

Monthly Treasury Statement

Receipts and Outlays of the United States Government

For Fiscal Year 2019 Through April 30, 2019, and Other Periods



Highlight

The impact of large individual tax deposits resulted in budget receipts of \$535.5 billion and a surplus of \$160.3 billion.

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Introduction

The Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS) is prepared by the Bureau of the Fiscal Service, Department of the Treasury and, after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 8th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

AUDIENCE

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

DISCLOSURE STATEMENT

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis; receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

TRIAD OF PUBLICATIONS

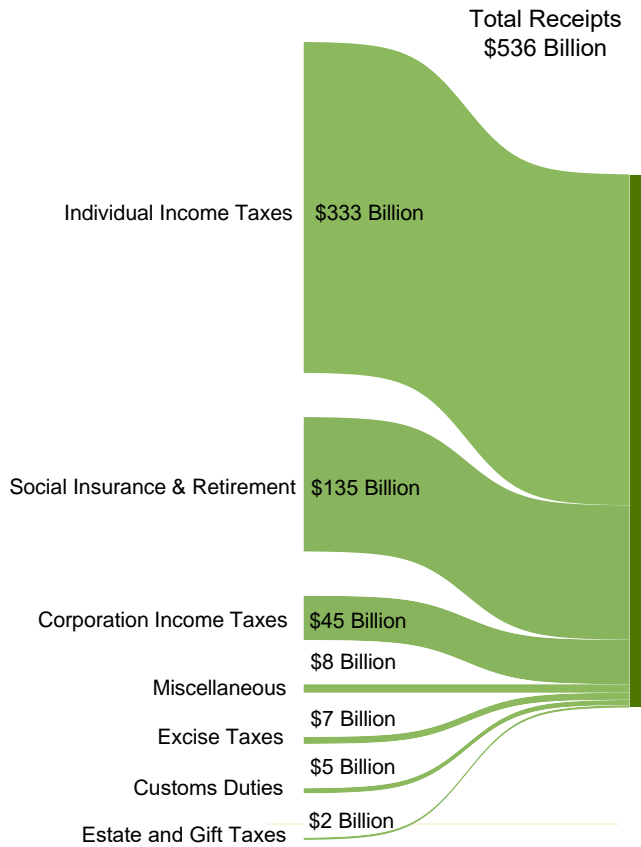
The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS*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

DATA SOURCES AND INFORMATION

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

Figure 1. Receipts, Outlays, and Surplus/Deficit for April 2019

Receipts by Source:



Outlays by Function:

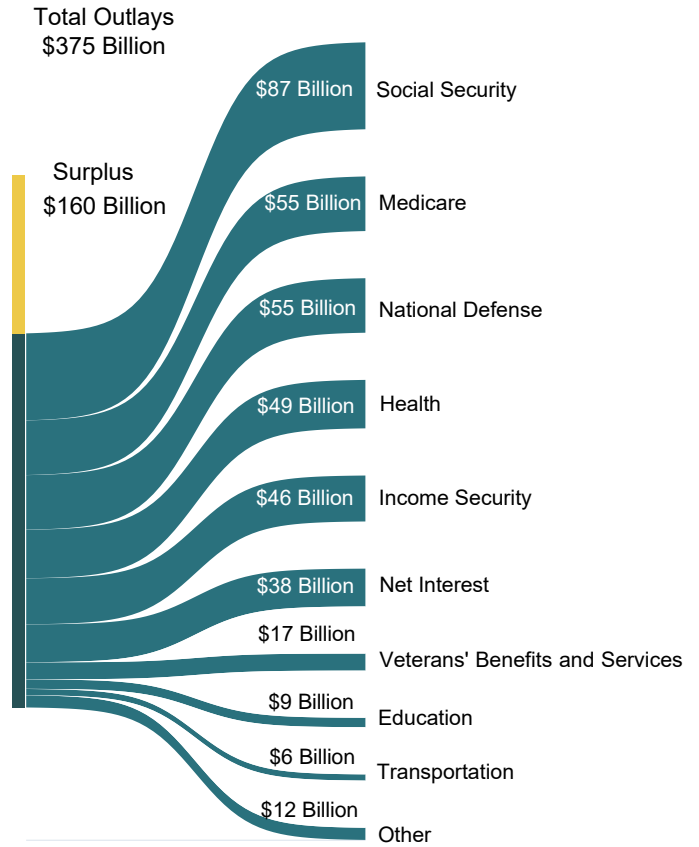
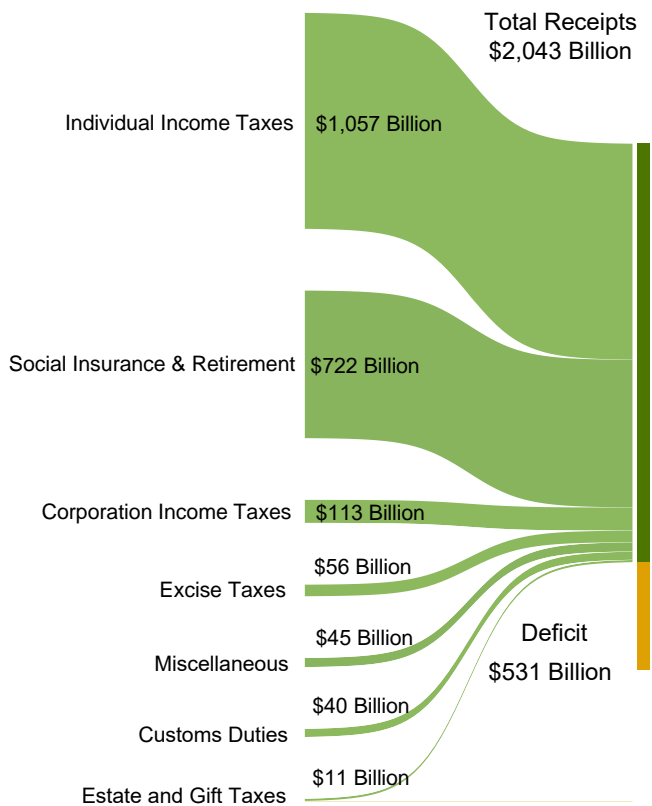


Figure 2. Cumulative Receipts, Outlays, and Surplus/Deficit through Fiscal Year 2019

Receipts by Source:



Outlays by Function:

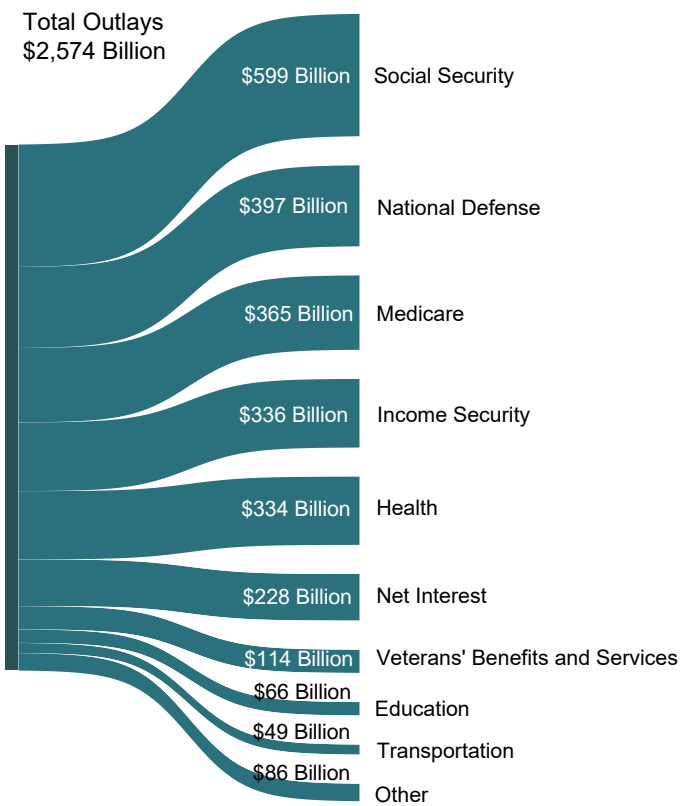


Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 2018 and 2019, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 2018			
October	235,341	298,555	63,214
November	208,374	346,922	138,547
December	325,797	348,989	23,192
January	361,038	311,801	-49,237
February	155,623	370,862	215,239
March	210,832	419,576	208,744
April	510,447	296,192	-214,255
May	217,075	363,871	146,796
June	316,278	391,136	74,858
July	225,266	302,131	76,865
August	219,115	433,263	214,148
September	343,559	224,443	-119,116
Year-to-Date	3,328,745	4,107,741	778,996
FY 2019			
October	252,692	353,183	100,491
November	205,961	410,864	204,903
December	312,584	326,123	13,539
January	339,980	331,299	-8,681
February	167,265	401,243	233,977
March	228,811	375,756	146,945
April	535,545	375,240	-160,305
Year-to-Date	2,042,838	2,573,708	530,870

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

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, April 2019 and Other Periods

[\$ millions]					
Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Comparable Prior Period Year to Date (2018)	Budget Estimates Next Fiscal Year (2020) ¹
Total On-Budget and Off-Budget Results:					
Total Receipts	535,545	2,042,838	3,437,656	2,007,451	3,644,772
On-Budget Receipts	439,736	1,511,627	2,526,542	1,503,257	2,695,492
Off-Budget Receipts	95,809	531,211	911,114	504,194	949,280
Total Outlays	375,240	2,573,708	4,529,188	2,392,896	4,745,573
On-Budget Outlays	299,230	2,054,262	3,620,287	1,906,918	3,777,890
Off-Budget Outlays	76,011	519,446	908,901	485,978	967,683
Total Surplus (+) or Deficit (-)	+160,305	-530,870	-1,091,532	-385,445	-1,100,801
On-Budget Surplus (+) or Deficit (-)	+140,506	-542,635	-1,093,745	-403,661	-1,082,398
Off-Budget Surplus (+) or Deficit (-)	+19,798	+11,765	+2,213	+18,216	-18,403
Total On-Budget and Off-Budget Financing	-160,305	530,870	1,091,532	385,445	1,100,801
Means of Financing:					
Borrowing from the Public	-12,194	431,220	1,169,021	658,190	1,168,261
Reduction of Operating Cash, Increase (-)	-88,573	-37,873	-287	-260,054	.....
By Other Means	-59,537	137,523	-77,202	-12,690	-67,460

¹ These estimates are based on the FY 2020 Budget, released by the Office of Management and Budget on March 11, 2019.

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

Figure 3. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 2018 and 2019

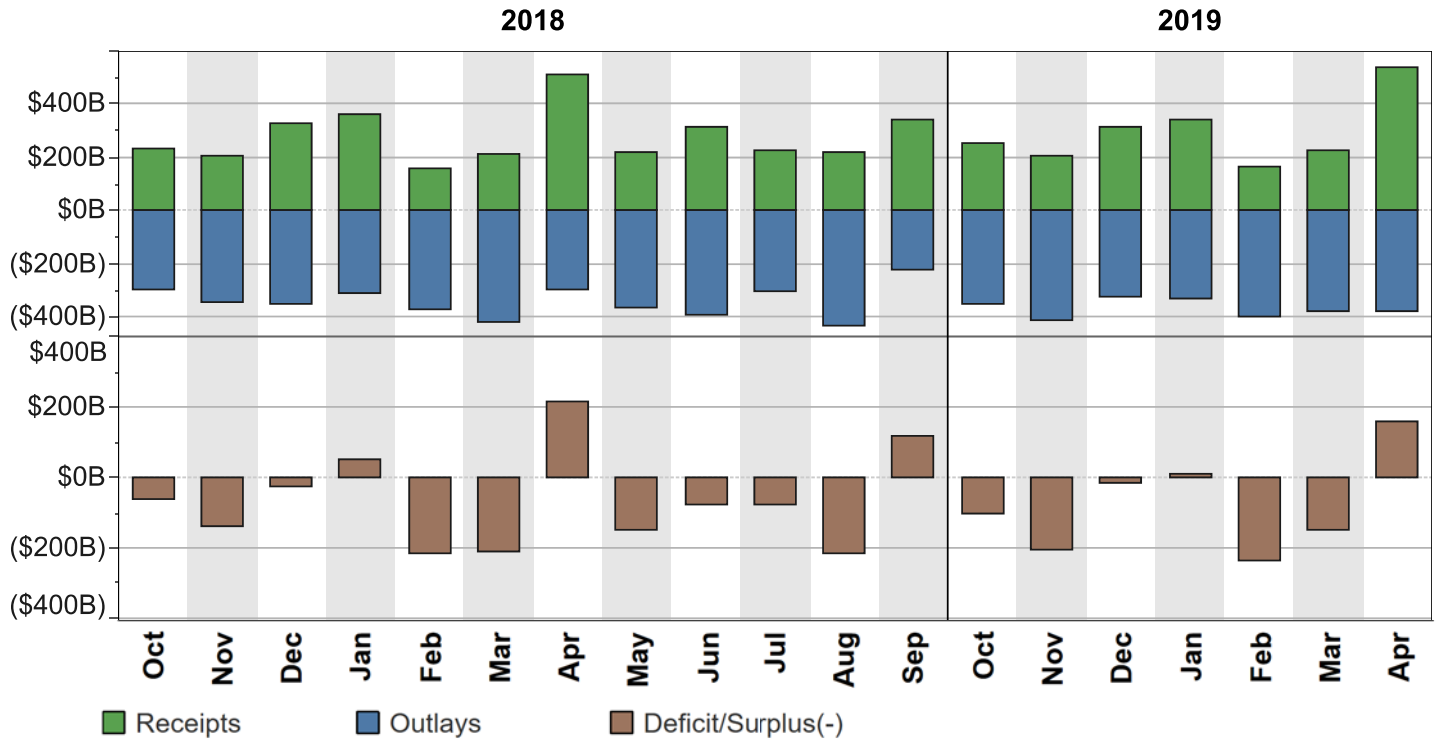


Figure 4. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Cumulative, Fiscal Years 2018 and 2019

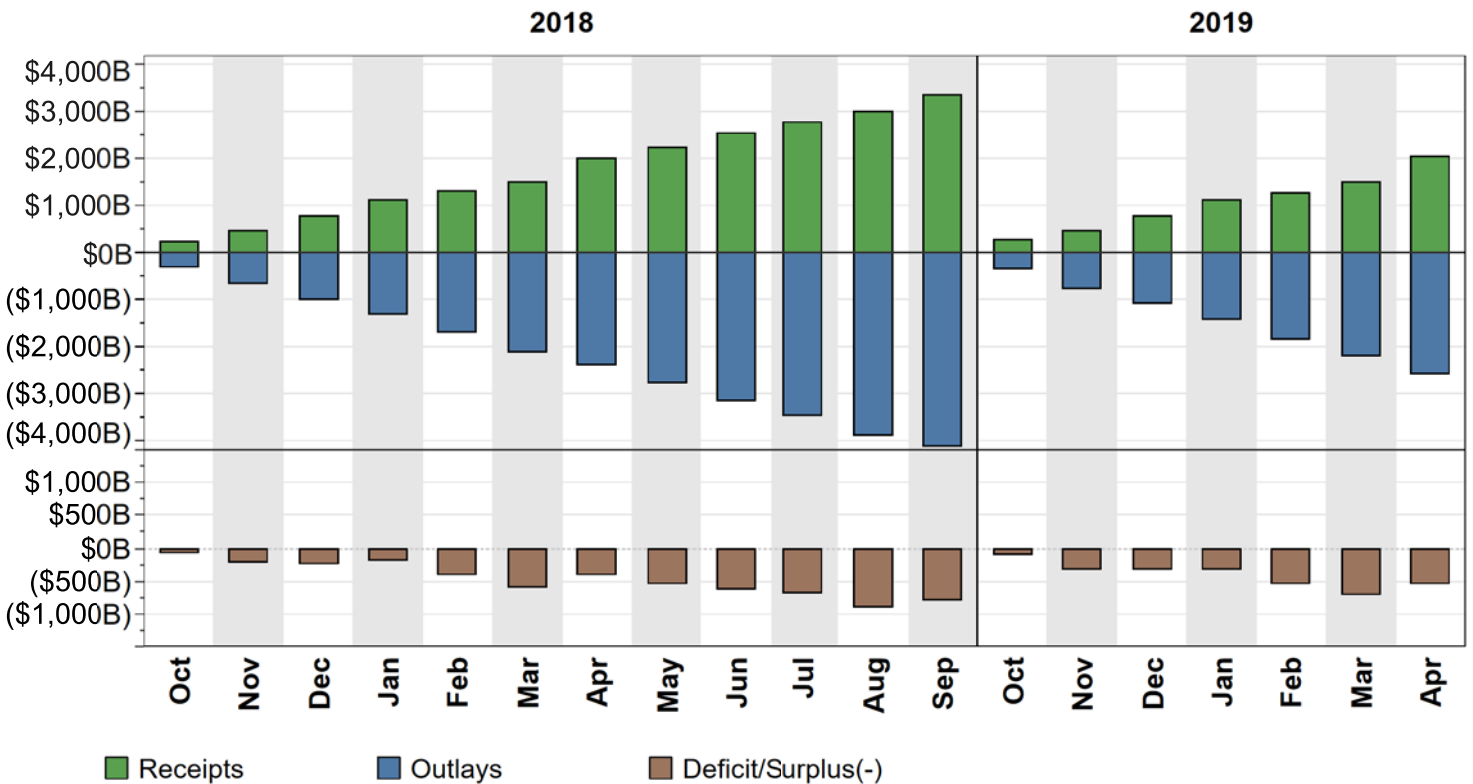


Figure 5. Receipts of the U.S. Government, by Source, Fiscal Year 2019

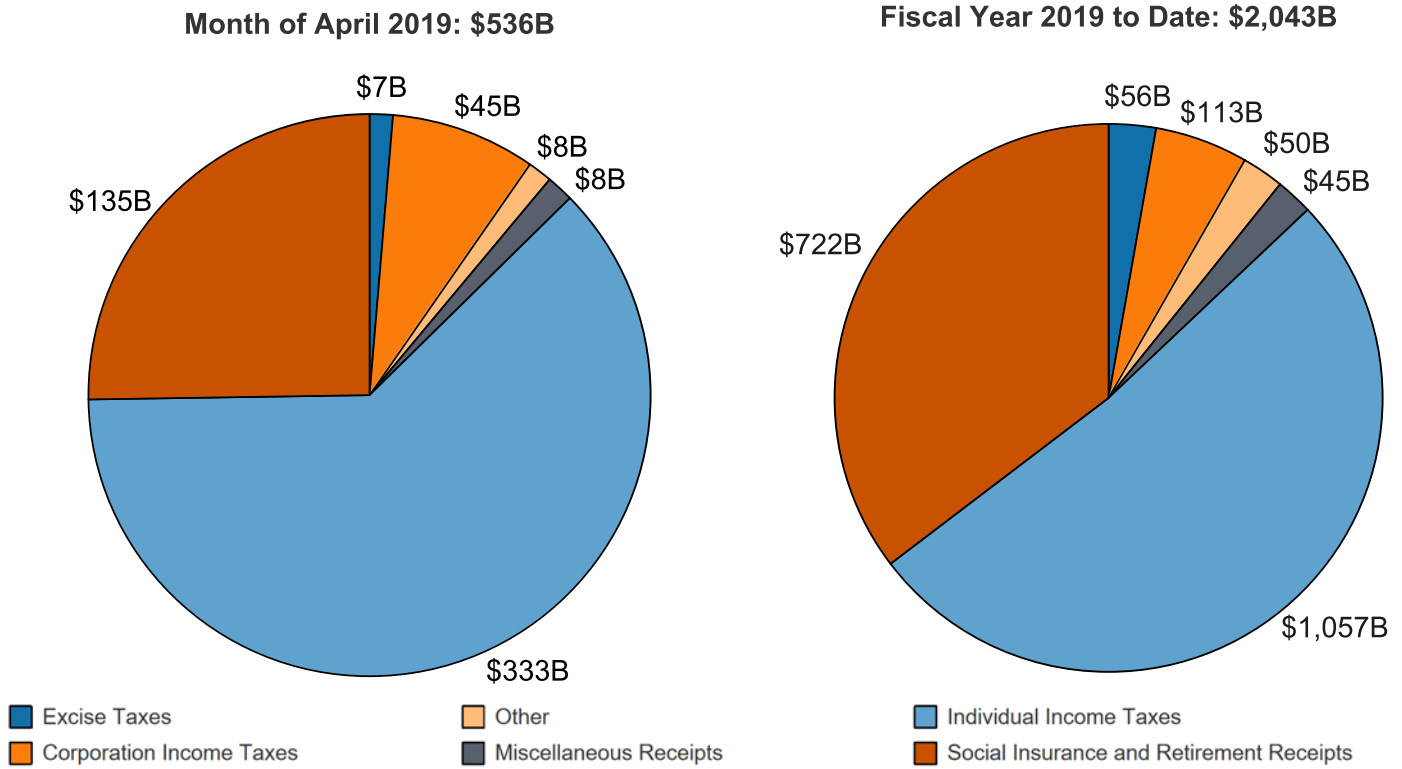
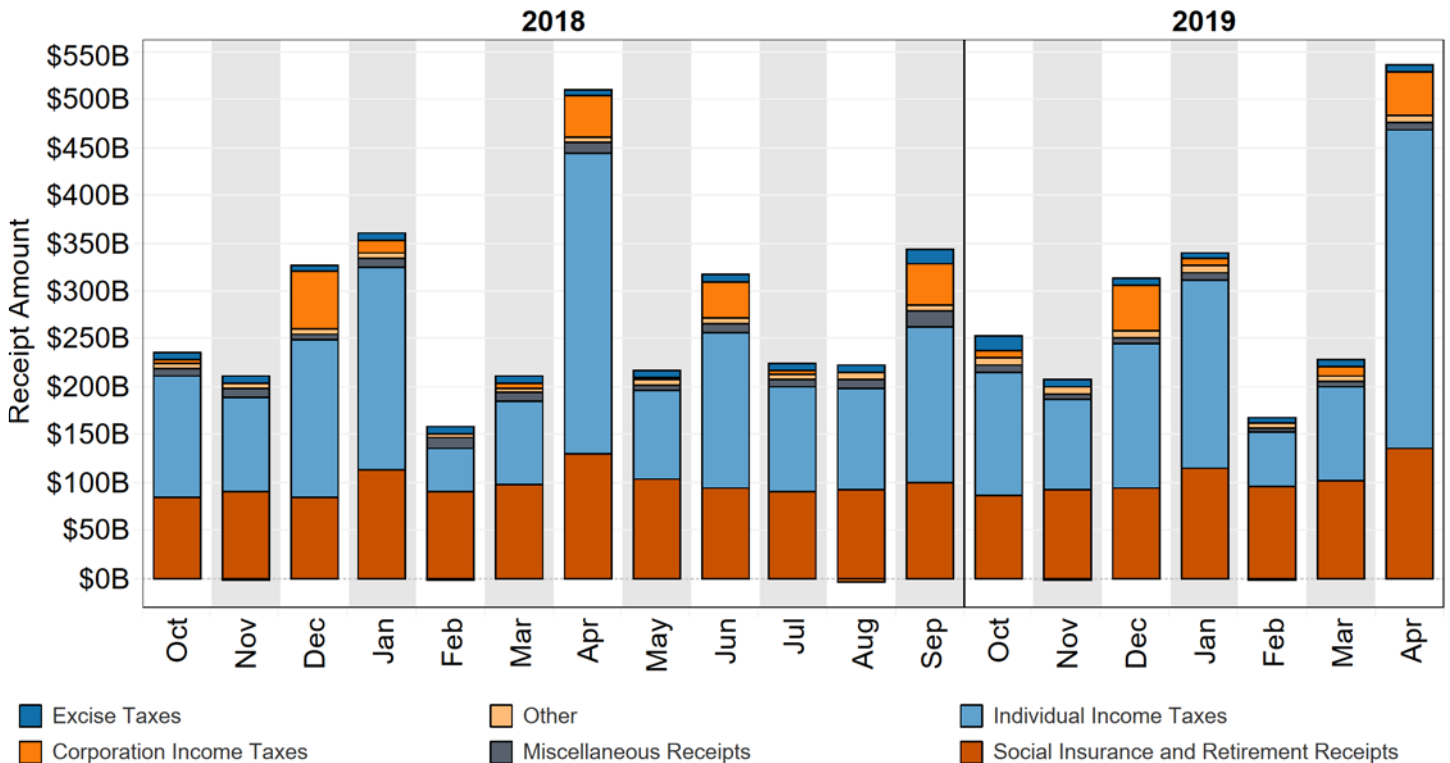


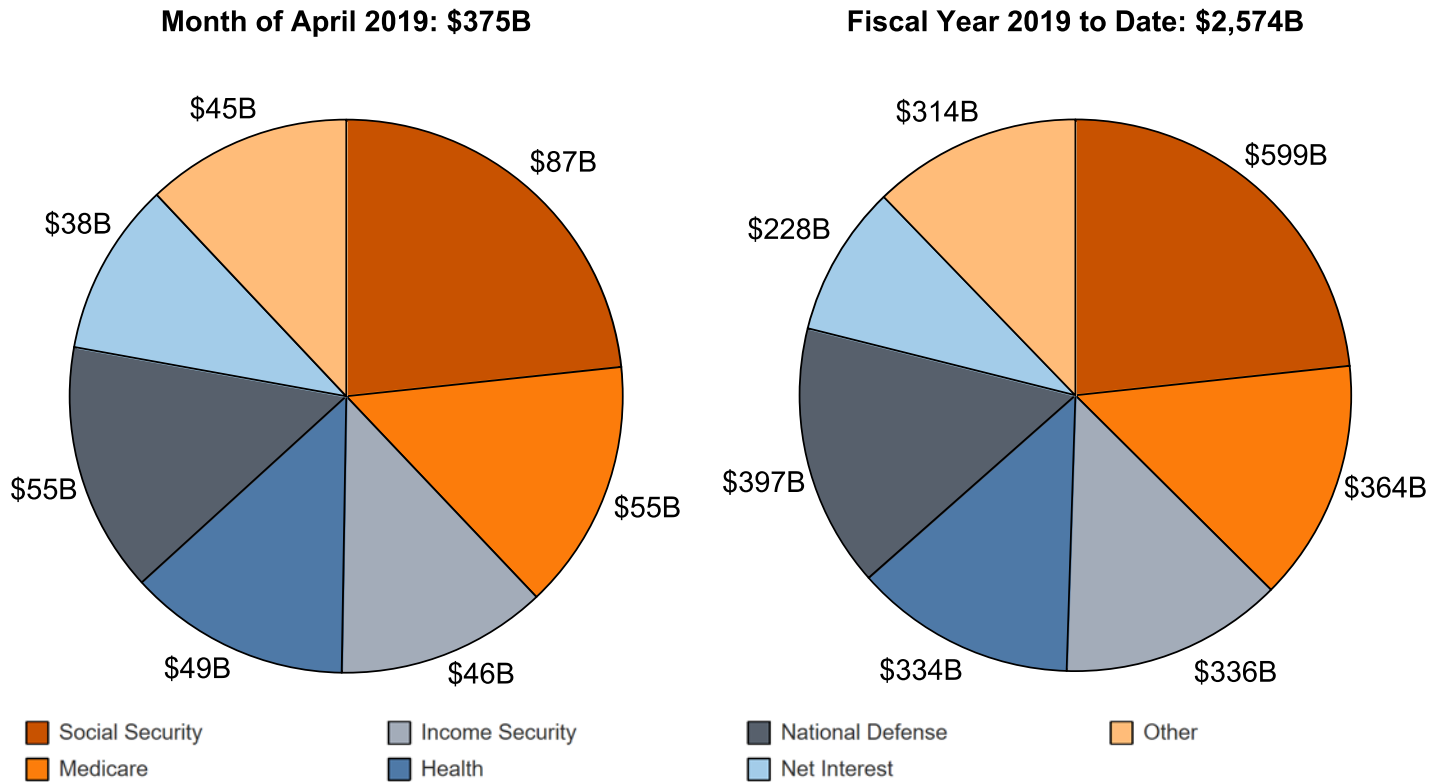
Figure 6. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2018 and 2019



"Other" Includes: Customs Duties and Estate and Gift Taxes

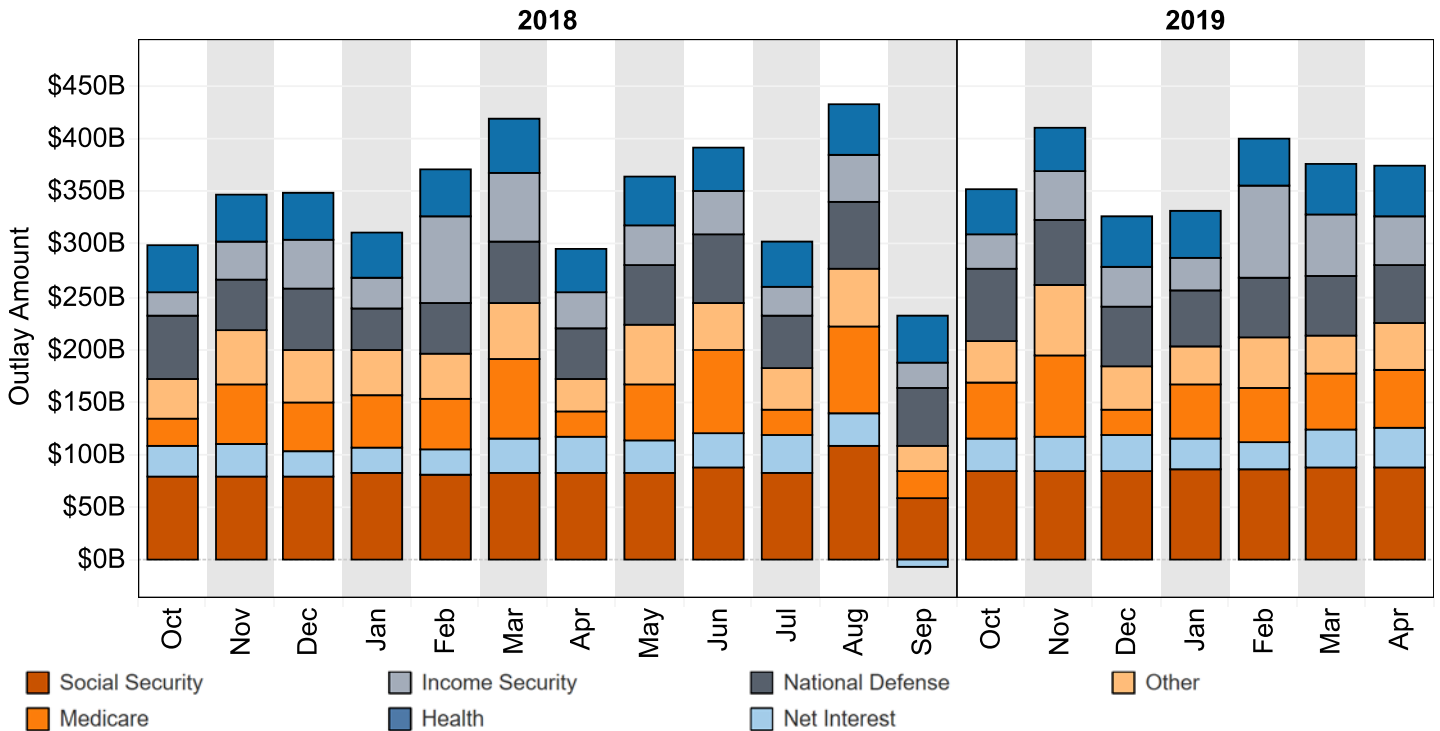
*Disclaimer: Other category is subject to change due to negative balances held.

Figure 7. Outlays of the U.S. Government, by Source, Fiscal Year 2019



*Disclaimer: Other category is subject to change due to negative balances held.

Figure 8. Monthly Outlays of the U.S. Government, by Source, Fiscal Years 2018 and 2019



"Other" Includes: Administration of Justice, Agriculture, Commerce and Housing Credit, Community and Regional Development, Education, Training, Employment, and Social Services, Energy, General Government, General Science, Space, and Technology, International Affairs, Natural Resources and Environment, Transportation, Undistributed Offsetting Receipts, Veterans' Benefits and Services.

Table 3. Summary of Receipts and Outlays of the U.S. Government, April 2019 and Other Periods

[\$ millions]				
Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period Year to Date	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual Income Taxes	332,809	1,056,637	1,050,601	1,698,353
Corporation Income Taxes	44,688	112,676	120,775	216,194
Social Insurance and Retirement Receipts:				
Employment and General Retirement (Off-Budget)	95,809	531,211	504,194	911,114
Employment and General Retirement (On-Budget)	29,103	166,603	158,719	281,916
Unemployment Insurance	9,839	21,456	24,166	44,389
Other Retirement	378	2,690	2,526	4,986
Excise Taxes	7,093	56,492	48,370	98,669
Estate and Gift Taxes	2,270	10,560	13,716	19,295
Customs Duties	5,237	39,931	21,840	69,469
Miscellaneous Receipts	8,319	44,583	62,544	93,271
Total Receipts	535,545	2,042,838	2,007,451	3,437,656
(On-Budget)	439,736	1,511,627	1,503,257	2,526,542
(Off-Budget)	95,809	531,211	504,194	911,114
Budget Outlays				
Legislative Branch	420	2,843	2,722	5,826
Judicial Branch	620	4,559	4,447	8,019
Department of Agriculture	9,940	95,579	92,328	155,982
Department of Commerce	816	6,794	4,441	14,071
Department of Defense—Military Programs	51,946	377,464	339,769	652,234
Department of Education	6,658	47,343	43,867	108,331
Department of Energy	2,456	16,090	14,550	31,646
Department of Health and Human Services	104,302	687,794	631,583	1,230,273
Department of Homeland Security	4,662	34,287	44,907	62,267
Department of Housing and Urban Development	3,437	25,940	25,145	32,131
Department of the Interior	854	7,405	7,963	12,118
Department of Justice	2,703	19,831	20,606	41,366
Department of Labor	3,487	20,474	24,122	37,120
Department of State	2,221	16,335	14,411	29,690
Department of Transportation	5,091	40,055	39,228	83,368
Department of the Treasury:				
Interest on Treasury Debt Securities (Gross)	46,552	306,240	282,463	593,100
Other	13,195	111,832	113,562	116,302
Department of Veterans Affairs	17,176	113,809	98,679	199,948
Corps of Engineers	547	3,976	3,291	8,549
Other Defense Civil Programs	3,600	36,199	30,818	62,249
Environmental Protection Agency	560	4,975	4,851	7,021
Executive Office of the President	37	232	220	421
General Services Administration	-98	-639	-285	-1,322
International Assistance Programs	1,830	8,428	9,222	24,311
National Aeronautics and Space Administration	1,548	11,288	11,104	20,963
National Science Foundation	518	3,876	3,854	7,244
Office of Personnel Management	9,374	60,225	57,325	102,516
Small Business Administration	87	-9	-592	187
Social Security Administration	92,350	632,776	596,063	1,104,449
Independent Agencies	1,409	14,034	7,698	25,254
Allowances	.....	.....	.....	-626
Undistributed Offsetting Receipts:				
Interest	-6,213	-72,705	-75,920	-148,879
Other	-6,844	-63,625	-59,546	-96,941
Total Outlays	375,240	2,573,708	2,392,896	4,529,188
(On-Budget)	299,230	2,054,262	1,906,918	3,620,287
(Off-Budget)	76,011	519,446	485,978	908,901
Surplus (+) or Deficit (-)	+160,305	-530,870	-385,445	-1,091,532
(On-Budget)	+140,506	-542,635	-403,661	-1,093,745
(Off-Budget)	+19,798	+11,765	+18,216	+2,213

1 These estimates are based on the FY 2020 Budget, released by the Office of Management and Budget on March 11, 2019.

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

Table 4. Receipts of the U.S. Government, April 2019 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual Income Taxes									
Withheld	113,857			818,425			839,417		
Presidential Election Campaign Fund	10			21			21		
Other	283,498			451,265			436,389		
Total -- Individual Income Taxes	397,365	64,556	332,809	1,269,711	213,075	1,056,637	1,275,827	225,225	1,050,601
Corporation Income Taxes									
	51,095	6,407	44,688	141,683	29,008	112,676	159,061	38,286	120,775
Social Insurance and Retirement Receipts:									
Employment and General Retirement:									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	64,767	.....	64,767	419,147	.....	419,147	389,401	.....	389,401
Self-Employment Contributions Act Taxes	16,436	.....	16,436	25,246	.....	25,246	24,074	.....	24,074
Adjustments Attributable to Prior Years-FICA	.....	.....	.....	-237	.....	-237	-4,685	.....	-4,685
Adjustments Attributable to Prior Years-SECA	.....	.....	.....	-1,115	.....	-1,115	-1,093	.....	-1,093
Total -- Federal Old-Age and Survivors Insurance Trust Fund	81,203	.....	81,203	443,041	.....	443,041	407,697	.....	407,697
Federal Disability Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	10,999	.....	10,999	82,813	.....	82,813	92,011	.....	92,011
Self-Employment Contributions Act Taxes	3,607	.....	3,607	5,676	.....	5,676	5,690	.....	5,690
Adjustments Attributable to Prior Years-FICA	.....	.....	.....	-51	.....	-51	-1,013	.....	-1,013
Adjustments Attributable to Prior Years-SECA	.....	.....	.....	-267	.....	-267	-191	.....	-191
Total -- Federal Disability Insurance Trust Fund	14,606	.....	14,606	88,170	.....	88,170	96,497	.....	96,497
Federal Hospital Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	21,030	.....	21,030	151,768	.....	151,768	145,275	.....	145,275
Self-Employment Contributions Act Taxes	7,540	.....	7,540	11,895	.....	11,895	11,499	.....	11,499
Adjustments Attributable to Prior Years-FICA	.....	.....	.....	-188	.....	-188	-1,597	.....	-1,597
Adjustments Attributable to Prior Years-SECA	.....	.....	.....	-481	.....	-481	-191	.....	-191
Total -- Federal Hospital Insurance Trust Fund	28,570	.....	28,570	162,994	.....	162,994	154,986	.....	154,986
Railroad Retirement:									
Rail Pension and Supplemental Annuity	302	(**)	302	1,904	(**)	1,904	1,947	(**)	1,947
Social Security Equivalent Account	231	(**)	231	1,704	(**)	1,704	1,786	(**)	1,786
Total -- Employment and General Retirement	124,912	(**)	124,912	697,813	(**)	697,813	662,913	1	662,913
Unemployment Insurance:									
Deposits by States	6,427	.....	6,427	16,054	.....	16,054	16,390	.....	16,390
Federal Unemployment Taxes	3,458	77	3,381	5,466	163	5,302	7,728	51	7,677
Railroad Unemployment Taxes	31	.....	31	99	.....	99	99	.....	99
Total -- Unemployment Insurance	9,916	77	9,839	21,619	163	21,456	24,217	51	24,166
Other Retirement:									
Federal Employees' Retirement--Employee Share	376	.....	376	2,673	.....	2,673	2,508	.....	2,508
Non-Federal Employees Retirement	3	.....	3	17	.....	17	18	.....	18
Total -- Other Retirement	378	.....	378	2,690	.....	2,690	2,526	.....	2,526
Total -- Social Insurance and Retirement Receipts	135,206	77	135,129	722,122	163	721,959	689,656	51	689,605
Excise Taxes:									
Miscellaneous Excise Taxes	2,667	488	2,179	29,160	4,234	24,926	19,647	1,779	17,868
Airport and Airway Trust Fund	1,399	.....	1,399	8,335	8	8,327	8,126	8	8,118
Highway Trust Fund	3,537	37	3,499	23,292	202	23,091	22,343	201	22,143
Black Lung Disability Trust Fund	16	.....	16	148	.....	148	242	.....	242
Total -- Excise Taxes	7,618	525	7,093	60,936	4,444	56,492	50,358	1,988	48,370
Estate and Gift Taxes									
	2,391	121	2,270	11,104	544	10,560	14,213	497	13,716
Customs Duties									
	5,509	272	5,237	41,386	1,455	39,931	22,678	838	21,840
Miscellaneous Receipts:									
Deposit of Earnings, Federal Reserve System	4,070	.....	4,070	29,443	.....	29,443	44,371	.....	44,371
Universal Service Fund	808	.....	808	5,688	.....	5,688	7,247	.....	7,247
All Other	3,443	2	3,441	9,474	22	9,452	10,942	16	10,926
Total -- Miscellaneous Receipts	8,321	2	8,319	44,605	22	44,583	62,559	16	62,544
Total -- Receipts	607,505	71,960	535,545	2,291,547	248,710	2,042,838	2,274,352	266,901	2,007,451
Total -- On-Budget	511,696	71,960	439,736	1,760,337	248,710	1,511,627	1,770,158	266,901	1,503,257
Total -- Off-Budget	95,809	.....	95,809	531,211	.....	531,211	504,194	.....	504,194

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

(**) Less than absolute value of \$500,000

... No Transactions

Table 5. Outlays of the U.S. Government, April 2019 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	78	(**)	78	553	1	551	513	2	511
House of Representatives	108	(**)	107	802	1	800	786	1	785
Joint Items	1	.....	1	11	.....	11	10	.....	10
Capitol Police	34	.....	34	240	.....	240	237	.....	237
Congressional Budget Office	4	.....	4	29	.....	29	26	.....	26
Architect of the Capitol	60	1	59	359	3	356	352	3	349
Library of Congress	60	1	59	404	6	398	381	7	374
Government Printing Office	13	.....	13	41	.....	41	77	.....	77
Government Accountability Office	49	.....	49	338	.....	338	300	.....	300
United States Tax Court	11	.....	11	36	.....	36	30	.....	30
Other Legislative Branch Agencies	11	.....	11	64	.....	64	37	.....	37
Proprietary Receipts from the Public	.....	6	-6	.....	16	-16	.....	9	-9
Intrabudgetary Transactions	(**)	.....	(**)	-7	.....	-7	-6	.....	-6
Offsetting Governmental Receipts	.....	.....	.....	.....	(**)	(**)	.....	.....	.....
Total--Legislative Branch	428	8	420	2,870	28	2,843	2,744	22	2,722
Judicial Branch:									
Supreme Court of the United States	7	.....	7	55	.....	55	52	.....	52
Courts of Appeals, District Courts, and Other Judicial Services	601	.....	601	4,896	.....	4,896	4,308	.....	4,308
Other	25	.....	25	417	.....	417	389	.....	389
Proprietary Receipts from the Public	.....	12	-12	.....	90	-90	.....	79	-79
Intrabudgetary Transactions	-2	.....	-2	-719	.....	-719	-223	.....	-223
Total--Judicial Branch	631	12	620	4,649	90	4,559	4,526	79	4,447
Department of Agriculture:									
Agricultural Research Service	96	.....	96	688	.....	688	652	.....	652
National Institute of Food and Agriculture:									
Research and Education Activities	56	.....	56	400	.....	400	393	.....	393
Extension Activities	39	.....	39	291	.....	291	261	.....	261
Other	11	.....	11	65	.....	65	55	.....	55
Animal and Plant Health Inspection Service	95	.....	95	676	.....	676	673	.....	673
Food Safety and Inspection Service	78	.....	78	586	.....	586	586	.....	586
Agricultural Marketing Service	117	.....	117	911	.....	911	730	.....	730
Risk Management Agency:									
Administrative and Operating Expenses	5	.....	5	39	.....	39	46	.....	46
Federal Crop Insurance Corporation Fund	291	12	279	8,852	214	8,638	7,855	293	7,562
Farm Service Agency:									
Salaries and Expenses	79	.....	79	609	.....	609	643	.....	643
USDA Supplemental Assistance	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Agricultural Disaster Relief Fund	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Commodity Credit Corporation	537	767	-230	21,723	3,583	18,141	17,228	4,159	13,069
Tobacco Trust Fund	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Agricultural Credit Insurance Fund	32	3	30	198	28	169	209	39	170
Other	50	.....	50	85	.....	85	103	.....	103
Total--Farm Service Agency	700	770	-71	22,615	3,611	19,003	18,182	4,199	13,984
Natural Resources Conservation Service:									
Conservation Operations	53	.....	53	422	.....	422	448	.....	448
Farm Security and Rural Investment Programs	145	.....	145	2,165	.....	2,165	2,124	.....	2,124
Other	7	.....	7	117	.....	117	71	.....	71
Rural Development	-151	.....	-151	-94	.....	-94	73	.....	73
Rural Housing Service:									
Rural Housing Insurance Fund	196	47	148	467	274	194	316	277	39
Rental Assistance Program	100	.....	100	695	.....	695	690	.....	690
Other	13	.....	13	84	.....	84	82	.....	82
Rural Utilities Service:									
Rural Electrification and Telecommunications Fund	20	-231	251	617	945	-328	540	752	-213
Other	35	9	26	329	37	292	291	41	249
Foreign Agricultural Service	165	.....	165	1,150	.....	1,150	1,039	.....	1,039
Food and Nutrition Service:									
Supplemental Nutrition Assistance Program	5,166	.....	5,166	37,806	.....	37,806	41,198	.....	41,198
Child Nutrition Programs	2,222	.....	2,222	15,343	.....	15,343	15,080	.....	15,080
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	463	.....	463	3,126	.....	3,126	3,197	.....	3,197
Other	38	.....	38	281	.....	281	272	.....	272
Total--Food and Nutrition Service	7,889	.....	7,889	56,556	.....	56,556	59,745	.....	59,745

Table 5. Outlays of the U.S. Government, April 2019 and Other Periods - Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture: - Continued									
Forest Service:									
National Forest System	145	.....	145	1,007	.....	1,007	889	.....	889
Capital Improvement and Maintenance	25	.....	25	222	.....	222	210	.....	210
Wildland Fire Management	128	.....	128	1,310	.....	1,310	1,807	.....	1,807
Forest Service Permanent Appropriations	228	.....	228	323	.....	323	194	.....	194
Other	43	.....	43	371	.....	371	396	.....	396
Total--Forest Service	570	.....	570	3,233	.....	3,233	3,496	.....	3,496
Other	167	4	163	944	24	920	541	28	513
Proprietary Receipts from the Public	.....	184	-184	.....	813	-813	.....	978	-978
Intrabudgetary Transactions	38	.....	38	-309	.....	-309	8	.....	8
Total--Department of Agriculture	10,734	794	9,940	101,497	5,918	95,579	98,897	6,569	92,328
Department of Commerce:									
Economic Development Administration	20	.....	20	157	.....	157	147	.....	147
Bureau of the Census	205	.....	205	1,284	.....	1,284	1,052	.....	1,052
International Trade Administration	45	.....	45	246	.....	246	251	.....	251
National Oceanic and Atmospheric Administration	477	4	473	2,986	7	2,979	3,049	7	3,042
National Institute of Standards and Technology	95	.....	95	595	.....	595	543	.....	543
National Telecommunications and Information Administration	11	(**)	11	1,399	1	1,399	-18	674	-692
Other	9	6	4	197	50	147	175	67	108
Proprietary Receipts from the Public	.....	36	-36	.....	13	-13	.....	11	-11
Intrabudgetary Transactions	1	.....	1	1	.....	1	3	.....	3
Offsetting Governmental Receipts	.....	(**)	(**)	.....	1	-1	.....	4	-4
Total--Department of Commerce	862	47	816	6,866	72	6,794	5,202	762	4,441
Department of Defense--Military Programs:									
Military Personnel:									
Department of the Army	4,474	.....	4,474	35,947	.....	35,947	32,186	.....	32,186
Department of the Navy	3,891	.....	3,891	29,450	.....	29,450	26,825	.....	26,825
Department of the Air Force	2,594	.....	2,594	21,976	.....	21,976	20,603	.....	20,603
Defense Agencies	.....	.....	.....	7,909	.....	7,909	6,837	.....	6,837
Total--Military Personnel	10,958	.....	10,958	95,282	.....	95,282	86,452	.....	86,452
Operation and Maintenance:									
Department of the Army	5,910	.....	5,910	39,827	.....	39,827	38,737	.....	38,737
Department of the Navy	5,347	.....	5,347	36,033	.....	36,033	32,295	.....	32,295
Department of the Air Force	5,096	.....	5,096	34,097	.....	34,097	31,535	.....	31,535
Defense Agencies	6,025	.....	6,025	42,440	.....	42,440	40,482	.....	40,482
Total--Operation and Maintenance	22,377	.....	22,377	152,395	.....	152,395	143,049	.....	143,049
International Reconstruction and Other Assistance:									
Department of the Army	.....	.....	.....	6	.....	6	(**)	.....	(**)
Procurement:									
Department of the Army	1,711	.....	1,711	11,469	.....	11,469	10,063	.....	10,063
Department of the Navy	3,746	.....	3,746	26,948	.....	26,948	25,155	.....	25,155
Department of the Air Force	3,759	.....	3,759	27,012	.....	27,012	23,840	.....	23,840
Defense Agencies	718	.....	718	4,391	.....	4,391	4,094	.....	4,094
Total--Procurement	9,933	.....	9,933	69,821	.....	69,821	63,152	.....	63,152
Research, Development, Test, and Evaluation:									
Department of the Army	692	.....	692	5,040	.....	5,040	4,622	.....	4,622
Department of the Navy	1,794	.....	1,794	10,784	.....	10,784	9,708	.....	9,708
Department of the Air Force	3,275	.....	3,275	23,071	.....	23,071	16,770	.....	16,770
Defense Agencies	1,915	.....	1,915	12,769	.....	12,769	10,545	.....	10,545
Total--Research, Development, Test, and Evaluation	7,676	.....	7,676	51,663	.....	51,663	41,646	.....	41,646
Military Construction:									
Department of the Army	136	.....	136	1,355	.....	1,355	906	.....	906
Department of the Navy	133	.....	133	863	.....	863	891	.....	891
Department of the Air Force	125	.....	125	720	.....	720	522	.....	522
Defense Agencies	253	.....	253	1,534	.....	1,534	1,570	.....	1,570
Total--Military Construction	647	.....	647	4,472	.....	4,472	3,890	.....	3,890
Family Housing:									
Department of the Army	45	.....	45	244	.....	244	248	.....	248
Department of the Navy	28	.....	28	150	.....	150	169	.....	169
Department of the Air Force	33	.....	33	182	.....	182	159	.....	159
Defense Agencies	4	.....	4	42	.....	42	48	1	47
Revolving and Management Funds:									

Table 5. Outlays of the U.S. Government, April 2019 and Other Periods - Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense--Military Programs: - Continued									
Department of the Navy	(**)	.....	(**)	41	.....	41	-13	.....	-13
Defense Agencies:									
Working Capital Fund	-189	.....	-189	3,190	.....	3,190	1,844	.....	1,844
Other	-13	.....	-13	131	.....	131	104	.....	104
Allowances	76	.....	76	93	.....	93	123	.....	123
Trust Funds:									
Department of the Army	-4	.....	-4	2	.....	2	22	.....	22
Department of the Navy	2	.....	2	19	.....	19	14	.....	14
Department of the Air Force	(**)	.....	(**)	2	.....	2	2	.....	2
Defense Agencies	50	.....	50	191	.....	191	93	.....	93
Proprietary Receipts from the Public:									
Department of the Army	.....	-39	39	.....	-161	161	.....	458	-458
Department of the Navy	.....	11	-11	.....	57	-57	.....	92	-92
Department of the Air Force	.....	34	-34	.....	67	-67	.....	16	-16
Defense Agencies	.....	60	-60	.....	733	-733	.....	711	-711
Intrabudgetary Transactions:									
Department of the Army	-127	.....	-127	-141	.....	-141	22	.....	22
Department of the Navy	(**)	.....	(**)	-33	.....	-33	-57	.....	-57
Department of the Air Force	422	.....	422	421	.....	421	69	.....	69
Defense Agencies	93	.....	93	-13	.....	-13	12	.....	12
Offsetting Governmental Receipts:									
Department of the Army	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Total--Department of Defense--Military Programs	52,012	67	51,946	378,160	696	377,464	341,047	1,278	339,769
Department of Education:									
Office of Elementary and Secondary Education:									
Accelerating Achievement and Ensuring Equity	1,455	.....	1,455	9,628	.....	9,628	8,799	.....	8,799
Impact Aid	203	.....	203	1,343	.....	1,343	1,023	.....	1,023
Education Improvement Programs	362	.....	362	2,642	.....	2,642	2,373	.....	2,373
Other	29	.....	29	173	.....	173	175	.....	175
Total--Office of Elementary and Secondary Education	2,049	.....	2,049	13,786	.....	13,786	12,371	.....	12,371
Office of Innovation and Improvement	73	.....	73	623	.....	623	691	.....	691
Office of English Language Acquisition	51	.....	51	476	.....	476	412	.....	412
Office of Special Education and Rehabilitative Services:									
Special Education	1,141	.....	1,141	7,562	.....	7,562	7,269	.....	7,269
Rehabilitation Services and Disability Research	286	.....	286	1,915	.....	1,915	1,877	.....	1,877
Special Institutions for Persons with Disabilities	17	.....	17	138	.....	138	138	.....	138
Office of Vocational and Adult Education	167	.....	167	980	.....	980	902	.....	902
Office of Postsecondary Education:									
Higher Education	198	.....	198	1,366	.....	1,366	1,254	.....	1,254
Other	58	.....	58	176	2	174	272	4	267
Total--Office of Postsecondary Education	257	.....	257	1,542	2	1,540	1,525	4	1,521
Office of Federal Student Aid:									
Student Financial Assistance	1,453	.....	1,453	18,394	.....	18,394	18,200	.....	18,200
Student Aid Administration	139	.....	139	944	.....	944	921	.....	921
Federal Student Loan Reserve Fund	.....	.....	.....	.....	.....	.....	-192	.....	-192
Federal Direct Student Loans	1,606	.....	1,606	5,169	.....	5,169	6,533	.....	6,533
Federal Family Education Loans	-26	.....	-26	-121	.....	-121	-943	.....	-943
Other	(**)	1	(**)	14	5	9	12	3	9
Total--Office of Federal Student Aid	3,171	1	3,171	24,399	5	24,395	24,532	3	24,529
Institute of Education Sciences	34	.....	34	367	.....	367	346	.....	346
Departmental Management	47	.....	47	335	.....	335	334	.....	334
Other	9	.....	9	272	.....	272	(**)	.....	(**)
Proprietary Receipts from the Public	.....	588	-588	.....	5,069	-5,069	.....	6,611	-6,611
Intrabudgetary Transactions	-56	.....	-56	23	.....	23	90	.....	90
Total--Department of Education	7,246	588	6,658	52,419	5,076	47,343	50,486	6,619	43,867
Department of Energy:									
National Nuclear Security Administration:									
Naval Reactors	97	.....	97	770	.....	770	708	.....	708
Weapons Activities	1,002	.....	1,002	6,030	.....	6,030	5,323	.....	5,323
Defense Nuclear Nonproliferation	150	.....	150	1,013	.....	1,013	1,027	.....	1,027
Other	30	.....	30	243	.....	243	227	.....	227
Environmental and Other Defense Activities:									

Table 5. Outlays of the U.S. Government, April 2019 and Other Periods - Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Energy: - Continued									
Defense Environmental Cleanup	511	.....	511	3,342	.....	3,342	3,089	.....	3,089
Other Defense Activities	57	.....	57	435	.....	435	411	.....	411
Defense Nuclear Waste Disposal	(**)	.....	(**)	1	.....	1	3	.....	3
Energy Programs:									
Science	473	.....	473	3,310	.....	3,310	2,994	.....	2,994
Energy Supply	125	.....	125	920	.....	920	828	.....	828
Energy Efficiency and Renewable Energy	154	.....	154	1,032	.....	1,032	988	.....	988
Fossil Energy Research and Development	51	.....	51	355	.....	355	301	.....	301
Uranium Enrichment Decontamination and Decommissioning Fund	87	.....	87	457	.....	457	412	.....	412
Advanced Technology Vehicles Manufacturing Loan Program	(**)	.....	(**)	1	.....	1	3	.....	3
Title 17 Innovative Technology Loan Guarantee Program	2	.....	2	-7	.....	-7	11	.....	11
Other	74	12	62	634	74	560	613	55	558
Total--Energy Programs	966	12	954	6,701	74	6,627	6,152	55	6,097
Power Marketing Administration	319	345	-25	2,293	2,386	-93	2,217	2,292	-76
Departmental Administration	23	.....	23	149	.....	149	168	.....	168
Proprietary Receipts from the Public	.....	190	-190	.....	1,530	-1,530	.....	1,507	-1,507
Intrabudgetary Transactions	-152	.....	-152	-897	.....	-897	-920	.....	-920
Total--Department of Energy	3,003	547	2,456	20,080	3,990	16,090	18,404	3,854	14,550
Department of Health and Human Services:									
Food and Drug Administration	336	1	335	1,717	5	1,712	1,187	5	1,182
Health Resources and Services Administration	947	.....	947	6,719	.....	6,719	6,312	.....	6,312
Indian Health Service	1,299	.....	1,299	3,706	.....	3,706	3,025	.....	3,025
Centers for Disease Control and Prevention	628	.....	628	4,335	.....	4,335	4,397	.....	4,397
National Institutes of Health	3,041	.....	3,041	20,465	.....	20,465	18,988	.....	18,988
Substance Abuse and Mental Health Services Administration	412	.....	412	2,267	.....	2,267	2,061	.....	2,061
Agency for Healthcare Research and Quality	26	.....	26	184	.....	184	195	.....	195
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid	35,588	.....	35,588	233,539	.....	233,539	224,982	.....	224,982
Payments to Health Care Trust Funds	40,205	.....	40,205	208,709	.....	208,709	199,129	.....	199,129
Children's Health Insurance Fund	1,417	.....	1,417	10,175	.....	10,175	9,525	.....	9,525
State Grants and Demonstrations	29	.....	29	208	.....	208	269	.....	269
Federal Hospital Insurance Trust Fund:									
Benefit Payments	27,204	.....	27,204	183,145	.....	183,145	166,378	.....	166,378
Administrative Expenses	298	.....	298	2,398	.....	2,398	2,371	.....	2,371
Total--Federal Hospital Insurance Trust Fund	27,503	.....	27,503	185,542	.....	185,542	168,749	.....	168,749
Health Care Fraud and Abuse Control	110	.....	110	987	.....	987	864	.....	864
Federal Supplementary Medical Insurance Trust Fund:									
Benefit Payments	30,224	.....	30,224	202,080	.....	202,080	175,001	.....	175,001
Administrative Expenses	278	.....	278	2,256	.....	2,256	2,003	.....	2,003
Medicare Prescription Drugs:									
Benefit Payments	7,543	.....	7,543	47,946	.....	47,946	45,082	.....	45,082
Administrative Expenses	.....	.....	.....	.....	.....	.....	200	.....	200
Total--Federal Supplementary Medical Insurance Trust Fund	38,045	.....	38,045	252,283	.....	252,283	222,287	.....	222,287
Other	46	.....	46	5,024	.....	5,024	3,452	.....	3,452
Total--Centers for Medicare and Medicaid Services	142,943	.....	142,943	896,469	.....	896,469	829,256	.....	829,256
Administration for Children and Families:									
Temporary Assistance for Needy Families	1,195	.....	1,195	9,123	.....	9,123	9,381	.....	9,381
Contingency Fund	99	.....	99	224	.....	224	473	.....	473
Payments to States for Child Support Enforcement and Family Support Programs									
Low Income Home Energy Assistance	403	.....	403	2,729	.....	2,729	2,401	.....	2,401
Refugee and Entrant Assistance	195	.....	195	1,433	.....	1,433	835	.....	835
Child Care Entitlement to States	284	.....	284	1,743	.....	1,743	1,855	.....	1,855
Payments to States for the Child Care and Development Block Grant									
Social Services Block Grant	299	.....	299	2,059	.....	2,059	1,350	.....	1,350
Children and Families Services Programs	196	.....	196	1,018	.....	1,018	912	.....	912
Children and Families Services Programs	996	.....	996	6,854	.....	6,854	6,444	.....	6,444
Payments to States for Foster Care and Adoption Assistance									
Other	845	.....	845	4,881	.....	4,881	5,062	.....	5,062
Other	71	.....	71	302	.....	302	282	.....	282
Total--Administration for Children and Families	4,938	.....	4,938	32,520	.....	32,520	31,044	.....	31,044

Table 5. Outlays of the U.S. Government, April 2019 and Other Periods - Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services: - Continued									
Administration for Community Living	209	.....	209	1,215	.....	1,215	1,052	.....	1,052
Departmental Management	277	.....	277	1,898	.....	1,898	2,222	.....	2,222
Other	174	.....	174	421	.....	421	448	.....	448
Proprietary Receipts from the Public	.....	10,742	-10,742	.....	74,699	-74,699	.....	69,161	-69,161
Intrabudgetary Transactions:									
Payments for Health Insurance for the Aged:									
Federal Supplementary Medical Insurance Trust Fund	-29,846	.....	-29,846	-192,728	.....	-192,728	-182,965	.....	-182,965
Payments for Tax and Other Credits:									
Federal Hospital Insurance Trust Fund	-10,358	.....	-10,358	-16,008	.....	-16,008	-16,185	.....	-16,185
Other	21	.....	21	-682	.....	-682	-289	.....	-289
Total--Department of Health and Human Services	115,046	10,744	104,302	762,498	74,704	687,794	700,749	69,166	631,583
Department of Homeland Security:									
Departmental Management and Operations	137	.....	137	749	.....	749	755	.....	755
Citizenship and Immigration Services	311	.....	311	2,300	.....	2,300	2,265	.....	2,265
United States Secret Service	226	.....	226	1,314	.....	1,314	1,192	.....	1,192
Transportation Security Administration	175	.....	175	3,673	.....	3,673	3,597	.....	3,597
Immigration and Customs Enforcement	682	.....	682	4,318	.....	4,318	4,049	.....	4,049
U.S. Customs and Border Protection	1,275	3	1,273	8,660	16	8,643	7,473	14	7,459
United States Coast Guard	958	.....	958	6,639	.....	6,639	6,212	.....	6,212
National Protection and Programs Directorate	127	.....	127	1,121	.....	1,121	1,062	.....	1,062
Federal Emergency Management Agency:									
State and Local Programs									
Firefighter Assistance Grants	21	.....	21	202	.....	202	354	.....	354
Disaster Relief	1,458	.....	1,458	9,535	.....	9,535	14,306	.....	14,306
National Flood Insurance Fund	90	173	-82	1,701	788	913	9,746	1,892	7,854
Other	87	.....	87	752	.....	752	903	.....	903
Total--Federal Emergency Management Agency	1,710	173	1,538	12,585	788	11,797	25,980	1,892	24,088
Science and Technology	71	.....	71	531	.....	531	533	.....	533
Domestic Nuclear Detection Office	34	.....	34	156	.....	156	206	.....	206
Other	30	.....	30	269	.....	269	273	.....	273
Proprietary Receipts from the Public	.....	113	-113	.....	565	-565	.....	608	-608
Intrabudgetary Transactions	88	.....	88	61	.....	61	-36	.....	-36
Offsetting Governmental Receipts	.....	877	-877	.....	6,717	-6,717	.....	6,139	-6,139
Total--Department of Homeland Security	5,827	1,165	4,662	42,374	8,086	34,287	53,560	8,653	44,907
Department of Housing and Urban Development:									
Public and Indian Housing Programs:									
Tenant Based Rental Assistance	1,832	.....	1,832	12,793	.....	12,793	12,260	.....	12,260
Housing Certificate Fund	9	.....	9	115	.....	115	92	.....	92
Public Housing Capital Fund	187	.....	187	1,225	.....	1,225	1,065	.....	1,065
Public Housing Operating Fund	320	.....	320	2,457	.....	2,457	2,505	.....	2,505
Revitalization of Severely Distressed Public Housing (Hope VI)	1	.....	1	8	.....	8	11	.....	11
Native American Housing Block Grant	31	.....	31	296	.....	296	280	.....	280
Other	13	.....	13	90	.....	90	67	.....	67
Total--Public and Indian Housing Programs	2,393	.....	2,393	16,984	.....	16,984	16,280	.....	16,280
Community Planning and Development:									
Housing Opportunities for Persons with AIDS	29	.....	29	188	.....	188	185	.....	185
Community Development Fund	436	.....	436	3,157	.....	3,157	3,505	.....	3,505
Home Investment Partnership Program	71	.....	71	492	.....	492	558	.....	558
Neighborhood Stabilization Program	1	.....	1	11	.....	11	12	.....	12
Homeless Assistance Grants	177	.....	177	1,263	.....	1,263	1,176	.....	1,176
Other	11	.....	11	69	.....	69	44	.....	44
Total--Community Planning and Development	725	.....	725	5,179	.....	5,179	5,480	.....	5,480
Housing Programs:									
Credit Accounts:									
FHA-Mutual Mortgage Insurance Fund, Program Account	14	.....	14	67	.....	67	59	.....	59
FHA-Mutual Mortgage Insurance Capital Reserve Account	-600	.....	-600	-4,032	.....	-4,032	-4,147	.....	-4,147
FHA-Mutual Mortgage and Cooperative Housing Insurance Fund, Liquidating Account	248	247	(**)	258	255	3	33	32	1
FHA-General and Special Risk Fund, Liquidating Account	38	69	-31	101	173	-71	110	210	-100
Housing for the Elderly or Handicapped Fund, Liquidating Account	-11	2	-13	-78	29	-106	-12	134	-146

Table 5. Outlays of the U.S. Government, April 2019 and Other Periods - Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development: - Continued									
HUD Project-Based Rental Assistance	1,025	.....	1,025	6,995	.....	6,995	6,785	.....	6,785
Housing for the Elderly	64	.....	64	424	.....	424	420	.....	420
Housing for Persons with Disabilities	16	.....	16	107	.....	107	98	.....	98
Other Assisted Housing Programs	7	.....	7	52	.....	52	69	.....	69
Other	4	12	-9	25	28	-3	37	25	12
Total--Housing Programs	805	330	475	3,918	484	3,434	3,452	400	3,052
Government National Mortgage Association:									
Guarantees of Mortgage-Backed Securities	-22	(**)	-22	-157	2	-158	-71	1	-72
Management and Administration	139	.....	139	957	.....	957	974	.....	974
Other	11	.....	11	116	.....	116	122	.....	122
Proprietary Receipts from the Public:									
FHA-General and Special Risk Fund	.....	45	-45	.....	310	-310	.....	407	-407
Other	.....	237	-237	.....	249	-249	.....	274	-274
Intrabudgetary Transactions	(**)	.....	(**)	-4	.....	-4	-1	.....	-1
Offsetting Governmental Receipts	.....	1	-1	.....	8	-8	.....	9	-9
Total--Department of Housing and Urban Development	4,050	614	3,437	26,994	1,054	25,940	26,236	1,091	25,145
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of Lands and Resources	97	.....	97	615	.....	615	591	.....	591
Other	23	7	16	168	33	135	197	34	163
Bureau of Ocean Energy Management	14	.....	14	75	.....	75	74	.....	74
Office of Surface Mining Reclamation and Enforcement	36	.....	36	499	.....	499	651	.....	651
Total--Land and Minerals Management	170	7	163	1,356	33	1,323	1,514	34	1,479
Water and Science:									
Bureau of Reclamation:									
Water and Related Resources	76	.....	76	566	.....	566	478	.....	478
Other	63	40	23	446	227	219	310	213	97
Central Utah Project	2	.....	2	16	.....	16	10	.....	10
United States Geological Survey	76	.....	76	652	.....	652	608	.....	608
Total--Water and Science	217	40	177	1,681	227	1,453	1,406	213	1,193
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service	246	.....	246	1,624	.....	1,624	1,635	.....	1,635
National Park Service	254	.....	254	1,781	.....	1,781	1,811	.....	1,811
Total--Fish and Wildlife and Parks	500	.....	500	3,405	.....	3,405	3,445	.....	3,445
Indian Affairs:									
Bureau of Indian Affairs and Bureau of Indian Education	312	(**)	311	1,532	(**)	1,532	1,244	(**)	1,244
Total--Indian Affairs	312	(**)	311	1,532	(**)	1,532	1,244	(**)	1,244
Departmental Offices:									
Mineral Leasing and Associated Payments	120	.....	120	1,457	.....	1,457	860	.....	860
Other	240	.....	240	374	.....	374	394	.....	394
Insular Affairs	15	.....	15	188	.....	188	203	.....	203
Office of the Special Trustee for American Indians	22	.....	22	213	.....	213	207	.....	207
Department-Wide Programs	141	.....	141	802	.....	802	1,619	.....	1,619
Total--Departmental Offices	538	.....	538	3,034	.....	3,034	3,282	.....	3,282
Other	23	.....	23	156	.....	156	154	.....	154
Proprietary Receipts from the Public	.....	845	-845	.....	4,181	-4,181	.....	2,790	-2,790
Intrabudgetary Transactions	-13	.....	-13	683	.....	683	-45	.....	-45
Total--Department of the Interior	1,747	892	854	11,846	4,441	7,405	11,000	3,037	7,963
Department of Justice:									
General Administration	170	.....	170	811	.....	811	710	.....	710
Legal Activities and U.S. Marshals:									
General Legal Activities	272	.....	272	2,415	.....	2,415	1,225	.....	1,225
United States Attorneys	176	.....	176	1,064	.....	1,064	1,129	.....	1,129
United States Marshals Service	100	.....	100	757	.....	757	723	.....	723
Assets Forfeiture Fund	219	.....	219	1,325	.....	1,325	1,933	.....	1,933
Other	193	.....	193	1,253	.....	1,253	1,099	.....	1,099
Federal Bureau of Investigation	761	.....	761	5,453	.....	5,453	5,064	.....	5,064
Drug Enforcement Administration	217	.....	217	1,428	.....	1,428	1,366	.....	1,366
Bureau of Alcohol, Tobacco, Firearms, and Explosives	96	.....	96	730	.....	730	700	.....	700
Federal Prison System	593	33	559	4,250	210	4,040	4,097	214	3,884
Office of Justice Programs:									

Table 5. Outlays of the U.S. Government, April 2019 and Other Periods - Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Justice: - Continued									
State and Local Law Enforcement Assistance	63	.....	63	743	.....	743	451	.....	451
Community Oriented Policing Services	17	.....	17	98	.....	98	103	.....	103
Crime Victims Fund	141	.....	141	1,262	.....	1,262	972	.....	972
Other	80	.....	80	531	.....	531	497	.....	497
Other	43	.....	43	367	.....	367	347	.....	347
Proprietary Receipts from the Public	.....	83	-83	.....	1,417	-1,417	.....	229	-229
Intrabudgetary Transactions	-249	.....	-249	-611	.....	-611	947	.....	947
Offsetting Governmental Receipts	.....	71	-71	.....	416	-416	.....	315	-315
Total--Department of Justice	2,890	188	2,703	21,875	2,044	19,831	21,363	757	20,606
Department of Labor:									
Employment and Training Administration:									
Training and Employment Services	260	.....	260	1,866	.....	1,866	1,829	.....	1,829
Office of Job Corps	132	.....	132	880	.....	880	867	.....	867
Community Service Employment for Older Americans	32	.....	32	225	.....	225	225	.....	225
Federal Unemployment Benefits and Allowances	26	.....	26	203	.....	203	257	.....	257
Federal Additional Unemployment Compensation Program-Recovery Act	(**)	.....	(**)	-1	.....	-1	-1	.....	-1
State Unemployment Insurance and Employment Service Operations	-28	.....	-28	-292	.....	-292	-93	.....	-93
Payments to the Unemployment Trust Fund	.....	.....	.....	2	.....	2	3	.....	3
Program Administration	11	.....	11	65	.....	65	62	.....	62
Unemployment Trust Fund:									
Federal-State Unemployment Insurance:									
State Unemployment Benefits	2,514	.....	2,514	17,047	.....	17,047	17,873	.....	17,873
State Administrative Expenses	310	.....	310	2,293	.....	2,293	2,147	.....	2,147
Federal Administrative Expenses	22	.....	22	341	.....	341	161	.....	161
Other	(**)	.....	(**)	3	.....	3	24	.....	24
Total--Unemployment Trust Fund	2,846	.....	2,846	19,684	.....	19,684	20,205	.....	20,205
Other	(**)	.....	(**)	18	.....	18	85	.....	85
Total--Employment and Training Administration	3,279	.....	3,279	22,649	.....	22,649	23,440	.....	23,440
Pension Benefit Guaranty Corporation	543	66	477	3,763	7,424	-3,661	3,665	5,538	-1,873
Office of Workers' Compensation Programs:									
Special Benefits	-661	.....	-661	-921	.....	-921	29	.....	29
Energy Employees Occupational Illness Compensation Fund	107	.....	107	785	.....	785	771	.....	771
Special Benefits for Disabled Coal Miners	6	.....	6	42	.....	42	47	.....	47
Black Lung Disability Trust Fund	16	.....	16	124	.....	124	126	.....	126
Other	34	.....	34	213	.....	213	189	.....	189
Wage and Hour Division	26	.....	26	154	.....	154	146	.....	146
Occupational Safety and Health Administration	54	.....	54	328	.....	328	296	.....	296
Mine Safety and Health Administration	36	.....	36	213	.....	213	193	.....	193
Bureau of Labor Statistics	47	.....	47	318	.....	318	298	.....	298
Departmental Management	34	.....	34	224	.....	224	513	.....	513
Other	32	.....	32	190	.....	190	168	.....	168
Proprietary Receipts from the Public	.....	1	-1	.....	3	-3	.....	3	-3
Intrabudgetary Transactions	-1	.....	-1	-181	.....	-181	-218	.....	-218
Total--Department of Labor	3,553	67	3,487	27,902	7,427	20,474	29,663	5,541	24,122
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and Consular Programs	722	.....	722	5,559	.....	5,559	4,536	.....	4,536
Educational and Cultural Exchange Programs	53	.....	53	368	.....	368	367	.....	367
Embassy Security, Construction, and Maintenance	125	.....	125	482	.....	482	1,383	.....	1,383
Payment to Foreign Service Retirement and Disability Fund	.....	.....	.....	159	.....	159	57	.....	57
Foreign Service Retirement and Disability Fund	82	.....	82	571	.....	571	557	.....	557
Other	493	.....	493	1,770	.....	1,770	258	.....	258
Total--Administration of Foreign Affairs	1,474	.....	1,474	8,909	.....	8,909	7,157	.....	7,157
International Organizations and Conferences	31	.....	31	2,137	.....	2,137	998	.....	998
Global Health and Child Survival	575	.....	575	5,024	.....	5,024	4,316	.....	4,316
Migration and Refugee Assistance	360	.....	360	1,671	.....	1,671	1,136	.....	1,136
International Narcotics Control and Law Enforcement	73	.....	73	588	.....	588	593	.....	593
Andean Counterdrug Programs	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Other	40	.....	40	288	.....	288	287	.....	287
Proprietary Receipts from the Public	.....	357	-357	.....	2,131	-2,131	.....	12	-12
Intrabudgetary Transactions	25	.....	25	-151	.....	-151	-65	.....	-65
Total--Department of State	2,578	357	2,221	18,466	2,131	16,335	14,423	12	14,411

Table 5. Outlays of the U.S. Government, April 2019 and Other Periods - Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:									
Office of the Secretary	33	.....	33	386	.....	386	496	.....	496
Federal Aviation Administration:									
Operations	19	.....	19	747	.....	747	357	.....	357
Airport and Airway Trust Fund:									
Grants-In-Aid for Airports	196	.....	196	1,395	.....	1,395	1,763	.....	1,763
Facilities and Equipment	253	.....	253	1,538	.....	1,538	1,411	.....	1,411
Research, Engineering, and Development	13	.....	13	91	.....	91	87	.....	87
Trust Fund Share of FAA Operations	900	.....	900	5,050	.....	5,050	5,278	.....	5,278
Total--Airport and Airway Trust Fund	1,362	.....	1,362	8,074	.....	8,074	8,539	.....	8,539
Other	-19	3	-22	510	20	490	65	18	48
Total--Federal Aviation Administration	1,362	3	1,359	9,331	20	9,311	8,961	18	8,944
Federal Highway Administration:									
Highway Trust Fund:									
Federal-Aid Highways	2,624	.....	2,624	21,279	.....	21,279	20,887	.....	20,887
Other	(**)	.....	(**)	5	.....	5	4	.....	4
Other Programs	93	.....	93	628	.....	628	398	.....	398
Total--Federal Highway Administration	2,718	.....	2,718	21,912	.....	21,912	21,289	.....	21,289
Federal Motor Carrier Safety Administration	52	.....	52	325	.....	325	309	.....	309
National Highway Traffic Safety Administration	61	.....	61	573	.....	573	583	.....	583
Federal Railroad Administration:									
Capital and Debt Service Grants to the National Railroad Passenger Corporation									
Other	.....	.....	.....	1	.....	1	63	.....	63
Other	23	.....	23	899	.....	899	897	.....	897
Total--Federal Railroad Administration	23	.....	23	900	.....	900	960	.....	960
Federal Transit Administration:									
Formula Grants	(**)	.....	(**)	7	.....	7	10	.....	10
Capital Investment Grants	88	.....	88	795	.....	795	981	.....	981
Transit Formula Grants	618	.....	618	4,962	.....	4,962	4,887	.....	4,887
Other	74	.....	74	567	.....	567	439	.....	439
Total--Federal Transit Administration	780	.....	780	6,331	.....	6,331	6,317	.....	6,317
Maritime Administration	71	(**)	70	169	2	167	260	2	258
Other	34	5	29	257	21	236	306	21	286
Proprietary Receipts from the Public	.....	3	-3	.....	51	-51	.....	47	-47
Intrabudgetary Transactions:									
Other	(**)	.....	(**)	-1	.....	-1	-110	.....	-110
Offsetting Governmental Receipts	.....	30	-30	.....	34	-34	.....	56	-56
Total--Department of Transportation	5,132	41	5,091	40,183	128	40,055	39,372	143	39,228
Department of the Treasury:									
Departmental Offices:									
Exchange Stabilization Fund	.....	70	-70	35	347	-312	41	219	-178
Grants for Specified Energy Property in Lieu of Tax Credit									
Housing and Economic Recovery Programs	(**)	.....	(**)	1	.....	1	4,000	.....	4,000
Troubled Asset Relief Program	103	.....	103	813	.....	813	1,372	.....	1,372
Other	269	.....	269	1,024	.....	1,024	848	.....	848
Bureau of the Fiscal Service:									
Payment to the Resolution Funding Corporation	662	.....	662	1,976	.....	1,976	1,976	.....	1,976
Financial Agent Services	71	.....	71	462	.....	462	450	.....	450
Claims, Judgements, and Relief Acts	292	.....	292	1,157	.....	1,157	1,184	.....	1,184
Other	52	(**)	52	767	(**)	767	2,003	(**)	2,002
Total--Bureau of the Fiscal Service	1,078	(**)	1,078	4,362	(**)	4,362	5,613	(**)	5,613
Federal Financing Bank	-393	.....	-393	-1,176	.....	-1,176	-1,051	.....	-1,051
Alcohol and Tobacco Tax and Trade Bureau:									
Salaries and Expenses	10	.....	10	66	.....	66	64	.....	64
Internal Revenue Collections for Puerto Rico	37	.....	37	252	.....	252	266	.....	266
Bureau of Engraving and Printing	-8	.....	-8	-29	.....	-29	-7	.....	-7
United States Mint	126	166	-41	959	1,151	-192	952	1,198	-246
Internal Revenue Service:									
Taxpayer Services	214	.....	214	1,467	.....	1,467	1,366	.....	1,366
Enforcement	373	.....	373	2,591	.....	2,591	2,615	.....	2,615
Operations Support	330	.....	330	2,525	.....	2,525	2,349	.....	2,349

Table 5. Outlays of the U.S. Government, April 2019 and Other Periods - Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury: - Continued									
Build America Bond Payments, Recovery Act	428	.....	428	1,979	.....	1,979	2,138	.....	2,138
Refundable Premium Tax Credits and Cost Sharing Reductions	1,370	.....	1,370	26,328	.....	26,328	23,231	.....	23,231
Payment Where Earned Income Credit Exceeds Liability for Tax	6,289	.....	6,289	55,311	.....	55,311	55,310	.....	55,310
Payment Where Child Tax Credit Exceeds Liability for Tax	2,833	.....	2,833	26,970	.....	26,970	17,478	.....	17,478
Payment Where American Opportunity Tax Credit Exceeds Liability for Tax	583	.....	583	2,653	.....	2,653	2,870	.....	2,870
Refunding Internal Revenue Collections, Interest	219	.....	219	1,077	.....	1,077	961	.....	961
Other	454	(**)	454	2,307	(**)	2,307	1,611	1	1,611
Total--Internal Revenue Service	13,094	(**)	13,094	123,209	(**)	123,209	109,932	1	109,931
Comptroller of the Currency	79	3	76	630	590	39	782	633	149
Interest on the Public Debt:									
Interest on Treasury Debt Securities (Gross):									
Public Issues (Accrual Basis)	37,164	.....	37,164	217,367	.....	217,367	195,898	.....	195,898
Special Issues (Cash Basis)	9,389	.....	9,389	88,872	.....	88,872	86,565	.....	86,565
Total--Interest on Treasury Debt Securities (Gross)	46,552	.....	46,552	306,240	.....	306,240	282,463	.....	282,463
Total--Interest on the Public Debt	46,552	.....	46,552	306,240	.....	306,240	282,463	.....	282,463
Other	10	.....	10	67	.....	67	66	.....	66
Proprietary Receipts from the Public	.....	815	-815	.....	14,909	-14,909	.....	6,057	-6,057
Intrabudgetary Transactions	-154	.....	-154	-1,382	.....	-1,382	-1,255	.....	-1,255
Total--Department of the Treasury	60,802	1,055	59,747	435,071	16,999	418,072	404,135	8,109	396,025
Department of Veterans Affairs:									
Joint DOD-VA Medical Facility Demonstration Fund	32	.....	32	249	.....	249	232	.....	232
Veterans Health Administration:									
Veterans Choice Fund, Veterans Health Administration	353	.....	353	2,547	.....	2,547	2,271	.....	2,271
Medical Services	5,246	.....	5,246	36,159	.....	36,159	32,838	.....	32,838
Medical Support and Compliance	531	.....	531	3,857	.....	3,857	3,707	.....	3,707
Medical Facilities	474	.....	474	3,412	.....	3,412	3,144	.....	3,144
Other	97	40	57	717	280	437	699	273	426
Benefits Programs:									
Public Enterprise Funds:									
Housing Accounts	(**)	1	-1	1	7	-6	2	7	-5
Other	79	77	2	534	537	-3	536	536	(**)
Compensation and Pensions	8,379	.....	8,379	57,137	.....	57,137	45,580	.....	45,580
Readjustment Benefits	1,116	.....	1,116	8,536	.....	8,536	7,949	.....	7,949
Veterans Housing Benefit Program Fund	19	.....	19	149	.....	149	863	.....	863
Insurance Funds:									
National Service Life	62	.....	62	415	.....	415	464	.....	464
Veterans Special Life	19	1	18	111	38	73	113	43	69
Other	8	.....	8	59	.....	59	62	.....	62
Total--Benefits Programs	9,682	79	9,603	66,942	582	66,360	55,568	587	54,981
Departmental Administration:									
Construction	75	.....	75	711	.....	711	756	.....	756
Information Technology Systems	619	.....	619	2,722	.....	2,722	2,404	.....	2,404
General Operating Expenses	316	.....	316	2,101	(**)	2,101	1,710	(**)	1,710
Other	102	.....	102	997	.....	997	841	.....	841
Proprietary Receipts from the Public:									
National Service Life	.....	3	-3	.....	18	-18	.....	29	-29
Other	.....	179	-179	.....	5,672	-5,672	.....	4,581	-4,581
Intrabudgetary Transactions	-49	.....	-49	-53	.....	-53	-22	.....	-22
Total--Department of Veterans Affairs	17,478	302	17,176	120,361	6,552	113,809	104,149	5,469	98,679
Corps of Engineers:									
Construction	191	.....	191	997	.....	997	604	.....	604
Operation and Maintenance	309	.....	309	1,919	.....	1,919	1,715	.....	1,715
Flood Control and Coastal Emergencies	(**)	.....	(**)	361	.....	361	580	.....	580
Rivers and Harbors Contributed Funds	30	.....	30	237	.....	237	207	.....	207
Other	64	.....	64	839	.....	839	736	.....	736
Proprietary Receipts from the Public	.....	45	-45	.....	376	-376	.....	551	-551
Intrabudgetary Transactions	-1	.....	-1	-1	.....	-1	(**)	.....	(**)
Total--Corps of Engineers	592	45	547	4,352	376	3,976	3,842	551	3,291
Other Defense Civil Programs:									
Military Retirement:									

Table 5. Outlays of the U.S. Government, April 2019 and Other Periods - Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other Defense Civil Programs: - Continued									
Payment to Military Retirement Fund	.....	.....	.....	87,996	.....	87,996	82,877	.....	82,877
Military Retirement Fund	5,092	.....	5,092	35,234	.....	35,234	29,810	.....	29,810
Retiree Health Care:									
Payment to Department of Defense Medicare-Eligible Retiree Health Care Fund	.....	.....	.....	5,720	.....	5,720	6,567	.....	6,567
Department of Defense Medicare-Eligible Retiree Health Care Fund	1,282	.....	1,282	6,480	.....	6,480	6,296	.....	6,296
Educational Benefits	21	.....	21	139	.....	139	157	.....	157
Other	26	.....	26	177	.....	177	163	.....	163
Proprietary Receipts from the Public	.....	2	-2	.....	13	-13	.....	12	-12
Intrabudgetary Transactions	-2,819	.....	-2,819	-99,534	.....	-99,534	-95,040	.....	-95,040
Total--Other Defense Civil Programs	3,602	2	3,600	36,213	13	36,199	30,830	12	30,818
Environmental Protection Agency:									
Science and Technology	77	.....	77	398	.....	398	415	.....	415
Environmental Programs and Management	186	.....	186	1,384	.....	1,384	1,421	.....	1,421
State and Tribal Assistance Grants	231	.....	231	2,508	.....	2,508	2,258	.....	2,258
Payment to the Hazardous Substance Superfund	.....	.....	.....	1,084	.....	1,084	667	.....	667
Hazardous Substance Superfund	102	.....	102	761	.....	761	743	.....	743
Other	5	2	3	92	35	57	206	28	178
Proprietary Receipts from the Public	.....	19	-19	.....	126	-126	.....	169	-169
Intrabudgetary Transactions	-17	.....	-17	-1,075	.....	-1,075	-645	.....	-645
Offsetting Governmental Receipts	.....	2	-2	.....	14	-14	.....	16	-16
Total--Environmental Protection Agency	584	24	560	5,150	175	4,975	5,065	214	4,851
Executive Office of the President:									
The White House	4	.....	4	30	.....	30	29	.....	29
Office of Management and Budget	8	.....	8	59	.....	59	55	.....	55
Unanticipated Needs	2	.....	2	12	.....	12	20	.....	20
Other	23	.....	23	131	.....	131	132	.....	132
Proprietary Receipts from the Public	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary Transactions	(**)	.....	(**)	(**)	.....	(**)	-15	.....	-15
Total--Executive Office of the President	37	(**)	37	232	(**)	232	221	(**)	220
General Services Administration:									
Real Property Activities	-97	.....	-97	-530	.....	-530	-400	.....	-400
Supply and Technology Activities	-6	.....	-6	-219	.....	-219	-13	.....	-13
General Activities	28	.....	28	150	.....	150	157	.....	157
Proprietary Receipts from the Public	.....	20	-20	.....	31	-31	.....	22	-22
Intrabudgetary Transactions	-3	.....	-3	-8	.....	-8	-6	.....	-6
Total--General Services Administration	-78	20	-98	-607	31	-639	-263	22	-285
International Assistance Programs:									
Millennium Challenge Corporation	45	.....	45	411	.....	411	407	.....	407
International Security Assistance:									
Pakistan Counterinsurgency Capability Fund	.....	.....	.....	.....	.....	.....	5	.....	5
Foreign Military Financing Program	70	.....	70	5,127	.....	5,127	3,051	.....	3,051
Economic Support Fund	239	.....	239	2,749	.....	2,749	2,749	.....	2,749
Other	117	.....	117	802	7	795	618	7	612
Total--International Security Assistance	427	.....	427	8,678	7	8,671	6,423	7	6,416
Multilateral Assistance:									
Other	175	.....	175	492	.....	492	317	.....	317
Total--Multilateral Assistance	175	.....	175	492	.....	492	317	.....	317
Agency for International Development:									
Development Assistance Program	187	.....	187	1,326	.....	1,326	1,301	.....	1,301
Assistance for Europe, Eurasia and Central Asia	41	.....	41	309	.....	309	247	.....	247
International Disaster Assistance	517	.....	517	2,184	.....	2,184	1,807	.....	1,807
Operating Expenses	85	.....	85	736	.....	736	720	.....	720
Other	14	6	9	128	151	-23	314	(**)	314
Proprietary Receipts from the Public	.....	7	-7	.....	156	-156	.....	(**)	(**)
Intrabudgetary Transactions	-1	.....	-1	-4	.....	-4	-1	.....	-1
Total--Agency for International Development	843	13	830	4,677	307	4,370	4,388	(**)	4,387
Overseas Private Investment Corporation:									
Overseas Private Investment Corporation Accounts	8	10	-2	74	83	-9	62	98	-36
Proprietary Receipts from the Public	.....	20	-20	.....	153	-153	.....	82	-82
Total--Overseas Private Investment Corporation	8	30	-23	74	236	-161	62	180	-117

Table 5. Outlays of the U.S. Government, April 2019 and Other Periods - Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
International Assistance Programs: - Continued									
Peace Corps	47	(**)	47	234	(**)	234	243	2	241
Military Sales Program:									
Foreign Military Sales Trust Fund	3,061	.....	3,061	19,845	.....	19,845	17,767	.....	17,767
Other	46	(**)	46	122	(**)	122	59	14	45
Proprietary Receipts from the Public	.....	2,787	-2,787	.....	25,601	-25,601	.....	20,309	-20,309
Other	10	(**)	9	48	2	46	69	(**)	69
Total--International Assistance Programs	4,661	2,831	1,830	34,580	26,152	8,428	29,734	20,512	9,222
National Aeronautics and Space Administration:									
Science	534	.....	534	3,516	.....	3,516	3,312	.....	3,312
Aeronautics	65	.....	65	399	.....	399	367	.....	367
Exploration	332	.....	332	2,473	.....	2,473	2,510	.....	2,510
Cross Agency Support	238	.....	238	1,610	.....	1,610	1,579	.....	1,579
Space Operations	304	.....	304	2,580	.....	2,580	2,577	.....	2,577
Other	75	.....	75	713	.....	713	760	.....	760
Proprietary Receipts from the Public	.....	(**)	(**)	.....	1	-1	.....	1	-1
Intrabudgetary Transactions	(**)	.....	(**)	-1	.....	-1	-1	.....	-1
Total--National Aeronautics and Space Administration	1,548	(**)	1,548	11,289	1	11,288	11,104	1	11,104
National Science Foundation:									
Research and Related Activities	408	.....	408	3,074	.....	3,074	3,001	.....	3,001
Education and Human Resources	70	.....	70	530	.....	530	502	.....	502
Other	41	.....	41	297	.....	297	369	.....	369
Proprietary Receipts from the Public	.....	1	-1	.....	25	-25	.....	18	-18
Total--National Science Foundation	520	1	518	3,901	25	3,876	3,872	18	3,854
Office of Personnel Management:									
Government Payment for Annuity, Employees Health and Life Insurance Benefits									
	1,122	.....	1,122	7,670	.....	7,670	7,450	.....	7,450
Postal Service Retiree Health Benefits Fund	314	.....	314	2,186	.....	2,186	2,144	.....	2,144
Civil Service Retirement and Disability Fund	7,661	.....	7,661	51,669	.....	51,669	49,985	.....	49,985
Employees Life Insurance Fund	294	294	(**)	1,867	2,489	-622	1,861	2,358	-497
Employees and Retired Employees Health Benefits Fund	4,745	4,473	273	32,187	32,373	-186	30,459	31,612	-1,153
Other	8	.....	8	172	.....	172	102	.....	102
Proprietary Receipts from the Public	.....	2	-2	.....	3	-3	.....	2	-2
Intrabudgetary Transactions:									
Postal Service Contributions	.....	.....	.....	-637	.....	-637	-682	.....	-682
Civil Service Retirement and Disability Fund:									
Other	-3	.....	-3	-23	.....	-23	-22	.....	-22
Total--Office of Personnel Management	14,142	4,769	9,374	95,090	34,866	60,225	91,296	33,972	57,325
Small Business Administration:									
Salaries and Expenses	58	(**)	58	281	(**)	281	-185	(**)	-185
Business Loans Program	(**)	(**)	(**)	242	(**)	242	284	(**)	284
Disaster Loans Program	12	(**)	12	280	(**)	280	930	(**)	929
Other	18	2	17	147	13	134	135	12	124
Proprietary Receipts from the Public	.....	(**)	(**)	.....	945	-945	.....	1,744	-1,744
Intrabudgetary Transactions	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total--Small Business Administration	89	2	87	949	958	-9	1,164	1,756	-592
Social Security Administration:									
Payments to Social Security Trust Funds	9,173	.....	9,173	27,056	.....	27,056	27,556	.....	27,556
Supplemental Security Income Program	5,189	.....	5,189	34,948	.....	34,948	30,107	.....	30,107
Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget):									
Benefit Payments	74,675	.....	74,675	511,252	.....	511,252	480,248	.....	480,248
Administrative Expenses	352	.....	352	2,307	.....	2,307	2,066	.....	2,066
Total--Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget)	75,028	.....	75,028	513,558	.....	513,558	482,315	.....	482,315
Federal Disability Insurance Trust Fund (Off-Budget):									
Benefit Payments	12,222	.....	12,222	84,381	.....	84,381	83,590	.....	83,590
Administrative Expenses	233	.....	233	1,566	.....	1,566	1,605	.....	1,605
Total--Federal Disability Insurance Trust Fund (Off-Budget)	12,455	.....	12,455	85,947	.....	85,947	85,195	.....	85,195
Other	13	.....	13	90	.....	90	94	.....	94
Proprietary Receipts from the Public:									
On-Budget	.....	316	-316	.....	1,678	-1,678	.....	1,597	-1,597

Table 5. Outlays of the U.S. Government, April 2019 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
Social Security Administration: - Continued									
Off-Budget	.....	19	-19	.....	90	-90	.....	52	-52
Intrabudgetary Transactions:									
Off-Budget ¹	-9,173	.....	-9,173	-27,056	.....	-27,056	-27,554	.....	-27,554
Total--Social Security Administration	92,685	335	92,350	634,544	1,768	632,776	597,712	1,649	596,063
Independent Agencies:									
Broadcasting Board of Governors	62	(**)	62	449	(**)	449	439	(**)	439
Bureau of Consumer Financial Protection	35	.....	35	267	(**)	267	417	(**)	417
Corporation for National and Community Service	85	(**)	85	546	2	545	551	2	549
Corporation for Public Broadcasting	.....	.....	.....	465	.....	465	465	.....	465
District of Columbia:									
Courts	21	.....	21	176	(**)	176	197	(**)	197
General and Special Payments	126	18	107	450	55	395	317	47	270
Equal Employment Opportunity Commission	30	1	29	217	2	215	207	1	206
Export-Import Bank of the United States	531	375	156	575	369	206	41	6	35
Federal Communications Commission:									
Universal Service Fund	787	.....	787	5,666	.....	5,666	7,361	.....	7,361
Other	84	2	83	393	14	380	214	15	198
Federal Deposit Insurance Corporation:									
Deposit Insurance Fund	-703	.....	-703	-5,095	.....	-5,095	-8,725	.....	-8,725
FSLIC Resolution Fund	(**)	2	-2	(**)	12	-12	(**)	6	-6
Total--Federal Deposit Insurance Corporation	-703	2	-705	-5,094	12	-5,106	-8,725	6	-8,731
Federal Drug Control Programs	15	.....	15	145	.....	145	141	.....	141
Federal Housing Finance Agency	20	.....	20	151	.....	151	152	.....	152
Institute of Museum and Library Services	13	(**)	13	123	(**)	123	122	(**)	122
Intelligence Community Management Account	44	.....	44	341	.....	341	244	.....	244
Legal Services Corporation	83	.....	83	276	.....	276	237	.....	237
National Archives and Records Administration	32	2	30	223	10	213	230	16	215
National Credit Union Administration	166	355	-189	585	1,068	-483	667	2,197	-1,530
National Endowment for the Arts	12	(**)	12	88	(**)	87	83	(**)	83
National Endowment for the Humanities	10	(**)	10	74	1	73	80	(**)	79
National Labor Relations Board	20	(**)	20	152	(**)	152	151	(**)	151
Nuclear Regulatory Commission	70	93	-23	513	470	43	515	450	65
Postal Service:									
Off-Budget:									
Public Enterprise Funds	5,228	5,930	-703	53,948	55,474	-1,526	51,943	53,511	-1,567
Other	.....	.....	.....	265	.....	265	135	.....	135
Other	.....	.....	.....	55	.....	55	58	.....	58
Railroad Retirement Board:									
Federal Windfall Subsidy	1	.....	1	10	.....	10	12	.....	12
Federal Payments to the Railroad Retirement Accounts	167	.....	167	567	.....	567	524	.....	524
Railroad Unemployment Insurance Trust Fund:									
Benefit Payments	7	.....	7	52	.....	52	63	.....	63
Transfer To Administrative Funds	1	.....	1	13	.....	13	10	.....	10
Rail Industry Pension Fund:									
Benefit Payments	463	.....	463	3,228	.....	3,228	3,166	.....	3,166
OASDI Certifications	(**)	.....	(**)	-1	.....	-1	-2	.....	-2
Transfer to Administrative Funds	5	.....	5	58	.....	58	45	.....	45
Other	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
National Railroad Retirement Investment Trust:									
Administrative Expenses	5	.....	5	38	.....	38	51	.....	51
Transfers to the Railroad Retirement Trust Funds from the National Railroad Retirement Investment Trust	162	.....	162	1,161	.....	1,161	1,218	.....	1,218
Railroad Social Security Equivalent Benefit Account:									
Benefit Payments	621	.....	621	4,300	.....	4,300	4,203	.....	4,203
Transfer To Administrative Funds	2	.....	2	22	.....	22	16	.....	16
Other	1	.....	1	-29	.....	-29	-6	.....	-6
Proprietary Receipts from the Public	.....	125	-125	.....	-252	252	.....	1,507	-1,507
Intrabudgetary Transactions:									
Other	-330	.....	-330	-1,730	.....	-1,730	-1,743	.....	-1,743
Total--Railroad Retirement Board	1,105	125	980	7,690	-252	7,942	7,557	1,507	6,050
Securities and Exchange Commission	136	-2	139	600	1	598	423	(**)	422
Smithsonian Institution	101	.....	101	612	(**)	612	597	(**)	597
Tennessee Valley Authority	2,844	2,841	3	24,425	25,113	-689	27,752	28,452	-699
Other	234	40	194	2,504	505	1,999	1,934	596	1,338
Total--Independent Agencies	11,190	9,781	1,409	96,879	82,845	14,034	94,505	86,807	7,698

Table 5. Outlays of the U.S. Government, April 2019 and Other Periods - Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed Offsetting Receipts:									
Other Interest	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Employer Share, Employee Retirement:									
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund:									
Federal Employer Contributions	-313	.....	-313	-2,225	.....	-2,225	-2,225	.....	-2,225
Postal Service Employer Contributions	-55	.....	-55	-377	.....	-377	-378	.....	-378
Department of State:									
Foreign Service Retirement and Disability Fund	-29	.....	-29	-209	.....	-209	-206	.....	-206
Other Defense Civil Programs:									
Military Retirement Fund	-1,713	.....	-1,713	-19,737	.....	-19,737	-17,323	.....	-17,323
Department of Defense Medicare-Eligible Retiree Health Care Fund	.....	.....	.....	-7,763	.....	-7,763	-8,384	.....	-8,384
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-2,476	.....	-2,476	-17,895	.....	-17,895	-17,728	.....	-17,728
Social Security Administration:									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Employer Contributions	-1,321	.....	-1,321	-8,604	.....	-8,604	-8,407	.....	-8,407
Federal Disability Insurance Trust Fund:									
Federal Employer Contributions	-224	.....	-224	-1,690	.....	-1,690	-1,986	.....	-1,986
Other	(**)	.....	(**)	-2	.....	-2	(**)	.....	(**)
Total--Employer Share, Employee Retirement	-6,131	.....	-6,131	-58,503	.....	-58,503	-56,638	.....	-56,638
Interest Received by Trust Funds:									
Judicial Branch:									
Judicial Survivors Annuity Fund	2	.....	2	-2	.....	-2	1	.....	1
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund	-54	.....	-54	-3,510	.....	-3,510	-3,681	.....	-3,681
Federal Supplementary Medical Insurance Trust Fund	-33	.....	-33	-1,375	.....	-1,375	-1,171	.....	-1,171
Department of Homeland Security:									
Oil Spill Liability Trust Fund	-13	.....	-13	-82	.....	-82	-45	.....	-45
Other	-5	.....	-5	-22	.....	-22	-14	.....	-14
Department of Labor:									
Unemployment Trust Fund	-18	.....	-18	-879	.....	-879	-715	.....	-715
Department of State:									
Foreign Service Retirement and Disability Fund	(**)	.....	(**)	-276	.....	-276	-273	.....	-273
Department of Transportation:									
Airport and Airway Trust Fund	-9	.....	-9	-176	.....	-176	-146	.....	-146
Department of Veterans Affairs:									
National Service Life Insurance Fund	(**)	.....	(**)	-57	.....	-57	-68	.....	-68
United States Government Life Insurance Fund	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Corps of Engineers	-15	.....	-15	-117	.....	-117	-76	.....	-76
Other Defense Civil Programs:									
Military Retirement Fund	-5,939	.....	-5,939	-11,140	.....	-11,140	-14,194	.....	-14,194
Educational Benefits Fund	-2	.....	-2	-6	.....	-6	-29	.....	-29
Armed Forces Retirement Home	(**)	.....	(**)	-1	.....	-1	(**)	.....	(**)
Environmental Protection Agency	-4	.....	-4	-63	.....	-63	-33	.....	-33
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	.....	.....	.....	-12,954	.....	-12,954	-12,866	.....	-12,866
Social Security Administration:									
Federal Old-Age and Survivors Insurance Trust Fund	-24	.....	-24	-39,942	.....	-39,942	-41,016	.....	-41,016
Federal Disability Insurance Trust Fund	-9	.....	-9	-1,417	.....	-1,417	-1,083	.....	-1,083
Independent Agencies:									
Railroad Retirement Board	-5	.....	-5	-32	.....	-32	-29	.....	-29
Other	-1	.....	-1	-14	.....	-14	-11	.....	-11
Other	-83	.....	-83	-642	.....	-642	-473	.....	-473
Total--Interest Received by Trust Funds	-6,213	.....	-6,213	-72,705	.....	-72,705	-75,920	.....	-75,920
Rents and Royalties on the Outer Continental Shelf Lands	.....	713	-713	.....	3,966	-3,966	.....	2,908	-2,908
Spectrum Auction Proceeds	.....	.....	.....	-1,155	.....	-1,155	.....	.....	.....
Total--Undistributed Offsetting Receipts	-12,345	713	-13,058	-132,363	3,966	-136,329	-132,558	2,908	-135,466
Total Outlays	411,249	36,009	375,240	2,864,320	290,613	2,573,708	2,662,478	269,582	2,392,896
Total On-Budget	329,289	30,060	299,230	2,289,310	235,048	2,054,262	2,122,938	216,019	1,906,918
Total Off-Budget	81,960	5,949	76,011	575,010	55,564	519,446	539,541	53,563	485,978
Total Surplus (+) or Deficit (-)			+160,305			-530,870			-385,445
Total On-Budget			+140,506			-542,635			-403,661
Total Off-Budget			+19,798			+11,765			+18,216

Table 5. Outlays of the U.S. Government, April 2019 and Other Periods - Continued

[\$ millions]

MEMORANDUM

Receipts Offset Against Outlays (In Millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary Receipts	145,755	123,710
Intrabudgetary Transactions	475,092	460,022
Governmental Receipts	8,815	6,988
Total Receipts Offset Against Outlays	<u>629,662</u>	<u>590,721</u>

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

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

... No Transactions

(**) Less than absolute value of \$500,000

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, April 2019 and Other Periods

[\$ millions]

Assets and Liabilities Directly Related to Budget Off-Budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Liability Accounts:						
Borrowing from the Public:						
Treasury Securities, Issued Under General Financing Authorities:						
Debt Held by the Public	-11,603	431,635	661,700	15,761,154	16,204,391	16,192,789
Intragovernmental Holdings	11,391	79,975	161,600	5,754,904	5,823,488	5,834,879
Total Treasury Securities Outstanding	-212	511,610	823,300	21,516,058	22,027,880	22,027,668
Plus Premium on Treasury Securities	292	1,987	-2,203	27,640	29,335	29,627
Less Discount on Treasury Securities	-901	2,994	7,412	105,827	109,722	108,821
Total Treasury Securities Net of Premium and Discount	981	510,604	813,685	21,437,870	21,947,493	21,948,474
Agency Securities, Issued Under Special Financing Authorities (See Schedule B; for Other Agency Borrowing, See Schedule C)						
Total Federal Securities	4	-617	-572	22,822	22,201	22,205
	985	509,987	813,113	21,460,692	21,969,694	21,970,679
Deduct:						
Federal Securities Held as Investments of Government Accounts (See Schedule D)						
Less Discount on Federal Securities Held as Investments of Government Accounts	12,949	79,726	156,511	5,737,252	5,804,029	5,816,978
Net Federal Securities Held as Investments of Government Accounts	-230	959	1,588	27,744	28,933	28,703
Total Borrowing from the Public	13,179	78,767	154,924	5,709,509	5,775,097	5,788,276
	-12,194	431,220	658,190	15,751,183	16,194,597	16,182,403
Accrued Interest Payable to the Public	2,746	8,230	7,428	73,519	79,002	81,749
Allocations of Special Drawing Rights	-88	-335	874	49,274	49,027	48,939
Uninvested Balances, Deposit Funds	-64,936	152,527	-656	20,724	238,186	173,251
Miscellaneous Liability Accounts (Includes Checks Outstanding Etc.)	2,382	6,339	6,275	8,528	12,486	14,868
Total Liability Accounts	-72,089	597,981	672,112	15,903,229	16,573,299	16,501,210
Asset Accounts (Deduct)						
Cash and Monetary Assets:						
U.S. Treasury Operating Cash:						
Federal Reserve Account ¹	88,573	37,873	260,054	384,713	334,012	422,586
Balance	88,573	37,873	260,054	384,713	334,012	422,586
Special Drawing Rights:						
Total Holdings	-92	-243	959	50,918	50,766	50,674
SDR Certificates Issued to Federal Reserve Banks	.....	.....	.....	-5,200	-5,200	-5,200
Balance	-92	-243	959	45,718	45,566	45,474
Reserve Position on the U.S. Quota in the IMF:						
U.S. Subscription to International Monetary Fund:						
Direct Quota Payments	.....	.....	.....	111,629	111,629	111,629
Maintenance of Value Adjustments	-207	-788	2,056	4,169	3,588	3,381
Letter of Credit Issued to IMF	2,399	6,064	417	-103,138	-99,473	-97,074
Dollar Deposits with the IMF	4	3	3	-305	-306	-302
Receivable/Payable (-) for Interim Maintenance of Value Adjustments	170	678	-1,860	3,009	3,517	3,687
Balance	2,367	5,958	615	15,364	18,955	21,322
Loans to International Monetary Fund	-5	-1,650	-2,201	4,861	3,216	3,211
Other Cash and Monetary Assets	-334	-385	1,017	26,463	26,411	26,077
Total Cash and Monetary Assets	90,509	41,552	260,444	477,118	428,161	518,670
Non-Federal Securities of the National Railroad Retirement Investment Trust						
Net Activity, Guaranteed Loan Financing (See Schedule E)	-114	-1,299	224	25,512	24,326	24,213
Net Activity, Direct Loan Financing (See Schedule E)	277	6,961	2,638	4,781	11,464	11,742
Miscellaneous Asset Accounts	-3,061	18,867	22,939	1,372,059	1,393,987	1,390,926
	567	780	466	-518	-305	262
Total Asset Accounts	88,178	66,861	286,711	1,878,951	1,857,634	1,945,812
Excess of Liabilities (+) or Assets (-)	-160,268	531,120	385,400	14,024,278	14,715,665	14,555,398
Transactions Not Applied to Current Year's Surplus or Deficit (See Schedule A for Details)						
	-37	-250	45	.....	-213	-250
Total Budget and Off-Budget Federal Entities (Financing of Deficit (+) or Disposition of Surplus (-))	-160,305	530,870	385,445	14,024,278	14,715,452	14,555,147

1 Major sources of information used to determine Treasury's operating cash balance include Federal Reserve Banks, Treasury Regional Finance Centers, Internal Revenue Service Centers, various electronic systems, and information on the Public Debt. Information is presented on a modified cash basis. Deposits are

reflected as received and withdrawals are reflected as processed.

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

... No Transactions

Table 6. Schedule A-Analysis of Change in Excess of Liabilities of the U.S. Government, April 2019 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of Liabilities Beginning of Period:			
Based on Composition of Unified Budget in Preceding Period	14,715,665	14,024,278	13,202,375
Adjustments During Current Fiscal Year for Changes in Composition of Unified Budget:			
Revisions by Federal Agencies to the Prior Budget Results	.....	(**)	42,742
Excess of Liabilities Beginning of Period (Current Basis)	14,715,665	14,024,278	13,245,117
Budget Surplus (-) or Deficit:			
Based on Composition of Unified Budget in Prior Fiscal Year	-160,305	530,870	385,445
Total Surplus (-) or Deficit (Table 2)	-160,305	530,870	385,445
Total-On-Budget (Table 2)	-140,506	542,635	403,661
Total-Off-Budget (Table 2)	-19,798	-11,765	-18,216
Transactions Not Applied to Current Year's Surplus or Deficit:			
Premium/Discount on Buyback of U.S. Treasury Securities	.....	-2	-1
Other	37	252	-44
Total-Transactions Not Applied to Current Year's Surplus or Deficit	37	250	-45
Excess of Liabilities Close of Period	14,555,398	14,555,398	13,630,517

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

(**) Less than absolute value of \$500,000

Table 6. Schedule B-Securities Issued by Federal Agencies Under Special Financing Authorities, April 2019 and Other Periods

Classification	[\$ millions]					
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Account Balances Current Fiscal Year		
		Fiscal Year to Date		Beginning of		Close of
	This Year	Prior Year	This Year	This Month	This Month	
Agency Securities, Issued Under Special Financing Authorities:						
Obligations Guaranteed by the United States, Issued By:						
Department of Housing and Urban Development:						
Federal Housing Administration	.....	.....	.....	19	19	19
Obligations Not Guaranteed by the United States, Issued By:						
Legislative Branch:						
Architect of the Capitol	1	-5	-4	80	75	75
Independent Agencies:						
Federal Communications Commission	.....	.....	.....	(**)	(**)	(**)
National Archives and Records Administration	.....	-13	-12	27	14	14
Tennessee Valley Authority	3	-599	-555	22,696	22,094	22,097
Total Agency Securities	4	-617	-572	22,822	22,201	22,205

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

(**) Less than absolute value of \$500,000

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, April 2019 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Borrowing from the US Treasury:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation	162	9,968	2,082	9,148	18,953	19,116
Agricultural Credit Insurance Fund	261	-982	796	12,812	11,569	11,830
Farm Storage Facility Loans	(**)	86	116	1,041	1,127	1,127
Apple Loans Fund	.....	.....	.....	(**)	(**)	(**)
Emergency Boll Weevil Loan Fund	.....	-1	-1	4	4	4
Rural Housing Service:						
Rural Housing Insurance	84	486	-511	17,652	18,054	18,138
Rural Community Facility Loans Fund	215	938	-141	8,731	9,454	9,669
Multifamily Housing Revitalization Loan Account	5	-4	-34	414	405	409
Rural Business - Cooperative Service:						
Rural Business and Industry Loans	.....	-12	-26	57	45	45
Rural Development Loan Fund	2	(**)	-22	286	284	286
Rural Economic Development Loan Fund	2	12	-16	186	196	198
Renewable Energy Guaranteed Loan Account	.....	(**)	-2	1	1	1
Rural Microenterprise Investment Loans	1	(**)	1	38	38	39
Biorefinery Assistance Loan Account	.....	-13	-12	15	2	2
Rural Utilities Service:						
Rural Water and Waste Disposal Fund	57	344	-378	12,514	12,801	12,858
Rural Electrification and Telecommunications Fund	2	303	-764	5,907	6,208	6,210
Rural Telephone Bank	.....	-3	-36	119	116	116
Distance Learning and Telemedicine Program	(**)	-10	-179	785	775	775
Foreign Agricultural Service	.....	.....	.....	453	453	453
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance	14	18	57	453	458	471
Department of Defense--Military Programs:						
Family Housing Improvement Loans	.....	25	51	1,685	1,710	1,710
Department of Education:						
College Housing and Academic Facilities Loans	.....	.....	.....	19	19	19
Federal Direct Student Loans	13,787	91,629	92,974	1,173,744	1,251,587	1,265,373
Teach Grant Loans	8	43	42	609	645	652
Temporary Student Loan Purchase Authority	.....	-872	-184	45,247	44,375	44,375
Federal Family Education Loans	.....	.....	.....	38,880	38,880	38,880
Department of Energy:						
Bonneville Power Administration Fund	.....	-232	-56	5,531	5,299	5,299
Western Area Power Administration - Recovery Act	-21	-21	.....	97	97	76
Title 17 Innovative Technology Loans	.....	159	2	514	673	673
Department of Health and Human Services:						
Consumer Operated and Oriented Plan	.....	.....	.....	407	407	407
Consumer Operated and Oriented Plan Program Contingency Fund	.....	.....	.....	65	65	65
Department of Homeland Security:						
National Flood Insurance Fund	.....	.....	-9,900	20,525	20,525	20,525
Disaster Assistance Loan Fund	(**)	2	2	16	18	18
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-Rent Public Housing - Loans and Other Expenses	.....	.....	.....	116	116	116
Native Hawaiian Housing Loans	.....	(**)	.....	7	7	7
Housing Programs:						
Emergency Homeowners' Relief Fund	.....	.....	.....	(**)	(**)	(**)
Federal Housing Administration	.....	25	25	24,709	24,734	24,734
Green Retrofit Program for Multifamily Housing-Recovery Act	.....	.....	.....	11	11	11
Department of the Interior:						
Bureau of Indian Affairs and Bureau of Indian Education	.....	.....	12	18	18	18
Bureau of Reclamation Loan Fund	.....	.....	.....	30	30	30
Assistance to American Samoa Loan Fund	.....	(**)	.....	8	9	9
Department of Labor:						
Black Lung Disability Trust Fund	.....	.....	.....	4,566	4,566	4,566
Department of State:						

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, April 2019 and Other Periods - Continued

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
This Year		Prior Year	This Year	This Month		
Borrowing from the US Treasury: - Continued						
Repatriation Loans	.....	2	1	3	5	5
Department of Transportation:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	82	937	1,551	16,081	16,936	17,019
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	396	412	.....	477	493	889
Other	.....	.....	.....	(**)	(**)	(**)
Maritime Administration:						
Maritime Guaranteed Loan (Title XI) Fund	3	5	20	152	155	157
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	1	6	9	89	94	95
Temporary Credit and Liquidity Program	.....	.....	-75	4,029	4,029	4,029
Troubled Asset Relief Program	.....	-18	-34	60	42	42
Small Business Lending Financing Fund	.....	.....	.....	202	202	202
Federal Financing Bank Revolving Fund	81	1,377	1,060	61,584	62,880	62,961
Department of Veterans Affairs:						
Veterans Housing Benefit Program Fund	.....	104	26	463	566	566
Native American Veteran Housing Fund	.....	3	4	71	74	74
Vocational Rehabilitation Loan Fund	.....	2	(**)	1	3	3
Corps of Engineers:						
Washington Aqueduct	.....	(**)	(**)	1	(**)	(**)
Environmental Protection Agency:						
Water Infrastructure Finance and Innovation Loan Program	.....	(**)	.....	.....	(**)	(**)
International Assistance Programs:						
International Security Assistance:						
Foreign Military Loan Program	.....	.....	955	3,066	3,066	3,066
Military Debt Reduction	.....	.....	.....	46	46	46
Agency for International Development:						
International Debt Reduction	.....	.....	.....	36	36	36
Development Credit Authority Loan Fund	.....	.....	.....	1	1	1
Overseas Private Investment Corporation	37	486	328	3,475	3,924	3,961
Small Business Administration:						
Business Loan Fund	-201	-197	211	2,158	2,163	1,961
Disaster Loan Fund	-129	1,353	3,502	9,054	10,537	10,408
Independent Agencies:						
Export-Import Bank of the United States	2	46	144	20,213	20,257	20,259
Presidio Trust	.....	.....	.....	40	40	40
Railroad Retirement Board:						
Social Security Equivalent Benefit Account	357	2,452	2,411	3,725	5,821	6,178
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities	.....	.....	.....	20	20	20
Total Borrowing from the US Treasury	15,206	108,861	94,012	1,512,469	1,606,124	1,621,331
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Utilities Service:						
Rural Electrification and Telecommunications Fund	-160	907	377	46,288	47,355	47,195
Department of Education:						
Historically Black College and University Capital Financing Fund	-6	32	-143	1,449	1,486	1,480
Department of Energy:						
Advanced Technology Vehicles Manufacturing Loans	.....	-295	-295	2,209	1,913	1,913
Title 17 Innovative Technology Loans	-11	1,553	-214	11,067	12,632	12,621
Department of Health and Human Services:						
Health Maintenance Organization Loan and Loan Guarantee Fund	.....	.....	.....	(**)	(**)	(**)
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration	23	173	166	1,666	1,815	1,838
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	1	189	112	696	884	885
Department of Veterans Affairs:						
Guaranteed Transitional Housing Loans for Homeless Veterans	.....	(**)	(**)	4	4	4
Independent Agencies:						
Postal Service	.....	-2,200	.....	13,200	11,000	11,000
Total Borrowing from the Federal Financing Bank	-152	359	3	76,578	77,089	76,937

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

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 absolute value of \$500,000

Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, April 2019 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Federal Funds:						
Department of Agriculture	23	11	(**)	221	209	233
Department of Commerce	2	2	3	.....	.....	2
Department of Defense--Military Programs:						
Defense Cooperation Account	(**)	(**)	(**)	8	8	8
Department of Energy	49	-51	127	56,372	56,272	56,321
Department of Health and Human Services	.....	10,236	15	.....	10,236	10,236
Department of Homeland Security	72	376	450	732	1,036	1,108
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund	-29,396	-26,975	4,746	26,975	29,396	.....
Government National Mortgage Association:						
Guarantees of Mortgage-Backed Securities	35	-226	-2,778	16,293	16,033	16,067
Department of the Interior	423	457	228	9,642	9,677	10,099
Department of Justice	(**)	-1,032	537	1,161	129	129
Department of Labor	-240	3,730	2,397	31,688	35,657	35,417
Department of State:						
Foreign Service Retirement and Disability Fund	1	4	4	17	20	21
Other	.....	(**)	(**)	15	15	15
Department of Transportation	4	34	23	2,289	2,319	2,323
Department of the Treasury	23	231	202	23,930	24,138	24,161
Department of Veterans Affairs:						
Veterans Reopened Insurance Fund	-2	-10	-13	101	94	91
Servicemen'S Group Life Insurance Fund	.....	(**)	(**)	1	1	1
Other Defense Civil Programs:						
Uniformed Services Retiree Health Care Fund	1,513	13,201	14,156	240,183	251,870	253,383
Office of Personnel Management:						
Postal Service Contributions	.....	-1,718	-1,462	47,145	45,427	45,427
Independent Agencies:						
Federal Deposit Insurance Corporation:						
Deposit Insurance Fund	660	5,231	8,873	96,431	101,002	101,662
FSLIC Resolution Fund	2	12	6	852	862	864
Federal Housing Finance Agency	93	106	76	56	68	161
National Credit Union Administration	186	491	3,439	15,326	15,632	15,817
Postal Service	813	-850	1,328	10,493	8,830	9,643
Tennessee Valley Authority	(**)	(**)	(**)	25	25	25
Other						
Treasury Securities	-536	-995	-2,168	13,547	13,088	12,552
Other	66	-145	-251	11,288	11,078	11,144
Total Treasury Securities	-26,210	2,121	29,936	604,790	633,120	606,911
Total Federal Funds	-26,210	2,121	29,936	604,790	633,120	606,911
Trust Funds:						
Legislative Branch:						
Library of Congress	4	4	3	21	21	25
United States Tax Court	.....	(**)	(**)	12	13	13
Other	-1	1	2	30	33	32
Judicial Branch:						
Judicial Retirement Funds	92	122	114	1,220	1,250	1,342
Department of Agriculture	-6	-6	.....	6	6	.....
Department of Commerce	18	1,280	4	6,243	7,504	7,522
Department of Defense--Military Programs:						
Voluntary Separation Incentive Fund	-4	7	13	112	124	119
Other	263	494	117	1,385	1,616	1,879
Department of Health and Human Services:						
Federal Hospital Insurance Trust Fund	12,724	5,236	12,591	202,805	195,317	208,041
Federal Supplementary Medical Insurance Trust Fund	2,127	14,063	28,163	98,197	110,133	112,260
Other	4	30	121	3,787	3,812	3,816
Department of Homeland Security	121	394	486	8,507	8,780	8,901
Department of the Interior	(**)	-11	6	44	33	33
Department of Labor:						
Unemployment Trust Fund	954	-3,265	-2,045	72,576	68,357	69,311
Other	-2	-6	-7	70	65	63
Department of State:						

Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, April 2019 and Other Periods - Continued
 [\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Trust Funds - Continued						
Foreign Service Retirement and Disability Fund	-49	95	-1	19,184	19,328	19,279
Other	-9	-7	-1	49	51	42
Department of Transportation:						
Airport and Airway Trust Fund	187	1,194	612	14,212	15,220	15,407
Highway Trust Fund	640	-2,794	-2,634	41,212	37,778	38,418
Department of the Treasury	234	260	-17	3,184	3,210	3,444
Department of Veterans Affairs:						
General Post Fund, National Homes	.....	9	-11	90	99	99
National Service Life Insurance	-61	-344	-367	3,015	2,731	2,670
United States Government Life Insurance Fund	(**)	(**)	(**)	2	2	2
Veterans Special Life Insurance Fund	-18	-74	-69	1,487	1,431	1,413
Corps of Engineers	135	1,244	991	9,372	10,481	10,616
Other Defense Civil Programs:						
Military Retirement Fund	2,565	84,454	86,151	743,421	825,309	827,875
Other	-4	-63	-38	1,131	1,071	1,067
Environmental Protection Agency	-50	564	119	5,538	6,152	6,102
National Aeronautics and Space Administration	.....	-1	(**)	17	16	16
Office of Personnel Management:						
Civil Service Retirement and Disability Fund						
Treasury Securities	.....	-37,511	-16,870	922,994	885,483	885,483
Employees Life Insurance Fund	(**)	919	517	46,616	47,535	47,535
Employees and Retired Employees Health Benefits Fund	-273	376	1,206	27,370	28,019	27,746
Social Security Administration:						
Federal Old-Age and Survivors Insurance Trust Fund	16,296	4,332	1,119	2,801,254	2,789,289	2,805,586
Federal Disability Insurance Trust Fund	2,799	6,254	15,821	93,401	96,856	99,655
Independent Agencies:						
Harry S Truman Scholarship Foundation	-4	-5	-5	52	51	47
Japan-United States Friendship Commission	.....	-1	3	36	35	35
Railroad Retirement Board						
Treasury Securities	212	92	504	2,619	2,499	2,711
Agency Securities	.....	.....	-1	.....	.....	.....
Other						
Treasury Securities	264	267	-22	1,196	1,199	1,463
Total Treasury Securities	39,159	77,605	126,577	5,132,462	5,170,909	5,210,068
Total Agency Securities	.....	.....	-1	.....	.....	.....
Total Trust Funds	39,159	77,605	126,575	5,132,462	5,170,909	5,210,068
Grand Total	12,949	79,726	156,511	5,737,252	5,804,029	5,816,978

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

Note: Investments are in Treasury securities unless otherwise noted.

... No Transactions

(**) Less than absolute value of \$500,000

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, April 2019 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation Export Fund	(**)	-21	-21	197	177	176
Agricultural Credit Insurance Fund	-2	-2	-1	-200	-199	-202
Natural Resources Conservation Service:						
Agricultural Resource Conservation Demonstration Program	.....	.....	.....	(**)	(**)	(**)
Rural Housing Service:						
Rural Community Facility Loans	-1	-8	-3	-42	-49	-50
Rural Housing Insurance Fund	15	56	148	429	470	485
Rural Business - Cooperative Service:						
Rural Business and Industry Loans	15	-22	-17	-178	-214	-199
Renewable Energy Guaranteed Loan Account	-1	-7	-15	-48	-55	-56
Biorefinery Assistance Loan Account	.....	-4	-23	-60	-64	-64
Rural Utilities Service:						
Rural Water and Waste Disposal Fund	(**)	(**)	(**)	-25	-25	-25
Department of Commerce:						
General Administration:						
Emergency Oil, Gas, and Steel Account	.....	.....	.....	5	5	5
Department of Defense--Military Programs						
.....						
Department of Education:						
Office of Student Financial Assistance:						
Federal Family Education Loans	-311	-758	-1,257	22,125	21,678	21,367
Department of Energy:						
Title 17 Innovative Technology Loans	19	21	.....	-138	-136	-117
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health Center Loans	.....	.....	.....	-1	-1	-1
Health Education Assistance Loans	.....	.....	.....	-70	-70	-70
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian Housing Loans	(**)	-6	(**)	-205	-210	-210
Native Hawaiian Housing Loans	(**)	-1	(**)	4	3	3
Community Planning and Development:						
Community Development Loans	.....	-1	-1	-17	-18	-18
Housing Programs:						
FHA-Mutual Mortgage Insurance Loans	367	3,905	2,396	-3,634	-96	271
FHA-General and Special Risk Fund	142	1,163	639	-4,353	-3,332	-3,190
Home Ownership Preservation Entity Fund	(**)	(**)	1	-17	-17	-17
Government National Mortgage Association:						
Guarantees of Mortgage-Backed Securities	-152	-1,030	-1,089	8,964	8,086	7,935
Department of the Interior:						
Bureau of Indian Affairs and Bureau of Indian Education	(**)	-12	20	-21	-33	-33
Department of Transportation:						
Office of the Secretary:						
Minority Business Resource Center Fund	.....	.....	(**)	(**)	(**)	(**)
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	.....	.....	.....	(**)	(**)	(**)
Maritime Administration:						
Maritime Guaranteed Loan (Title XI) Fund	3	-27	248	34	4	7
Department of the Treasury:						
Departmental Offices:						
Air Transportation Stabilization Fund	.....	.....	.....	(**)	(**)	(**)
Troubled Assets Insurance Financing Fund	.....	.....	.....	(**)	(**)	(**)
Troubled Asset Relief Program	.....	1	2	-4	-2	-2
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	-102	2,917	986	-11,299	-8,280	-8,382
International Assistance Programs:						
Agency for International Development:						

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, April 2019 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	
Guaranteed Loan Financing Activity: - Continued						
Ukraine Export Credit Insurance Fund	.....	.....	.....	-1,149	-1,149	-1,149
Loan Guarantees to Israel	.....	.....	.....	-1,253	-1,253	-1,253
Urban and Environmental Credit Guaranteed Loans	(**)	2	1	-49	-47	-47
Microenterprise and Small Enterprise Development	.....	.....	.....	(**)	(**)	(**)
Development Credit Authority Loan Fund	(**)	-5	-5	-92	-98	-98
Tunisia Loan Fund	.....	.....	.....	-1,105	-1,105	-1,105
Overseas Private Investment Corporation	-2	97	-57	227	325	324
Small Business Administration:						
Business Loan Fund	-15	423	705	-2,324	-1,886	-1,901
Independent Agencies:						
Export-Import Bank of the United States	304	279	-19	-852	-877	-573
Net Activity, Guaranteed Loan Financing	277	6,961	2,638	4,781	11,464	11,742
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural Credit Insurance Fund	112	-90	-8	10,663	10,460	10,573
Farm Storage Facility Loans	-1	52	30	788	841	840
Apple Loans Fund	.....	.....	.....	(**)	(**)	(**)
Emergency Boll Weevil Loan Fund	.....	-1	-1	4	3	3
Rural Housing Service:						
Rural Community Facility Loans Fund	172	723	548	8,379	8,930	9,102
Rural Housing Insurance Fund	-58	-346	-338	15,710	15,422	15,364
Multifamily Housing Revitalization Loan Account	3	11	8	380	388	391
Rural Business - Cooperative Service:						
Rural Business and Industry Loan Fund	(**)	(**)	-1	6	6	6
Rural Development Loan Fund	(**)	-11	-11	279	268	268
Rural Economic Development Loan Fund	(**)	7	-7	170	177	176
Rural Microenterprise Investment Loans	1	(**)	3	36	36	37
Rural Utilities Service:						
Rural Water and Waste Disposal Loans	8	-11	-129	11,558	11,539	11,547
Rural Electrification and Telecommunications Fund	-15	930	423	49,142	50,088	50,073
Rural Telephone Bank	-2	-13	-17	118	108	106
Distance Learning and Telemedicine Program	-6	-46	-140	767	727	721
Rural Development Insurance Fund	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 Direct Loan Fund	-1	-58	-85	429	372	371
International Debt Reduction	.....	-4	-5	-49	-53	-53
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance	4	-16	15	452	432	437
Department of Defense--Military Programs	-10	-25	4	1,685	1,670	1,661
Department of Education:						
Office of Postsecondary Education:						
College Housing and Academic Facilities Loans	.....	(**)	(**)	3	3	3
Historically Black College and University Capital Financing Fund	-6	57	35	1,302	1,365	1,360
Office of Student Financial Assistance:						
Federal Direct Student Loans	-2,421	21,357	27,021	1,130,378	1,154,156	1,151,735
Teach Grant Loans	1	10	14	584	593	594
Temporary Student Loan Purchase Authority	-695	-4,426	-4,867	67,335	63,605	62,909
Department of Energy:						
Advanced Technology Vehicles Manufacturing Loans	.....	-273	-284	2,117	1,844	1,844
Title 17 Innovative Technology Loans	77	1,705	-17	10,724	12,352	12,429
Department of Health and Human Services:						
Consumer Operated and Oriented Plan	.....	-8	(**)	391	383	383
Consumer Operated and Oriented Plan Program Contingency Fund	.....	-1	.....	59	58	58
Department of Homeland Security:						
Disaster Assistance Loan Fund	-4	-3	(**)	-28	-27	-30
Department of Housing and Urban Development:						
Housing Programs:						

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, April 2019 and Other Periods - Continued

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Direct Loan Financing Activity: - Continued						
Emergency Homeowners' Relief Fund	(**)	(**)	-1	-2	-2	-2
FHA-Mutual Mortgage Insurance Loans	.....	.....	(**)	(**)	(**)	(**)
FHA-General and Special Risk Fund	27	201	192	1,764	1,938	1,965
Green Retrofit Program for Multifamily Housing Fund	-1	-1	-1	10	9	8
Department of the Interior:						
Bureau of Reclamation	-2	-2	.....	31	31	30
Bureau of Indian Affairs and Bureau of Indian Education	(**)	(**)	(**)	3	3	3
Assistance to American Samoa Loan Fund	-1	-1	.....	8	8	8
Department of State:						
Administration of Foreign Affairs:						
Repatriation Loans	1	-1	(**)	1	(**)	1
Department of Transportation:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	58	364	1,272	15,986	16,292	16,350
Tiger Tifia Loan Fund	.....	-1	-482	49	48	48
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	395	397	-35	421	424	818
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	(**)	189	115	783	972	971
GSE Mortgage-Backed Securities Purchase Program	.....	.....	.....	4,613	4,613	4,613
Temporary Credit and Liquidity Program	-44	-305	-260	3,967	3,707	3,662
Troubled Asset Relief Program	-6	3	-27	29	38	32
Small Business Lending Program	-2	-17	-27	187	172	170
Bureau of the Fiscal Service	.....	.....	.....	(**)	(**)	(**)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	5	-11	-22	371	356	360
Native American Veteran Housing Fund	(**)	-2	-1	66	64	64
Transitional Housing Loans	(**)	(**)	(**)	(**)	(**)	(**)
Vocational Rehabilitation Loan Fund	(**)	(**)	(**)	(**)	(**)	(**)
International Assistance Programs:						
International Security Assistance:						
Foreign Military Loan Program	.....	437	-100	2,153	2,590	2,590
Military Debt Reduction	.....	.....	.....	34	34	34
Agency for International Development:						
International Debt Reduction	.....	-26	-27	-84	-110	-110
Overseas Private Investment Corporation	3	61	72	2,480	2,539	2,542
International Monetary Programs	.....	.....	.....	-278	-278	-278
Small Business Administration:						
Business Loan Fund	(**)	-5	-12	170	165	166
Disaster Loan Fund	-4	380	1,647	7,764	8,149	8,145
Independent Agencies:						
Export-Import Bank of the United States	-649	-2,316	-1,554	17,082	15,415	14,766
Federal Communications Commission:						
Spectrum Auction Loan Fund	(**)	(**)	(**)	(**)	(**)	(**)
Net Activity, Direct Loan Financing	-3,061	18,867	22,939	1,372,059	1,393,987	1,390,925

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

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 principal, 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 absolute value of \$500,000

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2019

[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year to Date	Comparable Period Prior F.Y.
Receipts:														
Individual Income Taxes	128,866	93,371	150,557	197,136	56,661	97,236	332,809						1,056,637	1,050,601
Corporation Income Taxes	8,000	-1,646	46,755	6,754	-669	8,793	44,688						112,676	120,775
Social Insurance and Retirement Receipts:														
Employment and General Retirement	83,255	89,824	93,928	111,769	92,335	101,791	124,912						697,813	662,913
Unemployment Insurance	2,941	2,650	292	3,038	2,421	275	9,839						21,456	24,166
Other Retirement	357	446	424	256	469	359	378						2,690	2,526
Excise Taxes	14,715	7,535	7,179	6,776	5,353	7,841	7,093						56,492	48,370
Estate and Gift Taxes	1,954	1,405	1,675	1,092	1,229	935	2,270						10,560	13,716
Customs Duties	5,551	6,285	5,992	6,628	5,076	5,163	5,237						39,931	21,840
Miscellaneous Receipts	7,053	6,091	5,783	6,530	4,389	6,418	8,319						44,583	62,544
Total--Receipts This Year	252,692	205,961	312,584	339,980	167,265	228,811	535,545						2,042,838	.....
(On-Budget)	190,915	139,336	242,999	253,837	95,390	149,414	439,736						1,511,627	.....
(Off-Budget)	61,777	66,625	69,585	86,143	71,875	79,397	95,809						531,211	.....
<i>Total--Receipts Prior Year</i>	<i>235,341</i>	<i>208,374</i>	<i>325,797</i>	<i>361,038</i>	<i>155,623</i>	<i>210,832</i>	<i>510,447</i>						.....	<i>2,007,451</i>
<i>(On-Budget)</i>	<i>175,308</i>	<i>143,890</i>	<i>263,995</i>	<i>278,535</i>	<i>87,178</i>	<i>135,369</i>	<i>418,983</i>						.....	<i>1,503,257</i>
<i>(Off-Budget)</i>	<i>60,033</i>	<i>64,484</i>	<i>61,801</i>	<i>82,503</i>	<i>68,445</i>	<i>75,464</i>	<i>91,464</i>						.....	<i>504,194</i>
Outlays:														
Legislative Branch	444	372	461	419	371	355	420						2,843	2,722
Judicial Branch	672	777	628	512	745	605	620						4,559	4,447
Department of Agriculture:														
Commodity Credit Corporation	5,410	3,697	5,930	1,016	2,175	143	-230						18,141	13,069
Foreign Agricultural Service	339	85	109	22	281	148	165						1,150	1,039
Other	12,562	13,321	9,207	12,084	8,857	10,253	10,005						76,289	78,220
Department of Commerce	660	2,110	1,013	429	921	844	816						6,794	4,441
Department of Defense--Military Programs:														
Military Personnel	26,063	15,849	11,052	7,108	11,399	12,854	10,958						95,282	86,452
Operation and Maintenance	20,019	22,206	21,542	21,386	21,724	23,142	22,377						152,395	143,047
International Reconstruction and Other Assistance														
Procurement	7,788	10,700	10,199	9,814	9,871	11,516	9,933						69,821	63,152
Research, Development, Test, and Evaluation	7,068	6,483	7,610	7,092	8,150	7,583	7,676						51,663	41,646
Military Construction	806	537	631	493	490	869	647						4,472	3,890
Family Housing	76	98	77	99	64	93	110						618	623
Revolving and Management Funds	1,210	1,517	398	1,137	-588	-111	-202						3,362	1,934
Other	351	-295	-63	-301	257	-551	446						-155	-975
Total Department of Defense--Military Programs	63,386	57,096	51,445	46,828	51,368	55,396	51,946						377,464	339,769
Department of Education	5,097	5,630	6,256	9,708	7,942	6,052	6,658						47,343	43,867
Department of Energy	2,919	1,808	1,895	2,566	2,200	2,246	2,456						16,090	14,550
Department of Health and Human Services:														
National Institutes of Health	2,629	3,660	2,746	2,854	2,700	2,835	3,041						20,465	18,988
Centers for Medicare and Medicaid Services:														
Grants to States for Medicaid	31,891	30,599	33,440	32,884	34,380	34,758	35,588						233,539	224,982
Federal Hospital Insurance Trust Fund	25,734	34,295	16,821	26,612	26,358	28,221	27,503						185,542	168,749
Federal Supplementary Medical Insurance Trust Fund	36,559	52,186	17,808	35,511	35,446	36,727	38,045						252,283	222,287
Other	30,669	28,267	30,357	35,696	30,120	28,187	41,807						225,104	213,238
Administration for Children and Families	4,264	4,820	4,594	4,555	4,365	4,984	4,938						32,520	31,044
Other	-34,581	-33,221	-34,510	-42,027	-35,215	-35,487	-46,620						-261,661	-247,706
Department of Homeland Security	5,338	4,663	6,527	3,243	4,893	4,963	4,662						34,287	44,907
Department of Housing and Urban Development	3,782	3,664	3,954	3,797	3,861	3,446	3,437						25,940	25,145
Department of the Interior	2,130	478	1,063	725	1,359	796	854						7,405	7,963
Department of Justice	1,612	3,279	3,947	2,461	3,137	2,692	2,703						19,831	20,606
Department of Labor:														
Unemployment Trust Fund	2,415	2,217	2,642	3,642	3,018	2,905	2,846						19,684	20,205
Other	-4,582	1,069	1,404	1,341	1,297	-379	640						790	3,917
Department of State	3,000	3,268	2,038	1,668	1,412	2,729	2,221						16,335	14,411
Department of Transportation:														
Highway Trust Fund	3,967	3,833	3,060	2,625	2,653	2,521	2,624						21,284	20,891
Other	2,433	2,633	3,293	1,752	3,902	2,291	2,467						18,771	18,337
Department of the Treasury:														
Interest on Treasury Debt Securities (Gross)	31,648	35,371	97,203	27,811	28,717	38,938	46,552						306,240	282,463

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Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2019 - Continued

[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year to Date	Com-parable Period Prior F.Y.
Outlays: - Continued														
Other	6,097	6,791	258	5,229	55,820	24,443	13,195						111,832	113,562
Department of Veterans Affairs:														
Compensation and Pensions	7,943	15,280	8,161	575	8,188	8,610	8,379						57,137	45,580
National Service Life	65	44	59	52	52	67	58						398	435
Other	8,832	10,253	7,842	7,987	7,915	4,705	8,738						56,273	52,665
Corps of Engineers	641	771	264	593	608	553	547						3,976	3,291
Other Defense Civil Programs	4,747	9,715	5,406	1,747	5,378	5,606	3,600						36,199	30,818
Environmental Protection Agency	730	761	808	622	914	580	560						4,975	4,851
Executive Office of the President	32	45	33	9	49	28	37						232	220
General Services Administration	47	139	-307	656	-939	-137	-98						-639	-285
International Assistance Programs:														
International Security Assistance	1,781	1,073	1,302	485	980	2,623	427						8,670	6,416
Multilateral Assistance	304	-6	4	3	8	3	175						492	317
Agency for International Development	827	656	611	583	766	98	830						4,370	4,387
Other	-803	115	-2,366	-239	341	-2,550	398						-5,104	-1,898
National Aeronautics and Space Administration	1,787	1,707	1,992	878	1,899	1,478	1,548						11,288	11,104
National Science Foundation	632	502	601	461	653	509	518						3,876	3,854
Office of Personnel Management	9,161	8,108	7,746	9,378	8,044	8,414	9,374						60,225	57,325
Small Business Administration	100	111	131	90	112	-640	87						-9	-592
Social Security Administration:														
Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget)	71,770	71,591	71,855	74,118	74,406	74,789	75,028						513,558	482,315
Federal Disability Insurance Trust Fund (Off-Budget)	12,175	11,934	12,042	12,366	12,347	12,628	12,455						85,947	85,195
Other	4,707	9,113	4,855	283	4,815	4,632	4,867						33,271	28,553
Independent Agencies:														
Deposit Insurance Fund	-48	-90	-2,609	60	-252	-1,453	-703						-5,095	-8,725
FSLIC Resolution Fund	-2	-2	-2	-2	-2	-2	-2						-12	-6
Postal Service:														
Off-Budget:														
Public Enterprise Funds	343	267	-139	-585	-84	-625	-703						-1,526	-1,567
Other	3	46	10	.....	40	167	.....						265	135
Other	.....	.....	.....	.....	.....	55	.....						55	58
Tennessee Valley Authority	14	146	-58	-188	-287	-319	3						-689	-699
Other	3,047	4,423	2,609	3,614	2,324	2,205	2,814						21,035	18,503
Undistributed Offsetting Receipts:														
Employer Share, Employee Retirement	-21,629	-6,389	-6,224	-5,632	-6,114	-6,383	-6,131						-58,503	-56,638
Interest Received by Trust Funds	1,329	-2,538	-61,702	-130	-2,054	-1,395	-6,213						-72,705	-75,920
Rents and Royalties on the Outer Continental Shelf Lands	-1,848	321	-389	-448	-789	-100	-713						-3,966	-2,908
Other	(**)	(**)	.....	.....	-1,155	.....	(**)						-1,155	(**)
Totals This Year:														
Total Outlays	353,183	410,864	326,123	331,299	401,243	375,756	375,240						2,573,708	.....
(On-Budget)	279,122	328,697	284,536	256,096	316,103	290,479	299,230						2,054,262	.....
(Off-Budget)	74,061	82,166	41,588	75,203	85,140	85,278	76,011						519,446	.....
Total-Surplus (+) or Deficit (-)	-100,491	-204,903	-13,539	8,681	-233,977	-146,945	160,305						-530,870	.....
(On-Budget)	-88,207	-189,361	-41,537	-2,259	-220,713	-141,064	140,506						-542,635	.....
(Off-Budget)	-12,284	-15,541	27,997	10,940	-13,265	-5,881	19,798						11,765	.....
Total Borrowing from the Public	80,897	200,137	58,595	103	149,613	-45,932	-12,194						431,220	658,190
<i>Total-Outlays Prior Year</i>	<i>298,555</i>	<i>346,922</i>	<i>348,989</i>	<i>311,801</i>	<i>370,862</i>	<i>419,576</i>	<i>296,192</i>						<i>.....</i>	<i>2,392,896</i>
<i>(On-Budget)</i>	<i>229,104</i>	<i>270,084</i>	<i>311,314</i>	<i>241,614</i>	<i>291,226</i>	<i>339,599</i>	<i>223,977</i>						<i>.....</i>	<i>1,906,918</i>
<i>(Off-Budget)</i>	<i>69,451</i>	<i>76,838</i>	<i>37,676</i>	<i>70,186</i>	<i>79,636</i>	<i>79,977</i>	<i>72,215</i>						<i>.....</i>	<i>485,978</i>
<i>Total-Surplus (+) or Deficit (-) Prior Year</i>	<i>-63,214</i>	<i>-138,547</i>	<i>-23,192</i>	<i>49,237</i>	<i>-215,239</i>	<i>-208,744</i>	<i>214,255</i>						<i>.....</i>	<i>-385,445</i>
<i>(On-Budget)</i>	<i>-53,796</i>	<i>-126,194</i>	<i>-47,318</i>	<i>36,920</i>	<i>-204,049</i>	<i>-204,230</i>	<i>195,006</i>						<i>.....</i>	<i>-403,661</i>
<i>(Off-Budget)</i>	<i>-9,418</i>	<i>-12,354</i>	<i>24,126</i>	<i>12,317</i>	<i>-11,191</i>	<i>-4,514</i>	<i>19,249</i>						<i>.....</i>	<i>18,216</i>

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

(**) Less than absolute value of \$500,000

... No Transactions

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of April 30, 2019

[\$ 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 Year	This Month	
Trust Receipts, Outlays, and Investments Held:									
Airport and Airway	1,408	1,385	23	9,003	8,663	340	14,212	15,220	15,407
Black Lung Disability	16	16	-1	149	124	25	.....	.....	.....
Federal Disability Insurance	15,254	12,455	2,799	92,177	85,947	6,230	93,401	96,856	99,655
Federal Employees Life and Health	.....	273	-273	.....	-808	808	73,986	75,554	75,281
Federal Employees Retirement	2,870	7,755	-4,886	34,440	52,327	-17,887	943,409	906,073	906,116
Federal Hospital Insurance	40,177	27,613	12,565	190,851	186,530	4,321	202,805	195,317	208,041
Federal Old-Age and Survivors Insurance	91,325	75,028	16,297	517,832	513,558	4,273	2,801,254	2,789,289	2,805,586
Federal Supplementary Medical Insurance	40,011	38,045	1,966	263,251	252,283	10,968	98,197	110,133	112,260
Hazardous Substance Superfund	14	102	-89	1,241	761	480	4,918	5,449	5,385
Highways	3,582	3,340	242	23,620	27,051	-3,431	41,212	37,778	38,418
Military Advances	2,787	3,061	-273	25,601	19,845	5,756	.....	.....	.....
Military Retirement	7,652	5,092	2,560	118,873	35,234	83,639	743,421	825,309	827,875
Railroad Retirement	992	1,258	-266	5,113	8,776	-3,663	2,619	2,499	2,711
Unemployment	9,857	2,854	7,003	22,515	19,750	2,766	72,576	68,357	69,311
Veterans Life Insurance	4	79	-76	75	488	-413	4,503	4,164	4,085
All Other Trust	1,436	721	715	6,137	2,934	3,203	35,950	38,909	39,938
Total Trust Fund Receipts and Outlays and Investments Held from Table 6-D	217,384	179,077	38,306	1,310,878	1,213,461	97,417	5,132,462	5,170,909	5,210,068
Less: Interfund Transactions	76,504	76,504	.....	554,194	554,194	.....	.....	.....	.....
Trust Fund Receipts and Outlays on the Basis of Tables 4 & 5	140,879	102,573	38,306	756,683	659,266	97,417			
Total Federal Fund Receipts and Outlays	394,736	272,738	121,998	1,286,641	1,914,928	-628,287			
Less: Interfund Transactions	71	71	.....	487	487	.....		
Federal Fund Receipts and Outlays on the Basis of Table 4 & 5	394,665	272,667	121,998	1,286,154	1,914,441	-628,287			
Net Budget Receipts & Outlays	535,545	375,240	160,305	2,042,838	2,573,708	-530,870			

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

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

receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.
... No Transactions

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, April 2019 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year to Date	Comparable Period Prior Fiscal Year
Receipts			
Individual Income Taxes	332,809	1,056,637	1,050,601
Corporation Income Taxes	44,688	112,676	120,775
Social Insurance and Retirement Receipts:			
Employment and General Retirement	124,912	697,813	662,913
Unemployment Insurance	9,839	21,456	24,166
Other Retirement	378	2,690	2,526
Excise Taxes	7,093	56,492	48,370
Estate and Gift Taxes	2,270	10,560	13,716
Customs Duties	5,237	39,931	21,840
Miscellaneous Receipts	8,319	44,583	62,544
Total	535,545	2,042,838	2,007,451
Net Outlays			
National Defense	54,826	396,782	357,449
International Affairs	4,251	25,672	24,250
General Science, Space, and Technology	2,475	18,080	17,588
Energy	516	833	898
Natural Resources and Environment	2,505	20,555	22,087
Agriculture	644	30,688	24,000
Commerce and Housing Credit	-113	-11,901	-7,150
Transportation	6,241	49,195	47,762
Community and Regional Development	2,298	18,211	30,953
Education, Training, Employment, and Social Services	9,479	65,763	62,237
Health	48,742	334,235	315,534
Medicare	54,917	364,396	323,765
Income Security	46,216	336,186	319,575
Social Security	87,464	599,416	567,469
Veterans Benefits and Services	17,106	113,879	99,036
Administration of Justice	5,385	38,065	35,177
General Government	1,124	8,976	10,798
Net Interest	38,007	228,299	201,013
Undistributed Offsetting Receipts	-6,844	-63,624	-59,545
Total	375,240	2,573,708	2,392,896

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

Explanatory Notes

1. Flow of Data into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued, electronic funds transferred, or cash payments made. Certain outlays do not require issuance of cash or checks. An example is charges made against appropriations for that part of employees' salaries withheld for taxes or savings bond allotments - these are counted as payments to the employee and credits for whatever purpose the money was withheld. Outlays are stated net of offsetting collections (including receipts of revolving and management funds) and of refunds. Interest on the public debt (public issues) is recognized on the accrual basis. Federal credit programs subject to the Federal Credit Reform Act of 1990 use the cash

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, 2005* (Available from the U.S. Government Accountability Office, at calling 202-512-6000. This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budget making process).
- *Daily Treasury Statement* (Available on the internet at <http://www.fms.treas.gov/dts/>). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.
- *Monthly Statement of the Public Debt of the United States* (Available on the internet at <http://www.treasurydirect.gov/govt/reports/pd/mspd/mspd.htm>). This publication provides detailed information concerning the public debt.
- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20401 on a subscription or single copy and on the internet at http://www.fiscal.treasury.gov/fsreports/rpt/treasBulletin/treasBulletin_home.htm). Quarterly, contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.
- *Budget of the United States Government, Fiscal Year 20__* (Available from GPO, Washington, D.C. 20401 on a subscription basis only and on the internet at <http://www.access.gpo.gov/usbudget>). This publication is a single volume which provides budget information and contains:
 - *Appendix, The Budget of the United States Government, FY 20__*
 - *The United States Budget in Brief, FY 20__*
 - *Analytical Perspectives*
 - *Historical Tables*
- *Combined Statement of Receipts, Outlays, and Balances of the United States Government* (Available from Bureau of the Fiscal Service, U.S. Department of Treasury, Washington, D.C. 20227 and on the internet at http://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm). This report includes budgetary results at the summary level and presents individual receipt and appropriation accounts at the detail level.

Scheduled Release

**The release date for the May 2019 Statement
will be 2:00 p.m. EST June 12, 2019.**

Internet service subscribers can access the current issue of the Monthly Treasury Statement through the
Bureau of the Fiscal Service's website:

http://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmnt/mthTreasStmnt_home.htm