration Services	210	.....	210	1,619	.....	1,619	1,294	.....	1,294
United States Secret Service	132	.....	132	1,115	.....	1,115	1,020	.....	1,020
Transportation Security Administration	338	.....	338	3,247	.....	3,247	3,039	.....	3,039
Immigration and Customs Enforcement	443	.....	443	3,347	.....	3,347	2,813	.....	2,813
Customs and Border Protection	879	.....	879	8,166	.....	8,166	6,212	.....	6,212
United States Coast Guard	720	1	719	6,298	7	6,291	5,901	7	5,894
National Protection and Programs Directorate	76	.....	76	800	.....	800	805	.....	805
Federal Emergency Management Administration:									
State and Local Programs	173	.....	173	1,135	.....	1,135	1,439	.....	1,439
Firefighter Assistance Grants	44	.....	44	332	.....	332	512	.....	512
Disaster Relief	734	.....	734	7,200	.....	7,200	4,814	.....	4,814
National Flood Insurance Fund	49	100	-51	3,023	567	2,457	937	957	-19
Other	139	.....	139	985	.....	985	712	.....	712
Total--Federal Emergency Management Administration	1,139	100	1,039	12,674	567	12,108	8,416	957	7,459
Science and Technology	82	.....	82	648	.....	648	635	.....	635
Domestic Nuclear Detection Office	66	.....	66	321	.....	321	245	.....	245
Other	36	.....	36	265	.....	265	301	.....	301
Proprietary Receipts from the Public .....	.....	9	-9	.....	55	-55	.....	-20	20
Intrabudgetary Transactions	-17	.....	-17	115	.....	115	110	.....	110
Offsetting Governmental Receipts .....	.....	520	-520	.....	3,546	-3,546	.....	4,333	-4,333
Total--Department of Homeland Security	4,154	630	3,525	39,249	4,175	35,074	31,282	5,276	26,005

Table 5. Outlays of the U.S. Government, May 2009 and Other Periods – Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Public and Indian Housing Programs:									
Tenant Based Rental Assistance.....	1,656	.....	1,656	10,655	.....	10,655	10,588	.....	10,588
Housing Certificate Fund.....	133	.....	133	1,110	.....	1,110	2,006	.....	2,006
Project-Based Rental Assistance.....	621	.....	621	4,868	.....	4,868	3,816	.....	3,816
Public Housing Capital Fund.....	223	.....	223	2,037	.....	2,037	1,919	.....	1,919
Public Housing Operating Fund.....	386	.....	386	2,994	.....	2,994	2,798	.....	2,798
Revitalization of Severely Distressed									
Public Housing (Hope VI).....	22	.....	22	178	.....	178	310	.....	310
Native American Housing Block Grant.....	42	.....	42	331	.....	331	390	.....	390
Other.....	1	.....	1	-51	(**)	-51	-34	.....	-34
Total--Public and Indian Housing Programs.....	3,083	.....	3,083	22,123	(**)	22,123	21,792	.....	21,792
Community Planning and Development:									
Housing Opportunities for Persons with AIDS.....	24	.....	24	192	.....	192	188	.....	188
Community Development Fund.....	384	.....	384	4,523	.....	4,523	6,216	.....	6,216
Home Investment Partnership Program.....	150	.....	150	1,249	.....	1,249	1,310	.....	1,310
Homeless Assistance Grants.....	105	.....	105	977	.....	977	957	.....	957
Other.....	11	.....	11	65	(**)	65	53	1	52
Total--Community Planning and Development.....	674	.....	674	7,006	(**)	7,006	8,724	1	8,723
Housing Programs:									
Credit Accounts:									
FHA-Mutual Mortgage Insurance Fund, Program Account.....	3	.....	3	28	.....	28	4,578	.....	4,578
FHA-Mutual Mortgage Insurance Capital Reserve Account.....	-133	.....	-133	-985	.....	-985	-926	.....	-926
FHA-Mutual Mortgage and Cooperative Housing Insurance Fund, Liquidating Account.....									
.....	.....	-4	4	8	-6	14	36	8	28
FHA-General and Special Risk Fund, Program Account.....	3	.....	3	37	.....	37	346	.....	346
FHA-General and Special Risk Fund, Liquidating Account.....	(**)	12	-11	8	97	-89	121	178	-56
Housing for the Elderly or Handicapped Fund, Liquidating Account.....									
.....	(**)	53	-53	(**)	505	-505	(**)	686	-686
Home Ownership Preservation Entity Fund.....	(**)	.....	(**)	4	.....	4	.....	.....	.....
Housing for the Elderly.....	74	.....	74	644	.....	644	671	.....	671
Housing for Persons with Disabilities.....	65	.....	65	561	.....	561	569	.....	569
Other Assisted Housing Programs.....	5	.....	5	34	.....	34	39	.....	39
Other.....	(**)	2	-2	9	13	-3	12	32	-20
Total--Housing Programs.....	17	62	-45	349	608	-260	5,446	904	4,542
Government National Mortgage Association:									
Guarantees of Mortgage-Backed Securities.....	4	13	-9	42	-104	145	47	306	-259
Management and Administration.....	138	.....	138	1,085	.....	1,085	1,036	.....	1,036
Other.....	18	.....	18	154	.....	154	167	.....	167
Proprietary Receipts from the Public:									
FHA-General and Special Risk Fund.....	.....	6	-6	.....	88	-88	.....	1,288	-1,288
Other.....	.....	37	-37	.....	45	-45	.....	32	-32
Intrabudgetary Transactions.....	-5	.....	-5	-11	.....	-11	2	.....	2
Offsetting Governmental Receipts.....	.....	(**)	(**)	.....	2	-2	.....	70	-70
Total--Department of Housing and Urban Development.....	3,930	119	3,811	30,747	640	30,107	37,213	2,601	34,612
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of Lands and Resources.....	73	.....	73	583	.....	583	541	.....	541
Other.....	57	17	40	445	73	372	441	99	342
Minerals Management Service.....	169	.....	169	1,554	.....	1,554	1,542	.....	1,542
Office of Surface Mining Reclamation and Enforcement.....	23	.....	23	339	.....	339	378	.....	378
Total--Land and Minerals Management.....	322	17	305	2,920	73	2,847	2,902	99	2,804
Water and Science:									
Bureau of Reclamation:									
Water and Related Resources.....	55	.....	55	473	.....	473	379	.....	379
Other.....	45	24	21	307	194	113	329	167	162
United States Geological Survey.....	77	.....	77	682	.....	682	648	.....	648
Other.....	1	.....	1	44	.....	44	48	.....	48
Total--Water and Science.....	178	24	154	1,506	194	1,312	1,403	167	1,237
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service.....	197	.....	197	1,451	.....	1,451	1,456	.....	1,456
National Park Service.....	261	-1	262	1,964	-1	1,966	1,744	.....	1,744
Total--Fish and Wildlife and Parks.....	458	-1	460	3,416	-1	3,417	3,199	.....	3,199
Bureau of Indian Affairs and									
Bureau of Indian Education.....									
202	(**)	202	1,679	1	1,678	1,656	1	1,656	
Departmental Offices:									
Insular Affairs.....	9	.....	9	216	.....	216	211	.....	211
Office of the Special Trustee for American Indians.....									
135	.....	135	458	.....	458	411	.....	411	
Department-Wide Programs.....	45	.....	45	849	.....	849	956	.....	956
Other.....	14	.....	14	125	.....	125	128	.....	128
Proprietary Receipts from the Public.....	.....	422	-422	.....	3,769	-3,769	.....	3,769	-3,769
Intrabudgetary Transactions.....	(**)	.....	(**)	108	.....	108	-247	.....	-247
Total--Department of the Interior.....	1,364	462	902	11,278	4,036	7,241	10,620	4,035	6,584

Table 5. Outlays of the U.S. Government, May 2009 and Other Periods – Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Justice:									
General Administration	184	.....	184	1,307	.....	1,307	1,307	.....	1,307
Legal Activities and United States Marshals:									
General Legal Activities	76	.....	76	499	.....	499	507	.....	507
United States Attorneys	124	.....	124	1,199	.....	1,199	1,109	.....	1,109
United States Marshals Service	74	.....	74	666	.....	666	581	.....	581
Assets Forfeiture Fund	91	.....	91	643	.....	643	844	.....	844
Other	30	.....	30	335	.....	335	331	.....	331
Federal Bureau of Investigation	517	.....	517	4,153	.....	4,153	4,205	.....	4,205
Drug Enforcement Administration	145	.....	145	1,447	.....	1,447	1,266	.....	1,266
Bureau of Alcohol, Tobacco, Firearms, and Explosives	71	.....	71	673	.....	673	689	.....	689
Federal Prison System	520	25	494	4,082	218	3,864	3,740	217	3,524
Office of Justice Programs:									
State and Local Law Enforcement Assistance	146	.....	146	1,014	.....	1,014	1,162	.....	1,162
Crime Victims Fund	53	.....	53	388	.....	388	393	.....	393
Other	130	.....	130	982	.....	982	1,046	.....	1,046
Other	51	.....	51	356	.....	356	459	.....	459
Proprietary Receipts from the Public .....	.....	-73	73	.....	-47	47	.....	126	-126
Intrabudgetary Transactions	252	.....	252	9	.....	9	662	.....	662
Offsetting Governmental Receipts .....	.....	44	-44	.....	288	-288	.....	238	-238
Total--Department of Justice	2,463	-3	2,466	17,751	459	17,292	18,303	581	17,722
Department of Labor:									
Employment and Training Administration:									
Training and Employment Services	327	.....	327	2,395	.....	2,395	2,886	.....	2,886
Community Service Employment for Older Americans	36	.....	36	350	.....	350	308	.....	308
Federal Unemployment Benefits and Allowances	39	.....	39	289	.....	289	586	.....	586
Federal Additional Unemployment Compensation Program-Recovery Act	971	.....	971	2,430	.....	2,430	.....	.....	.....
State Unemployment Insurance and Employment Service Operations	79	.....	79	120	.....	120	52	.....	52
Advances to the Unemployment Trust Fund And Other Funds	15	.....	15	35	.....	35	.....	.....	.....
Program Administration	11	.....	11	68	.....	68	72	.....	72
Unemployment Trust Fund:									
Federal-State Unemployment Insurance:									
State Unemployment Benefits	9,998	.....	9,998	65,482	.....	65,482	26,175	.....	26,175
State Administrative Expenses	253	.....	253	2,409	.....	2,409	2,324	.....	2,324
Federal Administrative Expenses	44	.....	44	340	.....	340	343	.....	343
Other .....	(**)	.....	(**)	2	.....	2	2	.....	2
Total--Unemployment Trust Fund	10,295	.....	10,295	68,232	.....	68,232	28,844	.....	28,844
Other .....	(**)	.....	(**)	11,518	.....	11,518	2	.....	2
Total--Employment and Training Administration	11,774	.....	11,774	85,438	.....	85,438	32,749	.....	32,749
Pension Benefit Guaranty Corporation	392	550	-158	3,134	2,844	290	3,138	985	2,153
Employment Standards Administration:									
Salaries and Expenses	35	.....	35	283	.....	283	277	.....	277
Special Benefits	228	.....	228	293	.....	293	168	.....	168
Energy Employees Occupational Illness Compensation Fund									
Illness Compensation Fund	80	.....	80	746	.....	746	699	.....	699
Special Benefits for Disabled Coal Miners	20	.....	20	164	.....	164	179	.....	179
Black Lung Disability Trust Fund	26	.....	26	9,213	.....	9,213	221	.....	221
Other	17	.....	17	199	.....	199	210	.....	210
Occupational Safety and Health Administration	39	.....	39	328	.....	328	325	.....	325
Mine Safety and Health Administration	26	.....	26	226	.....	226	231	.....	231
Bureau of Labor Statistics	40	.....	40	321	.....	321	309	.....	309
Departmental Management	152	.....	152	1,351	.....	1,351	760	.....	760
Other	12	.....	12	92	.....	92	90	.....	90
Proprietary Receipts from the Public .....	.....	2	-2	.....	22	-22	.....	27	-27
Intrabudgetary Transactions	-95	.....	-95	-20,996	.....	-20,996	-438	.....	-438
Total--Department of Labor	12,746	552	12,194	80,793	2,866	77,927	38,916	1,012	37,904
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and Consular Programs	598	.....	598	3,930	.....	3,930	3,777	.....	3,777
Embassy Security, Construction, and Maintenance	-116	.....	-116	596	.....	596	768	.....	768
Payment to Foreign Service Retirement and Disability Fund .....	.....	.....	.....	157	.....	157	17	.....	17
Foreign Service Retirement and Disability Fund	69	.....	69	541	.....	541	529	.....	529
Other	-15	.....	-15	597	.....	597	472	.....	472
Total--Administration of Foreign Affairs	535	.....	535	5,821	.....	5,821	5,563	.....	5,563
International Organizations and Conferences	255	.....	255	2,813	.....	2,813	2,708	.....	2,708
Migration and Refugee Assistance	74	.....	74	919	.....	919	736	.....	736
International Narcotics Control and Law Enforcement	-63	.....	-63	605	.....	605	309	.....	309
Andean Counterdrug Initiative	25	.....	25	299	.....	299	505	.....	505
Other	492	.....	492	2,828	.....	2,828	1,962	.....	1,962
Proprietary Receipts from the Public .....	.....	-12	12	.....	-8	8	.....	-49	49
Intrabudgetary Transactions	-1	.....	-1	-159	.....	-159	-68	.....	-68
Total--Department of State	1,318	-12	1,330	13,127	-8	13,136	11,714	-49	11,763

Table 5. Outlays of the U.S. Government, May 2009 and Other Periods – Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:									
Office of the Secretary	1	.....	1	97	.....	97	141	.....	141
Federal Aviation Administration:									
Operations	437	.....	437	1,584	.....	1,584	2,690	.....	2,690
Airport and Airway Trust Fund:									
Grants-In-Aid for Airports	227	.....	227	2,442	.....	2,442	2,478	.....	2,478
Facilities and Equipment	170	.....	170	1,505	.....	1,505	1,592	.....	1,592
Research, Engineering, and Development	11	.....	11	82	.....	82	68	.....	68
Trust Fund Share of FAA Operations	300	.....	300	4,301	.....	4,301	2,939	.....	2,939
Total--Airport and Airway Trust Fund	708	.....	708	8,331	.....	8,331	7,077	.....	7,077
Other	15	7	8	-102	102	-203	-70	112	-183
Total--Federal Aviation Administration	1,159	7	1,152	9,813	102	9,712	9,696	112	9,584
Federal Highway Administration:									
Highway Trust Fund:									
Federal-Aid Highways	2,894	.....	2,894	21,867	.....	21,867	20,941	.....	20,941
Other	12	.....	12	54	12	42	107	10	97
Other Programs	112	.....	112	711	.....	711	856	.....	856
Total--Federal Highway Administration	3,018	.....	3,018	22,631	12	22,619	21,904	10	21,894
Federal Motor Carrier Safety Administration	42	.....	42	342	.....	342	322	.....	322
National Highway Traffic Safety Administration	59	.....	59	477	.....	477	469	.....	469
Federal Railroad Administration	329	(**)	329	1,315	7	1,308	1,165	4	1,161
Federal Transit Administration:									
Formula Grants	61	.....	61	554	.....	554	917	.....	917
Capital Investment Grants	138	.....	138	1,388	.....	1,388	1,497	.....	1,497
Formula and Bus Grants	362	.....	362	4,100	.....	4,100	3,305	.....	3,305
Other	75	.....	75	201	.....	201	131	.....	131
Total--Federal Transit Administration	635	.....	635	6,244	.....	6,244	5,850	.....	5,850
Maritime Administration	158	34	124	672	366	306	381	275	107
Other	33	1	32	165	8	157	26	7	19
Proprietary Receipts from the Public .....	.....	7	-7	.....	72	-72	.....	65	-65
Intrabudgetary Transactions .....	(**)	.....	(**)	23	.....	23	-9	.....	-9
Offsetting Governmental Receipts .....	.....	5	-5	.....	28	-28	.....	63	-63
Total--Department of Transportation	5,436	54	5,382	41,779	595	41,184	39,944	536	39,409
Department of the Treasury:									
Departmental Offices:									
Exchange Stabilization Fund .....	.....	6	-6	3,630	3,375	255	.....	805	-805
Housing and Economic Recovery Programs .....	.....	.....	.....	59,800	.....	59,800	.....	.....	.....
Troubled Asset Relief Programs	17,948	.....	17,948	135,868	.....	135,868	.....	.....	.....
Other	82	.....	82	592	.....	592	526	.....	526
Financial Management Service:									
Payment to the Resolution Funding Corporation .....	.....	.....	.....	1,689	.....	1,689	938	.....	938
Financial Agent Services	54	.....	54	381	.....	381	322	.....	322
Interest Paid to Credit Financing Accounts .....	(**)	.....	(**)	(**)	.....	(**)	26	.....	26
Claims, Judgments, and Relief Acts	1,254	.....	1,254	1,991	.....	1,991	478	.....	478
Other	20	(**)	20	563	(**)	563	625	.....	625
Total--Financial Management Service	1,329	(**)	1,329	4,624	(**)	4,624	2,390	.....	2,390
Federal Financing Bank	-1	.....	-1	-390	.....	-390	-545	.....	-545
Alcohol and Tobacco Tax and Trade Bureau:									
Salaries and Expenses	8	.....	8	64	.....	64	58	.....	58
Internal Revenue Collections for Puerto Rico	34	.....	34	323	.....	323	277	.....	277
Bureau of Engraving and Printing	-2	.....	-2	6	.....	6	14	.....	14
United States Mint	170	178	-8	1,665	1,938	-273	1,308	1,598	-290
Bureau of the Public Debt	42	.....	42	188	.....	188	173	.....	173
Internal Revenue Service:									
Taxpayer Services	215	.....	215	1,587	.....	1,587	1,517	.....	1,517
Enforcement	389	.....	389	3,149	.....	3,149	3,085	.....	3,085
Central Fiscal Operations .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Operations Support	287	.....	287	2,566	.....	2,566	2,598	.....	2,598
Payment Where Earned Income Credit Exceeds Liability for Tax	801	.....	801	41,859	.....	41,859	40,148	.....	40,148
Payment Where Recovery Rebate Exceeds Liability for Tax .....	.....	.....	.....	478	.....	478	8,030	.....	8,030
Payment Where Child Credit Exceeds Liability for Tax	1,057	.....	1,057	21,378	.....	21,378	26,688	.....	26,688
Payment Where Tax Credits to Aid First Time Homebuyers Exceeds Liability for Tax	99	.....	99	7,108	.....	7,108	.....	.....	.....
Refunding Internal Revenue Collections, Interest	187	.....	187	1,812	.....	1,812	3,443	.....	3,443
Other	36	(**)	36	249	6	243	281	4	277
Total--Internal Revenue Service	3,070	(**)	3,070	80,186	6	80,180	85,791	4	85,787
Comptroller of the Currency	57	2	55	461	386	75	434	370	64
Office of Thrift Supervision	18	1	16	158	124	34	139	111	27
Interest on the Public Debt:									
Interest on Treasury Debt Securities (Gross):									
Public Issues (Accrual Basis)	17,564	.....	17,564	115,825	.....	115,825	156,288	.....	156,288
Special Issues (Cash Basis)	3,036	.....	3,036	98,214	.....	98,214	110,004	.....	110,004
Total--Interest on Treasury Debt Securities (Gross)	20,600	.....	20,600	214,039	.....	214,039	266,292	.....	266,292
Total--Interest on the Public Debt	20,600	.....	20,600	214,039	.....	214,039	266,292	.....	266,292
Other	10	.....	10	56	.....	56	56	.....	56
Proprietary Receipts from the Public .....	.....	556	-556	.....	5,338	-5,338	.....	1,460	-1,460
Intrabudgetary Transactions	-53	.....	-53	-1,820	.....	-1,820	-2,023	.....	-2,023
Total--Department of the Treasury	43,312	744	42,569	499,450	11,167	488,283	354,890	4,347	350,542

Table 5. Outlays of the U.S. Government, May 2009 and Other Periods – Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical Care	3,819	.....	3,819	25,925	.....	25,925	22,748	.....	22,748
Medical Administration.....	442	.....	442	2,809	.....	2,809	2,428	.....	2,428
Other	92	26	66	643	221	422	548	201	347
Benefit Programs:									
Public Enterprise Funds:									
Veterans Housing Benefit Program Fund.....	1	2	-1	387	15	372	71	23	48
Compensation and Pensions	3,719	.....	3,719	28,958	.....	28,958	29,572	.....	29,572
Readjustment Benefits.....	351	.....	351	2,763	.....	2,763	2,367	.....	2,367
Insurance Funds:									
National Service Life.....	97	.....	97	794	.....	794	776	.....	776
Veterans Special Life.....	11	2	9	99	81	18	94	85	9
Other	123	100	23	909	828	81	911	862	49
Total--Benefit Programs.....	4,302	104	4,198	33,911	924	32,987	33,790	969	32,821
Departmental Administration.....	625	(**)	625	3,796	(**)	3,795	3,261	(**)	3,261
Proprietary Receipts from the Public:									
National Service Life.....	.....	7	-7	.....	90	-90	.....	94	-94
Other .....	.....	311	-311	.....	2,848	-2,848	.....	1,869	-1,869
Intrabudgetary Transactions	-4	.....	-4	-5	.....	-5	-10	.....	-10
Total--Department of Veterans Affairs	9,275	448	8,827	67,078	4,083	62,995	62,764	3,134	59,631
Corps of Engineers:									
Construction	163	.....	163	1,180	.....	1,180	1,052	.....	1,052
Operation and Maintenance.....	224	.....	224	1,639	.....	1,639	825	.....	825
Flood Control and Coastal Emergencies	107	.....	107	862	.....	862	351	.....	351
Harbor Maintenance Trust Fund.....	.....	.....	.....	.....	.....	.....	511	.....	511
Rivers and Harbors Contributed Funds.....	25	.....	25	249	.....	249	184	.....	184
Other	71	.....	71	821	.....	821	773	.....	773
Proprietary Receipts from the Public.....	.....	53	-53	.....	313	-313	.....	443	-443
Intrabudgetary Transactions .....	(**)	.....	(**)	-10	.....	-10	-10	.....	-10
Total--Corps of Engineers.....	590	53	538	4,740	313	4,427	3,685	443	3,242
Other Defense Civil Programs:									
Military Retirement:									
Payment to Military Retirement Fund.....	.....	.....	.....	51,125	.....	51,125	46,187	.....	46,187
Military Retirement Fund.....	4,177	.....	4,177	33,231	.....	33,231	30,293	.....	30,293
Retiree Health Care:									
Payment to Department of Defense									
Medicare-Eligible Retiree Health Care Fund.....	.....	.....	.....	10,660	.....	10,660	12,930	.....	12,930
Department of Defense Medicare-Eligible									
Retiree Health Care Fund.....	564	.....	564	5,772	.....	5,772	5,479	.....	5,479
Educational Benefits	44	.....	44	340	.....	340	318	.....	318
Other	21	.....	21	174	.....	174	146	.....	146
Proprietary Receipts from the Public.....	.....	1	-1	.....	10	-10	.....	9	-9
Intrabudgetary Transactions	-206	.....	-206	-61,576	.....	-61,576	-64,322	.....	-64,322
Total--Other Defense Civil Programs	4,600	1	4,599	39,726	10	39,716	31,032	9	31,023
Environmental Protection Agency:									
Science and Technology.....	65	.....	65	544	.....	544	515	.....	515
Environmental Programs and Management.....	203	.....	203	1,579	.....	1,579	1,544	.....	1,544
State and Tribal Assistance Grants.....	235	.....	235	2,178	.....	2,178	2,436	.....	2,436
Payment to the Hazardous Substance Superfund .....	.....	.....	.....	1,748	.....	1,748	985	.....	985
Hazardous Substance Superfund	118	.....	118	884	.....	884	814	.....	814
Other	13	(**)	13	98	22	76	76	22	54
Proprietary Receipts from the Public.....	.....	-5	5	.....	59	-59	.....	43	-43
Intrabudgetary Transactions	-4	.....	-4	-1,727	.....	-1,727	-948	.....	-948
Offsetting Governmental Receipts .....	.....	1	-1	.....	15	-15	.....	18	-18
Total--Environmental Protection Agency.....	630	-4	634	5,304	96	5,208	5,423	83	5,340
Executive Office of the President:									
The White House.....	18	.....	18	120	(**)	120	118	.....	118
Office of Management and Budget	9	.....	9	56	.....	56	52	.....	52
Unanticipated Needs:									
Iraq Relief and Reconstruction Fund.....	30	.....	30	241	.....	241	651	.....	651
Other	8	.....	8	62	.....	62	57	.....	57
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	1	-1	.....	1	-1
Intrabudgetary Transactions .....	(**)	.....	(**)	(**)	.....	(**)	-2	.....	-2
Total--Executive Office of the President	65	(**)	65	480	1	479	876	1	875
General Services Administration:									
Real Property Activities.....	2	.....	2	276	.....	276	217	.....	217
Supply and Technology Activities	13	.....	13	-72	.....	-72	131	.....	131
General Activities.....	21	.....	21	160	.....	160	148	.....	148
Proprietary Receipts from the Public.....	.....	101	-101	.....	146	-146	.....	38	-38
Intrabudgetary Transactions	-1	.....	-1	-9	.....	-9	-5	.....	-5
Total--General Services Administration.....	34	101	-66	354	146	208	490	38	452

Table 5. Outlays of the U.S. Government, May 2009 and Other Periods – Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
International Assistance Program:									
International Security Assistance:									
Foreign Military Financing Program	191	.....	191	4,591	.....	4,591	4,175	.....	4,175
Economic Support Fund	363	.....	363	3,566	.....	3,566	2,668	.....	2,668
Other	50	1	50	591	128	464	576	153	422
Total--International Security Assistance.....	604	1	603	8,748	128	8,621	7,419	153	7,265
Multilateral Assistance:									
Contribution to the International Development Association									
.....	.....	.....	.....	47	.....	47	950	.....	950
Other	49	.....	49	443	.....	443	530	.....	530
Total--Multilateral Assistance.....	49	.....	49	490	.....	490	1,480	.....	1,480
International Development Assistance:									
Agency for International Development:									
Sustainable Development Assistance Program	123	.....	123	936	.....	936	851	.....	851
Child Survival and Disease Programs.....	29	.....	29	562	.....	562	1,239	.....	1,239
Operating Expenses	56	.....	56	481	.....	481	472	.....	472
Other.....	137	40	96	915	324	592	655	505	150
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	1	-1	.....	4	-4
Intrabudgetary Transactions	1	.....	1	2	.....	2	66	.....	66
Total--Agency for International Development.....	347	40	306	2,896	325	2,571	3,283	509	2,774
Overseas Private Investment Corporation:									
Overseas Private Investment Corporation Account.....	5	32	-27	57	164	-107	115	180	-65
Proprietary Receipts from the Public.....	.....	5	-5	.....	38	-38	.....	539	-539
Total--Overseas Private Investment Corporation	5	36	-31	57	202	-146	115	719	-604
Peace Corps.....	24	(**)	23	205	(**)	204	222	(**)	223
Other	9	.....	9	72	.....	72	59	(**)	59
Total--International Development Assistance	384	77	308	3,229	528	2,702	3,679	1,228	2,451
International Monetary Programs.....	-380	.....	-380	-206	.....	-206	-174	.....	-174
Military Sales Programs:									
Foreign Military Sales Trust Fund	1,890	.....	1,890	13,977	.....	13,977	10,826	.....	10,826
Proprietary Receipts from the Public.....	.....	1,526	-1,526	.....	15,172	-15,172	.....	15,875	-15,875
Other	63	(**)	63	449	(**)	448	348	1	347
Total--International Assistance Program	2,610	1,603	1,006	26,687	15,827	10,859	23,578	17,258	6,320
National Aeronautics and Space Administration:									
Science, Aeronautics, and Exploration	839	.....	839	6,721	.....	6,721	7,079	.....	7,079
Space Operations	537	.....	537	4,290	.....	4,290	4,228	.....	4,228
Other	260	.....	260	1,076	.....	1,076	42	.....	42
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	5	-5	.....	3	-3
Intrabudgetary Transactions	-6	.....	-6	-7	.....	-7	2	.....	2
Total--National Aeronautics and Space Administration	1,631	(**)	1,631	12,080	5	12,075	11,351	3	11,348
National Science Foundation:									
Research and Related Activities	439	.....	439	2,930	.....	2,930	2,681	.....	2,681
Education and Human Resources	-19	.....	-19	413	.....	413	464	.....	464
Other	29	.....	29	306	.....	306	352	.....	352
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	2	-2	.....	1	-1
Total--National Science Foundation	449	(**)	449	3,649	2	3,647	3,497	1	3,496
Office of Personnel Management:									
Government Payment for Annuitants, Employees									
Health and Life Insurance Benefits	783	.....	783	6,003	.....	6,003	5,811	.....	5,811
Civil Service Retirement and Disability Fund	5,688	.....	5,688	44,742	.....	44,742	42,246	.....	42,246
Employees Life Insurance Fund	185	661	-475	1,605	3,007	-1,402	1,641	2,857	-1,216
Employees and Retired Employees Health Benefits Fund.....	3,185	3,525	-339	24,567	24,641	-74	23,540	23,570	-30
Other	-24	.....	-24	115	.....	115	99	.....	99
Proprietary Receipts from the Public.....	.....	1	-1	.....	4	-4	.....	1	-1
Intrabudgetary Transactions:									
Postal Service Contributions.....	.....	.....	.....	-686	.....	-686	-569	.....	-569
Civil Service Retirement and Disability Fund:									
Other.....	-4	.....	-4	-28	.....	-28	-24	.....	-24
Total--Office of Personnel Management	9,813	4,186	5,627	76,318	27,651	48,666	72,744	26,428	46,316
Small Business Administration:									
Public Enterprise Funds:									
Business Loan Fund	44	16	28	1,706	22	1,684	505	14	491
Disaster Loan Fund	8	1	7	560	2	558	150	2	147
Other	(**)	(**)	(**)	3	5	-1	3	4	-1
Other	51	.....	51	102	(**)	102	326	.....	326
Proprietary Receipts from the Public.....	.....	(**)	(**)	.....	489	-489	.....	743	-743
Intrabudgetary Transactions .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Total--Small Business Administration	103	17	86	2,371	517	1,853	983	763	220

Table 5. Outlays of the U.S. Government, May 2009 and Other Periods – Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Social Security Administration:									
Payments to Social Security Trust Funds	16	.....	16	15,365	.....	15,365	13,674	.....	13,674
Supplemental Security Income Program.....	4,286	.....	4,286	31,514	.....	31,514	32,691	.....	32,691
Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget):									
Benefit Payments.....	45,956	.....	45,956	357,736	.....	357,736	332,560	.....	332,560
Administrative Expenses.....	570	.....	570	2,474	.....	2,474	2,175	.....	2,175
Total--FOASI Trust Fund	46,526	.....	46,526	360,210	.....	360,210	334,735	.....	334,735
Federal Disability Insurance Trust Fund (Off-Budget):									
Benefit Payments.....	9,849	.....	9,849	75,566	.....	75,566	68,866	.....	68,866
Administrative Expenses.....	184	.....	184	1,646	.....	1,646	1,667	.....	1,667
Total--FDI Trust Fund	10,033	.....	10,033	77,212	.....	77,212	70,533	.....	70,533
Other	13,013	.....	13,013	13,131	.....	13,131	128	.....	128
Proprietary Receipts from the Public:									
On-Budget .....	.....	372	-372	.....	2,160	-2,160	.....	1,885	-1,885
Off-Budget .....	.....	13	-13	.....	70	-70	.....	75	-75
Intrabudgetary Transactions:									
Off-Budget ¹	-16	.....	-16	-15,364	.....	-15,364	-13,665	.....	-13,665
Total--Social Security Administration	73,858	386	73,473	482,068	2,231	479,837	438,097	1,960	436,137
Other Independent Agencies:									
Broadcasting Board of Governors.....	72	1	71	469	(**)	470	492	1	491
Corporation for National and Community Service	81	(**)	81	586	(**)	586	592	1	591
Corporation for Public Broadcasting .....	.....	.....	.....	461	.....	461	448	.....	448
District of Columbia:									
Courts.....	28	.....	28	206	.....	206	171	.....	171
General and Special Payments.....	51	.....	51	446	(**)	446	325	(**)	325
Other .....	.....	.....	.....	20	.....	20	13	.....	13
Equal Employment Opportunity Commission.....	33	1	32	235	2	234	216	2	215
Export-Import Bank of the United States.....	562	696	-133	459	721	-262	520	1,088	-569
Federal Communications Commission:									
Universal Service Fund.....	630	.....	630	5,429	.....	5,429	5,230	.....	5,230
Spectrum Auction Program Account .....	(**)	.....	(**)	2	.....	2	5	.....	5
Other	32	2	30	164	13	151	34	14	20
Federal Deposit Insurance Corporation:									
Deposit Insurance Fund.....	4,685	653	4,032	13,158	7,939	5,219	-394	.....	-394
FSLIC Resolution Fund.....	10	(**)	10	181	5	176	503	148	355
Total--Federal Deposit Insurance Corporation	4,695	653	4,042	13,338	7,943	5,395	109	148	-39
Federal Drug Control Programs.....	26	.....	26	205	.....	205	200	.....	200
Federal Housing Finance Agency.....	116	.....	116	5	.....	5	.....	.....	.....
Intelligence Community Management Account	8	.....	8	217	.....	217	135	.....	135
Legal Services Corporation.....	32	.....	32	254	.....	254	233	.....	233
National Archives and Records Administration	35	2	33	285	12	273	248	13	235
National Credit Union Administration	32	48	-16	45,550	27,486	18,064	471	726	-255
National Endowment for the Arts	9	(**)	9	95	(**)	95	84	(**)	84
National Endowment for the Humanities.....	11	.....	11	97	.....	97	90	.....	90
Institute of Museum and Library Services.....	17	.....	17	170	.....	170	160	.....	160
National Labor Relations Board	27	(**)	27	173	(**)	173	172	(**)	172
Nuclear Regulatory Commission.....	98	90	8	658	580	78	581	546	35
Postal Service:									
Off-Budget:									
Public Enterprise Funds.....	6,416	5,484	932	47,134	47,839	-705	49,455	52,511	-3,056
Other.....	44	.....	44	152	.....	152	.....	.....	.....
Other .....	.....	.....	.....	118	.....	118	109	(**)	109

Table 5. Outlays of the U.S. Government, May 2009 and Other Periods – Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Railroad Retirement Board:									
Federal Windfall Subsidy	6	.....	6	47	.....	47	53	.....	53
Federal Payments to the Railroad Retirement Accounts.....	.....	.....	.....	211	.....	211	331	.....	331
Railroad Unemployment Insurance Trust Fund:									
Benefit Payments.....	12	.....	12	87	.....	87	59	.....	59
Transfer to Administrative Funds.....	1	.....	1	10	.....	10	11	.....	11
Rail Industry Pension Fund:									
Benefit Payments.....	363	.....	363	2,862	.....	2,862	2,727	.....	2,727
Advances from FOASDI Fund.....	-110	.....	-110	-862	.....	-862	-831	.....	-831
OASDI Certifications.....	110	.....	110	862	.....	862	831	.....	831
Administrative Expenses.....	1	.....	1	1	.....	1	3	.....	3
Transfer to Administrative Funds.....	5	.....	5	42	.....	42	42	.....	42
Other.....	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
National Railroad Retirement Investment Trust:									
Administrative Expenses.....	7	.....	7	50	.....	50	48	.....	48
Transfers to the Railroad Retirement Trust Funds From the National Railroad Retirement Investment Trust.....	138	.....	138	1,030	.....	1,030	836	.....	836
Railroad Social Security Equivalent Benefit Account:									
Benefit Payments.....	517	.....	517	4,048	.....	4,048	3,885	.....	3,885
Transfer to Administrative Funds.....	3	.....	3	22	.....	22	21	.....	21
Other.....	129	.....	129	129	.....	129	(**)	.....	(**)
Proprietary Receipts from the Public.....	.....	1,272	-1,272	.....	-6,795	6,795	.....	-85	85
Intrabudgetary Transactions:									
Other.....	-138	.....	-138	-1,241	.....	-1,241	-1,167	.....	-1,167
Total--Railroad Retirement Board	1,042	1,272	-230	7,299	-6,795	14,094	6,851	-85	6,935
Securities and Exchange Commission.....	81	(**)	81	355	(**)	354	117	-60	178
Smithsonian Institution.....	67	.....	67	553	(**)	553	507	(**)	507
Tennessee Valley Authority.....	3,014	3,181	-167	22,034	22,821	-787	17,628	17,469	159
Other.....	153	33	121	1,568	362	1,206	1,459	477	982
Total--Other Independent Agencies	17,414	11,462	5,953	148,741	100,985	47,756	86,653	72,850	13,803
Undistributed Offsetting Receipts:									
Other Interest.....	.....	(**)	(**)	.....	(**)	(**)	.....	9	-9
Employer Share, Employee Retirement:									
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund:									
Federal Employer Contributions.....	-262	.....	-262	-2,035	.....	-2,035	-1,932	.....	-1,932
Postal Service Employer Contributions.....	-67	.....	-67	-546	.....	-546	-512	.....	-512
Department of State:									
Foreign Service Retirement and Disability Fund.....	-18	.....	-18	-152	.....	-152	-141	.....	-141
Other Defense Civil Programs:									
Military Retirement Fund.....	-1,788	.....	-1,788	-15,287	.....	-15,287	-13,544	.....	-13,544
Department of Defense Medicare-Eligible Retiree Health Care Fund.....									
.....	.....	.....	.....	-10,644	.....	-10,644	-11,496	.....	-11,496
Office of Personnel Management:									
Civil Service Retirement and Disability Fund.....	-1,938	.....	-1,938	-13,426	.....	-13,426	-12,285	.....	-12,285
Social Security Administration (Off-Budget):									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Employer Contributions.....	-1,070	.....	-1,070	-7,849	.....	-7,849	-7,288	.....	-7,288
Federal Disability Insurance Trust Fund:									
Federal Employer Contributions.....	-182	.....	-182	-1,333	.....	-1,333	-1,237	.....	-1,237
Payments for Military Service Credits.....	.....	.....	.....	.....	.....	.....	-8	.....	-8
Other.....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total--Employer Share, Employee Retirement.....	-5,325	.....	-5,325	-51,273	.....	-51,273	-48,442	.....	-48,442

Table 5. Outlays of the U.S. Government, May 2009 and Other Periods – Continued

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed Offsetting Receipts:—Continued									
Interest Received by Trust Funds:									
Judicial Branch:									
Judicial Survivors Annuity Fund	-2	.....	-2	-14	.....	-14	-10	.....	-10
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund	-21	.....	-21	-8,004	.....	-8,004	-8,332	.....	-8,332
Federal Supplementary Medical Insurance Trust Fund	-36	.....	-36	-1,529	.....	-1,529	-1,192	.....	-1,192
Department of Homeland Security:									
Oil Spill Liability Trust Fund	-8	.....	-8	-20	.....	-20	7	.....	7
Other	-10	.....	-10	-39	.....	-39	-68	.....	-68
Department of Labor:									
Unemployment Trust Fund	-12	.....	-12	-1,948	.....	-1,948	-1,876	.....	-1,876
Department of State:									
Foreign Service Retirement and Disability Fund .....	(**)	.....	(**)	-390	.....	-390	-391	.....	-391
Department of Transportation:									
Airport and Airway Trust Fund	-1	.....	-1	-163	.....	-163	-202	.....	-202
Department of Veterans Affairs:									
National Service Life Insurance Fund	-2	.....	-2	-264	.....	-264	-284	.....	-284
United States Government Life Insurance Fund .....	(**)	.....	(**)	-1	.....	-1	-1	.....	-1
Corps of Engineers	-14	.....	-14	-70	.....	-70	-72	.....	-72
Other Defense Civil Programs:									
Military Retirement Fund	-335	.....	-335	715	.....	715	-9,616	.....	-9,616
Educational Benefits Fund	-10	.....	-10	-3	.....	-3	-43	.....	-43
Armed Forces Retirement Home	-1	.....	-1	2	.....	2	-5	.....	-5
Environmental Protection Agency	12	.....	12	-117	.....	-117	-128	.....	-128
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-20	.....	-20	-18,698	.....	-18,698	-18,663	.....	-18,663
Social Security Administration (Off-Budget):									
Federal Old-Age and Survivors Insurance Trust Fund	-133	.....	-133	-53,465	.....	-53,465	-50,700	.....	-50,700
Federal Disability Insurance Trust Fund	-31	.....	-31	-5,455	.....	-5,455	-5,495	.....	-5,495
Independent Agencies:									
Railroad Retirement Board	-17	.....	-17	-46	.....	-46	-84	.....	-84
Other	-4	.....	-4	-13	.....	-13	-21	.....	-21
Other	-21	.....	-21	-66	.....	-66	110	.....	110
Total-Interest Received by Trust Funds	-667	.....	-667	-89,587	.....	-89,587	-97,065	.....	-97,065
Digital Television Transition and Public Safety Fund .....	.....	724	-724	.....	16,690	-16,690	.....	.....	.....
Rents and Royalties on the Outer Continental Shelf Lands .....	.....	488	-488	.....	2,927	-2,927	.....	11,389	-11,389
Spectrum Auction Proceeds .....	.....	.....	.....	.....	.....	.....	.....	(**)	(**)
Spectrum Relocation Activities .....	.....	.....	.....	.....	.....	.....	.....	(**)	(**)
Total-Undistributed Offsetting Receipts	-5,992	1,212	-7,204	-140,859	19,616	-160,476	-145,507	11,398	-156,905
Total Outlays	336,594	29,702	306,892	2,624,045	258,793	2,365,252	2,212,858	219,468	1,993,390
Total On-Budget	275,006	24,205	250,801	2,222,802	210,884	2,011,918	1,836,527	166,883	1,669,644
Total Off-Budget	61,588	5,498	56,090	401,243	47,910	353,334	376,330	52,585	323,745
Total Surplus (+) or Deficit			-189,651			-991,945			-319,398
Total On-Budget			-186,703			-1,081,455			-437,702
Total Off-Budget			-2,947			+89,510			+118,304

MEMORANDUM

Receipts Offset Against Outlays (In Millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary Receipts	75,344	91,845
Intrabudgetary Transactions	383,660	360,613
Governmental Receipts	21,156	5,273
Total Receipts Offset Against Outlays	480,160	457,731

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.

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Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, May 2009 and Other Periods

Assets and Liabilities Directly Related to Budget Off-Budget Activity	[\$ millions]					
	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
This Year		Prior Year	This Year	This Month		
Liability Accounts:						
Borrowing from the Public:						
Treasury Securities, Issued Under General						
Financing Authorities:						
Debt Held by the Public	88,497	1,210,630	229,394	5,808,691	6,930,825	7,019,322
Intragovernmental Holdings	-5,489	86,245	151,752	4,216,033	4,307,767	4,302,278
Total Treasury Securities Outstanding	83,008	1,296,875	381,145	10,024,725	11,238,592	11,321,600
Plus Premium on Treasury Securities	-88	5,039	463	4,819	9,946	9,858
Less Discount on Treasury Securities	37	-2,103	-21,616	68,954	66,814	66,851
Total Treasury Securities Net Of Premium and Discount	82,882	1,304,016	403,224	9,960,590	11,181,724	11,264,606
Agency Securities, Issued Under Special Financing						
Authorities (See Schedule B. for Other Agency						
Borrowing, See Schedule C)						
Total Federal Securities	-145	-840	211	23,104	22,409	22,264
Total Federal Securities	82,737	1,303,176	403,435	9,983,694	11,204,133	11,286,870
Deduct:						
Federal Securities Held As Investments						
of Government Accounts (See Schedule D)						
Less Discount on Federal Securities Held As Investments of Government Accounts	-3,980	90,861	151,790	4,210,491	4,305,332	4,301,352
Net Federal Securities Held As Investments of Government Accounts	332	-1,666	-16,780	27,432	25,434	25,766
Total Borrowing from the Public	-4,312	92,527	168,571	4,183,059	4,279,898	4,275,585
Total Borrowing from the Public	87,049	1,210,649	234,864	5,800,635	6,924,235	7,011,284
Accrued Interest Payable to the Public	-6,757	33	-4,108	40,131	46,921	40,164
Allocations of Special Drawing Rights	246	-45	314	7,630	7,339	7,585
Deposit Funds	-2,216	-15,419	19,941	27,417	14,213	11,998
Miscellaneous Liability Accounts (Includes Checks Outstanding Etc.)	-1,465	8,350	14,374	10,449	20,265	18,800
Total Liability Accounts	76,858	1,203,569	265,386	5,886,262	7,012,973	7,089,831
Asset Accounts (Deduct)						
Cash and Monetary Assets:						
U.S. Treasury Operating Cash: ¹						
Federal Reserve Account	-120,972	-17,767	-919	32,988	136,194	15,222
Supplementary Financing Program Account	4	-99,558	.....	299,491	199,929	199,933
Tax and Loan Note Accounts	-18	-37,141	-60,416	39,129	2,005	1,988
Balance	-120,986	-154,466	-61,335	371,608	338,129	217,143
Special Drawing Rights:						
Total Holdings	314	-6	471	9,418	9,098	9,412
SDR Certificates Issued to Federal Reserve Banks .....	.....	.....	.....	-2,200	-2,200	-2,200
Balance	314	-6	471	7,218	6,898	7,212
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	1,866	-341	2,379	11,325	9,118	10,984
Letter of Credit Issued to IMF	3,359	3,671	446	-51,864	-51,552	-48,193
Dollar Deposits with the IMF	51	-7	29	-88	-147	-96
Receivable/payable (-) for Interim Maintenance of Value Adjustments	-1,485	3,970	-2,205	-1,148	4,308	2,822
Balance	3,791	7,293	649	4,750	8,252	12,043
Other Cash and Monetary Assets	-642	355	595	26,720	27,717	27,075
Total Cash and Monetary Assets	-117,524	-146,824	-59,621	410,296	380,996	263,472
Non-Federal Securities of the National Railroad						
Retirement Investment Trust	1,229	-8,398	-666	27,503	17,876	19,105
Net Activity, Guaranteed Loan Financing	-607	2,780	5,214	-42,407	-39,020	-39,627
Net Activity, Direct Loan Financing	9,127	363,836	-497	195,773	550,481	559,608
Miscellaneous Asset Accounts	-5,018	419	1,881	580	6,017	999
Total Asset Accounts	-112,793	211,814	-53,688	591,744	916,350	803,557
Excess of Liabilities (+) or Assets (-)	189,651	991,755	319,073	5,294,518	6,096,622	6,286,273
Transactions Not Applied to Current Year's Surplus or Deficit (See Schedule A for Details) .....	.....	190	325	.....	190	190
Total Budget and Off-Budget Federal Entities (Financing of Deficit (+) or Disposition Of Surplus (-))	189,651	991,945	319,398	5,294,518	6,096,812	6,286,463

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

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

Table 6. Schedule A-Analysis of Change in Excess of Liabilities of the U.S. Government, May 2009 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	6,096,622	5,294,525	4,841,785
Adjustments During Current Fiscal Year For			
Changes in Composition of Unified Budget:			
Revisions by Federal Agencies to the Prior Budget Results .....	.....	-7	-1,307
Excess of Liabilities Beginning of Period (Current Basis).....	6,096,622	5,294,518	4,840,478
Budget Surplus (-) or Deficit:			
Based on Composition of Unified Budget in Prior Fiscal Yr.....	189,651	991,945	319,398
Total Surplus (-) or Deficit (Table 2).....	189,651	991,945	319,398
Total-On-Budget (Table 2).....	186,703	1,081,455	437,702
Total-Off-Budget (Table 2).....	2,947	-89,510	-118,304
Transactions Not Applied to Current Year's Surplus or Deficit:			
Seigniorage .....	.....	-190	-325
Total-transactions Not Applied to Current Year's Surplus or Deficit .....	.....	-190	-325
Excess of Liabilities Close of Period	6,286,273	6,286,273	5,159,551

... No Transactions

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

Table 6. Schedule B-Securities Issued by Federal Agencies Under Special Financing Authorities, May 2009 and Other Periods

Classification	[\$ millions]					
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Account Balances Current Fiscal Year		
		Fiscal Year to Date		Beginning of		Close of
		This Year	Prior Year	This Year	This Month	This Month
Agency Securities, Issued Under Special Financing Authorities:						
Obligations Guaranteed by the United States, Issued By:						
Department of Housing and Urban Development:						
Federal Housing Administration	(**)	-37	-18	69	33	33
Obligations Not Guaranteed by the United States, Issued By:						
Legislative Branch:						
Architect of the Capitol	1	-2	(**)	150	147	148
Independent Agencies:						
Federal Communications Commission.....	.....	.....	.....	(**)	(**)	(**)
National Archives and Records Administration .....	.....	-6	-5	204	199	199
Tennessee Valley Authority	-146	-795	234	22,680	22,031	21,884
Total Agency Securities	-145	-840	211	23,104	22,409	22,264

... No Transactions

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

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

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, May 2009 and Other Periods

Classification	[\$ millions]					
	This Month	Transactions		Account Balances Current Fiscal Year		
		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.....	-79	416	759	3,886	4,381	4,302
Agricultural Credit Insurance Fund.....	315	1,479	460	5,277	6,441	6,756
Farm Storage Facility Loans.....	-3	43	80	523	570	567
Apple Loans Fund.....	.....	.....	.....	(**)	(**)	(**)
Emergency Boll Weevil Loan Fund.....	.....	.....	(**)	(**)	(**)	(**)
Rural Housing Service:						
Rural Housing Insurance.....	117	768	530	12,023	12,674	12,790
Rural Community Facility Loans Fund.....	25	237	257	2,715	2,928	2,952
Multifamily Housing Revitalization Loan Account.....	8	50	31	42	83	91
Rural Business - Cooperative Service:						
Rural Business and Industry Loans.....	.....	.....	.....	92	92	92
Rural Development Loan Fund.....	1	11	11	279	288	289
Rural Economic Development Loan Fund.....	1	12	13	108	118	120
Renewable Energy Guaranteed Loan Account.....	.....	.....	.....	(**)	(**)	(**)
Rural Utilities Service:						
Rural Water and Waste Disposal Fund.....	61	476	401	8,071	8,485	8,546
Rural Electrification and Telecommunications Fund.....	374	2,231	595	15,808	17,665	18,039
Rural Telephone Bank.....	1	38	40	557	594	595
Distance Learning and Telemedicine Program.....	3	51	40	352	401	404
Foreign Agricultural Service.....	.....	5	.....	1,456	1,461	1,461
Department of Commerce:						
Departmental Management:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance.....	16	31	26	465	481	497
Fishing Vessel Obligations.....	.....	.....	1	7	7	7
National Telecommunications and Information Administration						
Digital Television Transition and Public Safety Fund.....	.....	-5	500	5	.....	.....
Department of Defense - Military:						
Arms Initiative Loans.....	.....	.....	.....	1	1	1
Family Housing Improvement Loans.....	.....	108	28	233	341	341
Department of Education:						
College Housing and Academic Facilities Loans.....	.....	(**)	.....	75	75	75
Federal Direct Student Loans.....	4,984	35,598	11,921	117,488	148,102	153,086
Teach Grant Loans.....	6	34	.....	14	42	48
Temporary Student Loan Purchase Authority.....	4,600	24,249	.....	10,754	30,403	35,003
Federal Family Education Loans.....	.....	68	.....	.....	68	68
Department of Energy:						
Bonneville Power Administration Fund.....	-110	-75	-40	2,186	2,221	2,111
Department of Homeland Security:						
National Flood Insurance Fund.....	.....	1,988	-175	17,360	19,348	19,348
Disaster Assistance Loan Fund.....	(**)	3	-251	(**)	3	3
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-Rent Public Housing - Loans and Other Expenses.....	.....	1	1	.....	1	1
Housing Programs:						
Federal Housing Administration.....	175	275	.....	4,832	4,932	5,107
Department of the Interior:						
Helium Fund.....	.....	.....	.....	252	252	252
Bureau of Reclamation Loan Fund.....	.....	(**)	.....	52	51	51
Bureau of Indian Affairs.....	.....	.....	.....	8	8	8
Assistance to American Samoa Loan Fund.....	.....	.....	.....	11	11	11
Department of Labor:						
Black Lung Disability Trust Fund.....	.....	6,371	.....	.....	6,371	6,371
Department of State:						
Repatriation Loans.....	.....	(**)	(**)	2	2	2
Department of Transportation:						
Essential Air Service and Rural Airport Improvement Fund.....	.....	-15	.....	15	.....	.....
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program.....	.....	.....	.....	(**)	(**)	(**)
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund.....	23	125	785	1,331	1,433	1,456
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund.....	2	44	43	287	328	331
Other.....	.....	.....	.....	(**)	(**)	(**)
Maritime Administration:						
Ocean Freight Differential.....	.....	36	-177	108	144	144
Maritime Guaranteed Loan (Title XI) Fund.....	10	29	.....	19	38	48
Department of Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund.....	.....	2	1	41	44	44
Housing and Economic Recovery Programs.....	353	162,257	.....	5,415	167,319	167,673
Troubled Assets Insurance Financing Fund.....	.....	751	.....	.....	751	751
Troubled Asset Relief Program.....	438	190,696	.....	.....	190,258	190,696
Federal Financing Bank Revolving Fund.....	1,665	19,523	-2,696	21,957	39,815	41,481

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, May 2009 and Other Periods

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Department of Veterans Affairs:						
Veterans Housing Benefit Program Fund.....	.....	1,543	714	1,527	3,070	3,070
Native American Veteran Housing Fund.....	.....	16	8	45	61	61
Vocational Rehabilitation Loan Fund.....	.....	3	3	2	5	5
Corps of Engineers:						
Washington Aqueduct.....	.....	(**)	(**)	12	12	12
Environmental Protection Agency:						
Abatement, Control, and Compliance Loan Program.....	.....	-1	-1	13	12	12
General Services Administration:						
Land Acquisition and Development Fund.....	.....	.....	.....	(**)	(**)	(**)
International Assistance Program:						
International Security Assistance:						
Foreign Military Loan Program.....	.....	58	.....	7	65	65
Military Debt Reduction.....	.....	.....	.....	30	30	30
Agency for International Development:						
International Debt Reduction.....	.....	.....	.....	477	477	477
Development Credit Authority Loan Fund.....	.....	.....	.....	(**)	(**)	(**)
Overseas Private Investment Corporation.....	87	240	200	861	1,014	1,101
Small Business Administration:						
Business Loan Fund.....	231	742	-396	971	1,482	1,712
Disaster Loan Fund.....	500	-573	-1,832	8,492	7,420	7,920
Independent Agencies:						
Export-Import Bank of the United States.....	463	1,013	.....	2,929	3,479	3,943
Federal Communications Commission:						
Spectrum Auction Loan Fund.....	.....	.....	.....	113	113	113
Presidio Trust Fund.....	.....	.....	.....	50	50	50
Railroad Retirement Board:						
Social Security Equivalent Benefit Account.....	303	2,367	2,205	3,096	5,160	5,463
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities.....	.....	.....	.....	20	20	20
Tennessee Valley Authority.....	.....	.....	150	.....	.....	.....
Total Agency Borrowing from the Treasury						
Financed Through Treasury Securities Issued.....	14,571	453,318	14,233	252,757	691,504	706,075
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Utilities Service:						
Rural Electrification and Telecommunications Fund.....	324	1,790	101	26,326	27,791	28,116
Department of Defense - Military:						
Department of the Navy.....	.....	.....	.....	1,624	1,624	1,624
Defense Agencies.....	.....	-14	.....	-1,608	-1,622	-1,622
Department of Education:						
Historically Black College and University Capital Financing Fund.....	9	61	2	337	390	398
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.....	.....	-104	-99	691	587	587
Department of Transportation:						
Railroad Rehabilitation and Improvement Loan Fund.....	.....	(**)	(**)	2	2	2
Department of Veterans Affairs:						
Guaranteed Transitional Housing for Homeless Veterans.....	.....	(**)	(**)	5	5	5
General Services Administration:						
Federal Buildings Fund.....	(**)	-32	-25	2,078	2,045	2,045
International Assistance Program:						
Foreign Military Financing Program.....	(**)	-76	-85	680	605	604
Small Business Administration:						
Business Loan Fund.....	(**)	-3	-5	10	7	7
Independent Agencies:						
National Credit Union Administration.....	-9	17,588	.....	1,109	18,706	18,697
Postal Service.....	1,341	-966	-2,911	7,200	4,893	6,234
Total Borrowing from the Federal Financing Bank.....	1,664	18,242	-3,022	38,455	55,033	56,697

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, May 2009 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	4	22	30	102	120	124
Department of Commerce.....	.....	3	3	.....	3	3
Department of Defense-Military:						
Defense Cooperation Account	(**)	7	(**)	.....	7	7
Department of Energy	527	1,374	2,585	47,281	48,128	48,655
Department of Health and Human Services.....	2,112	2,112	.....	.....	.....	2,112
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund.....	142	966	-3,685	19,092	19,916	20,058
Government National Mortgage Association:						
Guarantees of Mortgage-Backed Securities	20	-138	255	9,271	9,113	9,133
Department of the Interior	-15	199	-11	7,104	7,319	7,304
Department of Labor.....	72	-1,882	-19,556	16,988	15,034	15,106
Department of Transportation	15	101	61	1,119	1,205	1,220
Department of the Treasury.....	-16	-67	471	17,745	17,695	17,678
Department of Veterans Affairs:						
Canteen Service Revolving Fund.....	.....	-26	.....	26	.....	.....
Veterans Reopened Insurance Fund	-4	-19	-20	356	340	336
Servicemen's Group Life Insurance Fund .....	.....	(**)	(**)	1	1	1
Other Defense Civil Programs:						
Uniformed Services Retiree Health Care Fund.....	-317	14,624	19,532	112,726	127,666	127,349
Office of Personnel Management:						
Postal Service Contributions .....	.....	686	569	32,294	32,979	32,979
Independent Agencies:						
Federal Deposit Insurance Corporation:						
Deposit Insurance Fund.....	-4,086	-5,351	345	29,937	28,671	24,586
FSLIC Resolution Fund.....	-10	-2	116	3,320	3,327	3,317
Federal Housing Finance Agency.....	-1	59	.....	.....	60	59
National Credit Union Administration	3	-505	231	7,292	6,784	6,787
Postal Service.....	200	-405	221	1,605	1,000	1,200
Other	59	-5	374	13,662	13,598	13,657
Other	177	208	402	7,971	8,003	8,180
Total Treasury Securities	-1,117	11,960	1,922	327,890	340,967	339,850
Total Federal Funds.....	-1,117	11,960	1,922	327,890	340,967	339,850
Trust Funds:						
Legislative Branch:						
Library of Congress	-1	-4	-1	47	44	43
United States Tax Court.....	(**)	(**)	1	9	10	9
Other	-1	5	1	31	37	36
Judicial Branch:						
Judicial Retirement Funds	-1	59	41	774	834	833
Department of Agriculture	1	16	30	6	21	22
Department of Defense-Military:						
Voluntary Separation Incentive Fund	-11	15	18	512	538	527
Other	-6	-7	-3	32	31	25
Department of Health and Human Services:						
Federal Hospital Insurance Trust Fund	-4,097	-1,696	3,709	318,741	321,142	317,045
Federal Supplementary Medical Insurance Trust						
Fund	205	3,916	3,579	59,090	62,801	63,006
Other	22	119	-26	2,709	2,806	2,828

Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, May 2009 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	
Trust Funds—Continued						
Department of Homeland Security.....	63	128	167	3,074	3,139	3,202
Department of the Interior.....	-30	-22	-8	65	74	44
Department of Labor:						
Unemployment Trust Fund.....	7,848	-34,292	5,008	72,432	30,292	38,141
Other.....	-10	-25	-27	67	53	43
Department of State:						
Foreign Service Retirement and Disability Fund.....	-48	174	34	14,855	15,078	15,030
Other.....	(**)	2	(**)	36	37	37
Department of Transportation:						
Airport and Airway Trust Fund.....	523	-303	1,474	7,674	6,848	7,371
Highway Trust Fund.....	-1,106	-3,709	-1,545	12,811	10,208	9,102
Other.....	.....	(**)	.....	(**)	(**)	(**)
Department of Treasury.....	-55	-69	-53	957	943	888
Department of Veterans Affairs:						
General Post Fund, National Homes.....	-5	6	2	71	82	77
National Service Life Insurance.....	-80	-431	-397	9,272	8,921	8,841
United States Government Life Insurance Fund.....	-1	-4	-3	30	27	27
Veterans Special Life Insurance Fund.....	-9	-17	-10	1,999	1,990	1,982
Corps of Engineers.....	115	912	408	4,739	5,535	5,650
Other Defense Civil Programs:						
Military Retirement Fund.....	-1,926	31,550	29,268	215,949	249,425	247,499
Other.....	11	106	159	1,886	1,981	1,992
Environmental Protection Agency.....	-124	1,109	467	6,049	7,282	7,158
National Aeronautics and Space Administration.....	(**)	(**)	(**)	15	14	15
Office of Personnel Management:						
Civil Service Retirement and Disability Fund:						
Treasury Securities.....	-3,341	-9,827	-8,519	728,850	722,364	719,023
Employees Life Insurance Fund.....	475	1,376	1,219	34,397	35,298	35,773
Employees and Retired Employees Health Benefits Fund.....	339	68	46	15,565	15,294	15,633
Social Security Administration:						
Federal Old-Age and Survivors Insurance Trust Fund.....	552	94,004	113,546	2,150,651	2,244,103	2,244,656
Federal Disability Insurance Trust Fund.....	-2,043	-4,752	1,528	216,487	213,778	211,735
Independent Agencies:						
Harry S. Truman Memorial Scholarship Trust Fund.....	(**)	(**)	1	55	55	55
Japan-United States Friendship Commission.....	-1	5	2	33	39	38
Railroad Retirement Board:						
Treasury Securities.....	-111	407	-305	1,857	2,376	2,264
Agency Securities.....	-4	-4	(**)	6	6	2
Other.....	-9	86	60	765	860	851
Total Treasury Securities.....	-2,860	78,905	149,868	3,882,595	3,964,359	3,961,499
Total Agency Securities.....	-4	-4	(**)	6	6	2
Total Trust Funds.....	-2,863	78,901	149,868	3,882,600	3,964,365	3,961,501
Grand Total.....	-3,980	90,861	151,790	4,210,491	4,305,332	4,301,352

... 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, May 2009 and Other Periods

[\$ millions]

Classification	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	
Guaranteed Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation Export Fund	-13	-102	189	205	116	103
Agricultural Credit Insurance Fund	-2	-18	47	-367	-382	-384
Rural Housing Service:						
Rural Community Facility Loans	(**)	1	20	-20	-19	-19
Rural Housing Insurance Fund	-47	-97	-46	-746	-796	-843
Rural Business-Cooperative Service:						
Rural Business and Industry Loans	3	19	17	-174	-158	-156
Renewable Energy Guaranteed Loan Account	(**)	(**)	1	-6	-6	-6
Biorefinery Assistance Loan Account .....	.....	-27	.....	.....	-27	-27
Rural Utilities Service:						
Rural Water and Waste Disposal Fund	(**)	1	(**)	-24	-23	-23
Department of Commerce:						
General Administration:						
Emergency Oil, Gas, and Steel Account	(**)	56	-2	-51	5	5
National Oceanic and Atmospheric Administration:						
Fishing Vessel Obligations	-1	-1	-2	3	3	2
Department of Defense-Military .....	.....	4	(**)	-25	-22	-22
Department of Education:						
Office of Student Financial Assistance:						
Federal Family Education Loans	-746	1,820	7,321	-28,685	-26,119	-26,865
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health Center Loans .....	(**)	.....	.....	-4	-4	-4
Health Education Assistance Loans	(**)	3	19	-94	-91	-91
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian Housing Loans	-1	-6	3	-35	-40	-41
Native Hawaiian Housing Loans	(**)	(**)	(**)	(**)	(**)	(**)
Community Planning and Development:						
Community Development Loans	7	3	-2	-96	-101	-93
Housing Programs:						
FHA-Mutual Mortgage Insurance Loans	-293	-1,391	-4,188	-5,835	-6,933	-7,226
FHA-General and Special Risk Fund	59	548	575	828	1,317	1,375
Home Ownership Preservation Entity Fund .....	(**)	(**)	.....	.....	(**)	(**)
Government National Mortgage Association:						
Guarantees of Mortgaged-Backed Securities	-39	-315	-195	-1,330	-1,606	-1,645
Department of the Interior:						
Bureau of Indian Affairs	1	2	-1	-40	-39	-38
Department of Transportation:						
Office of the Secretary:						
Minority Business Resource Center Fund .....	.....	(**)	(**)	(**)	(**)	(**)
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund .....	.....	.....	.....	(**)	(**)	(**)
Maritime Administration:						
Maritime Guaranteed Loan (Title XI) Fund	-71	-41	-20	-220	-190	-261
Department of the Treasury:						
Departmental Offices:						
Air Transportation Stabilization Fund .....	.....	.....	.....	(**)	(**)	(**)
Troubled Assets Insurance Financing Fund	-81	644	.....	.....	725	644
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	32	672	10	-3,247	-2,606	-2,574
Guaranteed Transitional Housing Loans for Homeless Veterans	(**)	(**)	(**)	(**)	(**)	(**)
International Assistance Program:						
Agency for International Development:						
Ukraine Export Credit Insurance Fund .....	.....	.....	(**)	.....	.....	.....
Loan Guarantees to Israel .....	.....	.....	.....	-1,284	-1,284	-1,284
Urban and Environmental Credit Guaranteed Loans	1	1	-1	-78	-78	-77
Microenterprise and Small Enterprise Development	(**)	(**)	(**)	-1	-1	-1
Development Credit Authority Loan Fund	(**)	-2	-1	-33	-35	-35
Loan Guarantees to Egypt .....	.....	.....	.....	-170	-170	-170
Overseas Private Investment Corporation	-4	-39	456	-133	-168	-172
Small Business Administration:						
Business Loan Fund	483	1,077	851	109	703	1,186
Independent Agencies:						
Export-Import Bank of the United States	105	-30	162	-855	-990	-885
Net Activity, Guaranteed Loan Financing	-607	2,780	5,214	-42,407	-39,020	-39,627
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural Credit Insurance Fund	89	25	221	4,583	4,519	4,609
Farm Storage Facility Loans	(**)	28	-17	300	328	328
Apple Loans Fund	(**)	(**)	(**)	(**)	(**)	(**)
Emergency Boll Weevil Loan Fund .....	.....	(**)	(**)	(**)	(**)	(**)
Natural Resources Conservation Service:						
Agricultural Resource Conservation Demonstration Program .....	.....	.....	.....	(**)	(**)	(**)

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, May 2009 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		
Direct Financing Activity:—Continued						
Department of Agriculture:—Continued						
Rural Housing Service:						
Rural Community Facility Loans Fund	10	98	137	2,400	2,489	2,499
Rural Housing Insurance Fund	31	43	-41	11,816	11,828	11,859
Multifamily Housing Revitalization Loan Account	3	23	17	35	55	59
Rural Business-Cooperative Service:						
Rural Business and Industry Loan Fund	(**)	-3	-2	11	8	8
Rural Development Loan Fund	-1	-4	-3	269	266	265
Rural Economic Development Loan Fund	-1	-1	1	87	87	86
Rural Utilities Service:						
Rural Water and Waste Disposal Loans	13	103	161	7,147	7,238	7,250
Rural Electrification and Telecommunications Fund	291	2,803	1,536	31,644	34,156	34,447
Rural Telephone Bank	-4	-10	-6	522	516	512
Distance Learning and Telemedicine Program	2	15	13	319	332	334
Rural Development Insurance Fund .....	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 Direct Loan Fund	(**)	-156	-597	437	281	281
International Debt Reduction	-1	-14	-28	107	94	92
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance	17	3	-18	465	451	468
Department of Defense-Military						
Department of Education:						
Office of Postsecondary Education:						
College Housing and Academic Facilities Loans	(**)	-1	-2	11	10	10
Historically Black College and University Capital Financing Fund	9	62	5	5	59	67
Office of Student Financial Assistance:						
Federal Direct Student Loans	835	14,932	-1,010	109,675	123,772	124,607
Teach Grant Loans	3	26	.....	-1	22	25
Temporary Student Loan Purchase Authority	3,795	27,306	.....	5,293	28,804	32,599
Department of Homeland Security:						
Disaster Assistance Loan Fund	1	1	-1	-3	-2	-2
Department of Housing and Urban Development:						
Housing Programs:						
FHA-Mutual Mortgage Insurance Loans	(**)	(**)	-1	-4	-4	-4
FHA-General and Special Risk Fund .....	.....	.....	.....	(**)	(**)	(**)
Department of the Interior:						
Bureau of Reclamation	(**)	-5	-15	52	47	47
Bureau of Indian Affairs	(**)	-1	-1	7	7	7
Assistance to American Samoa Loan Fund .....	.....	-3	-2	10	7	7
Department of State:						
Administration of Foreign Affairs:						
Repatriation Loans	(**)	-1	-1	-6	-7	-7
Department of Transportation:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	23	125	772	1,329	1,430	1,454
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	2	33	-237	286	317	319
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund .....	.....	-2	-2	41	40	40
GSE Mortgage-Backed Securities Purchase Program	9,900	140,601	.....	5,074	135,776	145,675
Troubled Asset Relief Program	-6,272	177,684	.....	.....	183,957	177,684
Financial Management Service .....	.....	.....	.....	(**)	(**)	(**)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	-8	-49	-194	1,470	1,429	1,421
Native American Veteran Housing Fund	2	3	4	43	45	46
Vocational Rehabilitation Loan Fund	(**)	(**)	(**)	1	2	1
Environmental Protection Agency:						
Abatement, Control, and Compliance Loan Program	-1	-3	-4	13	11	10
International Assistance Program:						
International Security Assistance:						
Foreign Military Loan Program .....	.....	58	(**)	7	65	65
Military Debt Reduction .....	.....	.....	-318	28	28	28
Agency for International Development:						
International Debt Reduction	(**)	-29	-32	257	227	227
Overseas Private Investment Corporation	82	109	-70	580	607	689
Small Business Administration:						
Business Loan Fund	-2	-12	-7	97	87	85
Disaster Loan Fund	-28	-306	-253	7,227	6,950	6,922
Independent Agencies:						
Export-Import Bank of the United States	341	250	-523	2,778	2,687	3,028
Federal Communications Commission:						
Spectrum Auction Loan Fund .....	.....	(**)	-5	59	59	59
Net Activity, Direct Loan Financing	9,127	363,836	-497	195,773	550,481	559,608

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 2009

[\$ 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.....	86,323	60,095	108,880	124,459	8,717	41,227	136,668	26,218					592,588	769,209
Corporation Income Taxes.....	81	1,994	48,293	4,532	-2,056	3,392	14,545	-1,404					69,377	178,188
Social Insurance And Retirement Receipts:														
Employment and General Retirement.....	62,304	67,208	64,158	83,292	67,805	73,081	90,985	67,779					576,612	576,043
Unemployment Insurance.....	2,007	2,976	242	1,149	3,348	338	7,058	12,685					29,802	31,547
Other Retirement.....	394	322	394	320	323	324	323	390					2,791	2,809
Excise Taxes.....	3,911	5,321	5,185	5,042	4,248	4,994	5,642	5,427					39,770	42,391
Estate and Gift Taxes.....	2,097	2,274	2,186	2,387	1,244	1,919	3,976	1,457					17,539	20,115
Customs Duties.....	2,633	2,225	2,038	2,085	1,682	1,522	1,878	1,383					15,445	17,875
Miscellaneous Receipts.....	5,097	2,366	6,435	2,844	2,018	2,159	5,158	3,305					29,382	35,814
Total--Receipts This Year.....	164,847	144,782	237,811	226,109	87,328	128,957	266,232	117,241					1,373,307	.....
(On-Budget).....	117,998	94,377	191,039	161,462	34,133	71,507	195,849	64,098					930,463	.....
(Off-Budget).....	46,849	50,405	46,772	64,647	53,195	57,450	70,383	53,143					442,843	.....
<i>Total--Receipts Prior Year.....</i>	<i>178,175</i>	<i>151,055</i>	<i>276,982</i>	<i>255,217</i>	<i>105,723</i>	<i>178,816</i>	<i>403,751</i>	<i>124,272</i>					<i>.....</i>	<i>1,673,991</i>
(On Budget).....	<i>133,146</i>	<i>102,705</i>	<i>227,125</i>	<i>191,181</i>	<i>53,495</i>	<i>120,840</i>	<i>333,059</i>	<i>70,392</i>					<i>.....</i>	<i>1,231,943</i>
(Off Budget).....	<i>45,029</i>	<i>48,350</i>	<i>49,857</i>	<i>64,036</i>	<i>52,229</i>	<i>57,976</i>	<i>70,692</i>	<i>53,880</i>					<i>.....</i>	<i>442,049</i>
Outlays:														
Legislative Branch.....	378	343	706	343	324	357	362	356					3,169	2,984
Judicial Branch.....	706	473	528	503	497	535	527	639					4,407	4,186
Department of Agriculture:														
Commodity Credit Corporation And														
Foreign Agricultural Service.....	6,613	2,694	2,746	1,893	927	-613	-938	-170					13,152	11,647
Other.....	8,090	5,370	8,772	8,959	9,351	9,669	8,822	8,196					67,230	54,149
Department of Commerce.....	748	745	1,119	777	1,235	655	1,035	978					7,293	4,779
Department of Defense:														
Military:														
Military Personnel.....	28,995	6,393	14,904	10,531	11,140	6,898	10,643	11,565					101,068	99,621
Operation and Maintenance.....	19,981	19,222	22,853	20,690	20,574	21,806	21,512	20,775					167,412	158,810
International Reconstruction and Other Assistance.....	2	3	4	3	3	(*)	2	4					21	20
Procurement.....	9,403	10,409	12,610	9,638	9,227	10,823	11,034	9,928					83,070	74,320
Research, Development, Test, and Evaluation.....	5,791	7,442	8,097	6,399	5,317	7,107	6,980	5,863					52,997	49,578
Military Construction.....	1,166	1,179	1,704	1,060	1,382	1,508	1,316	1,515					10,830	6,968
Family Housing.....	197	310	244	186	181	210	284	200					1,811	2,334
Revolving and Management Funds.....	1,096	44	589	-207	-362	641	232	742					2,775	3,489
Other.....	-554	626	-521	-1,290	796	435	-299	-101					-906	-1,487
Total Military.....	66,078	45,627	60,484	47,009	48,258	49,428	51,704	50,490					419,078	393,654
Department of Education.....	5,609	4,286	6,042	5,921	6,591	5,351	5,653	8,689					48,142	47,382
Department of Energy.....	2,184	1,620	2,027	1,601	1,617	1,907	1,909	2,217					15,083	13,433
Department of Health and Human Services:														
Public Health Service.....														
Centers for Medicare And Medicaid Services:														
Grants to States for Medicaid.....	19,215	16,504	17,965	17,407	18,709	26,028	26,118	22,363					164,310	135,606
Federal Hospital Ins. Trust Fund.....	22,281	13,225	20,467	23,198	19,354	16,070	20,431	20,006					155,032	150,257
Federal Supp. Med. Ins. Trust Fund.....	21,759	11,285	17,286	20,009	15,271	12,592	17,424	16,378					132,003	125,740
Other.....	28,275	13,571	19,909	30,193	21,473	15,044	27,930	21,840					178,236	166,936
Administration for Children and Families.....	4,236	4,074	4,229	4,498	4,356	4,961	4,471	4,582					35,408	32,949
Other.....	-23,674	-17,555	-20,645	-26,183	-21,694	-19,032	-27,997	-22,332					-179,112	-168,575
Department of Homeland Security.....	5,060	4,419	5,907	4,210	3,631	4,333	3,989	3,525					35,074	26,005
Department of Housing and Urban Development.....	3,884	3,685	4,145	3,737	3,510	3,828	3,507	3,811					30,107	34,612
Department of the Interior.....	889	880	988	793	835	866	1,088	902					7,241	6,584
Department of Justice.....	2,292	2,262	2,570	1,890	1,895	2,141	1,774	2,466					17,292	17,722
Department of Labor:														
Unemployment Trust Fund.....	5,210	4,801	7,761	8,666	9,264	11,006	11,229	10,295					68,232	28,844
Other.....	1,282	765	1,151	1,084	361	1,383	1,771	1,899					9,695	9,060
Department of State.....	2,372	1,697	2,037	1,482	1,384	1,465	1,368	1,330					13,136	11,763
Department of Transportation:														
Highway Trust Fund.....	4,101	3,149	3,091	2,073	2,088	2,270	2,231	2,906					21,909	21,038
Other.....	2,504	2,169	3,162	2,172	2,094	2,180	2,518	2,476					19,275	18,371
Department of the Treasury:														
Interest on Treasury Debt Securities (Gross).....	18,984	18,559	97,775	3,133	10,311	19,830	24,847	20,600					214,039	266,292
Other.....	35,082	52,089	21,895	29,357	37,178	63,135	13,539	21,968					274,244	84,250

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2009
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year to Date	Comparable Period Prior F.Y.
Outlays—Continued:														
Department of Veterans Affairs:														
Compensation And Pensions.....	6,618	257	6,852	3,734	3,698	353	3,727	3,719					28,958	29,572
National Service Life.....	89	74	78	91	80	102	101	90					704	682
Other	4,860	3,728	4,039	3,674	3,894	3,928	4,190	5,018					33,333	29,377
Corps of Engineers.....	634	629	906	369	402	501	447	538					4,427	3,242
Other Defense Civil Programs	3,922	5,238	5,683	6,957	5,469	4,613	3,235	4,599					39,716	31,023
Environmental Protection.....	645	653	743	581	647	689	617	634					5,208	5,340
Executive Office of the President.....	82	40	55	71	50	58	57	65					479	875
General Services Administration.....	20	-73	65	16	-52	306	-8	-66					208	452
International Assistance Program:														
International Security Assistance.....	1,100	1,844	586	512	417	511	3,048	603					8,621	7,265
Multilateral Assistance	88	109	43	47	80	21	53	49					490	1,480
International Development Assistance.....	333	398	341	335	291	350	347	308					2,702	2,451
Other	823	-135	-1,145	-84	136	-269	-325	47					-953	-4,876
National Aeronautics and Space Administration	1,483	1,426	1,810	1,185	1,345	1,677	1,518	1,631					12,075	11,348
National Science Foundation.....	477	492	452	437	432	450	458	449					3,647	3,496
Office of Personnel Management	6,008	5,604	5,335	6,624	5,870	6,730	6,868	5,627					48,666	46,316
Small Business Administration.....	82	81	101	74	1,285	72	73	86					1,853	220
Social Security Administration:														
Federal Old-Age and Survivors Ins.														
Trust Fund (Off-Budget).....	42,974	42,936	43,613	45,626	46,030	46,116	46,388	46,526					360,210	334,735
Federal Disability Ins. Trust														
Fund (Off-Budget).....	9,148	9,099	9,259	9,704	9,701	10,006	10,262	10,033					77,212	70,533
Other	7,032	37	5,821	5,028	4,108	271	3,204	16,913					42,415	30,868
Independent Agencies:														
Fed. Deposit Ins. Corp:														
Deposit Insurance Fund.....	417	4,853	-3,309	225	43	-2,292	1,250	4,032					5,219	-394
FSLIC Resolution Fund.....	-1	1	24	2	(**)	141	-1	10					176	355
Postal Service:														
Off-Budget:														
Public Enterprise Funds.....	256	-367	-294	-331	226	-556	-572	932					-705	-3,056
Other			109					44					152	
Other	101					17							118	109
Tennessee Valley Authority.....	-28	-245	521	-294	-332	-180	-61	-167					-787	159
Other Independent Agencies	5,635	6,534	3,253	7,493	5,740	12,882	944	1,102					43,583	16,630
Undistributed Offsetting Receipts:														
Employer Share, Employee Retirement.....	-18,701	-4,260	-4,968	-4,211	-4,894	-4,569	-4,346	-5,325					-51,273	-48,442
Interest Received by Trust Funds.....	-1,906	52	-86,222	3,196	483	-864	-3,658	-667					-89,587	-97,065
Rents and Royalties on Outer														
Continental Shelf Lands.....	-357	-144	-594	-248	-364	-414	-317	-488					-2,927	-11,389
Other	(**)	-9,389		(**)	-6,577			-724					-16,690	-9
Totals This Year:														
Total Outlays.....	320,372	269,983	289,566	289,567	281,188	320,545	287,139	306,892					2,365,252	.....
(On-Budget).....	272,915	219,480	296,073	241,802	226,552	266,461	237,834	250,801					2,011,918	.....
(Off-Budget).....	47,457	50,503	-6,507	47,765	54,635	54,084	49,305	56,090					353,334	.....
Total-Surplus (+) or Deficit (-).....	-155,525	-125,201	-51,755	-63,457	-193,860	-191,589	-20,907	-189,651					-991,945	.....
(On-Budget).....	-154,917	-125,103	-105,034	-80,339	-192,419	-194,954	-41,985	-186,703					-1,081,455	.....
(Off-Budget).....	-608	-98	+53,279	+16,882	-1,440	+3,365	+21,078	-2,947					+89,510	.....
Total Borrowing from the Public.....	494,505	91,276	-24,887	-48,813	260,695	253,534	97,290	87,049					1,210,649	234,864
<i>Total Outlays Prior Year</i>														
(On-Budget).....	235,014	249,293	228,721	237,379	281,287	227,028	244,469	290,199					.....	1,993,390
(Off-Budget).....	192,586	200,783	235,395	193,589	232,181	177,070	199,021	239,019					.....	1,669,644
<i>Total-Surplus (+) or Deficit (-) Prior Year.....</i>	<i>-56,838</i>	<i>-98,238</i>	<i>+48,261</i>	<i>+17,839</i>	<i>-175,563</i>	<i>-48,212</i>	<i>+159,282</i>	<i>-165,927</i>					.....	<i>-319,398</i>
(On-Budget).....	-59,440	-98,078	-8,270	-2,408	-178,686	-56,230	+134,038	-168,628					.....	-437,702
(Off-Budget).....	+2,601	-160	+56,531	+20,246	+3,123	+8,018	+25,244	+2,700					.....	+118,304

... 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 May 31, 2009

Classification	[\$ millions]								
	This Month			Fiscal Year to Date			Securities held as investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of This Year	Close of This Month	Close of This Month
Trust Receipts, Outlays, and Investments Held:									
Airport and Airway	1,083	705	378	6,900	8,373	-1,472	7,674	6,848	7,371
Black Lung Disability.....	74	26	48	6,898	2,715	4,183	.....	.....	.....
Federal Disability Insurance.....	7,938	10,033	-2,095	72,495	77,212	-4,717	216,487	213,778	211,735
Federal Employees Life and Health.....	.....	-815	815	.....	-1,476	1,476	49,963	50,592	51,406
Federal Employees Retirement	2,370	5,762	-3,391	35,719	45,317	-9,598	744,489	738,285	734,895
Federal Hospital Insurance.....	15,381	20,075	-4,693	153,399	155,545	-2,146	318,741	321,142	317,045
Federal Old-Age and Survivors Insurance.....	46,649	46,526	123	453,884	360,210	93,674	2,150,651	2,244,103	2,244,656
Federal Supplementary Medical Insurance.....	21,302	20,907	395	171,022	166,815	4,207	59,090	62,801	63,006
Hazardous Substance Superfund.....	4	118	-114	1,865	884	981	2,884	3,995	3,881
Highways.....	2,842	3,361	-520	21,159	26,773	-5,613	12,811	10,208	9,102
Military Advances.....	1,526	1,890	-364	15,172	13,977	1,195	.....	.....	.....
Military Retirement.....	2,123	4,177	-2,054	65,697	33,231	32,466	215,949	249,425	247,499
Railroad Retirement.....	1,839	1,033	806	-2,293	8,055	-10,348	1,863	2,381	2,266
Unemployment	12,791	10,308	2,483	43,750	68,329	-24,579	72,432	30,292	38,141
Veterans Life Insurance.....	9	107	-98	355	817	-461	11,301	10,938	10,849
All Other Trust	404	346	58	4,299	3,173	1,126	18,266	19,577	19,650
Total Trust Fund Receipts and Outlays and Investments Held from Table 6-D.....	116,336	124,559	-8,224	1,050,322	969,949	80,373	3,882,600	3,964,365	3,961,501
Less: Interfund Transactions.....	31,261	31,261	.....	409,894	409,894	.....	.....	.....	.....
Trust Fund Receipts and Outlays on the Basis of Tables 4 & 5	85,074	93,298	-8,224	640,428	560,055	80,373			
Total Federal Fund Receipts and Outlays.....	32,264	213,691	-181,427	733,666	1,805,985	-1,072,319			
Less: Interfund Transactions.....	98	98	.....	787	787	.....		
Federal Fund Receipts and Outlays on The Basis of Table 4 & 5.....	32,166	213,593	-181,427	732,879	1,805,197	-1,072,319			
Net Budget Receipts & Outlays	117,241	306,892	-189,651	1,373,307	2,365,252	-991,945			

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, May 2009 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	Comparable Period Prior Fiscal Year
Receipts			
Individual Income Taxes	26,218	592,588	769,209
Corporation Income Taxes.....	-1,404	69,377	178,188
Social Insurance and Retirement Receipts:			
Employment and General Retirement.....	67,779	576,612	576,043
Unemployment Insurance.....	12,685	29,802	31,547
Other Retirement	390	2,791	2,809
Excise Taxes	5,427	39,770	42,391
Estate and Gift Taxes	1,457	17,539	20,115
Customs Duties	1,383	15,445	17,875
Miscellaneous Receipts	3,305	29,382	35,814
Total.....	117,241	1,373,307	1,673,991
Net Outlays			
National Defense	52,869	438,794	412,909
International Affairs.....	2,388	24,087	17,720
General Science, Space, and Technology.....	2,008	15,919	15,285
Energy	525	718	178
Natural Resources and Environment	2,702	21,666	19,491
Agriculture	289	22,359	20,033
Commerce and Housing Credit.....	24,159	226,518	6,823
Transportation	6,455	50,422	47,768
Community and Regional Development.....	1,452	18,683	15,192
Education, Training, Employment and Social Services.....	10,886	64,423	63,288
Health	28,955	218,690	188,050
Medicare.....	35,627	278,805	266,119
Income Security.....	41,508	362,703	309,681
Social Security.....	69,543	450,368	405,203
Veterans Benefits and Services.....	8,859	63,073	59,614
Administration of Justice.....	3,770	31,444	30,224
General Government	2,915	14,905	10,882
Net Interest.....	18,517	132,564	164,760
Undistributed Offsetting Receipts	-6,537	-70,889	-59,832
Total.....	306,892	2,365,252	1,993,390

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

Explanatory Notes

1. Flow of Data into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, September 2005* (Available from the U.S. Government Accountability Office, at <http://www.gao.gov/new.items/do5734sp.pdf>), or by calling 202-512-6000. This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budget making process.

- *Daily Treasury Statement* (Available on the internet at <http://www.fms.treas.gov/dts/>). The *Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available on the internet at <http://www.treasurydirect.gov/govt/reports/pd/mspd/nspd.htm>). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20401 on a subscription or single copy and on the internet quarterly at <http://fms.treas.gov/bulletin/index.html>). The *Bulletin* contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 20__* (Available from GPO, Washington, D.C. 20401 on a subscription basis only and on the internet at <http://www.access.gpo.gov/usbudget/>). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 20__*
- *The United States Budget in Brief, FY 20__*
- *Analytical Perspectives*
- *Historical Tables*

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

Scheduled Release

**The release date for the June 2009
Statement will be 2:00 p.m. EST July 13, 2009.**

The Monthly Treasury Statement is available on the Department of Commerce's Economic Bulletin Board.
For information call (202) 482-1986.

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Financial Management Service's website:

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