

# Monthly Treasury Statement

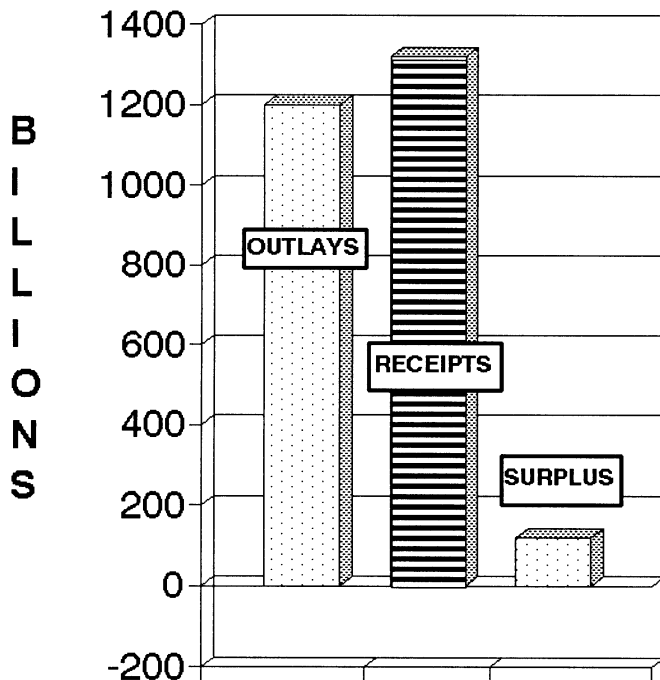
of Receipts and Outlays  
of the United States Government

For Fiscal Year 2000 Through **May 31, 2000**, and Other Periods

## Highlight

The cumulative surplus through May 31 for Fiscal Year 2000 is \$120.3 billion compared to a cumulative surplus of \$40.7 billion for the comparable period in Fiscal Year 1999.

### RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH MAY 2000



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Compiled and Published by

*Department of the Treasury*  
**Financial Management Service**

# Introduction

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

## Audience

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

## Disclosure Statement

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

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

## Triad of Publications

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

## Data Sources and Information

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

**Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1999 and 2000, by Month**

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
<b>FY 1999</b>			
October .....	119,974	152,413	32,440
November .....	113,978	130,915	16,937
December .....	178,646	183,803	5,156
January .....	171,728	101,223	-70,505
February .....	99,502	141,839	42,337
March .....	130,416	152,825	22,409
April .....	266,229	152,770	-113,459
May .....	98,663	122,631	23,969
June .....	199,507	145,939	-53,568
July .....	121,923	147,086	25,164
August .....	126,324	129,127	2,803
September .....	200,413	142,371	-58,042
<b>Year-to-Date .....</b>	<b>1,827,302</b>	<b>1,702,942</b>	<b>1-124,360</b>
<b>FY 2000</b>			
October .....	121,035	147,690	26,655
November .....	121,375	148,406	27,031
December .....	201,196	168,114	-33,081
January .....	189,478	127,326	-62,152
February .....	108,675	150,409	41,734
March .....	135,582	170,962	35,380
April .....	295,148	135,651	-159,497
May .....	146,002	149,612	3,611
<b>Year-to-Date .....</b>	<b>1,318,490</b>	<b>1,198,171</b>	<b>-120,319</b>

<sup>1</sup>The receipt, outlay and deficit figures differ from the *FY 2001 Budget*, released by the Office of Management and Budget on February 7, 2000 by -\$54 million due mainly to revisions in the data following the release of the Final Monthly Treasury Statement.

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

**Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, May 2000 and Other Periods**

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year <sup>1</sup>	Prior Fiscal Year to Date (1999)	Budget Estimates Next Fiscal Year (2001) <sup>1</sup>
Total on-budget and off-budget results:					
Total receipts .....	146,002	1,318,490	1,956,252	1,179,136	2,019,031
On-budget receipts .....	107,469	1,000,334	1,479,489	885,071	1,519,136
Off-budget receipts .....	38,533	318,155	476,763	294,064	499,895
Total outlays .....	149,612	1,198,171	1,789,562	1,138,419	1,835,033
On-budget outlays .....	114,829	975,611	1,460,633	923,136	1,494,777
Off-budget outlays .....	34,783	222,560	328,929	215,282	340,256
Total surplus (+) or deficit (-) .....	-3,611	+120,319	+166,690	+40,717	+183,998
On-budget surplus (+) or deficit (-) .....	-7,360	+24,724	+18,856	-38,065	+24,359
Off-budget surplus (+) or deficit (-) .....	+3,750	+95,595	+147,834	+78,782	+159,639
Total on-budget and off-budget financing .....	3,611	-120,319	-166,690	-40,717	-183,998
Means of financing:					
Borrowing from the public .....	-53,755	-145,894	-157,422	-46,013	-170,880
Reduction of operating cash, increase (-) .....	69,470	33,371	-16,458	13,235	.....
By other means .....	-12,104	-7,796	7,190	-7,940	-13,118

<sup>1</sup>These figures are based on the FY 2001 Budget, released by the Office of Management and Budget on February 7, 2000.

... 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 1999 and 2000**

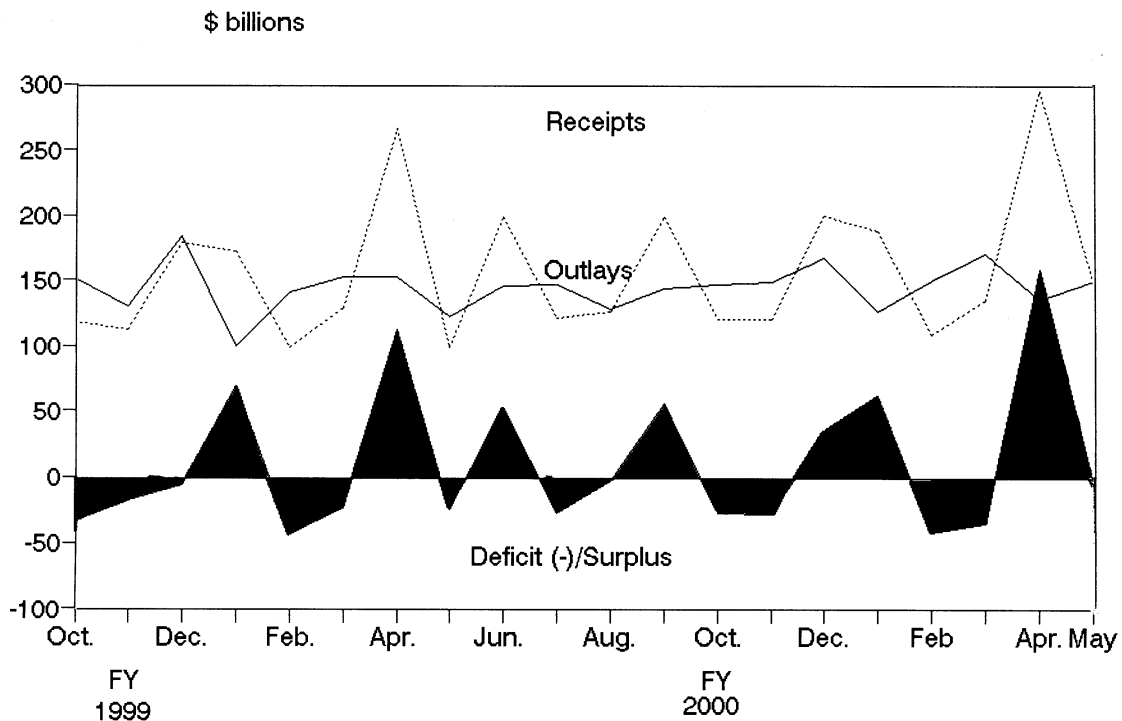


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1999 and 2000

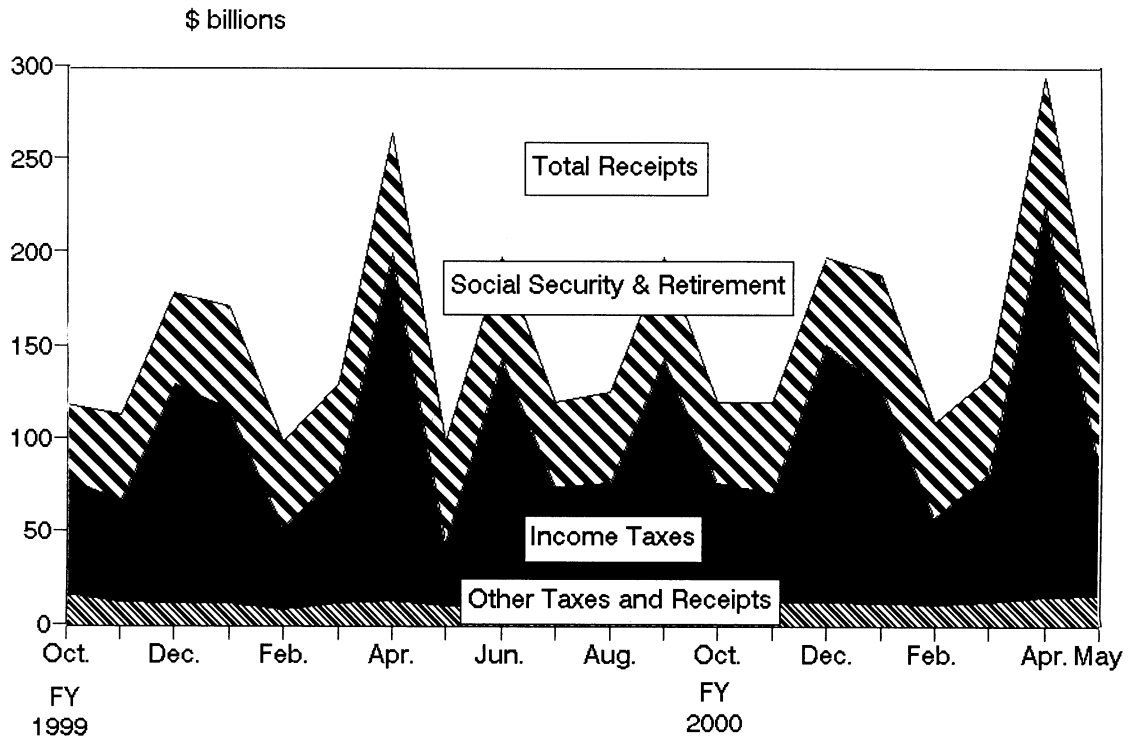
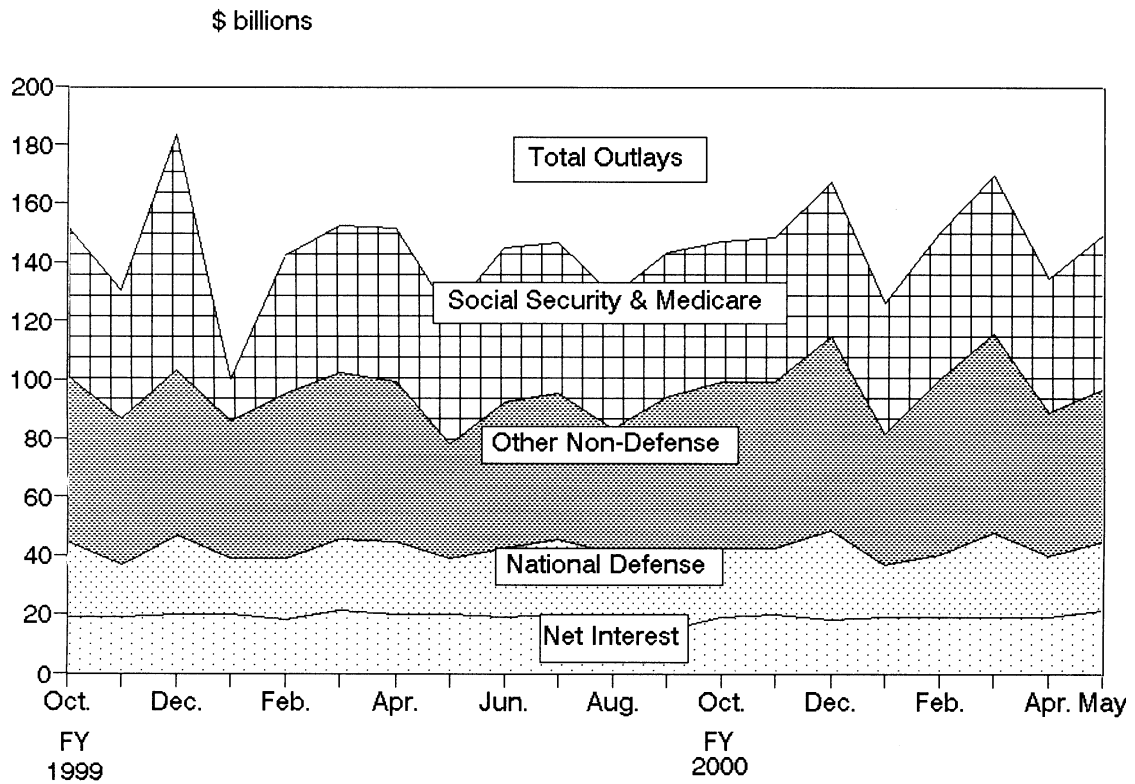


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1999 and 2000



**Table 3. Summary of Receipts and Outlays of the U.S. Government, May 2000 and Other Periods**

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year <sup>1</sup>
<b>Budget Receipts</b>				
Individual income taxes .....	63,687	665,267	576,498	951,586
Corporation income taxes .....	5,773	113,631	98,078	192,395
Social insurance and retirement receipts:				
Employment and general retirement (off-budget) .....	38,533	318,155	294,064	476,763
Employment and general retirement (on-budget) .....	10,679	91,308	88,290	140,775
Unemployment insurance .....	10,778	21,433	20,120	28,188
Other retirement .....	403	3,158	2,976	4,295
Excise taxes .....	5,391	43,402	46,232	68,384
Estate and gift taxes .....	2,480	20,579	19,518	30,486
Customs duties .....	1,598	12,471	11,470	20,875
Miscellaneous receipts .....	6,678	29,085	21,890	42,505
<b>Total Receipts .....</b>	<b>146,002</b>	<b>1,318,490</b>	<b>1,179,136</b>	<b>1,956,252</b>
<b>(On-budget) .....</b>	<b>107,469</b>	<b>1,000,334</b>	<b>885,071</b>	<b>1,479,489</b>
<b>(Off-budget) .....</b>	<b>38,533</b>	<b>318,155</b>	<b>294,064</b>	<b>476,763</b>
<b>Budget Outlays</b>				
Legislative Branch .....	271	2,109	1,737	3,197
Judicial Branch .....	319	2,685	2,565	4,378
Department of Agriculture .....	3,841	53,257	45,308	71,096
Department of Commerce .....	1,406	5,238	3,261	8,134
Department of Defense—Military .....	22,708	<sup>2</sup> 183,221	171,166	277,476
Department of Education .....	2,997	24,208	23,532	36,444
Department of Energy .....	1,222	9,435	10,296	15,269
Department of Health and Human Services .....	32,256	251,835	237,181	387,339
Department of Housing and Urban Development .....	2,732	20,987	20,237	30,076
Department of the Interior .....	491	5,496	5,162	8,397
Department of Justice .....	1,894	13,268	11,862	18,536
Department of Labor .....	2,401	20,858	21,716	33,986
Department of State .....	486	4,810	4,504	8,402
Department of Transportation .....	3,900	28,914	25,426	45,925
Department of the Treasury:				
Interest on the Public Debt .....	26,802	226,370	222,674	359,045
Other .....	2,312	29,910	31,389	29,367
Department of Veterans Affairs .....	4,015	<sup>2</sup> 30,550	28,861	46,723
Corps of Engineers .....	330	2,754	2,696	4,498
Other Defense Civil Programs .....	2,765	21,870	21,347	33,008
Environmental Protection Agency .....	637	4,649	4,306	7,040
Executive Office of the President .....	23	199	337	267
Federal Emergency Management Agency .....	216	2,454	3,221	3,198
General Services Administration .....	101	424	151	525
International Assistance Program .....	498	8,402	8,226	10,498
National Aeronautics and Space Administration .....	1,183	8,802	8,958	13,447
National Science Foundation .....	258	2,157	2,026	3,596
Office of Personnel Management .....	3,820	32,106	31,169	49,352
Small Business Administration .....	37	-365	-485	107
Social Security Administration .....	38,100	287,698	276,023	439,465
Other independent agencies .....	959	7,991	2,255	14,001
Allowances .....	.....	.....	.....	843
Undistributed offsetting receipts:				
Interest .....	-5,674	-68,771	-64,992	-131,012
Other .....	-3,697	-25,352	-23,695	-43,061
<b>Total outlays .....</b>	<b>+149,612</b>	<b>+1,198,171</b>	<b>+1,138,419</b>	<b>+1,789,562</b>
<b>(On-budget) .....</b>	<b>+114,829</b>	<b>+975,611</b>	<b>+923,136</b>	<b>+1,460,633</b>
<b>(Off-budget) .....</b>	<b>+34,783</b>	<b>+222,560</b>	<b>+215,282</b>	<b>+328,929</b>
<b>Surplus (+) or deficit (-) .....</b>	<b>-3,611</b>	<b>+120,319</b>	<b>+40,717</b>	<b>+166,690</b>
<b>(On-budget) .....</b>	<b>-7,360</b>	<b>+24,724</b>	<b>-38,065</b>	<b>+18,856</b>
<b>(Off-budget) .....</b>	<b>+3,750</b>	<b>+95,595</b>	<b>+78,782</b>	<b>+147,834</b>

<sup>1</sup>These figures are based on the *FY 2001 Budget*, released by the Office of Management and Budget on February 7, 2000.

<sup>2</sup>Outlays for the Department of Defense—Military have been decreased and outlays for the Department of Veterans Affairs have been correspondingly increased by \$89 million and \$3 million in March 2000 and April 2000, respectively, to reflect prior period adjustments.

... No Transactions.

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

**Table 4. Receipts of the U.S. Government, May 2000 and Other Periods**

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
<b>Individual income taxes:</b>									
Withheld .....	65,946			534,585			469,787		
Presidential Election Campaign Fund .....	10			49			49		
Other .....	23,349			253,743			218,977		
<b>Total—Individual income taxes .....</b>	<b>89,306</b>	<b>25,619</b>	<b>63,687</b>	<b>788,377</b>	<b>123,110</b>	<b>665,267</b>	<b>688,813</b>	<b>112,315</b>	<b>576,498</b>
<b>Corporation income taxes .....</b>	<b>7,427</b>	<b>1,654</b>	<b>5,773</b>	<b>134,390</b>	<b>20,759</b>	<b>113,631</b>	<b>122,726</b>	<b>24,648</b>	<b>98,078</b>
<b>Social insurance and retirement receipts:</b>									
Employment and general retirement:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes .....	32,492		32,492	259,028		259,028	241,187		241,187
Self-Employment Contributions Act taxes .....	449		449	13,775		13,775	12,585		12,585
Deposits by States .....				2		2	(*)		(*)
<b>Total—FOASI trust fund .....</b>	<b>32,941</b>		<b>32,941</b>	<b>272,804</b>		<b>272,804</b>	<b>253,772</b>		<b>253,772</b>
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes .....	5,519		5,519	42,900		42,900	38,323		38,323
Self-Employment Contributions Act taxes .....	73		73	2,450		2,450	1,969		1,969
Receipts from railroad retirement account .....									
Deposits by States .....				2		2	(*)		(*)
<b>Total—FDI trust fund .....</b>	<b>5,592</b>		<b>5,592</b>	<b>45,351</b>		<b>45,351</b>	<b>40,293</b>		<b>40,293</b>
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes .....	10,031		10,031	82,189		82,189	79,949		79,949
Self-Employment Contributions Act taxes .....	185		185	5,943		5,943	5,323		5,323
Receipts from Railroad Retirement Board .....									
Deposits by States .....				1		1	(*)		(*)
<b>Total—FHI trust fund .....</b>	<b>10,216</b>		<b>10,216</b>	<b>88,133</b>		<b>88,133</b>	<b>85,272</b>		<b>85,272</b>
Railroad retirement:									
Rail industry pension fund .....	276	2	275	1,792	5	1,787	1,703	3	1,700
Railroad Social Security equivalent benefit .....	190	1	189	1,392	4	1,388	1,321	3	1,318
<b>Total—Employment and general retirement: .....</b>	<b>49,216</b>	<b>3</b>	<b>49,212</b>	<b>409,472</b>	<b>9</b>	<b>409,464</b>	<b>382,360</b>	<b>6</b>	<b>382,354</b>
Unemployment insurance:									
Deposits by States .....	8,464		8,464	15,799		15,799	14,854		14,854
Federal Unemployment Tax Act taxes .....	2,321	11	2,311	5,637	63	5,574	5,310	128	5,183
Railroad unemployment taxes .....	3		3	60		60	83		83
Railroad debt repayment .....									
<b>Total—Unemployment insurance .....</b>	<b>10,789</b>	<b>11</b>	<b>10,778</b>	<b>21,495</b>	<b>63</b>	<b>21,433</b>	<b>20,247</b>	<b>128</b>	<b>20,120</b>
Other retirement:									
Federal employees retirement – employee share .....	398		398	3,112		3,112	2,928		2,928
Non-federal employees retirement .....	5		5	46		46	48		48
<b>Total—Other retirement .....</b>	<b>403</b>		<b>403</b>	<b>3,158</b>		<b>3,158</b>	<b>2,976</b>		<b>2,976</b>
<b>Total—Social insurance and retirement receipts .....</b>	<b>60,408</b>	<b>14</b>	<b>60,394</b>	<b>434,126</b>	<b>71</b>	<b>434,054</b>	<b>405,584</b>	<b>134</b>	<b>405,450</b>
<b>Excise taxes:</b>									
Miscellaneous excise taxes .....	1,277	20	1,257	17,300	472	16,828	14,223	271	13,952
Airport and airway trust fund .....	849	13	836	5,681	26	5,655	6,777	-12	6,789
Highway trust fund .....	3,475	229	3,246	21,100	522	20,578	25,788	701	25,086
Black lung disability trust fund .....	52		52	341		341	404		404
<b>Total—Excise taxes .....</b>	<b>5,653</b>	<b>262</b>	<b>5,391</b>	<b>44,422</b>	<b>1,020</b>	<b>43,402</b>	<b>47,193</b>	<b>961</b>	<b>46,232</b>
<b>Estate and gift taxes .....</b>	<b>2,546</b>	<b>67</b>	<b>2,480</b>	<b>21,069</b>	<b>489</b>	<b>20,579</b>	<b>19,894</b>	<b>376</b>	<b>19,518</b>
<b>Customs duties .....</b>	<b>1,682</b>	<b>83</b>	<b>1,598</b>	<b>13,429</b>	<b>958</b>	<b>12,471</b>	<b>12,313</b>	<b>843</b>	<b>11,470</b>
<b>Miscellaneous Receipts:</b>									
Deposits of earnings by Federal Reserve Banks .....	5,949		5,949	22,487		22,487	16,630		16,630
Universal service fund .....	367		367	2,999		2,999	2,445		2,445
All other .....	364	2	362	3,661	61	3,600	3,329	513	2,816
<b>Total — Miscellaneous receipts .....</b>	<b>6,680</b>	<b>2</b>	<b>6,678</b>	<b>29,146</b>	<b>61</b>	<b>29,085</b>	<b>22,403</b>	<b>513</b>	<b>21,890</b>
<b>Total — Receipts .....</b>	<b>173,702</b>	<b>27,701</b>	<b>146,002</b>	<b>1,464,958</b>	<b>146,468</b>	<b>1,318,490</b>	<b>1,318,925</b>	<b>139,790</b>	<b>1,179,136</b>
<b>Total — On-budget .....</b>	<b>135,169</b>	<b>27,701</b>	<b>107,469</b>	<b>1,146,802</b>	<b>146,468</b>	<b>1,000,334</b>	<b>1,024,861</b>	<b>139,790</b>	<b>885,071</b>
<b>Total — Off-budget .....</b>	<b>38,533</b>		<b>38,533</b>	<b>318,155</b>		<b>318,155</b>	<b>294,064</b>		<b>294,064</b>

... No Transactions.

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

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

**Table 5. Outlays of the U.S. Government, May 2000 and Other Periods**  
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Legislative Branch:</b>									
Senate .....	41	1	40	328	2	326	309	1	308
House of Representatives .....	68	(**)	68	558	1	557	531	1	530
Joint items .....	13	.....	13	81	.....	81	66	.....	66
Congressional Budget Office .....	3	.....	3	18	.....	18	15	.....	15
Architect of the Capitol .....	18	1	17	146	6	140	120	6	115
Library of Congress .....	81	(**)	81	633	1	632	401	1	399
Government Printing Office .....	11	.....	11	86	.....	86	59	.....	59
General Accounting Office .....	41	.....	41	255	.....	255	234	.....	234
United States Tax Court .....	4	.....	4	23	.....	23	23	.....	23
Other Legislative Branch agencies .....	-4	.....	-4	15	.....	15	17	.....	17
Proprietary receipts from the public .....	.....	2	-2	.....	7	-7	.....	10	-10
Intrabudgetary transactions .....	-1	.....	-1	-17	.....	-17	-17	.....	-17
<b>Total—Legislative Branch .....</b>	<b>275</b>	<b>4</b>	<b>271</b>	<b>2,126</b>	<b>17</b>	<b>2,109</b>	<b>1,756</b>	<b>20</b>	<b>1,737</b>
<b>Judicial Branch:</b>									
Supreme Court of the United States .....	3	.....	3	25	.....	25	22	.....	22
Courts of Appeals, District Courts, and other judicial services .....	306	.....	306	2,401	.....	2,401	2,594	.....	2,594
Other .....	13	.....	13	313	.....	313	181	.....	181
Proprietary receipts from the public .....	.....	3	-3	.....	10	-10	.....	10	-10
Intrabudgetary transactions .....	(**)	.....	(**)	-44	.....	-44	-221	.....	-221
<b>Total—Judicial Branch .....</b>	<b>322</b>	<b>3</b>	<b>319</b>	<b>2,695</b>	<b>10</b>	<b>2,685</b>	<b>2,575</b>	<b>10</b>	<b>2,565</b>
<b>Department of Agriculture:</b>									
Agricultural Research Service .....	93	.....	93	598	.....	598	544	.....	544
Cooperative State Research, Education, and Extension Service:									
Research and education activities .....	32	.....	32	275	.....	275	284	.....	284
Extension activities .....	38	.....	38	292	.....	292	265	.....	265
Other .....	1	.....	1	18	.....	18	29	.....	29
Animal and Plant Health Inspection Service .....	71	.....	71	435	.....	435	363	.....	363
Food Safety and Inspection Service .....	89	.....	89	435	.....	435	398	.....	398
Agricultural Marketing Service .....	32	.....	32	427	.....	427	581	(*)	581
Risk Management Agency:									
Administrative and operating expenses .....	4	.....	4	44	.....	44	30	.....	30
Federal crop insurance corporation fund .....	51	4	47	2,161	612	1,549	1,481	619	862
Farm Service Agency:									
Salaries and expenses .....	122	.....	122	431	.....	431	388	.....	388
Commodity Credit Corporation .....	685	593	92	31,301	7,173	24,129	21,892	5,286	16,606
Agricultural credit insurance fund .....	22	9	14	364	759	-396	400	824	-424
Other .....	8	.....	8	73	.....	73	86	.....	86
<b>Total—Farm Service Agency .....</b>	<b>838</b>	<b>602</b>	<b>236</b>	<b>32,169</b>	<b>7,932</b>	<b>24,237</b>	<b>22,765</b>	<b>6,110</b>	<b>16,655</b>
Natural Resources Conservation Service:									
Conservation operations .....	41	.....	41	479	.....	479	467	.....	467
Other .....	31	.....	31	207	.....	207	179	.....	179
Rural Development .....	77	.....	77	354	.....	354	307	.....	307
Rural Housing Service:									
Rural housing insurance fund .....	68	34	35	1,048	1,312	-263	1,203	1,460	-257
Rental assistance program .....	49	.....	49	381	.....	381	367	.....	367
Other .....	5	.....	5	43	.....	43	41	.....	41
Rural Utilities Service:									
Rural electrification and telecommunications fund .....	36	393	-357	935	2,437	-1,502	1,216	1,825	-609
Rural Development insurance fund .....	60	18	42	374	294	80	391	368	23
Other .....	(**)	11	-10	36	103	-66	37	235	-197
Foreign Agricultural Service .....	185	.....	185	1,010	.....	1,010	513	.....	513
Food and Nutrition Service:									
Food stamp program .....	1,493	.....	1,493	12,253	.....	12,253	12,819	.....	12,819
Child nutrition programs .....	924	.....	924	6,824	.....	6,824	6,636	.....	6,636
Women, infants and children programs .....	355	.....	355	2,683	.....	2,683	2,744	.....	2,744
Other .....	29	.....	29	278	.....	278	280	.....	280
<b>Total—Food and Nutrition Service .....</b>	<b>2,801</b>	<b>.....</b>	<b>2,801</b>	<b>22,038</b>	<b>.....</b>	<b>22,038</b>	<b>22,479</b>	<b>.....</b>	<b>22,479</b>
Forest Service:									
National forest system .....	146	.....	146	848	.....	848	799	.....	799
Wildland fire management .....	59	.....	59	388	.....	388	341	.....	341
Forest service permanent appropriations .....	8	.....	8	171	.....	171	256	.....	256
Other .....	60	.....	60	774	.....	774	683	.....	683
<b>Total—Forest Service .....</b>	<b>273</b>	<b>.....</b>	<b>273</b>	<b>2,180</b>	<b>.....</b>	<b>2,180</b>	<b>2,080</b>	<b>.....</b>	<b>2,080</b>
Other .....	78	3	75	474	28	446	418	27	391
Proprietary receipts from the public .....	.....	50	-50	.....	433	-433	.....	488	-488
Intrabudgetary transactions .....	.....	.....	.....	-5	.....	-5	(**)	.....	(**)
<b>Total—Department of Agriculture .....</b>	<b>4,955</b>	<b>1,114</b>	<b>3,841</b>	<b>66,407</b>	<b>13,150</b>	<b>53,257</b>	<b>56,439</b>	<b>11,131</b>	<b>45,308</b>

**Table 5. Outlays of the U.S. Government, May 2000 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Commerce:</b>									
Economic Development Administration .....	38	1	38	260	5	256	250	8	241
Bureau of the Census .....	995	.....	995	2,644	.....	2,644	716	.....	716
Promotion of Industry and Commerce .....	37	.....	37	294	.....	294	247	.....	247
<b>Science and Technology:</b>									
National Oceanic and Atmospheric Administration .....	237	1	236	1,594	6	1,588	1,578	11	1,567
National Institute of Standards and Technology .....	81	.....	81	425	.....	425	436	.....	436
Other .....	12	3	9	-4	27	-32	20	18	2
Total—Science and Technology .....	329	4	325	2,015	33	1,982	2,034	29	2,005
Other .....	12	(* *)	11	65	2	64	64	2	61
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	9	-9
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total—Department of Commerce .....</b>	<b>1,411</b>	<b>5</b>	<b>1,406</b>	<b>5,279</b>	<b>40</b>	<b>5,238</b>	<b>3,310</b>	<b>48</b>	<b>3,261</b>
<b>Department of Defense—Military:</b>									
<b>Military Personnel:</b>									
Department of the Army .....	2,298	.....	2,298	17,780	.....	17,780	16,750	.....	16,750
Department of the Navy .....	2,083	.....	2,083	16,746	.....	16,746	15,932	.....	15,932
Department of the Air Force .....	1,622	.....	1,622	13,112	.....	13,112	12,457	.....	12,457
Total—Military Personnel .....	6,003	.....	6,003	47,638	.....	47,638	45,139	.....	45,139
<b>Operation and Maintenance:</b>									
Department of the Army .....	2,225	.....	2,225	16,385	.....	16,385	14,829	.....	14,829
Department of the Navy .....	2,428	.....	2,428	17,778	.....	17,778	15,382	.....	15,382
Department of the Air Force .....	2,070	.....	2,070	17,682	.....	17,682	16,520	.....	16,520
Defense agencies .....	1,990	.....	1,990	16,382	.....	16,382	14,424	.....	14,424
Total—Operation and Maintenance .....	8,713	.....	8,713	68,228	.....	68,228	61,155	.....	61,155
<b>Procurement:</b>									
Department of the Army .....	690	.....	690	5,708	.....	5,708	5,299	.....	5,299
Department of the Navy .....	1,810	.....	1,810	13,440	.....	13,440	11,818	.....	11,818
Department of the Air Force .....	1,353	.....	1,353	12,752	.....	12,752	12,090	.....	12,090
Defense agencies .....	245	.....	245	2,128	.....	2,128	2,127	.....	2,127
Total—Procurement .....	4,097	.....	4,097	34,029	.....	34,029	31,334	.....	31,334
<b>Research, Development, Test, and Evaluation:</b>									
Department of the Army .....	383	.....	383	3,076	.....	3,076	3,235	.....	3,235
Department of the Navy .....	748	.....	748	5,841	.....	5,841	5,235	.....	5,235
Department of the Air Force .....	888	.....	888	9,529	.....	9,529	10,092	.....	10,092
Defense agencies .....	899	.....	899	6,522	.....	6,522	6,435	.....	6,435
Total—Research, Development, Test, and Evaluation .....	2,918	.....	2,918	24,967	.....	24,967	24,997	.....	24,997
<b>Military Construction:</b>									
Department of the Army .....	126	.....	126	753	.....	753	677	.....	677
Department of the Navy .....	43	.....	43	538	.....	538	504	.....	504
Department of the Air Force .....	72	.....	72	560	.....	560	601	.....	601
Defense agencies .....	216	.....	216	1,591	.....	1,591	1,769	.....	1,769
Total—Military Construction .....	456	.....	456	3,442	.....	3,442	3,551	.....	3,551
<b>Family Housing:</b>									
Department of the Army .....	90	.....	90	738	.....	738	808	.....	808
Department of the Navy .....	104	.....	104	773	.....	773	881	.....	881
Department of the Air Force .....	77	.....	77	615	.....	615	655	.....	655
Defense agencies .....	6	3	4	58	17	40	80	35	45
<b>Revolving and Management Funds:</b>									
Department of the Army .....	10	.....	10	141	.....	141	-26	.....	-26
Department of the Navy .....	196	.....	196	1,076	.....	1,076	636	.....	636
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Working capital fund .....	375	.....	375	1,451	.....	1,451	499	.....	499
Other .....	-57	(* *)	-57	-367	(* *)	-367	-93	1	-93
<b>Trust funds:</b>									
Department of the Army .....	(* *)	.....	(* *)	2	.....	2	3	.....	3
Department of the Navy .....	1	.....	1	17	(* *)	17	22	.....	22
Department of the Air Force .....	1	1	(* *)	6	5	(* *)	11	10	1
Defense agencies .....	18	.....	18	143	.....	143	169	.....	169
<b>Proprietary receipts from the public:</b>									
Department of the Army .....	.....	-11	11	.....	-270	270	.....	-795	795
Department of the Navy .....	.....	66	-66	.....	-64	64	.....	-478	478
Department of the Air Force .....	.....	40	-40	.....	277	-277	.....	142	-142
Defense agencies .....	.....	51	-51	.....	710	-710	.....	254	-254



**Table 5. Outlays of the U.S. Government, May 2000 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Defense—Military:—Continued</b>									
Intrabudgetary transactions:									
Department of the Army .....	-140	.....	-140	250	.....	250	99	.....	99
Department of the Navy .....	-119	.....	-119	347	.....	347	438	.....	438
Department of the Air Force .....	85	.....	85	280	.....	280	33	.....	33
Defense agencies .....	24	.....	24	63	.....	63	-55	.....	-55
Offsetting governmental receipts:									
Department of the Army .....	.....	(* *)	(* *)	.....	3	-3	.....	2	-2
<b>Total—Department of Defense—Military .....</b>	<b>22,859</b>	<b>151</b>	<b>22,708</b>	<b>183,898</b>	<b>677</b>	<b>183,221</b>	<b>170,336</b>	<b>-830</b>	<b>171,166</b>
<b>Department of Education:</b>									
Office of Elementary and Secondary Education:									
Education reform .....	114	.....	114	934	.....	934	569	.....	569
Education for the disadvantaged .....	1,269	.....	1,269	6,254	.....	6,254	5,224	.....	5,224
Impact aid .....	-1	.....	-1	808	.....	808	1,002	.....	1,002
School improvement programs .....	246	.....	246	1,728	.....	1,728	854	.....	854
Other .....	8	.....	8	49	.....	49	36	.....	36
<b>Total—Office of Elementary and Secondary Education .....</b>	<b>1,637</b>	<b>.....</b>	<b>1,637</b>	<b>9,772</b>	<b>.....</b>	<b>9,772</b>	<b>7,686</b>	<b>.....</b>	<b>7,686</b>
Office of Bilingual Education and Minority Languages Affairs .....	33	.....	33	249	.....	249	206	.....	206
Office of Special Education and Rehabilitative Services:									
Special education .....	466	.....	466	3,554	.....	3,554	2,951	.....	2,951
Rehabilitation services and disability research .....	223	.....	223	1,791	.....	1,791	1,884	.....	1,884
Special institutions for persons with disabilities .....	16	.....	16	106	.....	106	94	.....	94
Office of Vocational and Adult Education .....	129	.....	129	1,048	.....	1,048	912	.....	912
Office of Postsecondary Education:									
College housing and academic facilities loans .....	1	2	-1	3	30	-27	-7	37	-44
Higher education .....	91	.....	91	699	.....	699	529	.....	529
Howard University .....	23	.....	23	135	.....	135	143	.....	143
<b>Total—Office of Postsecondary Education .....</b>	<b>115</b>	<b>2</b>	<b>113</b>	<b>838</b>	<b>30</b>	<b>808</b>	<b>665</b>	<b>37</b>	<b>628</b>
Office of Student Financial Assistance:									
Student financial assistance .....	423	.....	423	6,170	.....	6,170	6,571	2	6,569
Federal direct student loan program .....	70	.....	70	141	.....	141	433	.....	433
Federal family education loan program .....	-177	.....	-177	-51	.....	-51	1,711	.....	1,711
<b>Office of Student Financial Assistance .....</b>	<b>315</b>	<b>.....</b>	<b>315</b>	<b>6,259</b>	<b>.....</b>	<b>6,259</b>	<b>8,715</b>	<b>2</b>	<b>8,714</b>
Office of Educational Research and Improvement .....	43	.....	43	358	.....	358	300	.....	300
Departmental Management .....	35	.....	35	313	.....	313	225	.....	225
Proprietary receipts from the public .....	.....	13	-13	.....	50	-50	.....	68	-68
<b>Total—Department of Education .....</b>	<b>3,012</b>	<b>15</b>	<b>2,997</b>	<b>24,288</b>	<b>80</b>	<b>24,208</b>	<b>23,638</b>	<b>106</b>	<b>23,532</b>
<b>Department of Energy:</b>									
National nuclear security administration:									
Weapons activities .....	302	.....	302	2,849	.....	2,849	2,942	.....	2,942
Other nuclear security activities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Environmental and other defense activities:									
Defense environmental restoration and waste management .....	316	.....	316	3,099	.....	3,099	3,068	.....	3,068
Defense facilities closure projects .....	116	.....	116	775	.....	775	672	.....	672
Other defense activities .....	164	.....	164	1,184	.....	1,184	1,210	.....	1,210
Other .....	2	.....	2	90	.....	90	162	.....	162
Energy Programs:									
Science .....	244	.....	244	1,817	.....	1,817	1,562	.....	1,562
Energy supply .....	59	.....	59	461	.....	461	676	.....	676
Energy conservation .....	62	.....	62	427	.....	427	356	.....	356
Other .....	147	1	147	1,094	24	1,070	1,184	27	1,157
<b>Total—Energy Programs .....</b>	<b>512</b>	<b>1</b>	<b>511</b>	<b>3,799</b>	<b>24</b>	<b>3,775</b>	<b>3,778</b>	<b>27</b>	<b>3,751</b>
Power Marketing Administration .....	223	252	-29	1,097	1,609	-512	1,119	1,392	-274
Departmental Administration .....	17	.....	17	148	.....	148	130	.....	130
Proprietary receipts from the public .....	.....	85	-85	.....	974	-974	.....	940	-940
Intrabudgetary transactions .....	-92	.....	-92	-999	.....	-999	-426	.....	-426
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total—Department of Energy .....</b>	<b>1,561</b>	<b>338</b>	<b>1,222</b>	<b>12,042</b>	<b>2,607</b>	<b>9,435</b>	<b>12,655</b>	<b>2,359</b>	<b>10,296</b>

**Table 5. Outlays of the U.S. Government, May 2000 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Health and Human Services:</b>									
Public Health Service:									
Food and Drug Administration .....	118	(* *)	117	654	3	652	597	3	594
Health Resources and Services Administration .....	344	2	342	2,658	13	2,644	2,511	13	2,497
Indian Health Services .....	146	.....	146	1,868	.....	1,868	1,778	.....	1,778
Centers for Disease Control and Prevention .....	248	.....	248	1,755	.....	1,755	1,697	.....	1,697
National Institutes of Health .....	1,377	.....	1,377	9,907	.....	9,907	8,707	.....	8,707
Substance Abuse and Mental Health Services Administration .....	186	.....	186	1,576	.....	1,576	1,416	.....	1,416
Agency for Healthcare Research and Quality .....	12	.....	12	96	.....	96	103	.....	103
<b>Total—Public Health Service .....</b>	<b>2,430</b>	<b>3</b>	<b>2,427</b>	<b>18,514</b>	<b>16</b>	<b>18,498</b>	<b>16,809</b>	<b>16</b>	<b>16,793</b>
Health Care Financing Administration:									
Grants to States for Medicaid .....	9,478	.....	9,478	76,543	.....	76,543	70,602	.....	70,602
Payments to health care trust funds .....	5,439	.....	5,439	49,715	.....	49,715	46,227	.....	46,227
State children's health insurance fund .....	157	.....	157	686	.....	686	323	.....	323
Federal hospital insurance trust fund:									
Benefit payments .....	11,240	.....	11,240	85,462	.....	85,462	86,151	.....	86,151
Administrative expenses .....	148	.....	148	869	.....	869	813	.....	813
<b>Total—FHI trust fund .....</b>	<b>11,388</b>	<b>.....</b>	<b>11,388</b>	<b>86,332</b>	<b>.....</b>	<b>86,332</b>	<b>86,964</b>	<b>.....</b>	<b>86,964</b>
Health care fraud and abuse control .....	75	.....	75	572	.....	572	425	.....	425
Federal supplementary medical insurance trust fund:									
Benefit payments .....	7,431	.....	7,431	57,044	.....	57,044	51,552	.....	51,552
Administrative expenses .....	206	.....	206	1,103	.....	1,103	1,063	.....	1,063
<b>Total—FSMI trust fund .....</b>	<b>7,636</b>	<b>.....</b>	<b>7,636</b>	<b>58,147</b>	<b>.....</b>	<b>58,147</b>	<b>52,616</b>	<b>.....</b>	<b>52,616</b>
Other .....	-50	.....	-50	-4	.....	-4	-70	.....	-70
<b>Total—Health Care Financing Administration .....</b>	<b>34,123</b>	<b>.....</b>	<b>34,123</b>	<b>271,992</b>	<b>.....</b>	<b>271,992</b>	<b>257,086</b>	<b>.....</b>	<b>257,086</b>
Administration for Children and Families:									
Temporary assistance for needy families .....	1,073	.....	1,073	10,173	.....	10,173	9,473	.....	9,473
Payments to States for child support enforcement and family support programs .....	190	.....	190	1,677	.....	1,677	1,581	.....	1,581
Low income home energy assistance .....	162	.....	162	1,129	.....	1,129	914	.....	914
Refugee and entrant assistance .....	27	.....	27	240	.....	240	199	.....	199
Child care entitlement to States .....	186	.....	186	1,454	.....	1,454	1,473	.....	1,473
Payments to States for the child care and development block grant .....	60	.....	60	697	.....	697	693	.....	693
Social services block grant .....	161	.....	161	1,311	.....	1,311	1,365	.....	1,365
Children and families services programs .....	573	.....	573	4,243	.....	4,243	3,957	.....	3,957
Payments to States for foster care and adoption assistance .....	420	.....	420	3,646	.....	3,646	3,191	.....	3,191
Other .....	46	.....	46	282	.....	282	212	.....	212
<b>Total—Administration for Children and Families .....</b>	<b>2,897</b>	<b>.....</b>	<b>2,897</b>	<b>24,852</b>	<b>.....</b>	<b>24,852</b>	<b>23,058</b>	<b>.....</b>	<b>23,058</b>
Administration on Aging .....	70	.....	70	587	.....	587	599	.....	599
Other .....	75	.....	75	619	.....	619	473	.....	473
Proprietary receipts from the public .....	.....	1,820	-1,820	.....	14,918	-14,918	.....	14,594	-14,594
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund .....	-5,439	.....	-5,439	-43,632	.....	-43,632	-41,426	.....	-41,426
Payments for tax and other credits:									
Federal hospital insurance trust fund .....	-3	.....	-3	-6,087	.....	-6,087	-4,808	.....	-4,808
Other .....	-75	.....	-75	-75	.....	-75	.....	.....	.....
<b>Total—Department of Health and Human Services .....</b>	<b>34,078</b>	<b>1,823</b>	<b>32,256</b>	<b>266,770</b>	<b>14,934</b>	<b>251,835</b>	<b>251,791</b>	<b>14,610</b>	<b>237,181</b>

**Table 5. Outlays of the U.S. Government, May 2000 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Housing and Urban Development:</b>									
Housing Programs:									
Public enterprise funds .....	2	2	(* *)	14	17	-3	11	29	-18
Credit accounts:									
Federal housing administration fund .....	1,244	1,275	-31	7,018	7,991	-973	14,548	14,763	-215
Housing for the elderly or handicapped fund .....	1	7	-6	367	460	-93	497	375	122
Other .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Rent supplement payments .....	5	.....	5	362	.....	362	38	.....	38
Homeownership assistance .....	3	.....	3	30	.....	30	26	.....	26
Rental housing assistance .....	50	.....	50	399	.....	399	416	.....	416
Rental housing development grants .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Low-rent public housing .....	58	.....	58	470	.....	470	487	.....	487
Public housing grants .....	(* *)	.....	(* *)	2	.....	2	6	.....	6
College housing grants .....	2	.....	2	11	.....	11	10	.....	10
Lower income housing assistance .....	476	.....	476	3,757	.....	3,757	4,218	.....	4,218
Section 8 contract renewals .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Other .....	95	.....	95	1,410	.....	1,410	1,048	.....	1,048
<b>Total—Housing Programs .....</b>	<b>1,935</b>	<b>1,284</b>	<b>651</b>	<b>13,841</b>	<b>8,468</b>	<b>5,372</b>	<b>21,304</b>	<b>15,166</b>	<b>6,138</b>
Public and Indian Housing Programs:									
Low-rent public housing—loans and other expenses ....	1	(* *)	1	196	172	24	210	182	28
Payments for operation of low-income housing projects .....	255	.....	255	1,846	.....	1,846	1,933	.....	1,933
Community Partnerships Against Crime .....	19	.....	19	172	.....	172	179	.....	179
Other .....	1,114	.....	1,114	8,578	.....	8,578	7,600	.....	7,600
<b>Total—Public and Indian Housing Programs .....</b>	<b>1,389</b>	<b>(* *)</b>	<b>1,389</b>	<b>10,793</b>	<b>172</b>	<b>10,620</b>	<b>9,922</b>	<b>182</b>	<b>9,740</b>
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Guarantees of mortgage-backed securities .....	4	56	-52	39	319	-280	113	318	-205
<b>Total—Government National Mortgage Association ....</b>	<b>4</b>	<b>56</b>	<b>-52</b>	<b>39</b>	<b>319</b>	<b>-280</b>	<b>113</b>	<b>318</b>	<b>-205</b>
Community Planning and Development:									
Community development grants .....	431	.....	431	3,274	.....	3,274	3,127	.....	3,127
Home investment partnerships program .....	124	.....	124	991	.....	991	913	.....	913
Other .....	77	4	73	593	36	557	538	64	474
<b>Total—Community Planning and Development .....</b>	<b>632</b>	<b>4</b>	<b>628</b>	<b>4,859</b>	<b>36</b>	<b>4,822</b>	<b>4,578</b>	<b>64</b>	<b>4,514</b>
Management and Administration .....	113	.....	113	463	.....	463	354	.....	354
Other .....	6	.....	6	57	.....	57	36	.....	36
Proprietary receipts from the public .....	.....	4	-4	.....	48	-48	.....	324	-324
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	19	-19	.....	16	-16
<b>Total—Department of Housing and Urban Development .....</b>	<b>4,079</b>	<b>1,347</b>	<b>2,732</b>	<b>30,051</b>	<b>9,064</b>	<b>20,987</b>	<b>36,307</b>	<b>16,070</b>	<b>20,237</b>
<b>Department of the Interior:</b>									
Land and Minerals Management:									
Bureau of Land Management:									
Management of lands and resources .....	48	.....	48	424	.....	424	391	.....	391
Other .....	48	1	47	367	13	353	282	11	271
Minerals Management Service .....	61	.....	61	592	.....	592	414	.....	414
Office of Surface Mining Reclamation and Enforcement .....	21	.....	21	283	.....	283	261	.....	261
<b>Total—Land and Minerals Management .....</b>	<b>178</b>	<b>1</b>	<b>177</b>	<b>1,666</b>	<b>13</b>	<b>1,653</b>	<b>1,349</b>	<b>11</b>	<b>1,338</b>
Water and Science:									
Bureau of Reclamation:									
Water and related resources .....	45	.....	45	380	.....	380	357	.....	357
Other .....	24	10	15	283	146	137	218	184	35
United States Geological Survey .....	41	.....	41	492	.....	492	498	.....	498
Other .....	3	.....	3	38	.....	38	23	.....	23
<b>Total—Water and Science .....</b>	<b>114</b>	<b>10</b>	<b>104</b>	<b>1,193</b>	<b>146</b>	<b>1,047</b>	<b>1,096</b>	<b>184</b>	<b>912</b>
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service .....	124	.....	124	976	.....	976	773	.....	773
National Park Service .....	153	.....	153	1,222	.....	1,222	1,039	.....	1,039
<b>Total—Fish and Wildlife and Parks .....</b>	<b>277</b>	<b>.....</b>	<b>277</b>	<b>2,198</b>	<b>.....</b>	<b>2,198</b>	<b>1,812</b>	<b>.....</b>	<b>1,812</b>

**Table 5. Outlays of the U.S. Government, May 2000 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of the Interior:—Continued</b>									
Bureau of Indian Affairs .....	111	(* *)	110	1,348	5	1,344	1,345	5	1,339
Departmental Offices:									
Insular affairs .....	7	.....	7	216	.....	216	191	.....	191
Office of Special Trustee for American Indians .....	6	.....	6	405	.....	405	234	.....	234
Other .....	-15	.....	-15	139	.....	139	736	.....	736
Proprietary receipts from the public .....	.....	172	-172	.....	1,421	-1,421	.....	1,280	-1,280
Intrabudgetary transactions .....	-3	.....	-3	-86	.....	-86	-121	.....	-121
<b>Total—Department of the Interior .....</b>	<b>674</b>	<b>183</b>	<b>491</b>	<b>7,081</b>	<b>1,584</b>	<b>5,496</b>	<b>6,641</b>	<b>1,480</b>	<b>5,162</b>
<b>Department of Justice:</b>									
General Administration .....	-71	.....	-71	318	.....	318	334	.....	334
Legal Activities and United States Marshals:									
United States Attorneys .....	147	.....	147	831	.....	831	733	.....	733
United States Marshals Service .....	59	.....	59	354	.....	354	343	.....	343
Other .....	181	.....	181	1,083	.....	1,083	1,092	.....	1,092
Federal Bureau of Investigation .....	311	.....	311	2,078	.....	2,078	1,991	.....	1,991
Drug Enforcement Administration .....	164	.....	164	871	.....	871	698	.....	698
Immigration and Naturalization Service .....	436	.....	436	2,733	.....	2,733	2,315	.....	2,315
Federal Prison System .....	415	21	394	2,608	150	2,458	2,229	131	2,098
Office of Justice Programs:									
Violent crime reduction programs .....	118	.....	118	1,562	.....	1,562	1,546	.....	1,546
Community oriented policing services .....	192	.....	192	978	.....	978	759	.....	759
Other .....	33	.....	33	703	.....	703	544	.....	544
Other .....	53	.....	53	246	.....	246	199	.....	199
Intrabudgetary transactions .....	16	.....	16	-30	.....	-30	-35	.....	-35
Offsetting governmental receipts .....	.....	138	-138	.....	918	-918	.....	756	-756
<b>Total—Department of Justice .....</b>	<b>2,054</b>	<b>159</b>	<b>1,894</b>	<b>14,336</b>	<b>1,068</b>	<b>13,268</b>	<b>12,749</b>	<b>887</b>	<b>11,862</b>
<b>Department of Labor:</b>									
Employment and Training Administration:									
Training and employment services .....	363	.....	363	2,786	.....	2,786	2,841	.....	2,841
Welfare to work jobs .....	49	.....	49	323	.....	323	132	.....	132
Community service employment for older Americans .....	34	.....	34	268	.....	268	269	.....	269
Federal unemployment benefits and allowances .....	37	.....	37	278	.....	278	219	.....	219
State unemployment insurance and employment service operations .....	17	.....	17	149	.....	149	27	.....	27
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits .....	1,619	.....	1,619	14,333	.....	14,333	14,549	.....	14,549
State administrative expenses .....	264	.....	264	2,100	.....	2,100	2,256	.....	2,256
Federal administrative expenses .....	11	.....	11	154	.....	154	167	.....	167
Veterans employment and training .....	21	.....	21	120	.....	120	123	.....	123
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	(* *)	.....	(* *)	2	.....	2	3	.....	3
Total—Unemployment trust fund .....	1,916	.....	1,916	16,709	.....	16,709	17,099	.....	17,099
Other .....	11	.....	11	70	.....	70	62	.....	62
<b>Total—Employment and Training Administration .....</b>	<b>2,426</b>	<b>.....</b>	<b>2,426</b>	<b>20,582</b>	<b>.....</b>	<b>20,582</b>	<b>20,649</b>	<b>.....</b>	<b>20,649</b>
Pension Benefit Guaranty Corporation .....	25	357	-333	861	2,019	-1,158	801	1,009	-207
Employment Standards Administration:									
Salaries and expenses .....	34	.....	34	225	.....	225	199	.....	199
Special benefits .....	129	.....	129	201	.....	201	143	.....	143
Black lung disability trust fund .....	39	.....	39	312	.....	312	321	.....	321
Other .....	11	.....	11	97	.....	97	100	.....	100
Occupational Safety and Health Administration .....	38	.....	38	251	.....	251	231	.....	231
Bureau of Labor Statistics .....	33	.....	33	259	.....	259	229	.....	229
Other .....	68	.....	68	382	.....	382	334	.....	334
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	3	-3	.....	2	-2
Intrabudgetary transactions .....	-45	.....	-45	-291	.....	-291	-280	.....	-280
<b>Total—Department of Labor .....</b>	<b>2,758</b>	<b>357</b>	<b>2,401</b>	<b>22,880</b>	<b>2,022</b>	<b>20,858</b>	<b>22,726</b>	<b>1,010</b>	<b>21,716</b>

**Table 5. Outlays of the U.S. Government, May 2000 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of State:</b>									
Administration of Foreign Affairs:									
Diplomatic and consular programs .....	293	.....	293	1,701	.....	1,701	1,352	.....	1,352
International Information Programs .....	1	.....	1	33	.....	33	309	.....	309
Embassy security, construction, and maintenance .....	70	.....	70	351	.....	351	385	.....	385
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	129	.....	129	94	.....	94
Foreign Service retirement and disability fund .....	80	.....	80	371	.....	371	355	.....	355
Other .....	-133	.....	-133	113	.....	113	235	.....	235
<b>Total—Administration of Foreign Affairs .....</b>	<b>312</b>	<b>.....</b>	<b>312</b>	<b>2,698</b>	<b>.....</b>	<b>2,698</b>	<b>2,729</b>	<b>.....</b>	<b>2,729</b>
International Organizations and Conferences .....	21	.....	21	1,129	.....	1,129	977	.....	977
Migration and refugee assistance .....	88	.....	88	645	.....	645	499	.....	499
Other .....	65	.....	65	512	.....	512	437	.....	437
Proprietary receipts from the public .....	.....	.....	.....	.....	(*)	(*)	.....	(*)	(*)
Intrabudgetary transactions .....	(*)	.....	(*)	-173	.....	-173	-138	.....	-138
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total—Department of State .....</b>	<b>486</b>	<b>.....</b>	<b>486</b>	<b>4,810</b>	<b>(*)</b>	<b>4,810</b>	<b>4,505</b>	<b>(*)</b>	<b>4,504</b>
<b>Department of Transportation:</b>									
Coast Guard:									
Operating expenses .....	208	.....	208	1,876	.....	1,876	1,815	.....	1,815
Acquisition, construction, and improvements .....	30	.....	30	274	.....	274	250	.....	250
Retired pay .....	62	.....	62	463	.....	463	437	.....	437
Other .....	19	(*)	18	192	4	188	178	4	174
<b>Total—Coast Guard .....</b>	<b>319</b>	<b>(*)</b>	<b>318</b>	<b>2,804</b>	<b>4</b>	<b>2,801</b>	<b>2,680</b>	<b>4</b>	<b>2,676</b>
Federal Aviation Administration:									
Operations .....	16	.....	16	486	.....	486	853	.....	853
Airport and airway trust fund:									
Grants-in-aid for airports .....	88	.....	88	1,007	.....	1,007	981	.....	981
Facilities and equipment .....	173	.....	173	1,318	.....	1,318	1,391	.....	1,391
Research, engineering, and development .....	13	.....	13	106	.....	106	120	.....	120
Trust fund share of FAA operations .....	514	.....	514	3,268	.....	3,268	2,750	.....	2,750
<b>Total—Airport and airway trust fund .....</b>	<b>788</b>	<b>.....</b>	<b>788</b>	<b>5,700</b>	<b>.....</b>	<b>5,700</b>	<b>5,243</b>	<b>.....</b>	<b>5,243</b>
Other .....	1	(*)	1	-1	1	-2	-2	1	-2
<b>Total—Federal Aviation Administration .....</b>	<b>805</b>	<b>(*)</b>	<b>805</b>	<b>6,185</b>	<b>1</b>	<b>6,184</b>	<b>6,094</b>	<b>1</b>	<b>6,093</b>
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways .....	2,158	.....	2,158	15,281	.....	15,281	13,231	.....	13,231
Other .....	2	3	(*)	28	33	-5	23	14	9
Other programs .....	12	.....	12	213	.....	213	122	.....	122
<b>Total—Federal Highway Administration .....</b>	<b>2,172</b>	<b>3</b>	<b>2,170</b>	<b>15,521</b>	<b>33</b>	<b>15,488</b>	<b>13,376</b>	<b>14</b>	<b>13,362</b>
National Highway Traffic Safety Administration .....	21	.....	21	212	.....	212	208	.....	208
Federal Railroad Administration:									
Capital Grants to the National Railroad Passenger Corporation:									
Corporation .....	(*)	.....	(*)	594	.....	594	244	.....	244
Other .....	23	.....	23	101	4	96	123	5	118
<b>Total—Federal Railroad Administration .....</b>	<b>23</b>	<b>.....</b>	<b>23</b>	<b>695</b>	<b>4</b>	<b>690</b>	<b>366</b>	<b>5</b>	<b>361</b>
Federal Transit Administration:									
Formula grants .....	210	.....	210	-1,618	.....	-1,618	-939	.....	-939
Discretionary grants .....	88	.....	88	852	.....	852	967	.....	967
Trust fund share of expenses .....	92	.....	92	5,417	.....	5,417	4,252	.....	4,252
Other .....	92	.....	92	-1,385	.....	-1,385	-1,723	.....	-1,723
<b>Total—Federal Transit Administration .....</b>	<b>481</b>	<b>.....</b>	<b>481</b>	<b>3,265</b>	<b>.....</b>	<b>3,265</b>	<b>2,557</b>	<b>.....</b>	<b>2,557</b>
Maritime Administration .....	50	1	49	287	123	164	343	279	64
Other .....	50	1	49	253	8	245	225	8	216
Proprietary receipts from the public .....	.....	8	-8	.....	43	-43	.....	11	-11
Intrabudgetary transactions .....	.....	.....	.....	-4	.....	-4	-14	.....	-14
Offsetting governmental receipts .....	.....	8	-8	.....	89	-89	.....	87	-87
<b>Total—Department of Transportation .....</b>	<b>3,921</b>	<b>21</b>	<b>3,900</b>	<b>29,219</b>	<b>306</b>	<b>28,914</b>	<b>25,835</b>	<b>409</b>	<b>25,426</b>

**Table 5. Outlays of the U.S. Government, May 2000 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of the Treasury:</b>									
Departmental Offices:									
Exchange stabilization fund .....	-205	73	-278	-303	536	-839	-511	531	-1,042
Other .....	117	.....	117	722	.....	722	518	.....	518
<b>Financial Management Service:</b>									
Salaries and expenses .....	17	.....	17	151	.....	151	144	.....	144
Payment to the Resolution Funding Corporation .....	.....	.....	.....	1,164	.....	1,164	1,751	.....	1,751
Net interest paid to loan guarantee financing accounts .....	87	.....	87	571	.....	571	347	.....	347
Claims, judgements, and relief acts .....	205	.....	205	1,060	.....	1,060	1,483	.....	1,483
Other .....	1	.....	1	67	.....	67	115	.....	115
<b>Total—Financial Management Service .....</b>	<b>309</b>	<b>.....</b>	<b>309</b>	<b>3,013</b>	<b>.....</b>	<b>3,013</b>	<b>3,840</b>	<b>.....</b>	<b>3,840</b>
Federal Financing Bank .....	-169	.....	-169	-161	.....	-161	924	.....	924
Bureau of Alcohol, Tobacco, and Firearms:									
Salaries and expenses .....	61	.....	61	354	.....	354	329	.....	329
Laboratory facilities and headquarters .....	.....	.....	.....	7	.....	7	(**)	.....	(**)
Internal revenue collections for Puerto Rico .....	22	.....	22	175	.....	175	157	.....	157
United States Customs Service .....	232	.....	232	1,610	.....	1,610	1,457	.....	1,457
Bureau of Engraving and Printing .....	-40	.....	-40	-11	.....	-11	-20	.....	-20
United States Mint .....	111	-247	358	842	1,311	-468	804	1,416	-612
Bureau of the Public Debt .....	16	.....	16	234	.....	234	224	.....	224
<b>Internal Revenue Service:</b>									
Processing, assistance, and management .....	416	.....	416	2,287	.....	2,287	1,993	.....	1,993
Tax law enforcement .....	352	.....	352	2,188	.....	2,188	1,995	.....	1,995
Information systems .....	131	.....	131	1,035	.....	1,035	1,045	.....	1,045
Payment where earned income credit exceeds liability for tax .....	1,152	.....	1,152	25,362	.....	25,362	24,934	.....	24,934
Payment where child credit exceeds liability for tax .....	120	.....	120	638	.....	638	379	.....	379
Refunding internal revenue collections, interest .....	502	.....	502	1,940	.....	1,940	2,008	.....	2,008
Other .....	23	(**)	23	132	3	129	86	5	82
<b>Total—Internal Revenue Service .....</b>	<b>2,697</b>	<b>(**)</b>	<b>2,697</b>	<b>33,581</b>	<b>3</b>	<b>33,578</b>	<b>32,440</b>	<b>5</b>	<b>32,435</b>
United States Secret Service .....	85	.....	85	573	.....	573	459	.....	459
Comptroller of the Currency .....	43	5	38	267	208	59	267	208	59
Office of Thrift Supervision .....	16	1	15	108	74	34	100	71	29
<b>Interest on the public debt:</b>									
Public issues (accrual basis) .....	19,213	.....	19,213	150,151	.....	150,151	153,796	.....	153,796
Special issues (cash basis) .....	7,589	.....	7,589	76,219	.....	76,219	68,877	.....	68,877
<b>Total—Interest on the public debt .....</b>	<b>26,802</b>	<b>.....</b>	<b>26,802</b>	<b>226,370</b>	<b>.....</b>	<b>226,370</b>	<b>222,674</b>	<b>.....</b>	<b>222,674</b>
Other .....	7	.....	7	74	.....	74	114	.....	114
Proprietary receipts from the public .....	.....	1,012	-1,012	.....	4,976	-4,976	.....	3,987	-3,987
Intrabudgetary transactions .....	-9	.....	-9	-3,222	.....	-3,222	-2,686	.....	-2,686
Offsetting governmental receipts .....	.....	138	-138	.....	846	-846	.....	810	-810
<b>Total—Department of the Treasury .....</b>	<b>30,096</b>	<b>982</b>	<b>29,114</b>	<b>264,233</b>	<b>7,953</b>	<b>256,280</b>	<b>261,090</b>	<b>7,028</b>	<b>254,062</b>
<b>Department of Veterans Affairs:</b>									
Veterans Health Administration:									
Medical care .....	1,802	.....	1,802	12,818	.....	12,818	12,027	.....	12,027
Other .....	67	21	46	453	172	281	444	175	269
Veterans Benefits Administration:									
Public enterprise funds:									
Veterans housing benefit program fund .....	-8	10	-18	1,470	118	1,352	1,574	952	622
Other .....	45	36	9	339	306	32	350	322	28
Compensation, pensions, and burial benefits .....	1,871	.....	1,871	14,625	.....	14,625	14,004	.....	14,004
Readjustment benefits .....	139	.....	139	1,111	.....	1,111	1,074	.....	1,074
Insurance funds:									
National service life .....	94	.....	94	822	.....	822	799	.....	799
United States Government Life .....	1	.....	1	8	.....	8	8	.....	8
Veterans special life .....	10	3	7	88	93	-5	95	94	1
Other .....	2	.....	2	10	.....	10	23	.....	23
<b>Total—Veterans Benefits Administration .....</b>	<b>2,154</b>	<b>49</b>	<b>2,105</b>	<b>18,472</b>	<b>517</b>	<b>17,955</b>	<b>17,926</b>	<b>1,367</b>	<b>16,559</b>
Construction .....	48	(**)	48	322	(**)	322	346	(**)	346
Departmental Administration .....	93	.....	93	789	.....	789	693	.....	693
Proprietary receipts from the public:									
National service life .....	.....	16	-16	.....	139	-139	.....	139	-139
Other .....	.....	63	-63	.....	1,474	-1,474	.....	886	-886
Intrabudgetary transactions .....	-1	.....	-1	-2	.....	-2	-7	.....	-7
<b>Total—Department of Veterans Affairs .....</b>	<b>4,163</b>	<b>148</b>	<b>4,015</b>	<b>32,852</b>	<b>2,302</b>	<b>30,550</b>	<b>31,429</b>	<b>2,567</b>	<b>28,861</b>

**Table 5. Outlays of the U.S. Government, May 2000 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Corps of Engineers:</b>									
Construction, general .....	122	.....	122	872	.....	872	694	.....	694
Operation and maintenance, general .....	103	.....	103	758	.....	758	984	.....	984
Flood control .....	20	.....	20	165	.....	165	413	.....	413
Harbor maintenance trust fund .....	59	.....	59	471	.....	471	183	.....	183
Other .....	71	.....	71	715	.....	715	668	.....	668
Proprietary receipts from the public .....	.....	45	-45	.....	226	-226	.....	247	-247
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total—Corps of Engineers .....</b>	<b>375</b>	<b>45</b>	<b>330</b>	<b>2,981</b>	<b>226</b>	<b>2,754</b>	<b>2,943</b>	<b>247</b>	<b>2,696</b>
<b>Other Defense Civil Programs:</b>									
Military Retirement:									
Payment to military retirement fund .....	.....	.....	.....	15,302	.....	15,302	15,250	.....	15,250
Military retirement fund .....	2,749	.....	2,749	21,793	.....	21,793	21,205	.....	21,205
Educational Benefits .....	17	.....	17	147	.....	147	147	.....	147
Other .....	11	.....	11	88	.....	88	97	.....	97
Proprietary receipts from the public .....	.....	2	-2	.....	8	-8	.....	7	-7
Intrabudgetary transactions .....	-9	.....	-9	-15,452	.....	-15,452	-15,345	.....	-15,345
<b>Total—Other Defense Civil Programs .....</b>	<b>2,767</b>	<b>2</b>	<b>2,765</b>	<b>21,877</b>	<b>8</b>	<b>21,870</b>	<b>21,354</b>	<b>7</b>	<b>21,347</b>
<b>Environmental Protection Agency:</b>									
Science and technology .....	60	.....	60	443	.....	443	410	.....	410
Environmental programs and management .....	184	.....	184	1,256	.....	1,256	1,231	.....	1,231
State and tribal assistance grants .....	244	.....	244	2,000	.....	2,000	1,743	.....	1,743
Hazardous substance superfund .....	137	.....	137	1,019	.....	1,019	973	.....	973
Other .....	32	(*)	31	829	18	811	482	17	465
Proprietary receipts from the public .....	.....	18	-18	.....	169	-169	.....	184	-184
Intrabudgetary transactions .....	.....	.....	.....	-700	.....	-700	-325	.....	-325
Offsetting governmental receipts .....	.....	1	-1	.....	10	-10	.....	7	-7
<b>Total—Environmental Protection Agency .....</b>	<b>657</b>	<b>20</b>	<b>637</b>	<b>4,847</b>	<b>198</b>	<b>4,649</b>	<b>4,514</b>	<b>208</b>	<b>4,306</b>
<b>Executive Office of the President:</b>									
Compensation of the President and the White House									
Office .....	5	.....	5	36	.....	36	34	.....	34
Office of Management and Budget .....	5	.....	5	43	.....	43	39	.....	39
Unanticipated needs .....	.....	.....	.....	.....	.....	.....	153	.....	153
Other .....	13	(*)	13	120	(*)	120	111	(*)	111
<b>Total—Executive Office of the President .....</b>	<b>23</b>	<b>(*)</b>	<b>23</b>	<b>199</b>	<b>(*)</b>	<b>199</b>	<b>337</b>	<b>(*)</b>	<b>337</b>
<b>Federal Emergency Management Agency:</b>									
Public enterprise funds .....	42	95	-53	603	383	220	527	353	174
Disaster relief .....	199	.....	199	1,908	.....	1,908	2,753	.....	2,753
Emergency management planning and assistance .....	27	.....	27	137	.....	137	103	.....	103
Other .....	44	.....	44	189	.....	189	200	.....	200
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	1	-1	.....	1	-1	.....	10	-10
<b>Total—Federal Emergency Management Agency .....</b>	<b>313</b>	<b>97</b>	<b>216</b>	<b>2,838</b>	<b>384</b>	<b>2,454</b>	<b>3,584</b>	<b>363</b>	<b>3,221</b>
<b>General Services Administration:</b>									
Real Property Activities .....	3	.....	3	102	.....	102	-46	.....	-46
Supply and Technology Activities .....	71	.....	71	167	.....	167	96	.....	96
General Activities .....	27	.....	27	162	.....	162	112	.....	112
Proprietary receipts from the public .....	.....	(*)	(*)	.....	7	-7	.....	12	-12
<b>Total—General Services Administration .....</b>	<b>101</b>	<b>(*)</b>	<b>101</b>	<b>431</b>	<b>7</b>	<b>424</b>	<b>163</b>	<b>12</b>	<b>151</b>
<b>International Assistance Program:</b>									
International Security Assistance:									
Foreign military loan program .....	27	34	-7	172	494	-322	184	264	-80
Foreign military financing program .....	67	.....	67	2,664	.....	2,664	2,705	.....	2,705
Economic support fund .....	120	.....	120	1,775	.....	1,775	1,704	.....	1,704
Other .....	42	.....	42	314	.....	314	215	.....	215
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	260	-260
<b>Total—International Security Assistance .....</b>	<b>257</b>	<b>34</b>	<b>223</b>	<b>4,925</b>	<b>494</b>	<b>4,431</b>	<b>4,808</b>	<b>525</b>	<b>4,283</b>
Multilateral Assistance:									
Contribution to the International Development Association									
International organizations and programs .....	9	.....	9	191	.....	191	291	.....	291
Other .....	27	.....	27	278	.....	278	342	.....	342
<b>Total—Multilateral Assistance .....</b>	<b>36</b>	.....	<b>36</b>	<b>1,173</b>	.....	<b>1,173</b>	<b>1,393</b>	.....	<b>1,393</b>

**Table 5. Outlays of the U.S. Government, May 2000 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>International Assistance Program:—Continued</b>									
International Development Assistance:									
Agency for International Development:									
Economic assistance loans .....	-6	96	-102	-4	547	-551	1	760	-759
Sustainable development assistance program .....	90	.....	90	469	.....	469	642	.....	642
Assistance for the new independent States of the Former Soviet Union .....	70	.....	70	446	.....	446	404	.....	404
Operating expenses .....	52	.....	52	343	.....	343	306	.....	306
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	44	.....	44	45	.....	45
Other .....	122	9	113	1,027	67	960	996	58	938
Proprietary receipts from the public .....	.....	.....	.....	.....	41	-41	.....	(* *)	(* *)
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
<b>Total—Agency for International Development .....</b>	<b>328</b>	<b>105</b>	<b>223</b>	<b>2,325</b>	<b>655</b>	<b>1,670</b>	<b>2,394</b>	<b>818</b>	<b>1,576</b>
Overseas Private Investment Corporation .....	10	49	-38	266	210	56	41	213	-172
Peace Corps .....	19	(* *)	19	166	(* *)	166	163	(* *)	163
Other .....	9	.....	9	56	.....	56	40	.....	40
<b>Total—International Development Assistance .....</b>	<b>366</b>	<b>154</b>	<b>213</b>	<b>2,814</b>	<b>866</b>	<b>1,948</b>	<b>2,639</b>	<b>1,031</b>	<b>1,608</b>
International Monetary Programs .....	-9	.....	-9	860	.....	860	473	.....	473
Military Sales Programs:									
Foreign military sales trust fund .....	932	.....	932	7,424	.....	7,424	7,974	.....	7,974
Other .....	(* *)	1	-1	1	2	-1	5	7	-2
Proprietary receipts from the public .....	.....	895	-895	.....	27,431	-7,431	.....	7,504	-7,504
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	1	.....	1
<b>Total—International Assistance Program .....</b>	<b>1,582</b>	<b>1,084</b>	<b>498</b>	<b>17,196</b>	<b>8,794</b>	<b>8,402</b>	<b>17,292</b>	<b>9,066</b>	<b>8,226</b>
<b>National Aeronautics and Space Administration:</b>									
Human space flight .....	462	.....	462	3,428	.....	3,428	3,510	.....	3,510
Science, aeronautics, and technology .....	461	.....	461	3,713	.....	3,713	3,849	.....	3,849
Mission support .....	258	.....	258	1,635	.....	1,635	1,559	.....	1,559
Other .....	3	.....	3	26	.....	26	41	.....	41
<b>Total—National Aeronautics and Space Administration .....</b>	<b>1,183</b>	<b>.....</b>	<b>1,183</b>	<b>8,802</b>	<b>.....</b>	<b>8,802</b>	<b>8,958</b>	<b>.....</b>	<b>8,958</b>
<b>National Science Foundation:</b>									
Research and related activities .....	129	.....	129	1,700	.....	1,700	1,523	.....	1,523
Education and human resources .....	105	.....	105	294	.....	294	289	.....	289
Other .....	24	.....	24	164	.....	164	214	.....	214
<b>Total—National Science Foundation .....</b>	<b>258</b>	<b>.....</b>	<b>258</b>	<b>2,157</b>	<b>.....</b>	<b>2,157</b>	<b>2,026</b>	<b>.....</b>	<b>2,026</b>
<b>Office of Personnel Management:</b>									
Government payment for annuitants, employees health and life insurance benefits .....	434	.....	434	3,371	.....	3,371	2,893	.....	2,893
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund .....	3,761	.....	3,761	29,995	.....	29,995	29,125	.....	29,125
Employees life insurance fund .....	149	489	-339	1,180	2,299	-1,119	1,076	2,057	-982
Employees and retired employees health benefits fund ...	1,631	1,695	-64	12,804	13,013	-209	12,018	11,938	80
Other .....	31	.....	31	98	.....	98	71	.....	71
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	-2	.....	-2	-30	.....	-30	-18	.....	-18
<b>Total—Office of Personnel Management .....</b>	<b>6,004</b>	<b>2,184</b>	<b>3,820</b>	<b>47,417</b>	<b>15,311</b>	<b>32,106</b>	<b>45,165</b>	<b>13,995</b>	<b>31,169</b>



**Table 5. Outlays of the U.S. Government, May 2000 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Small Business Administration:</b>									
Public enterprise funds:									
Business loan fund .....	2 <sup>23</sup>	23	-46	317	175	142	214	245	-32
Disaster loan fund .....	15	17	-2	320	131	189	186	155	31
Other .....	1	1	1	9	4	5	12	6	6
Other .....	85	.....	85	101	(* *)	101	358	(* *)	358
Proprietary receipts from the public .....	.....	.....	.....	.....	802	-802	.....	849	-849
<b>Total—Small Business Administration .....</b>	<b>78</b>	<b>40</b>	<b>37</b>	<b>748</b>	<b>1,112</b>	<b>-365</b>	<b>770</b>	<b>1,255</b>	<b>-485</b>
<b>Social Security Administration:</b>									
Payments to social security trust funds .....	13	.....	13	9,396	.....	9,396	8,814	.....	8,814
Special benefits for disabled coal miners .....	43	.....	43	349	.....	349	372	.....	372
Supplemental security income program .....	2,784	.....	2,784	20,529	.....	20,529	20,163	.....	20,163
Office of the Inspector General .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments .....	30,563	.....	30,563	229,588	.....	229,588	220,906	.....	220,906
Administrative expenses .....	181	.....	181	1,319	.....	1,319	1,313	.....	1,313
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total—FOASI trust fund .....</b>	<b>30,744</b>	<b>.....</b>	<b>30,744</b>	<b>230,907</b>	<b>.....</b>	<b>230,907</b>	<b>222,220</b>	<b>.....</b>	<b>222,220</b>
Federal disability insurance trust fund (off-budget):									
Benefit payments .....	4,554	.....	4,554	35,790	.....	35,790	33,158	.....	33,158
Administrative expenses .....	177	.....	177	1,053	.....	1,053	1,010	.....	1,010
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
<b>Total—FDI trust fund .....</b>	<b>4,730</b>	<b>.....</b>	<b>4,730</b>	<b>36,843</b>	<b>.....</b>	<b>36,843</b>	<b>34,168</b>	<b>.....</b>	<b>34,168</b>
Other .....	2	.....	2	10	.....	10	(* *)	.....	(* *)
Proprietary receipts from the public:									
On-budget .....	.....	196	-196	.....	903	-903	.....	861	-861
Off-budget .....	.....	8	-8	.....	34	-34	.....	41	-41
Intrabudgetary transactions:									
Off-budget <sup>3</sup> .....	-13	.....	-13	-9,398	.....	-9,398	-8,813	.....	-8,813
<b>Total—Social Security Administration .....</b>	<b>38,304</b>	<b>204</b>	<b>38,100</b>	<b>288,635</b>	<b>938</b>	<b>287,698</b>	<b>276,924</b>	<b>902</b>	<b>276,023</b>
<b>Other independent agencies:</b>									
Appalachian Regional Commission .....	6	(* *)	6	96	2	94	100	2	98
Broadcasting board of governors .....	40	.....	40	208	.....	208	273	.....	273
Corporation for National and Community Service .....	61	.....	61	461	.....	461	416	.....	416
Corporation for Public Broadcasting .....	.....	.....	.....	317	.....	317	250	.....	250
District of Columbia:									
Courts .....	7	.....	7	72	(* *)	72	100	61	39
Corrections .....	.....	.....	.....	101	.....	101	38	.....	38
General and special payments .....	26	38	-12	309	136	174	239	3,044	-2,805
Financing .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Equal Employment Opportunity Commission .....	30	(* *)	30	207	1	206	169	1	168
Export-Import Bank of the United States .....	35	75	-40	594	666	-72	606	741	-135
Federal Communications Commission:									
Universal service fund .....	321	.....	321	2,696	.....	2,696	1,946	.....	1,946
Spectrum auction program account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pioneer's preference settlement .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	29	2	26	141	19	122	110	23	87
Federal Deposit Insurance Corporation:									
Bank insurance fund .....	85	494	-410	1,414	2,009	-595	936	1,761	-825
Savings association insurance fund .....	9	134	-125	98	520	-422	65	342	-277
FSLIC resolution fund:									
Resolution Trust Corporation closeout .....	17	110	-93	696	2,135	-1,439	196	2,672	-2,477
Other .....	1	14	-13	104	139	-35	66	124	-59
Office of Inspector General .....	14	.....	14	14	.....	14	7	.....	7
<b>Total—Federal Deposit Insurance Corporation .....</b>	<b>125</b>	<b>752</b>	<b>-627</b>	<b>2,327</b>	<b>4,803</b>	<b>-2,477</b>	<b>1,269</b>	<b>4,900</b>	<b>-3,631</b>
Federal drug control programs .....	46	.....	46	222	.....	222	213	.....	213
Legal Services Corporation .....	49	.....	49	199	.....	199	197	.....	197
National Archives and Records Administration .....	16	(* *)	16	134	(* *)	133	133	1	133
National Credit Union Administration .....	97	104	-7	3,330	3,451	-121	190	471	-282

**Table 5. Outlays of the U.S. Government, May 2000 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Other independent agencies:—Continued</b>									
National Endowment for the Arts .....	11	.....	11	70	.....	70	69	.....	69
National Endowment for the Humanities .....	10	.....	10	70	.....	70	72	.....	72
Institute of Museum and Library Services .....	17	.....	17	141	.....	141	95	.....	95
National Labor Relations Board .....	22	.....	22	132	.....	132	118	.....	118
Nuclear Regulatory Commission .....	47	51	-4	325	304	21	315	338	-23
Panama Canal Commission .....	1	2	-2	508	200	308	457	519	-61
Postal Service:									
Public enterprise funds (off-budget) .....	5,443	45,359	84	42,291	43,940	-1,649	40,702	42,340	-1,638
Payments to the Postal Service fund .....	.....	.....	.....	100	.....	100	29	.....	29
Railroad Retirement Board:									
Federal windfall subsidy .....	14	.....	14	116	.....	116	126	.....	126
Federal payments to the railroad retirement accounts ..	(*)	.....	(*)	293	.....	293	271	.....	271
Railroad unemployment insurance trust fund:									
Benefit payments .....	7	.....	7	55	.....	55	49	.....	49
Administrative expenses .....	.....	.....	.....	(*)	.....	(*)	(*)	.....	(*)
Rail industry pension fund:									
Benefit payments .....	248	.....	248	1,970	.....	1,970	1,952	.....	1,952
Advances from FOASDI fund .....	-95	.....	-95	-749	.....	-749	-746	.....	-746
OASDI certifications .....	95	.....	95	749	.....	749	746	.....	746
Administrative expenses .....	7	.....	7	64	.....	64	60	.....	60
Interest on refunds of taxes .....	(*)	.....	(*)	(*)	.....	(*)	1	.....	1
Other .....	(*)	.....	(*)	3	.....	3	3	.....	3
Supplemental annuity pension fund:									
Benefit payments .....	6	.....	6	49	.....	49	50	.....	50
Interest on refund of taxes .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Railroad Social Security equivalent benefit account:									
Benefit payments .....	427	.....	427	3,390	.....	3,390	3,374	.....	3,374
Interest on refund of taxes .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Other .....	.....	.....	.....	.....	.....	.....	(*)	.....	(*)
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	-293	.....	-293	-271	.....	-271
Total—Railroad Retirement Board .....	710	.....	710	5,648	.....	5,648	5,617	.....	5,617
Securities and Exchange Commission .....	36	.....	36	-112	.....	-112	-40	.....	-40
Smithsonian Institution .....	43	.....	43	339	.....	339	322	.....	322
Tennessee Valley Authority .....	645	620	25	5,255	5,354	-99	5,947	5,965	-19
Other .....	121	30	91	968	281	688	919	208	711
<b>Total—Other independent agencies .....</b>	<b>7,994</b>	<b>7,035</b>	<b>959</b>	<b>67,150</b>	<b>59,159</b>	<b>7,991</b>	<b>60,869</b>	<b>58,614</b>	<b>2,255</b>
<b>Undistributed offsetting receipts:</b>									
Other interest .....	.....	(*)	(*)	.....	1	-1	.....	1	-1
Employer share, employee retirement:									
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions .....	-163	.....	-163	-1,304	.....	-1,304	-1,240	.....	-1,240
Postal Service employer contributions .....	-53	.....	-53	-423	.....	-423	-406	.....	-406
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund .....	-11	.....	-11	-80	.....	-80	-75	.....	-75
Other Defense Civil Programs:									
Military retirement fund .....	-969	.....	-969	-7,531	.....	-7,531	-6,897	.....	-6,897
Office of Personnel Management:									
Civil service retirement and disability fund .....	-1,086	.....	-1,086	-8,292	.....	-8,292	-7,805	.....	-7,805
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions .....	-544	.....	-544	-4,279	.....	-4,279	-3,981	.....	-3,981
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions .....	-92	.....	-92	-709	.....	-709	-632	.....	-632
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	(*)	.....	(*)
Other .....	.....	.....	.....	(*)	.....	(*)	(*)	.....	(*)
Total—Employer share, employee retirement .....	-2,918	.....	-2,918	-22,619	.....	-22,619	-21,036	.....	-21,036

**Table 5. Outlays of the U.S. Government, May 2000 and Other Periods—Continued**  
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Undistributed offsetting receipts:—Continued</b>									
Interest received by trust funds:									
Judicial Branch:									
Judicial survivors annuity fund .....	-7	.....	-7	-22	.....	-22	-19	.....	-19
Department of Health and Human Services:									
Federal hospital insurance trust fund .....	-36	.....	-36	-5,209	.....	-5,209	-4,662	.....	-4,662
Federal supplementary medical insurance trust fund .....	-21	.....	-21	-1,437	.....	-1,437	-1,499	.....	-1,499
Department of Labor:									
Unemployment trust fund .....	-9	.....	-9	-2,644	.....	-2,644	-2,431	.....	-2,431
Department of State:									
Foreign Service retirement and disability fund .....	-1	.....	-1	-360	.....	-360	-353	.....	-353
Department of Transportation:									
Oil spill liability trust fund .....	-2	.....	-2	-7	.....	-7	-5	.....	-5
Airport and airway trust fund .....	-19	.....	-19	-415	.....	-415	-317	.....	-317
Highway trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Veterans Affairs:									
National service life insurance fund .....	-2	.....	-2	-450	.....	-450	-474	.....	-474
United States government life insurance fund .....	(* *)	.....	(* *)	-3	.....	-3	-3	.....	-3
Corps of Engineers .....	-3	.....	-3	-51	.....	-51	-22	.....	-22
Other Defense Civil Programs:									
Military retirement fund .....	-5,239	.....	-5,239	-11,492	.....	-11,492	-11,304	.....	-11,304
Educational benefits fund .....	-13	.....	-13	-35	.....	-35	-31	.....	-31
Armed Forces Retirement Home .....	(* *)	.....	(* *)	-3	.....	-3	-5	.....	-5
Environmental Protection Agency .....	-6	.....	-6	-40	.....	-40	-13	.....	-13
National Aeronautics and Space Administration .....	.....	.....	.....	-1	.....	-1	-1	.....	-1
Office of Personnel Management:									
Civil service retirement and disability fund .....	-100	.....	-100	-16,850	.....	-16,850	-17,455	.....	-17,455
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	-100	.....	-100	-26,080	.....	-26,080	-23,388	.....	-23,388
Federal disability insurance trust fund .....	-19	.....	-19	-3,040	.....	-3,040	-2,614	.....	-2,614
Independent agencies:									
Railroad Retirement Board .....	-76	.....	-76	-489	.....	-489	-224	.....	-224
Other .....	-9	.....	-9	-35	.....	-35	-56	.....	-56
Other .....	-12	.....	-12	-109	.....	-109	-118	.....	-118
Total—Interest received by trust funds .....	-5,674	.....	-5,674	-68,771	.....	-68,771	-64,992	.....	-64,992
Rents and royalties on the outer continental shelf lands ..	.....	779	-779	.....	2,732	-2,732	.....	1,738	-1,738
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	920	-920
<b>Total—Undistributed offsetting receipts .....</b>	<b>-8,592</b>	<b>780</b>	<b>-9,371</b>	<b>-91,390</b>	<b>2,733</b>	<b>-94,123</b>	<b>-86,028</b>	<b>2,659</b>	<b>-88,687</b>
<b>Total outlays .....</b>	<b>167,752</b>	<b>18,140</b>	<b>149,612</b>	<b>1,342,855</b>	<b>144,685</b>	<b>1,198,171</b>	<b>1,282,653</b>	<b>144,235</b>	<b>1,138,419</b>
<b>Total on-budget .....</b>	<b>127,602</b>	<b>12,773</b>	<b>114,829</b>	<b>1,076,321</b>	<b>100,710</b>	<b>975,611</b>	<b>1,024,990</b>	<b>101,854</b>	<b>923,136</b>
<b>Total off-budget .....</b>	<b>40,150</b>	<b>5,367</b>	<b>34,783</b>	<b>266,535</b>	<b>43,975</b>	<b>222,560</b>	<b>257,663</b>	<b>42,381</b>	<b>215,282</b>
<b>Total surplus (+) or deficit .....</b>			<b>-3,611</b>			<b>+120,319</b>			<b>+40,717</b>
<b>Total on-budget .....</b>			<b>-7,360</b>			<b>+24,724</b>			<b>-38,065</b>
<b>Total off-budget .....</b>			<b>+3,750</b>			<b>+95,595</b>			<b>+78,782</b>

**MEMORANDUM**

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts .....	37,666	36,712
Intrabudgetary transactions .....	170,991	160,536
Governmental receipts .....	2,190	2,944
Total receipts offset against outlays .....	<u>210,847</u>	<u>200,192</u>

<sup>1</sup>Outlays for the Department of Defense—Military have been decreased and outlays for the Department of Veterans Affairs have been correspondingly increased by \$89 million and \$3 million in March 2000 and April 2000, respectively, to reflect prior period adjustments.

<sup>2</sup>Includes a prior period adjustment.

<sup>3</sup>Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

<sup>4</sup>The Postal Service accounting is composed of thirteen 28-day periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through May 21st and estimates for \$728 million through May 31st.

... No Transactions.

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

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

**Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, May 2000 and Other Periods**

[\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Liability accounts:</b>						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury .....	-37,938	-9,101	78,005	5,641,271	5,670,108	5,632,170
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities .....	-37,938	-9,101	78,005	5,656,271	5,685,108	5,647,170
Plus premium on public debt securities .....	-2	-119	-133	2,002	1,886	1,883
Less discount on public debt securities .....	12	-1,741	-187	80,698	78,945	78,957
Total public debt securities net of Premium and discount .....	-37,953	-7,479	78,060	5,577,575	5,608,049	5,570,096
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C) .....	-280	-846	-684	28,505	27,939	27,659
Total federal securities .....	-38,233	-8,325	77,376	5,606,080	5,635,988	5,597,755
Deduct:						
Federal securities held as investments of government accounts (see Schedule D) .....	16,546	138,382	126,722	1,989,308	2,111,144	2,127,690
Less discount on federal securities held as investments of government accounts .....	1,023	812	3,334	16,148	15,937	16,960
Net federal securities held as investments of government accounts .....	15,523	137,570	123,389	1,973,160	2,095,207	2,110,730
Total borrowing from the public .....	-53,755	-145,894	-46,013	3,632,920	3,540,781	3,487,025
Accrued interest payable to the public .....	-19,939	-9,295	-4,168	42,603	53,247	33,308
Allocations of special drawing rights .....	4	-332	-130	6,799	6,464	6,467
Deposit funds .....	-747	1,818	1,621	3,997	6,563	5,816
Miscellaneous liability accounts (includes checks outstanding etc.) .....	-3,118	4,356	8,375	4,420	11,894	8,776
<b>Total liability accounts .....</b>	<b>-77,556</b>	<b>-149,347</b>	<b>-40,315</b>	<b>3,690,739</b>	<b>3,618,949</b>	<b>3,541,393</b>
<b>Asset accounts (deduct)</b>						
Cash and monetary assets:						
U.S. Treasury operating cash: <sup>2</sup>						
Federal Reserve account .....	-10,423	-1,196	104	6,641	15,868	5,445
Tax and loan note accounts .....	-59,047	-32,175	-13,340	49,817	76,689	17,642
Balance .....	-69,470	-33,371	-13,235	56,458	92,557	23,087
Special drawing rights:						
Total holdings .....	187	26	-321	10,284	10,123	10,310
SDR certificates issued to Federal Reserve Banks .....	.....	2,000	1,000	-7,200	-5,200	-5,200
Balance .....	187	2,026	679	3,084	4,923	5,110
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	14,763	46,525	46,525	46,525
Maintenance of value adjustments .....	30	-2,514	-1,180	5,027	2,483	2,513
Letter of credit issued to IMF .....	-26	-3,741	-13,717	-30,633	-34,348	-34,374
Dollar deposits with the IMF .....	-15	-2	-33	-121	-108	-124
Receivable/Payable (-) for interim maintenance of value adjustments .....	-21	1,655	707	-815	860	839
Balance .....	-32	-4,603	539	19,982	15,411	15,379
Loans to International Monetary Fund .....	.....	.....	-495	.....	.....	.....
Other cash and monetary assets .....	-321	680	1,941	23,983	24,984	24,663
Total cash and monetary assets .....	-69,636	-35,268	-10,572	103,507	137,875	68,239
Net Activity, Guaranteed Loan Financing .....	-266	-1,481	515	-18,518	-19,733	-19,999
Net Activity, Direct Loan Financing .....	404	8,193	10,170	83,894	91,682	92,086
Miscellaneous asset accounts .....	-12,644	-1,951	276	1,496	12,189	-455
<b>Total asset accounts .....</b>	<b>-82,142</b>	<b>-30,507</b>	<b>390</b>	<b>170,378</b>	<b>222,013</b>	<b>139,871</b>
<b>Excess of liabilities (+) or assets (-) .....</b>	<b>+4,586</b>	<b>-118,839</b>	<b>-40,704</b>	<b>+3,520,361</b>	<b>+3,396,935</b>	<b>+3,401,522</b>
Transactions not applied to current year's surplus or deficit (see Schedule a for Details) .....	-976	-1,480	-13	.....	-504	-1,480
<b>Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-)) .....</b>	<b>+3,611</b>	<b>-120,319</b>	<b>-40,717</b>	<b>+3,520,361</b>	<b>+3,396,431</b>	<b>+3,400,042</b>

<sup>1</sup>Includes an adjustment of \$8 million in September 1998 to reflect additional reporting by the U.S. Coast Guard.

<sup>2</sup>Major sources of information used to determine Treasury's operating cash income include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service

Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

... No Transactions.

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

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

**Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, May 2000 and Other Periods**

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
<b>Excess of liabilities beginning of period:</b>			
Based on composition of unified budget in preceding period .....	3,396,927	3,519,805	3,642,770
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results .....	8	556	2,960
Excess of liabilities beginning of period (current basis) .....	3,396,935	3,520,361	3,645,730
<b>Budget surplus (-) or deficit:</b>			
Based on composition of unified budget in prior fiscal yr .....	3,611	-120,319	-40,717
Changes in composition of unified budget .....			
Total surplus (-) or deficit (Table 2) .....	3,611	-120,319	-40,717
Total-on-budget (Table 2) .....	7,360	-24,724	38,065
Total-off-budget (Table 2) .....	-3,750	-95,595	-78,782
<b>Transactions not applied to current year's surplus or deficit:</b>			
Seigniorage .....	-684	-1,224	.....
Premium/Discount on buyback of U.S. Treasury securities .....	1,660	2,704	.....
Profit on sale of gold .....	.....	-1	-6
Net gain (-)/Loss for International Monetary Fund			
Loan valuation adjustments .....	.....	.....	19
Total-transactions not applied to current year's surplus or deficit .....	976	1,480	13
<b>Excess of liabilities close of period .....</b>	<b>3,401,522</b>	<b>3,401,522</b>	<b>3,605,026</b>

**Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, May 2000 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		
<b>Agency securities, issued under special financing authorities:</b>						
Obligations of the United States, issued by:						
Federal Deposit Insurance Corporation:						
FSLIC resolution fund .....	.....	.....	.....	63	63	63
Obligations guaranteed by the United States, issued by:						
Department of Housing and Urban Development:						
Federal Housing Administration .....	11	70	-86	114	173	184
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol .....	1	1	2	175	176	177
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	864	864	864
National Archives and Records Administration .....	.....	-3	-3	276	274	274
Postal Service .....	-333	-583	.....	634	384	51
Tennessee Valley Authority .....	41	-331	-597	26,378	26,005	26,046
<b>Total, agency securities .....</b>	<b>-280</b>	<b>-846</b>	<b>-684</b>	<b>28,505</b>	<b>27,939</b>	<b>27,659</b>

... No Transactions.

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

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

**Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, May 2000 and Other Periods**

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Borrowing from the Treasury:</b>						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation .....	225	-8,246	9,017	29,563	21,091	21,316
Agricultural credit insurance fund .....	.....	1,770	1,306	3,058	4,828	4,828
Natural Resources Conservation Service .....	.....	.....	(* *)	4	4	4
Rural Housing Service:						
Rural community facility loans fund .....	.....	132	199	704	835	835
Rural housing insurance .....	.....	1,028	1,020	7,802	8,830	8,830
Rural Business – Cooperative Service:						
Rural business and industry loans .....	.....	29	22	48	77	77
Rural development loan fund .....	.....	11	17	151	162	162
Rural economic development loan fund .....	.....	6	13	62	68	68
Rural Utilities Service:						
Rural water and waste disposal fund .....	.....	507	633	2,917	3,424	3,424
Rural communication development fund .....	.....	.....	.....	25	25	25
Rural electrification and telecommunications fund .....	.....	636	662	9,585	10,221	10,221
Rural telephone bank .....	-1	51	-55	308	360	359
Distance learning and telemedicine program .....	.....	4	(* *)	1	5	5
Rural development insurance fund .....	.....	-105	-75	1,001	896	896
Foreign Agricultural Service .....	.....	.....	-2	761	761	761
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance .....	1	9	88	142	150	151
Fishing vessel obligations .....	.....	.....	.....	10	10	10
Department of Education:						
College housing and academic facilities loans .....	.....	.....	5	370	370	370
Federal direct student loan program .....	.....	3,975	20,782	52,070	56,044	56,044
Department of Energy:						
Bonneville Power Administration fund .....	-135	-52	-14	2,515	2,599	2,464
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration .....	.....	.....	.....	7,996	7,996	7,996
Housing for the elderly and handicapped .....	.....	-425	-665	4,628	4,203	4,203
Public and Indian housing:						
Low-rent public housing .....	.....	25	.....	.....	25	25
Department of Interior:						
Bureau of Reclamation loan fund .....	.....	21	14	82	102	102
Helium fund .....	.....	.....	.....	252	252	252
Bureau of Indian Affairs .....	.....	.....	.....	26	26	26
Department of Justice:						
Federal Prison Industries, Incorporated .....	.....	.....	.....	20	20	20
Department of State:						
Repatriation loans .....	.....	.....	.....	(* *)	(* *)	(* *)
Department of Transportation:						
Minority business resource center fund .....	.....	12	13	14	26	26
Federal Aviation Administration:						
Aircraft purchase loan guarantee program .....	.....	.....	.....	(* *)	(* *)	(* *)
Federal Railroad Administration:						
Alameda corridor project .....	.....	.....	.....	366	366	366
Other .....	.....	.....	.....	(* *)	(* *)	(* *)
Maritime Administration .....	.....	8	.....	.....	8	8
Department of Treasury:						
Community development financial institutions fund .....	.....	7	4	9	15	15
Federal Financing Bank revolving fund .....	403	-4,013	-7,905	28,115	23,699	24,102
Department of Veterans Affairs:						
Veterans housing benefit program fund .....	.....	1,150	1,797	2,523	3,673	3,673
Native American veteran housing fund .....	.....	2	10	16	18	18
Vocational rehabilitation loan fund .....	.....	2	2	1	3	3
Corps of Engineers:						
Washington aqueduct .....	1	-8	14	23	14	15
Environmental Protection Agency:						
Abatement, control, and compliance loan program .....	.....	.....	.....	38	38	38
Federal Emergency Management Agency:						
National insurance development fund .....	.....	201	216	544	745	745
Disaster assistance loan fund .....	.....	.....	24	59	59	59

**Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, May 2000 and Other Periods—Continued**

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Borrowing from the Treasury:—Continued</b>						
General Services Administration:						
Land aquisition and development fund .....				(**)	(**)	(**)
International Assistance Program:						
International Security Assistance:						
Foreign military loan program .....		376	240	1,508	1,884	1,884
Military debt reduction .....		9		7	16	16
Agency for International Development:						
International debt reduction .....		-57		148	92	92
Housing and other credit guaranty programs .....				48	48	48
Microenterprise and small enterprise development .....			1	2	2	2
Overseas Private Investment Corporation .....		3	8	63	66	66
Small Business Administration:						
Business loan fund .....		-18	17	421	403	403
Disaster loan fund .....		-827	123	9,404	8,578	8,578
Independent agencies:						
Export-Import Bank of the United States .....	305	367	1,179	6,603	6,665	6,970
Federal Communications Commission:						
Spectrum auction loan fund .....			-42	3,939	3,939	3,939
Presidio trust fund .....				20	20	20
Railroad Retirement Board:						
Rail industry pension fund .....				2,128	2,128	2,128
Social Security equivalent benefit account .....	244	2,003	1,987	2,720	4,478	4,723
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....				20	20	20
Tennessee Valley Authority .....				150	150	150
<b>Total agency borrowing from the Treasury financed through public debt securities issued .....</b>	<b>1,043</b>	<b>-1,407</b>	<b>30,655</b>	<b>182,988</b>	<b>180,538</b>	<b>181,581</b>
<b>Borrowing from the Federal Financing Bank:</b>						
Department of Agriculture:						
Rural Housing Service:						
Rural housing insurance fund .....	-100	-985	-1,225	7,125	6,240	6,140
Rural Utilities Service:						
Rural electrification and telecommunications fund .....	54	-664	-170	18,485	17,766	17,820
Rural development insurance fund .....			-110	3,410	3,410	3,410
Department of Defense:						
Department of Navy .....				1,624	1,624	1,624
Defense agencies .....		-91	-86	-486	-577	-577
Department of Education:						
Historically Black college and university capital financing fund .....		10	5	11	21	21
Department of Health and Human Services:						
Medical facilities guarantee and loan fund .....				3	3	3
Health maintenance organization loan and loan guarantee fund .....				2	2	2
Department of Housing and Urban Development:						
Low rent housing – loans and other expenses .....		-71	-72	1,420	1,348	1,348
Community development grants .....	(**)	-1	-15	13	12	12
Department of Interior:						
Assistance to territories .....		-1	-1	16	15	15
Department of Transportation:						
Railroad rehabilitation and improvement loan fund .....		(**)	(**)	4	4	4
General Services Administration:						
Federal buildings fund .....	-12	-59	-37	2,405	2,359	2,346
International Assistance Program:						
Foreign military financing program .....	-13	-126	-123	2,611	2,498	2,485
Small Business Administration:						
Business loan fund .....	-3	-23	-27	194	173	171
Independent agencies:						
National Credit Union Administration .....	40	40				40
Postal Service .....	437	-2,040	-2,963	6,279	3,802	4,239
<b>Total borrowing from the Federal Financing Bank .....</b>	<b>403</b>	<b>-4,013</b>	<b>-4,824</b>	<b>43,116</b>	<b>38,700</b>	<b>39,103</b>

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

... No Transactions.

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

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

**Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, May 2000 and Other Periods**

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Federal funds:</b>						
Department of Agriculture .....	(**)	6	5	18	24	24
Department of Commerce .....	-1	-1	(**)	11	11	10
Department of Defense—Military:						
Defense cooperation account .....		(**)	(**)	1	1	1
Department of Energy .....	935	2,033	2,914	16,848	17,947	18,882
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration fund .....	-177	1,510	2,220	14,947	16,634	16,457
Government National Mortgage Association:						
Guarantees of mortgage-backed securities .....	53	300	200	5,781	6,028	6,081
Other .....		-205	65	205		
Department of the Interior .....	50	104	79	2,446	2,500	2,550
Department of Labor .....	168	1,214	308	9,375	10,421	10,589
Department of Transportation .....		1	-42	103	104	104
Department of the Treasury .....	61	-1,758	198	15,676	13,857	13,918
Department of Veterans Affairs:						
Canteen service revolving fund .....	-4		2	37	41	37
Veterans reopened insurance fund .....	-5	-13	-11	509	501	496
Servicemen's group life insurance fund .....		(**)	(**)	5	5	5
Independent agencies:						
Export-Import Bank of the United States .....	72	657	-355	1,017	1,602	1,674
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	398	649	912	28,359	28,610	29,008
Savings association insurance fund .....	137	457	390	10,144	10,463	10,601
FSLIC resolution fund .....	13	36	58	2,304	2,328	2,340
National Credit Union Administration .....	47	171	275	4,159	4,283	4,330
Postal Service .....		-809	-1,000	809		
Other .....	31	249	105	2,738	2,956	2,986
Other .....	32	-316	278	4,626	4,277	4,309
Total public debt securities .....	1,810	4,286	6,603	120,117	122,593	124,403
<b>Total Federal funds .....</b>	<b>1,810</b>	<b>4,286</b>	<b>6,603</b>	<b>120,117</b>	<b>122,593</b>	<b>124,403</b>
<b>Trust funds:</b>						
Legislative Branch:						
Library of Congress .....	-1	(**)	7	33	34	33
United States Tax Court .....	(**)	(**)	(**)	7	7	7
Other .....	(**)	1	1	37	38	38
Judicial Branch:						
Judicial retirement funds .....	10	54	46	444	488	498
Department of Agriculture .....		11	9		11	11
Department of Commerce .....			(**)			
Department of Defense—Military:						
Voluntary separation incentive fund .....	-4	60	76	889	954	949
Other .....	-1	-1	-2	60	61	60



**Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, May 2000 and Other Periods—Continued**

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Trust Funds—Continued</b>						
Department of Health and Human Services:						
Federal hospital insurance trust fund .....	-563	-183	13,655	153,767	154,147	153,584
Federal supplementary medical insurance trust fund .....	-675	19,747	-3,094	26,528	46,950	46,275
Other .....	2	73	61	1,446	1,517	1,519
Department of the Interior .....		-387	-50	387	(* *)	(* *)
Department of Justice .....	4	82	-62	22	100	104
Department of Labor:						
Unemployment trust fund .....	9,486	7,185	5,609	77,358	75,056	84,542
Other .....	-11	-18	-27	57	50	39
Department of State:						
Foreign Service retirement and disability fund .....	-32	259	229	10,131	10,423	10,390
Other .....		1	(* *)		1	1
Department of Transportation:						
Airport and airway trust fund .....	80	474	2,759	12,414	12,809	12,888
Highway trust fund .....	963	-785	6,627	28,083	26,334	27,297
Other .....	12	117	26	2,212	2,317	2,329
Department of Treasury .....	-38	-54	-55	311	295	257
Department of Veterans Affairs:						
General post fund, national homes .....		4	3	51	55	55
National service life insurance .....	-80	-231	-171	11,954	11,803	11,723
United States government life insurance fund .....	-1	-5	-5	80	76	75
Veterans special life insurance fund .....	-8	5	(* *)	1,666	1,679	1,671
Corps of Engineers .....	12	8	221	1,976	1,972	1,984
Other Defense Civil Programs:						
Military retirement fund .....	3,620	14,038	12,933	141,274	151,693	155,312
Other .....	4	61	-5	776	833	837
Environmental Protection Agency .....	19	15	-318	6,052	6,047	6,066
Federal Emergency Management Agency .....		(* *)	1	2	1	1
National Aeronautics and Space Administration .....		(* *)	(* *)	13	14	14
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities .....	-2,098	-1,376	2,268	480,640	481,362	479,264
Agency securities .....	-333	-583	-3,200	634	384	51
Employees life insurance fund .....	357	1,230	975	20,755	21,629	21,985
Employees and retired employees health benefits fund .....	77	214	-82	5,835	5,971	6,048
Social Security Administration:						
Federal old-age and survivors insurance trust fund .....	2,845	81,241	67,187	762,226	840,622	843,466
Federal disability insurance trust fund .....	950	12,829	9,895	92,666	104,545	105,495
Independent agencies:						
Harry S. Truman Memorial Scholarship trust fund .....	(* *)	1	1	57	58	58
Japan-United States Friendship Commission .....	1	1	27	42	42	43
Railroad Retirement Board .....	139	179	1,407	24,345	24,386	24,525
Other .....	2	-174	3,165	3,964	3,789	3,791
Total public debt securities .....	15,069	134,679	123,320	1,868,557	1,988,167	2,003,236
Total agency securities .....	-333	-583	-3,200	634	384	51
<b>Total trust funds .....</b>	<b>14,736</b>	<b>134,096</b>	<b>120,120</b>	<b>1,869,191</b>	<b>1,988,551</b>	<b>2,003,287</b>
<b>Grand total .....</b>	<b>16,546</b>	<b>138,382</b>	<b>126,722</b>	<b>1,989,308</b>	<b>2,111,144</b>	<b>2,127,690</b>

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

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

**Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, May 2000 and Other Periods**

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Guaranteed Loan Financing Activity:</b>						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation export fund .....	-53	-202	-6	-484	-632	-685
Agricultural credit insurance fund .....	-2	-23	-23	-275	-296	-298
Rural Housing Service:						
Rural community facility loans .....	(* *)	(* *)	(* *)	1	1	1
Rural housing insurance fund .....	2	22	2	-210	-190	-187
Rural Business-Cooperative Service:						
Rural business and industry loans .....	-3	35	4	-87	-50	-52
Rural Utilities Service:						
Rural water and waste disposal fund .....	(* *)	(* *)	(* *)	-24	-24	-24
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fishing vessel obligations .....	(* *)	(* *)	-1	7	7	7
Department of Defense—Military .....	(* *)	-1	-1	-4	-4	-4
Department of Education:						
Office of Student Financial Assistance:						
Federal family education loans .....	304	231	8	-8,876	-8,949	-8,645
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health center loans .....	.....	.....	(* *)	-1	-1	-1
Health education assistance loans .....	2	9	-15	-299	-292	-290
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian housing loans .....	(* *)	-1	-1	-6	-7	-7
Community Planning and Development:						
Community development loans .....	.....	-1	-6	-16	-16	-16
Housing Programs:						
FHA-Mutual mortgage insurance loans .....	-271	-293	328	3,480	3,459	3,187
FHA-General and special risk fund .....	-7	-62	153	-364	-419	-426
Government National Mortgage Association:						
Guarantees of mortgaged-backed securities .....	-29	-247	-287	-508	-726	-755
Department of the Interior:						
Bureau of Indian Affairs .....	-1	-8	-1	-29	-36	-37
Department of Transportation:						
Maritime Administration .....	-5	-27	-15	-190	-212	-217
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund .....	-24	-92	-151	-4,547	-4,615	-4,639
International Assistance Program:						
Agency for International Development:						
Ukraine export credit insurance fund .....	.....	.....	.....	-30	-30	-30
Loan guarantees to Israel .....	.....	.....	.....	-550	-550	-550
Urban and environmental credit guaranteed loans .....	-2	1	-2	-68	-65	-67
Microenterprise and small enterprise development .....	(* *)	(* *)	1	-2	-2	-2
Development credit authority loan fund .....	(* *)	(* *)	.....	.....	.....	(* *)
Overseas Private Investment Corporation .....	-2	-45	-59	-371	-414	-415
Small Business Administration:						
Business loan fund .....	-121	35	584	-822	-666	-787
Independent agencies:						
Export-Import Bank of the United States .....	-54	-814	3	-4,245	-5,006	-5,059
<b>Net Activity, Guaranteed Loan Financing .....</b>	<b>-266</b>	<b>-1,481</b>	<b>515</b>	<b>-18,518</b>	<b>-19,733</b>	<b>-19,999</b>
<b>Direct Loan Financing Activity:</b>						
Department of Agriculture:						
Farm Service Agency:						
Agricultural credit insurance fund .....	139	117	302	2,696	2,674	2,813
Natural Resources Conservation Service:						
Agricultural resource conservation demonstration program .....	.....	1	2	-2	-1	-1
Rural Housing Service:						
Rural community facility loans fund .....	12	35	56	459	482	493
Rural housing insurance fund .....	87	109	115	7,607	7,628	7,716
Rural Business-Cooperative Service:						
Rural business and industry loan fund .....	(* *)	9	11	43	52	52
Rural development loan fund .....	2	7	10	131	137	138

**Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, May 2000 and Other Periods—Continued**

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Direct Loan Financing Activity:—Continued</b>						
Department of Agriculture:—Continued						
Rural economic development loan fund .....	-1	-2	10	54	53	52
Rural Utilities Service:						
Rural water and waste disposal loans .....	29	228	197	1,940	2,139	2,167
Rural electrification and telecommunications fund .....	-38	571	238	5,402	6,011	5,972
Rural telephone bank .....	1	(*)	20	205	204	205
Distance learning and telemedicine program .....	(**)	1	(**)	1	1	1
Rural development insurance fund .....	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 direct loan fund .....	6	13	6	417	423	429
International debt reduction .....	.....	.....	-6	34	34	34
P.L. 480, title 1, Food for progress credits .....	.....	-16	-15	180	164	164
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance .....	(**)	(**)	84	124	124	124
Department of Education:						
Office of Postsecondary Education:						
College housing and academic facilities loans .....	(**)	(**)	4	18	18	18
Historically Black college and university capital financing fund .....	.....	10	5	11	21	21
Office of Student Financial Assistance:						
Federal direct student loan program .....	175	6,536	7,767	46,852	53,213	53,388
Department of Housing and Urban Development:						
Housing Programs:						
FHA-Mutual mortgage insurance loans .....	-1	-1	-1	-1	-1	-2
FHA-General and special risk fund .....	(**)	(**)	3	(**)	(**)	(**)
Department of the Interior:						
Bureau of Reclamation .....	-1	3	4	81	86	84
Bureau of Indian Affairs .....	(**)	-2	-2	24	22	22
Department of State:						
Administration of Foreign Affairs:						
Repatriation loans .....	(**)	(**)	(**)	-2	-2	-2
Department of Transportation:						
Office of the Secretary:						
Minority business resource center .....	1	(**)	(**)	7	6	7
Federal Railroad Administration:						
Alameda corridor project .....	.....	.....	.....	366	366	366
Railroad rehabilitation and improvement loan fund .....	.....	(**)	(**)	2	2	2
Amtrak corridor improvement loans .....	.....	.....	.....	-1	-1	-1
Department of the Treasury:						
Departmental Offices:						
Community development financial institutions fund .....	1	2	1	7	7	8
Financial Management Service .....	.....	.....	.....	(**)	(**)	(**)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund .....	113	61	386	1,559	1,508	1,620
Native American veteran housing fund .....	(**)	(**)	(**)	16	15	15
Vocational rehabilitation loan fund .....	(**)	(**)	(**)	1	1	1
Environmental Protection Agency:						
Abatement, control, and compliance loan program .....	-1	-3	-3	34	32	30
Federal Emergency Management Agency:						
Disaster assistance loan fund .....	.....	(**)	16	58	58	58
International Assistance Program:						
International Security Assistance:						
Foreign military loan program .....	-50	-191	-50	1,429	1,289	1,238
Military debt reduction .....	.....	-3	-1	7	3	3
Agency for International Development:						
International debt reduction .....	.....	-3	-8	83	80	80
Microenterprise and small enterprise development .....	.....	(**)	(**)	2	1	1
Overseas Private Investment Corporation .....	(**)	-5	2	39	35	34
Small Business Administration:						
Business loan fund .....	1	-21	-2	84	63	64
Disaster loan fund .....	-25	758	355	3,982	4,766	4,741
Independent agencies:						
Export-Import Bank of the United States .....	-39	382	912	4,986	5,407	5,368
Federal Communications Commission:						
Spectrum auction loan fund .....	-4	-404	-246	3,898	3,499	3,494
<b>Net Activity, Direct Loan Financing .....</b>	<b>404</b>	<b>8,193</b>	<b>10,170</b>	<b>83,894</b>	<b>91,682</b>	<b>92,086</b>

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

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

... No Transactions.

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

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

**Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2000**  
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
<b>Receipts:</b>														
Individual income taxes .....	63,505	57,477	94,535	111,306	45,731	44,789	184,237	63,687					665,267	576,498
Corporation income taxes .....	2,180	1,653	44,946	5,335	1,777	24,272	27,694	5,773					113,631	98,078
Social insurance and retirement receipts:														
Employment and general retirement .....	42,412	45,759	47,742	58,819	47,859	52,565	65,095	49,212					409,464	382,354
Unemployment insurance .....	1,049	2,868	266	1,319	2,280	317	2,557	10,778					21,433	20,120
Other retirement .....	418	386	412	346	376	447	370	403					3,158	2,976
Excise taxes .....	4,181	6,072	5,709	5,316	5,076	5,722	5,934	5,391					43,402	46,232
Estate and gift taxes .....	2,554	2,465	2,575	2,116	1,768	2,379	4,243	2,480					20,579	19,518
Customs duties .....	1,788	1,621	1,612	1,457	1,212	1,681	1,503	1,598					12,471	11,470
Miscellaneous receipts .....	2,948	3,075	3,398	3,464	2,597	3,412	3,515	6,678					29,085	21,890
<b>Total—Receipts this year .....</b>	<b>121,035</b>	<b>121,375</b>	<b>201,196</b>	<b>189,478</b>	<b>108,675</b>	<b>135,582</b>	<b>295,148</b>	<b>146,002</b>					<b>1,318,490</b>	<b>.....</b>
<b>(On-budget) .....</b>	<b>89,009</b>	<b>86,909</b>	<b>162,772</b>	<b>143,838</b>	<b>71,090</b>	<b>94,587</b>	<b>244,662</b>	<b>107,469</b>					<b>1,000,334</b>	<b>.....</b>
<b>(Off-budget) .....</b>	<b>32,026</b>	<b>34,466</b>	<b>38,424</b>	<b>45,640</b>	<b>37,585</b>	<b>40,996</b>	<b>50,486</b>	<b>38,533</b>					<b>318,155</b>	<b>.....</b>
<i>Total—Receipts prior year .....</i>	<i>119,974</i>	<i>113,978</i>	<i>178,646</i>	<i>171,728</i>	<i>99,502</i>	<i>130,416</i>	<i>266,229</i>	<i>98,663</i>					<i>.....</i>	<i>1,179,136</i>
<i>(On budget) .....</i>	<i>90,064</i>	<i>81,836</i>	<i>143,338</i>	<i>129,927</i>	<i>65,146</i>	<i>92,548</i>	<i>219,490</i>	<i>62,723</i>					<i>.....</i>	<i>885,071</i>
<i>(Off budget) .....</i>	<i>29,910</i>	<i>32,142</i>	<i>35,309</i>	<i>41,801</i>	<i>34,356</i>	<i>37,867</i>	<i>46,739</i>	<i>35,940</i>					<i>.....</i>	<i>294,064</i>
<b>Outlays</b>														
Legislative Branch .....	499	238	233	229	192	237	209	271					2,109	1,737
Judicial Branch .....	396	322	316	304	315	408	306	319					2,685	2,565
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service .....	6,285	7,305	3,939	3,894	1,329	968	1,140	277					25,138	17,119
Other .....	3,291	3,684	3,866	3,686	3,485	3,215	3,327	3,564					28,118	28,189
Department of Commerce .....	447	531	511	380	503	729	731	1,406					5,238	3,261
Department of Defense:														
Military:														
Military Personnel .....	5,907	5,890	8,366	3,268	6,099	8,585	3,521	6,003					47,638	45,139
Operation and Maintenance .....	6,615	8,651	9,299	7,650	8,644	10,290	8,366	8,713					68,228	61,155
Procurement .....	4,062	3,818	5,939	2,989	3,552	5,714	3,858	4,097					34,029	31,334
Research, Development, Test, and Evaluation .....	2,854	2,696	4,301	2,369	2,775	4,373	2,682	2,918					24,967	24,997
Military Construction .....	463	417	709	252	447	390	307	456					3,442	3,551
Family Housing .....	252	236	290	275	254	305	280	274					2,167	2,388
Revolving and Management funds .....	162	332	1,118	-241	-144	672	-123	525					2,300	1,016
Other .....	2,279	-511	-69	-4	-450	-2,051	1,534	-279					449	1,586
<b>Total Military .....</b>	<b>22,593</b>	<b>21,529</b>	<b>29,953</b>	<b>16,557</b>	<b>21,178</b>	<b>28,278</b>	<b>20,425</b>	<b>22,708</b>					<b>183,221</b>	<b>171,166</b>
Department of Education .....	3,097	2,309	3,037	2,756	3,185	4,293	2,534	2,997					24,208	23,532
Department of Energy .....	1,328	1,219	1,583	837	1,029	1,136	1,080	1,222					9,435	10,296
Department of Health and Human Services:														
Public Health Service .....	2,113	2,318	2,409	2,326	2,348	2,437	2,119	2,427					18,498	16,793
Health Care Financing Administration:														
Grants to States for Medicaid .....	9,546	9,217	10,389	8,588	9,053	10,692	9,581	9,478					76,543	70,602
Federal hospital ins. trust fund .....	10,334	10,718	12,253	7,813	11,088	14,008	8,731	11,388					86,332	86,964
Federal supp. med. ins. trust fund .....	6,875	7,195	9,441	5,856	7,091	8,394	5,658	7,636					58,147	52,616
Other .....	5,198	5,363	5,854	8,217	4,987	6,929	8,271	5,464					50,284	46,582
Administration for Children and Families .....	2,688	2,622	3,715	2,969	3,162	3,677	3,121	2,897					24,852	23,058
Other .....	-6,757	-6,947	-7,429	-9,818	-6,916	-8,037	-9,880	-7,035					-62,819	-59,433
Department of Housing and Urban Development .....	2,844	2,635	4,263	630	2,292	3,667	1,924	2,732					20,987	20,237
Department of the Interior .....	1,021	618	926	572	706	565	597	491					5,496	5,162
Department of Justice .....	1,459	1,930	1,532	1,572	1,567	1,876	1,438	1,894					13,268	11,862
Department of Labor:														
Unemployment trust fund .....	1,630	1,705	2,140	2,301	2,475	2,518	2,023	1,916					16,709	17,099
Other .....	606	673	1,160	731	97	-168	566	485					4,149	4,617
Department of State .....	466	553	1,280	517	545	481	483	486					4,810	4,504
Department of Transportation:														
Highway trust fund .....	2,032	2,236	2,039	1,786	1,326	1,932	1,766	2,158					15,275	13,240
Other .....	1,958	1,914	1,775	1,412	1,612	1,811	1,414	1,742					13,638	12,186
Department of the Treasury:														
Interest on the public debt .....	19,373	25,690	73,268	19,690	20,779	20,889	19,879	26,802					226,370	222,674
Other .....	407	-170	1,492	1,548	13,230	8,076	3,016	2,312					29,910	31,389
Department of Veterans Affairs:														
Compensation and pensions .....	1,765	1,760	3,482	124	1,866	3,610	147	1,871					14,625	14,004
National service life .....	81	68	83	76	97	102	98	78					683	660
United States Government Life .....	1	1	1	1	1	1	1	1					8	8
Other .....	1,842	1,953	1,743	1,781	1,779	2,144	1,928	2,065					15,234	14,189

**Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2000—Continued**  
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
<b>Outlays—Continued</b>														
Corps of Engineers .....	254	381	505	273	353	332	327	330					2,754	2,696
Other Defense Civil Programs .....	2,648	2,704	2,700	2,749	2,752	2,771	2,779	2,765					21,870	21,347
Environmental protection .....	536	566	617	518	532	691	553	637					4,649	4,306
Executive Office of the President .....	22	19	20	20	48	25	21	23					199	337
Federal Emergency Management Agency .....	423	460	366	266	281	233	208	216					2,454	3,221
General Services Administration .....	-23	530	-305	-52	-9	137	45	101					424	151
International Assistance Program:														
International Security Assistance .....	178	142	2,856	-49	96	806	179	223					4,431	4,283
Multilateral Assistance .....	275	3	27	291	161	60	319	36					1,173	1,393
International Development Assistance .....	154	468	343	90	299	72	308	213					1,948	1,608
Other .....	103	425	-735	517	431	-569	651	27					851	942
National Aeronautics and Space Administration .....	983	1,205	1,305	818	1,030	1,214	1,065	1,183					8,802	8,958
National Science Foundation .....	256	278	294	222	315	281	252	258					2,157	2,026
Office of Personnel Management .....	3,959	3,734	4,175	4,207	3,768	4,081	4,360	3,820					32,106	31,169
Small Business Administration .....	11	77	43	49	-962	166	213	37					-365	-485
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget) .....	28,236	28,115	28,325	28,793	28,814	28,909	28,971	30,744					230,907	222,220
Federal disability ins. trust fund (off-budget) .....	4,492	4,418	4,509	4,618	4,636	4,725	4,714	4,730					36,843	34,168
Other .....	2,421	2,508	4,885	74	2,506	4,854	74	2,626					19,948	19,635
Independent agencies:														
Fed. Deposit Ins. Corp:														
Bank insurance fund .....	435	-163	70	-121	-204	-59	-142	-410					-595	-825
Savings association insurance fund .....	-5	-105	-13	-107	-69	10	-8	-125					-422	-277
FSLIC resolution fund:														
RTC closeout .....	-297	-118	-123	-160	-895	-114	361	-93					-1,439	-2,477
Other .....	41	-9	-17	-10	-14	-17	3	-13					-35	-59
Office of Inspector General .....								14					14	7
Postal Service:														
Public enterprise funds (off-budget) .....	242	263	-1,370	-254	-524	328	-419	84					-1,649	-1,638
Payments to the Postal Service fund .....	100												100	29
Tennessee Valley Authority .....	-46	52	122	2	-143	-25	-86	25					-99	-19
Other independent agencies .....	1,889	2,233	1,859	511	1,358	1,568	1,220	1,478					12,116	7,513
Undistributed offsetting receipts:														
Employer share, employee retirement .....	-2,864	-2,790	-2,857	-2,704	-2,767	-2,963	-2,755	-2,918					-22,619	-21,036
Interest received by trust funds .....	-121	-5,528	-54,561	-145	-1,523	-1,119	-100	-5,674					-68,771	-64,992
Rents and royalties on outer continental shelf lands .....	-31	-651	-183	-424	-263	-307	-93	-779					-2,732	-1,738
Sale of major assets .....														
Other .....	(*)	(*)	(*)		(*)	(*)	(*)	(*)					-1	-921
<b>Totals this year:</b>														
<b>Total outlays .....</b>	<b>147,690</b>	<b>148,406</b>	<b>168,114</b>	<b>127,326</b>	<b>150,409</b>	<b>170,962</b>	<b>135,651</b>	<b>149,612</b>					<b>1,198,171</b>	<b>.....</b>
<b>(On-budget) .....</b>	<b>119,494</b>	<b>116,386</b>	<b>165,503</b>	<b>97,451</b>	<b>118,340</b>	<b>137,864</b>	<b>105,742</b>	<b>114,829</b>					<b>975,611</b>	<b>.....</b>
<b>(Off-budget) .....</b>	<b>28,196</b>	<b>32,020</b>	<b>2,611</b>	<b>29,874</b>	<b>32,069</b>	<b>33,098</b>	<b>29,909</b>	<b>34,783</b>					<b>222,560</b>	<b>.....</b>
<b>Total-surplus (+) or deficit (-) .....</b>	<b>-26,655</b>	<b>-27,031</b>	<b>+33,081</b>	<b>+62,152</b>	<b>-41,734</b>	<b>-35,380</b>	<b>+159,497</b>	<b>-3,611</b>					<b>+120,319</b>	<b>.....</b>
<b>(On-budget) .....</b>	<b>-30,486</b>	<b>-29,477</b>	<b>-2,732</b>	<b>+46,387</b>	<b>-47,250</b>	<b>-43,278</b>	<b>+138,920</b>	<b>-7,360</b>					<b>+24,724</b>	<b>.....</b>
<b>(Off-budget) .....</b>	<b>+3,830</b>	<b>+2,446</b>	<b>+35,813</b>	<b>+15,765</b>	<b>+5,516</b>	<b>+7,897</b>	<b>+20,577</b>	<b>+3,750</b>					<b>+95,595</b>	<b>.....</b>
<b>Total borrowing from the public .....</b>	<b>5,754</b>	<b>6,132</b>	<b>35,749</b>	<b>-83,985</b>	<b>17,131</b>	<b>39,746</b>	<b>-112,667</b>	<b>-53,755</b>					<b>-145,894</b>	<b>-46,013</b>
<i>Total-outlays prior year .....</i>	<i>152,413</i>	<i>130,915</i>	<i>183,803</i>	<i>101,223</i>	<i>141,839</i>	<i>152,825</i>	<i>152,770</i>	<i>122,631</i>					<i>.....</i>	<i>1,138,419</i>
<i>(On-budget) .....</i>	<i>123,752</i>	<i>99,975</i>	<i>149,258</i>	<i>102,385</i>	<i>110,647</i>	<i>122,211</i>	<i>123,474</i>	<i>91,435</i>					<i>.....</i>	<i>923,136</i>
<i>(Off-budget) .....</i>	<i>28,661</i>	<i>30,940</i>	<i>34,544</i>	<i>-1,162</i>	<i>31,192</i>	<i>30,614</i>	<i>29,296</i>	<i>31,197</i>					<i>.....</i>	<i>215,282</i>
<i>Total-surplus (+) or deficit (-) prior year .....</i>	<i>-32,440</i>	<i>-16,937</i>	<i>-5,156</i>	<i>+70,505</i>	<i>-42,337</i>	<i>-22,409</i>	<i>+113,459</i>	<i>-23,969</i>					<i>.....</i>	<i>+40,717</i>
<i>(On-budget) .....</i>	<i>-33,688</i>	<i>-18,139</i>	<i>-5,921</i>	<i>+27,542</i>	<i>-45,501</i>	<i>-29,662</i>	<i>+96,016</i>	<i>-28,712</i>					<i>.....</i>	<i>-38,065</i>
<i>(Off-budget) .....</i>	<i>+1,249</i>	<i>+1,202</i>	<i>+765</i>	<i>+42,963</i>	<i>+3,164</i>	<i>+7,253</i>	<i>+17,443</i>	<i>+4,744</i>					<i>.....</i>	<i>+78,782</i>

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

**Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of May 31, 2000**

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
<b>Trust receipts, outlays, and investments held:</b>									
Airport and airway .....	855	788	67	6,071	5,700	371	12,414	12,809	12,888
Black lung disability .....	52	39	12	343	312	31	.....	.....	.....
Federal disability insurance .....	5,708	4,730	977	49,653	36,843	12,810	92,666	104,545	105,495
Federal employees life and health .....	.....	-403	403	.....	-1,328	1,328	26,590	27,600	28,034
Federal employees retirement .....	1,612	3,844	-2,232	28,997	30,386	-1,389	491,855	492,663	490,210
Federal hospital insurance .....	10,589	11,463	-874	102,161	86,904	15,257	153,767	154,147	153,584
Federal old-age and survivors insurance ...	33,600	30,744	2,857	312,044	230,907	81,137	762,226	840,622	843,466
Federal supplementary medical insurance ..	7,161	7,636	-475	58,734	58,147	587	26,528	46,950	46,275
Hazardous substance superfund .....	23	137	-114	903	1,019	-116	4,593	4,522	4,523
Highways .....	3,246	2,380	866	20,578	21,823	-1,245	28,083	26,334	27,297
Military advances .....	895	932	-37	7,431	7,424	7	.....	.....	.....
Military retirement .....	6,208	2,749	3,459	34,325	21,793	12,531	141,274	151,693	155,312
Railroad retirement .....	540	689	-149	3,958	5,477	-1,519	24,345	24,386	24,525
Unemployment .....	10,833	1,922	8,910	24,368	16,763	7,605	77,358	75,056	84,542
Veterans life insurance .....	18	102	-84	592	825	-233	13,699	13,557	13,469
All other trust .....	431	961	-530	2,586	7,057	-4,471	13,793	13,668	13,666
<b>Total trust fund receipts and outlays and investments held from Table 6-D .....</b>	<b>81,770</b>	<b>68,713</b>	<b>13,058</b>	<b>652,743</b>	<b>530,052</b>	<b>122,691</b>	<b>1,869,191</b>	<b>1,988,551</b>	<b>2,003,287</b>
Less: Interfund transactions .....	17,050	17,050	.....	190,663	190,663	.....	.....	.....	.....
Trust fund receipts and outlays on the basis of Tables 4 & 5 .....	64,721	51,663	13,058	462,080	339,389	122,691	.....	.....	.....
<b>Total Federal fund receipts and outlays .....</b>	<b>81,301</b>	<b>97,969</b>	<b>-16,668</b>	<b>856,650</b>	<b>859,022</b>	<b>-2,372</b>	.....	.....	.....
Less: Interfund transactions .....	20	20	.....	241	241	.....	.....	.....	.....
Federal fund receipts and outlays on the basis of Table 4 & 5 .....	81,281	97,949	-16,668	856,409	858,781	-2,372	.....	.....	.....
<b>Net budget receipts &amp; outlays .....</b>	<b>146,002</b>	<b>149,612</b>	<b>-3,611</b>	<b>1,318,490</b>	<b>1,198,171</b>	<b>120,319</b>	.....	.....	.....

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

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

**Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, May 2000 and Other Periods**

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
<b>NET RECEIPTS</b>			
Individual income taxes .....	63,687	665,267	576,498
Corporation income taxes .....	5,773	113,631	98,078
Social insurance and retirement receipts:			
Employment and general retirement .....	49,212	409,464	382,354
Unemployment insurance .....	10,778	21,433	20,120
Other retirement .....	403	3,158	2,976
Excise taxes .....	5,391	43,402	46,232
Estate and gift taxes .....	2,480	20,579	19,518
Customs duties .....	1,598	12,471	11,470
Miscellaneous receipts .....	6,678	29,085	21,890
<b>Total .....</b>	<b>146,002</b>	<b>1,318,490</b>	<b>1,179,136</b>
<b>NET OUTLAYS</b>			
National defense .....	23,640	191,666	179,683
International affairs .....	764	12,632	11,741
General science, space, and technology .....	1,686	12,776	12,545
Energy .....	-167	-1,389	41
Natural resources and environment .....	1,839	14,581	14,145
Agriculture .....	615	28,029	19,357
Commerce and housing credit .....	1,063	839	-2,957
Transportation .....	3,892	29,131	25,282
Community and regional development .....	1,047	8,246	8,337
Education, training, employment and social services .....	5,143	41,294	39,500
Health .....	12,532	100,244	91,820
Medicare .....	17,273	130,449	125,708
Income security .....	19,342	174,599	168,644
Social security .....	35,468	267,723	256,349
Veterans benefits and services .....	4,028	30,586	28,950
Administration of justice .....	2,616	18,568	16,712
General government .....	1,201	8,474	9,296
Net interest .....	21,325	155,073	156,958
Undistributed offsetting receipts .....	-3,697	-25,351	-23,694
<b>Total .....</b>	<b>149,612</b>	<b>1,198,171</b>	<b>1,138,419</b>

... No transactions.

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

# Explanatory Notes

## 1. Flow of Data Into Monthly Treasury Statement

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

## 2. Notes on Receipts

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

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

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

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

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

## 3. Notes on Outlays

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

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

## 4. Processing

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

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

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

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

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

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

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

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

- *Budget of the United States Government, Fiscal Year 19* — (Available from GPO, Washington, D.C. 20402 and on the Internet at <http://access.gpo.gov/>). This publication is a single volume which provides budget information and contains:

- Budget of the United States Government, FY 19* —
- Appendix, The Budget of the United States Government, FY 19* —
- Analytical Perspectives*
- Historical Tables*
- Citizens Guide to the Federal Budget*

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

**Scheduled Release**

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