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BY THE COMPTROLLER GENERAL
**Report To The Honorable
Stewart B. McKinney
United States House Of Representatives
OF THE UNITED STATES**

**Federal Year-End Spending:
Symptom Of A Larger Problem**

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Government-wide fourth quarter spending surges continue to exist, although they have declined from 33 percent in the last quarter of fiscal year 1977 to 29 percent at the end of fiscal year 1979. This decline can be misleading, however, because surges in selected object classes for some agencies remain consistently high.

RELEASED



That substantial funds are obligated near the end of the year does not automatically mean those funds are being obligated wastefully or inappropriately. Where monitoring of budget execution is not effective, however, abuses can and do occur. We believe that year-end surges may be the symptom of a larger problem--the failure by agencies and the Office of Management and Budget to effectively monitor and manage the execution of the budget, as already required by the Anti-deficiency Act.



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COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

B-200687

The Honorable Stewart B. McKinney
House of Representatives

Dear Congressman McKinney:

This report is in response to your March 3, 1980, request (see enclosure XIV). You asked us to determine the spending patterns of each major agency and department in selected object classes 1/ for fiscal years 1977, 1978, and 1979. On April 14, 1980, we provided data on eight Federal agencies and six object class categories. In this report, we cover 21 organizations and 10 object class categories.

Briefly, our analysis of the data showed:

- Government-wide fourth quarter surges are declining. This decline, however, can be misleading since some agencies consistently obligated high amounts to certain object classes in the last quarter and month of fiscal years 1977, 1978, and 1979. For example, in fiscal year 1977, 33 percent of total obligations were made in the fourth quarter compared to 29 percent in fiscal year 1979. At the Department of Housing and Urban Development (HUD), however, 61 percent of its total obligations for grants, subsidies, and contributions were incurred in the last quarter of fiscal year 1979 and 26 percent in the month of September alone. (See enclosure II.)
- Agencies that obligated one third or more of their total annual obligations in the fourth quarter of fiscal year 1979 had high year-end obligations in the same recurring object classes. These classes were: (1) grants, subsidies, and contributions, (2) other services, (3) lands and structures, and (4) investments and loans. (See enclosure II.)
- The validity of available data is questionable. For example, not all obligations are reported and some are not reported in a timely manner. Further analysis

1/Object class categories have been established by the Office of Management and Budget (OMB) and describe the purpose for which funds are obligated. We have included excerpts from OMB's Circular No. A-12 which provides object class definitions. (See enclosure XV.)

and verification are needed before conclusions should be drawn from this information. The data will, however, adequately provide a rough indication of spending patterns and a basis for asking further questions. (See enclosure I.)

--Year-end surges are a symptom of a larger problem--the failure by agencies and the OMB to effectively monitor and manage the execution of the budget as already required by the Anti-deficiency Act. (See page 7.)

OBJECTIVES, SCOPE AND METHODOLOGY

In this study, we analyze 10 of the 19 object class categories to determine the extent of year-end spending. We chose the 10 categories for analysis because

- they included large dollar obligation amounts,
- fourth quarter obligation amounts were a high percentage of the total for the year, or
- the object class was broadly defined, lending to uncertainty about what should be included in it.

We also interviewed agency officials at the Departments of Agriculture, Energy, and Treasury; the Environmental Protection Agency (EPA), and the U.S. Postal Service (USPS). Our purpose was to learn more about year-end surges and their effects on agency operations. As agreed with your office, we limited this aspect of our study because of requests for similar information made by you to some of these agencies.

As you requested, we have calculated gross Federal obligations 1/ for fiscal years 1977, 1978, and 1979 by object class for selected agencies and Government-wide. This information has been analyzed by quarter within the fiscal year, by month for the fourth quarters, and by object class. Obligations between Government agencies were excluded from our calculations.

1/The term obligations denotes amounts of orders placed, contracts awarded, services rendered, or other commitments made by Federal agencies during a given period which will require outlays during the same or some future period. Outlays represent the actual payments. While spending is commonly used in reference to both obligations and outlays, its use in this report is strictly limited to obligations.

In addition to our analysis of agency spending patterns, we also address the following issues:

- reasons given for year-end surges,
- effects of year-end spending surges, and
- control of year-end spending by managing budget execution.

Obligation data used to analyze year-end spending levels were computed using figures submitted monthly by all Federal agencies to the Department of the Treasury and published in the Treasury Bulletin. We have found this to be the only source available for Government-wide obligation totals by agency and object class.

The Department of Treasury reviewed the data we had compiled and we have made necessary changes based on their reply. (See enclosure XIII.) The data we gathered for analysis are provided in enclosures III through XII. At your request, however, we did not follow our normal policy of submitting the report to affected agencies for their comments.

REASONS FOR YEAR-END SPENDING

Our analysis shows clear evidence that surges in spending occur during the final months of each fiscal year. Three of the reasons that have been offered by agency officials to explain why these surges occur are: program requirements, management issues, and data validity.

Some agencies have programs with predictable fourth quarter obligation surges due to cyclical or seasonal fund requirements. These program requirements result in year-end spending that is appropriate and justified. For example, the major fire season in many States is July, August, and September; an agency with a fire suppression program, therefore, can have an acceptable yet disproportionate increase in fourth quarter spending. Another agency performs its repair and maintenance work in September, after the peak tourist season is over.

While some of the year-end surge can be caused by program requirements, part of it can be attributed to the lack of program management and control.

Members of Congress and agency officials have acknowledged that some year-end surges may be the result of agency funds not being appropriated in a timely manner. This may cause a delay in agency planning and execution until the amount and timing of funds are known. Program officials contend they must await the allotment of funds before program work can begin. Thus, any funding delay compresses the amount of time the funds are available for obligation. We believe a late appropriation need not necessarily hold up the procurement process and many phases of the procurement process could be initiated before final appropriations are approved.

Some officials have argued that good financial management is another reason for obligating large amounts toward the end of the year. By delaying obligation, a manager can keep those funds available for emergency requirements that surface during the year. The delay also gives various program options a chance to compete against each other, providing the manager with better information for making a decision. We recognize that circumstances exist where delaying decisions can be the wisest thing to do. In our opinion, however, widespread and consistent use of this practice does not necessarily demonstrate good management. In fact, it can result in rushed purchasing procedures, increased workload for procurement personnel, and higher prices. Good financial management should include an advance decision on what procurement is needed to meet agency or program objectives. This planning should then be executed by all concerned with the procurement process. A recent report entitled "Government Agencies Need Effective Planning to Curb Unnecessary Year-end Spending," (PSAD-80-67, July 28, 1980) discusses procurement planning in greater detail.

Though not mentioned by agency officials, another factor accounting for year-end spending surges may be obligations that do not represent bona fide needs of that fiscal year. This uses up funds remaining at the end of the year and, if used to acquire items that have continuing requirements, may relieve funds of a subsequent year, which is not permissible.

Unfortunately, the existing budget system has certain characteristics that, while not intended to do so, serve as incentives to spend all unobligated funds before year-end. For those funds that lapse at year-end, the manager sees no benefit in saving since the Congress may or may not return tax dollars saved in the following fiscal year. For example, we recently reported that managers with large unobligated balances near the end of a fiscal year may use them on low priority projects, unplanned products or services, or shortcut

the procurement process rather than lose the funds. Even for funds that do not lapse there appears to be little incentive to save. Under the current practices, agencies run the risk of having future appropriation requests reduced if large fund balances remain unobligated at the end of a prior fiscal year.

When the Congress implemented the congressional budget process, it began to focus on the level of outlays as a regular part of the process. Outlays are monitored closely by OMB and Treasury. This additional attention to outlay levels in the past few years has shifted some attention away from monitoring obligation levels. Congressional interest in budgetary control could be better served by increasing emphasis on obligation levels, which are more controllable. Obligations are the first step in spending and it does little good to try to control expenditures if obligations are not monitored closely.

Finally, to an unknown extent the pattern of disproportionately high year-end spending reflected in our data analysis is attributable to problems of timeliness and genuineness in reported obligations. Delay in reporting may cause an apparent increase at year-end. Reporting obligations that are not genuine and deobligating the funds in subsequent years also has that effect. These factors are mentioned in more detail as part of our qualifications of the data analyzed. (See enclosure I.)

In summary, there are a number of reasons given for year-end spending surges, valid or otherwise. While the obligation of funds near the end of the year does not automatically mean they were spent wastefully or inappropriately, the fact remains that when monitoring and management control of budget execution is not effective, abuses can and do occur. Many of the foregoing reasons illustrated poor management of planning and budget execution.

EFFECTS OF YEAR-END SPENDING SURGES

- Year-end spending surges can have a negative impact on
- the budgetary process,
 - agency personnel morale and costs, and
 - the quality of Federal expenditures.

Year-end spending surges do occur and these have a negative effect on the budget process because they can mislead the Congress, which must decide on agency funding levels. Obligation data could offset this effect if it were used more often to analyze agency obligation patterns when formulating the budget. Such analysis is necessary to identify variances from operating plans, to establish a link between budget execution and budget formulation, and to acquire knowledge about the operation and results of programs. The Congress also needs this information so that it can decide how well programs are working, what funding levels are required, and how well managers are carrying out their operating plans.

Year-end surges can contribute to increased overtime costs and lower morale because the annual workload is unequally distributed. Several agencies reported that year-end surges caused inefficient use of staff resources in their contract office. For example, the Interior Department released statistics that showed procurement-related overtime pay in the fourth quarter of fiscal year 1979 to be 54.5 percent and September procurement-related overtime pay to be 27.5 percent of the yearly total. Some effects on workers' morale noted by agency officials include:

- an increase in friction between program and procurement personnel,
- a lower sense of professionalism by procurement personnel because of "short-cuts" needed to be used, and
- a high-pressure environment.

Evidence from various sources indicates that the quality of contract awards suffers during year-end surges and that the Government does not get full value for its money. Some of the bad effects reported by agencies included the following:

- the use or lose syndrome placed Government negotiators in a poor bargaining position;
- the pre-award audits were difficult to obtain; and
- the unbalanced workload caused shortcuts to be taken resulting in quality deficiencies such as poor contractor performance, hastily and poorly conceived

project formulation and phasing, decreased competition, and cursory price/cost analysis.

EFFECTIVE MANAGEMENT OF BUDGET EXECUTION
WOULD CONTROL YEAR-END SPENDING

The Anti-deficiency Act makes OMB responsible for ensuring that agencies do not obligate more funds than the Congress has made available and for seeing that the funds are effectively and economically used. Through the apportionment process, OMB distributes funds to agencies for orderly obligation and should monitor progress throughout the fiscal year. In "Effectiveness of the Federal Apportionment Process and Implications for Budget Execution" (PAD-80-5, November 21, 1979), we reported that OMB was not effectively monitoring the execution of the budget and this is still true today. The degree to which OMB's budget execution guidelines are followed is left to the discretion of its budget examiners. For these people, budget execution is a low priority, ranking below budget formulation, and legislative and policy proposals and analysis. These examiners emphasize the future, with little time spent monitoring current and past program performance.

We found at several agencies that top management is also not effectively monitoring and managing budget execution. Primary concern at this level appears to be solely the prevention of a deficiency from occurring because of over-obligated funds. Thus, the monitoring of budget execution appears to have been largely left up to the program managers.

The apportionment process is a good management tool that is not being used to its potential. The Congress made OMB responsible for the apportionment and management of funds. We believe that year-end spending could be better controlled if OMB would more fully carry out its monitoring responsibilities and use the system and data already available.

Regarding year-end spending, we found that several responsible agency managers were not monitoring spending patterns and were not sufficiently informed to respond to questions on the subject. For example, they could not adequately explain the reasons for the surges and stated they did not realize that disproportionate year-end spending existed in the agency.

A commonly proposed solution to the year-end spending problem is to place limitations on the amount or percent of funds that can be obligated in the last quarter, the last two months, or other combinations. We have testified several times on such limits. For example, on March 25, 1980, we testified before the House Committee on Government Operations on controlling year-end spending. The testimony responded to proposed legislation (H.R. 4717) that would prevent agencies from obligating more than 20 percent of their funds in the last two months of the fiscal year. We have generally taken the position that such limitations are difficult to administer and do not address the real problem. We believe, however, that legislative action is desirable on a temporary basis to establish a sense of priority and clearly demonstrate that a change is needed in agencies' obligation practices.

CONCLUSIONS

Our analysis shows that Government-wide fourth quarter year-end spending surges continue to exist, although they are declining. However, some agencies continue to have surges in selected object classes.

Year-end surges may or may not be inappropriate. Some surges reflect a program's cycle. Others result from the delayed availability of appropriations; still others are the result of a carefully developed financial plan intended to permit management to make the best possible use of limited funds. But some, clearly, are unnecessary and unplanned and reflect little more than a desire to use up funds that would otherwise lapse or would be shown as unobligated carryover. The occurrence of unplanned surges reflects on the quality of the estimates and makes future budget requests suspect. Year-end surges can also contribute to increased overtime costs, reduced staff morale, and poorer quality contracts and grants.

Funds obligated near the end of the year are not automatically obligated wastefully or inappropriately. Where monitoring budget execution is not effective, however, abuses can and do occur. It is necessary to determine the reasons for the surges, but to do this would require a case-by-case analysis of obligations. Considering the magnitude of obligation transactions throughout the Federal Government, such a task is formidable, if not impossible. Nevertheless, despite the possible existence of valid reasons underlying such spending, we believe some year-end surges may be the symptom

of a larger problem--the failure by agencies and the OMB to effectively manage the execution of the budget, as already required by the Anti-deficiency Act.

We hope that these data will be useful to you as a rough indicator of spending patterns. Again, I would caution that these data should be used only as a basis for asking further questions.

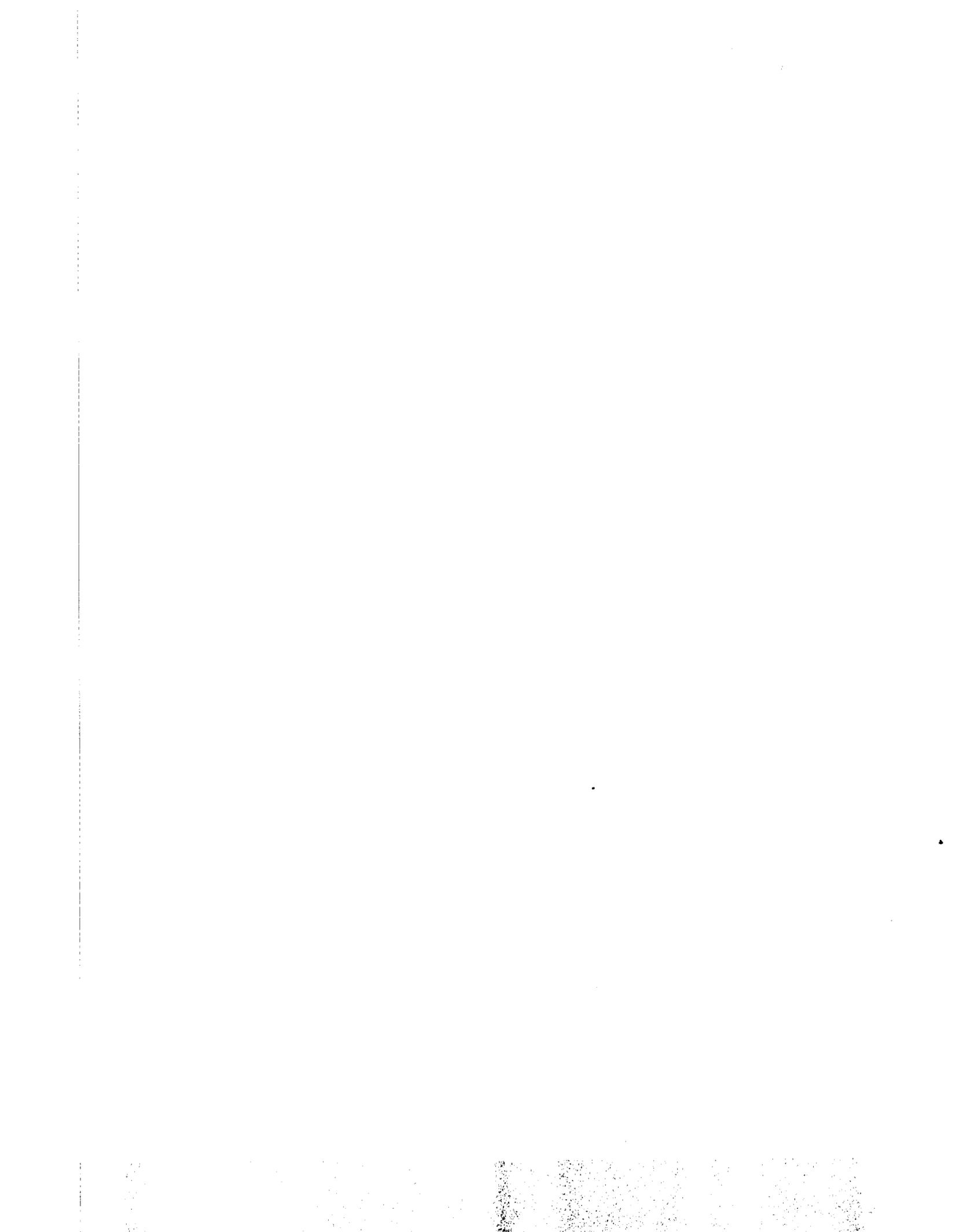
As arranged with your office, unless you publicly announce its contents earlier, we plan no further distribution of this report until 15 days from the date of the report. At that time we will send copies to interested parties and make copies available to others upon request.

Sincerely yours,

A handwritten signature in black ink, appearing to read "James B. Stute". The signature is written in a cursive, slightly slanted style.

Comptroller General
of the United States

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ENCLOSURE CONTENTS

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ABBREVIATIONS

USDA U.S. Department of Agriculture

USDA CCC	U.S. Department of Agriculture - Commodity Credit Corporation
DOE	Department of Energy
DOT	Department of Transportation
EPA	Environmental Protection Agency
FAP	Funds Appropriated to the President
GSA	General Services Administration
HEW	Department of Health, Education and Welfare
HUD	Department of Housing and Urban Development
NASA	National Aeronautics and Space Administration
USPS	United States Postal Service
VA	Veterans Administration

LOW PRIORITY CAUSES
UNTIMELY OBLIGATION DATA

Obligation data in the Treasury Bulletins are neither timely nor considered priority items at Treasury or at the agencies. Symptomatic of the low Treasury priority is that a 3 to 6 month lag exists between the time Treasury receives the obligation reports and the data are printed in the Treasury Bulletin.

The agencies' lack of timeliness causes inflated year-end Treasury Bulletin figures: these amounts do not reflect the actual obligation dates but the receipt dates. Treasury estimates approximately 50 percent of the Reports on Obligations are not submitted by the twentieth calendar day of the month following the month being reported, as required by the Treasury Fiscal Requirements Manual. People who process the reports sometimes fail to do so in a timely manner and wait until the end-of-year deadline draws near. Some offices are not always timely in submitting the forms to the headquarters or central office.

REPORTED OBLIGATIONS NOT GENUINE

Data reported in the Treasury Bulletin can also represent invalid obligations. For example, we found that recorded year-end obligations in HUD were not adequately documented in fiscal year 1978, causing obligation figures to be inaccurately reported. HUD had an \$18 billion surge in year-end obligation, \$16.5 billion in one account. HUD has been recording obligations and reporting them to the Treasury, OMB, and the Congress, when in our view there was no legal obligation on the part of the United States Government. Subsequently, HUD deobligated and reobligated many of its previously reported obligations. The point here is that reporting practices such as the one just described can significantly skew the reported obligation data toward the end of the fiscal year.

CLASSIFICATION ERRORS

Incorrectly classified obligation data effects its usefulness. This happens when agency officials are not sure what object class or fiscal year should be charged with a particular obligation. For instance, although the error was subsequently adjusted, the Environmental Protection Agency (EPA) incorrectly classified two grants during fiscal year 1978 totaling \$487,200 as 1979-1980 multiyear funds when in fact they should have been classified as 1978-1979 multiyear funds.

AGENCY SPENDING PATTERNS--
QUALIFICATIONS OF THE DATA

During our analysis, we noted certain questionable items in both the basic data received from a limited number of agencies we examined and in the published Treasury reports used in our study. The items involved: disclosure of adjustments, timeliness and genuineness of the data, and classification errors. The data used in our study to analyze year-end spending levels and patterns were obtained from the monthly Treasury Bulletin's cumulative obligation tables FO-1 and FO-3, May 1977 to December 1979, and tables FO-1 and FO-2, January 1980 to February 1980. We have not verified this data. The Bulletins classify obligation data by agencies and object classes and are the only source available for Government-wide obligation totals. The source of the cumulative obligations comes from Standard Form (SF) 225's "Report on Obligations" that is required to be prepared monthly by each Federal agency.

ACCOUNTING ADJUSTMENTS NOT
REFLECTED IN TREASURY BULLETIN

We found that not all obligations are being reported in the Treasury Bulletin because only unexpired accounts are included. Agencies make adjustments during current periods to increase or decrease obligations of expired accounts and are entered on the obligation reports. These adjustments, however, do not result in amended Treasury Bulletin figures for total obligations previously reported. This means that the use of prior years Treasury Bulletins can result in erroneous information. We were not able to determine the extent of the adjustments, but some have been large. For example, during fiscal year 1979, obligation adjustments were made to expired EPA construction grant accounts for \$378 million but not reflected in the Treasury Bulletin.

Another kind of adjustment occurs when errors are made on the obligation reports. When agency errors on the reports submitted to Treasury are later found and adjusted, Treasury Bulletins containing the original errors are not revised. For example, in fiscal year 1977, an adjustment error occurred on an agency report causing obligations for supplies and materials to be overstated by \$33 billion. It happened because the agency submitted an obligation report in full dollars rather than rounded dollars. The error was subsequently corrected but was not reflected retroactively in the Treasury Bulletin tables.

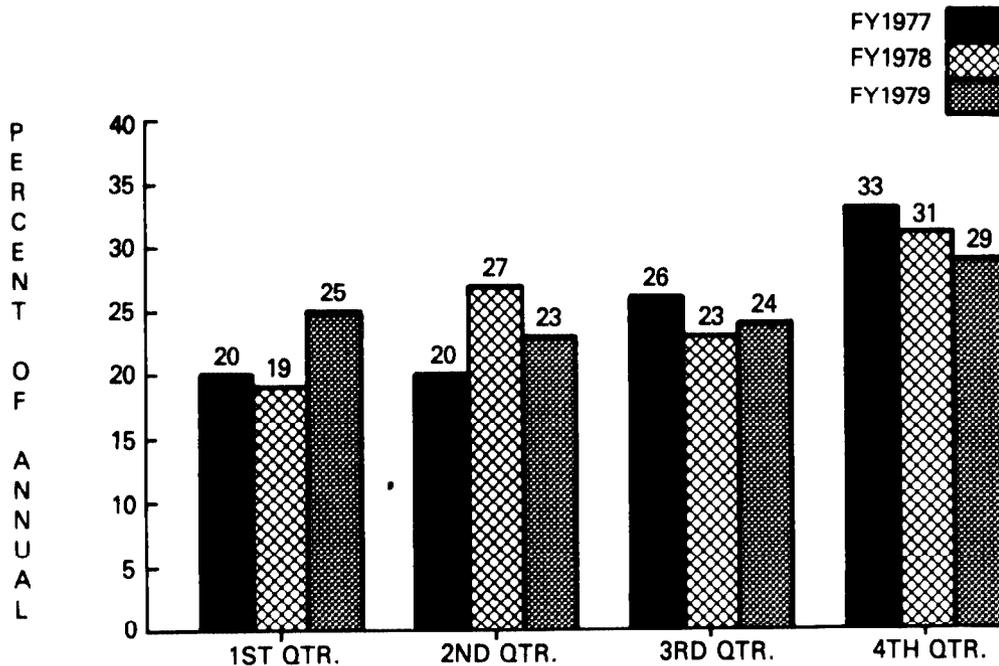
ANALYSIS OF YEAR-END SPENDING PATTERNS
FOR FISCAL YEARS 1977, 1978, and 1979

Although beginning to decline Government-wide, a pattern of disproportionately high year-end spending in fiscal years 1977, 1978, and 1979 is clearly indicated in our analysis. Despite an overall decline, some agencies continue to obligate large sums at year-end and certain object classes have consistently high year-end surges.

GOVERNMENT-WIDE OBLIGATION PATTERNS

The percentage of gross obligations incurred by the Federal Government in each quarter for fiscal years 1977, 1978, and 1979 have disproportionate surges in the fourth quarter. Our findings are illustrated in figure 1.

Figure 1
Percent of Gross Obligations
Incurred by Quarter ^{a/}
Fiscal Years 1977, 1978 and 1979



^{a/} Percentage may not add to 100 due to rounding.

EVIDENCE OF OTHER ERRORS

The existence of other errors is suggested by several factors. One is the appearance of negative numbers in the Treasury Bulletins that may be attributed to adjustments. For example, the Forest Service reported \$12 billion in negative obligations in the object classes other services (\$3.5 billion) and supplies and materials (\$8.4 billion) for the fourth quarter of fiscal year 1977. This represented a current period adjustment for a prior period clerical error that had overstated obligations and caused a negative obligation figure to appear in the Treasury Bulletin. In addition to adjustments, it is possible that other reasons underlie the appearance of negative numbers. While we do not know all the reasons for negative numbers, their existence does suggest erroneous data.

Another factor suggesting further errors is the weaknesses in agencies' financial management systems. Our review showed that some agency officials were not aware of the information contained in the Treasury Bulletins and others failed to monitor information in it for completeness and accuracy. As a result, inaccuracies may go undetected until questioned by GAO, the Congress, or others.

There are two factors that must be taken into consideration before conclusions can be drawn from the analysis of obligation data in this report:

--we do not know the full extent of the foregoing limitations nor of other errors that exist within agency obligation data; and

--we made no attempt to adjust the official Treasury Bulletin data for any known examples of such limitations.

On the other hand, since year-end obligation surges are large, the problems cited should not distort the overall year-end spending picture. In this sense, our analysis of obligation data provides a rough indication of disproportionately large year-end spending and may be used as a starting point for further, in-depth analysis of individual cases.

Figure 3

**Gross Obligations Incurred by Quarter
Fiscal Years 1977, 1978 and 1979**

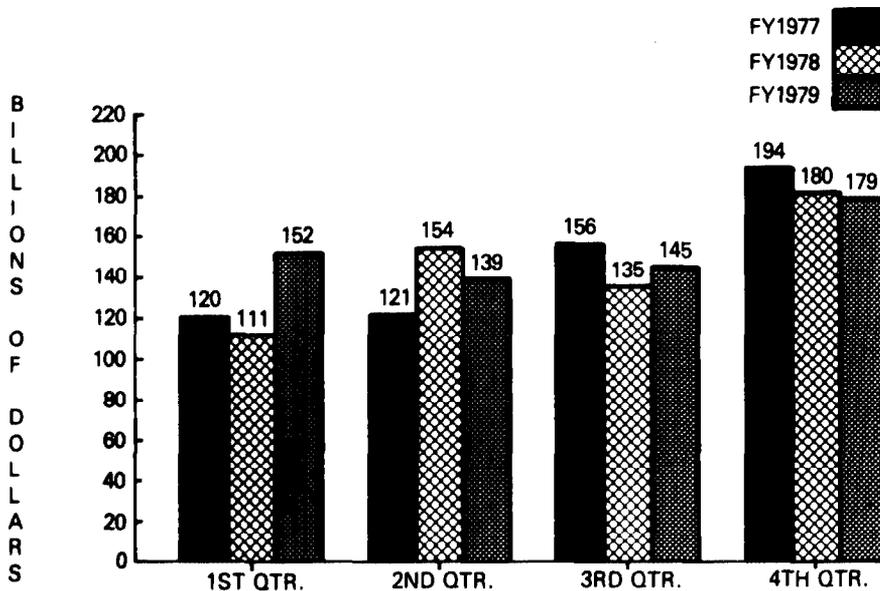


Figure 4

**Gross Obligations
Incurred by Month in the Fourth Quarter
Fiscal Years 1977, 1978 and 1979**

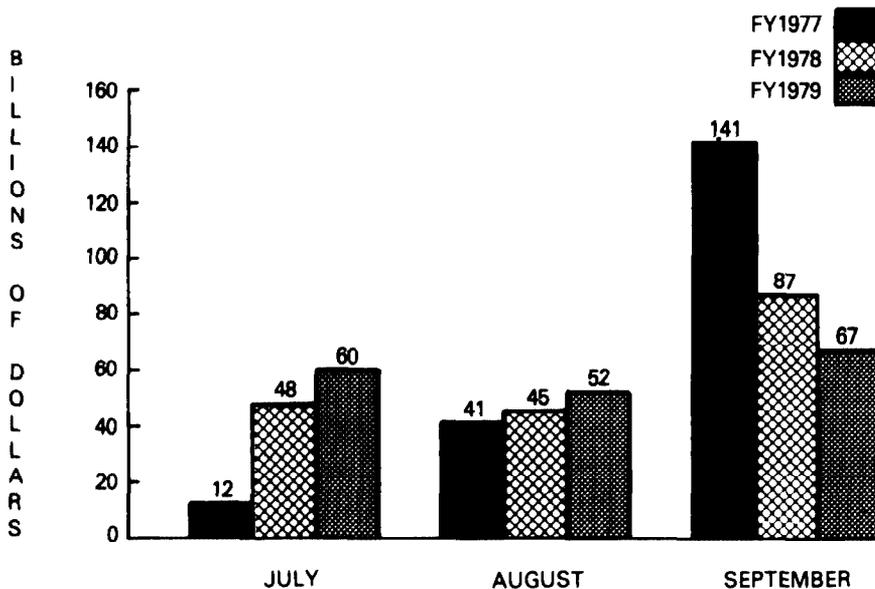
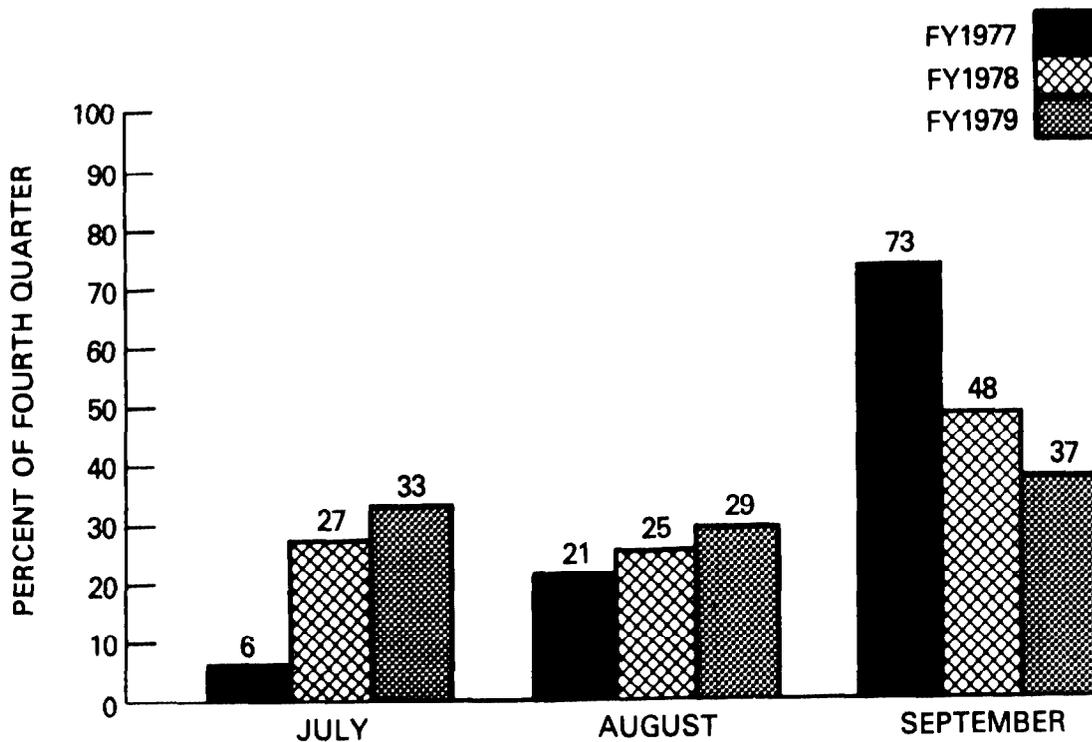


Figure 2 shows a surge in obligations within the fourth quarter itself.

Figure 2

**Percent of Gross Obligations
Incurred by Month in the Fourth Quarter^a
Fiscal Years 1977, 1978 and 1979**



^a Percentages may not add to 100 due to rounding.

Based on the Government-wide figures for the last 3 years, it appears obligations for fiscal year 1979 are more evenly distributed throughout the year and within the fourth quarter itself. Our more detailed analysis indicates, however, that certain agencies and certain object classes are still experiencing large year-end surges.

Another useful comparison, particularly due to its magnitude, is the dollar amount obligated by quarter and within the fourth quarter, as illustrated in figures 3 and 4. A small percentage difference can represent a large dollar amount. For example, in figure 1 the percentages for fiscal year 1979, third and fourth quarter, were 24 and 29 of the total year's obligations; however, that five percent difference amounts to \$34 billion.

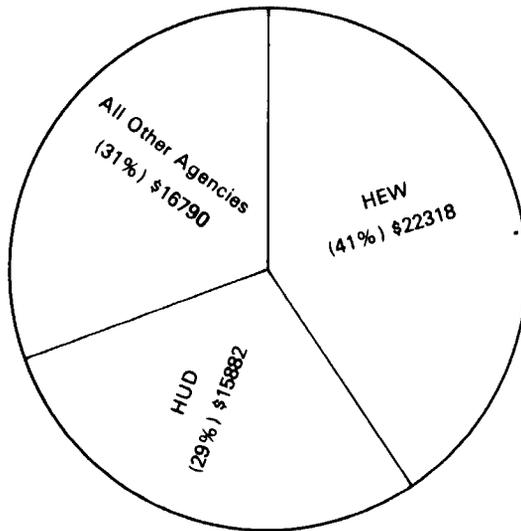
contributions and other services object classes. During the 3-year period these object classes accounted for 87 to 92 percent of the year-end surge. EPA obligated 47 percent of its total fiscal year 1979 obligations in the fourth quarter. Here, 96 percent of the surge was in the object classes grants, subsidies, and contributions and other services. The rest of the agencies listed on p. 18 follow this general pattern of heavy fourth quarter obligations in the same recurring classes.

Percentages alone do not show the complete story. Another part of the year-end surge relates to the amount of funds involved. A look at the amount of the dollar obligations made by two agencies in the fourth quarter of fiscal year 1979 to the grants, subsidies, and contributions object class illustrates the magnitude of money involved in a surge of obligations to just one object class. Figure 5 illustrates that HEW and HUD account for 70 percent of the fourth quarter total Government obligations in this class during fiscal year 1979.

Figure 5

**Fourth Quarter FY1979 Agency Obligations
As Percent of Total Government Obligations a/ b/
To Grants, Subsidies & Contributions**

(in millions)



TOTAL GOVERNMENT \$54990

a/ Includes on-budget agencies and postal service.
b/ Percentages may not add to 100 due to rounding.

OBLIGATION PATTERNS FOR INDIVIDUAL AGENCIES

We analyzed the figures by selected object classes and agencies. We wanted to determine if agency surges could be concentrated in certain object classes. Among agencies obligating one third or more of their total annual obligations in the fourth quarter of fiscal year 1979, the same recurring object classes produced this pattern of disproportionately high year-end obligations. These four object classes were:

- Grants, subsidies, and contributions;
- Other services;
- Lands and structures; and
- Investments and loans.

Agencies we examined in detail that have fourth quarter surges in obligations of 33 percent or more and surges in September of 15 percent or more are shown below.

	<u>Percentage Obligated</u> <u>in Fourth Quarter</u>			<u>Percentage Obligated</u> <u>in September</u>		
	<u>FY1977</u>	<u>FY1978</u>	<u>FY1979</u>	<u>FY1977</u>	<u>FY1978</u>	<u>FY1979</u>
Commerce	60	33	37	*	20	22
EPA	52	48	47	35	33	36
HEW**	35	36	40	15	21	15
HUD	65	75	61	38	50	29
Interior	34	40	34	20	22	15
Judiciary	60	67	--	40	50	--

* No figure for the period.

** Changed to the Department of Health and Human Services and the Department of Education in fiscal year 1980.

As shown above, HUD obligated 61 percent of its total annual obligations in the fourth quarter of fiscal year 1979. Further analysis disclosed that 98 percent of the surge was caused by the object classes grants, subsidies, and contributions and investments and loans.

HEW and EPA exhibit similar patterns. For HEW during fiscal years 1977, 1978 and 1979, 35, 36, and 40 percent of its total fiscal year obligations occurred in the fourth quarter. These disproportionate surges were produced by consistently high obligations in the grants, subsidies, and

Our analysis of major object classes indicates that a large number of year-end surges occurred in the following three object classes: grants, subsidies, and contributions; other services; and lands and structures. (Although not discussed, the object class investments and loans also had large year-end surges.) Many agencies consistently obligated heavily in these object classes in the fourth quarter and in September of fiscal years 1977, 1978, and 1979. Details on this object class analysis can be found in enclosures III through XII.

Grants, subsidies, and contributions

While the fourth quarter percentages have shown a downward trend over the past three years, the percentage of the Federal budget that is devoted to grants, subsidies, and contributions deserves special attention. Some of the largest fourth quarter obligations, in terms of dollars and percentages, were made in this object class during fiscal years 1977, 1978, and 1979. For example, of all Government-wide fourth quarter obligations, this object class averaged 36 percent of the total obligations in the 3-year period.

It had previously been thought that those accounts that stand to lose funds if not obligated would account for most of the year-end spending surge. It is curious then that this object class is responsible for so much of the surge since many of the funds do not lapse at the end of the fiscal year but continue indefinitely.

Figure 7 shows the fourth quarter obligation percentages for total Government compared to agencies that obligated over 30 percent of these funds in the fourth quarter. Note that the total Government fourth quarter obligation percentage dropped 12 percent from fiscal year 1977 to fiscal year 1979. As illustrated in figure 8, the total Government September obligations for grants, subsidies, and contributions also dropped 20 percent from fiscal year 1977 to fiscal year 1979. Departments of HEW, HUD, Interior, and EPA consistently had high fourth quarter obligations for grants, subsidies, and contributions in fiscal years 1977, 1978, and 1979. Additional details can be found in enclosure X. Discretion should be used when evaluating the data. Some seasonal factors and funding problems such as delayed appropriations may rationalize the obligating of grants, subsidies, and contributions funds late in the fiscal year.

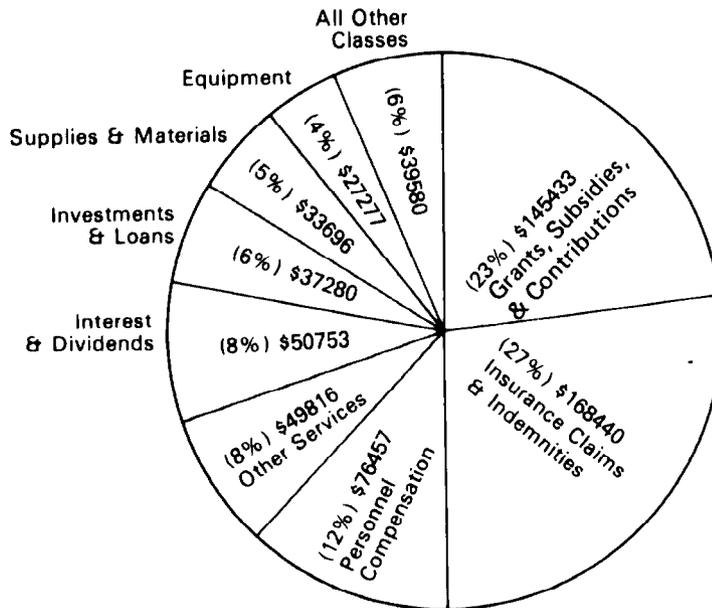
Allowing for the qualifications of the data discussed in the previous section, we believe that these data can be used as a rough gauge of spending patterns. Those patterns show that certain agencies consistently obligate heavily in the fourth quarter and that among these agencies a few object classes consistently account for much of the year-end surge. A surge within the fourth quarter occurs in the month of September.

OBJECT CLASS ANALYSIS

The relative sizes of the various object classes composing total fiscal year 1979 obligations among those agencies discussed are shown in figure 6. Fifty percent of total annual obligations is in the object classes grants, subsidies, and contributions, and insurance claims and indemnities. This information is presented as background for further object class analysis.

Figure 6

**Total Government Obligations a/
By Object Class
Fiscal Year 1979
(in millions)**



TOTAL FISCAL YEAR 1979 OBLIGATIONS = \$628,732

a/ Includes on-budget agencies and postal service.

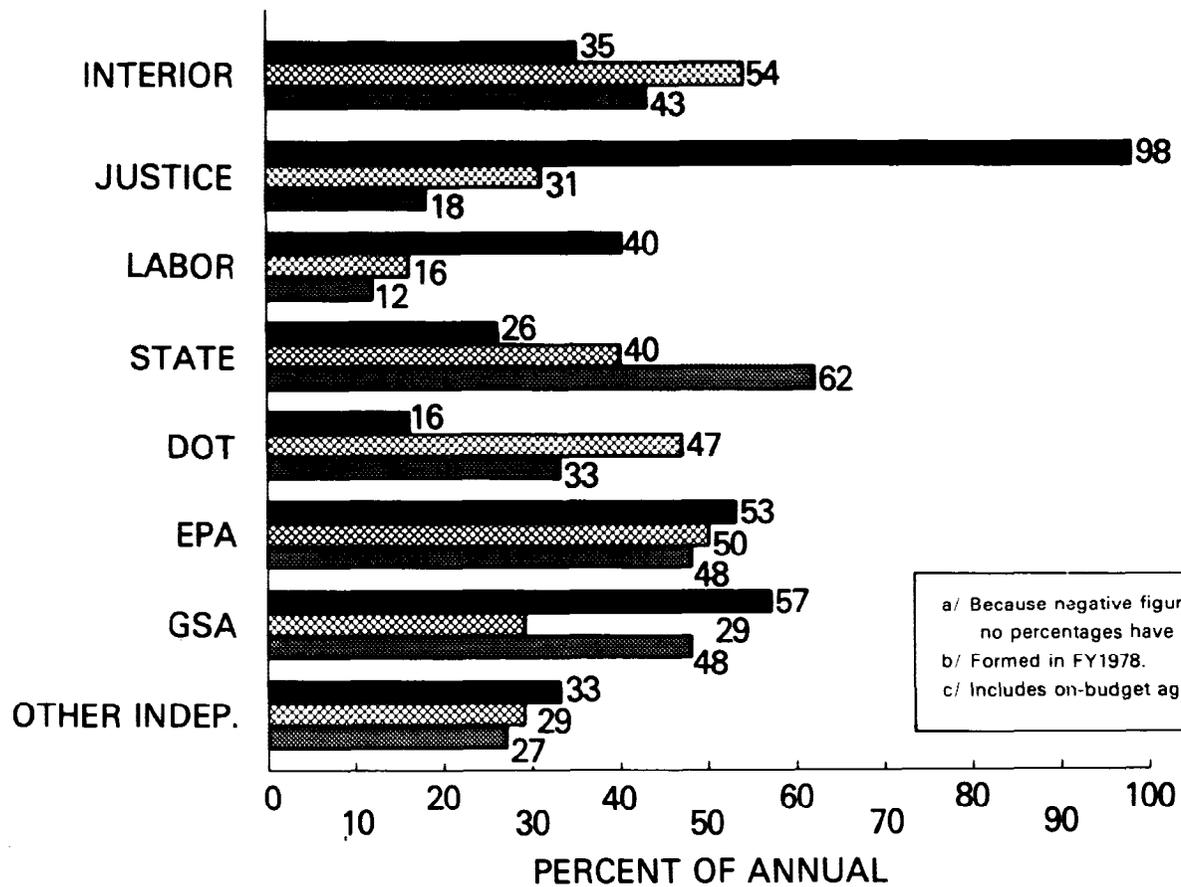
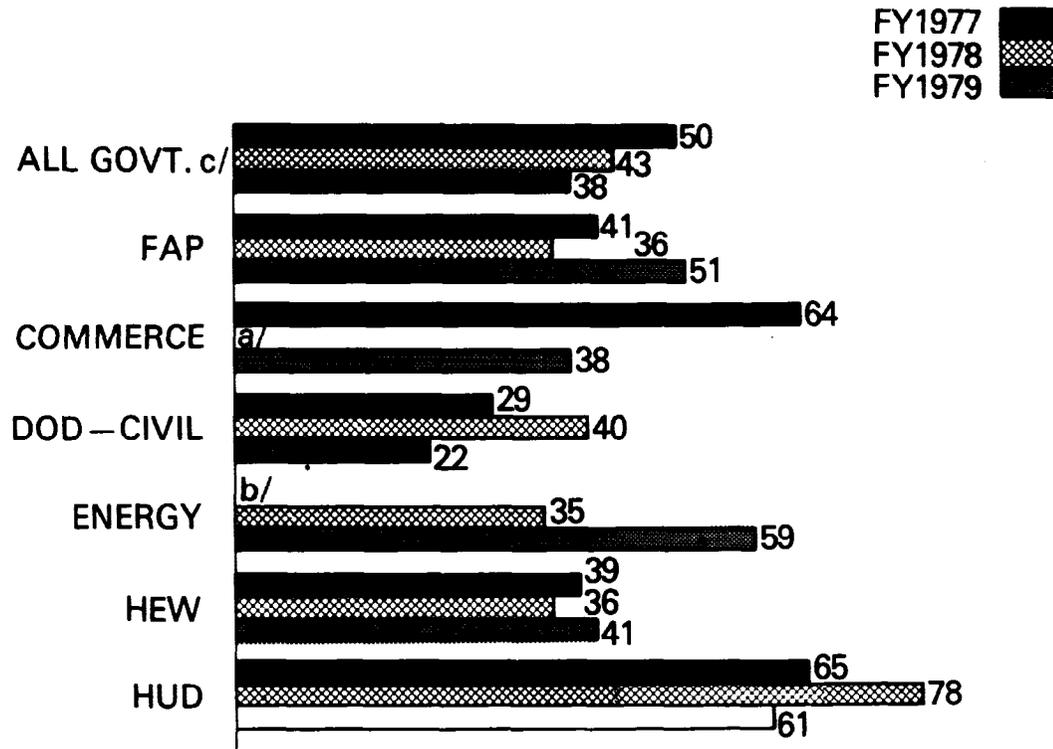


Figure 7

Agencies Obligating More Than 30 Percent of Annual Grants, Subsidies & Contributions Obligations in the Fourth Fiscal Years 1977, 1978 and 1979



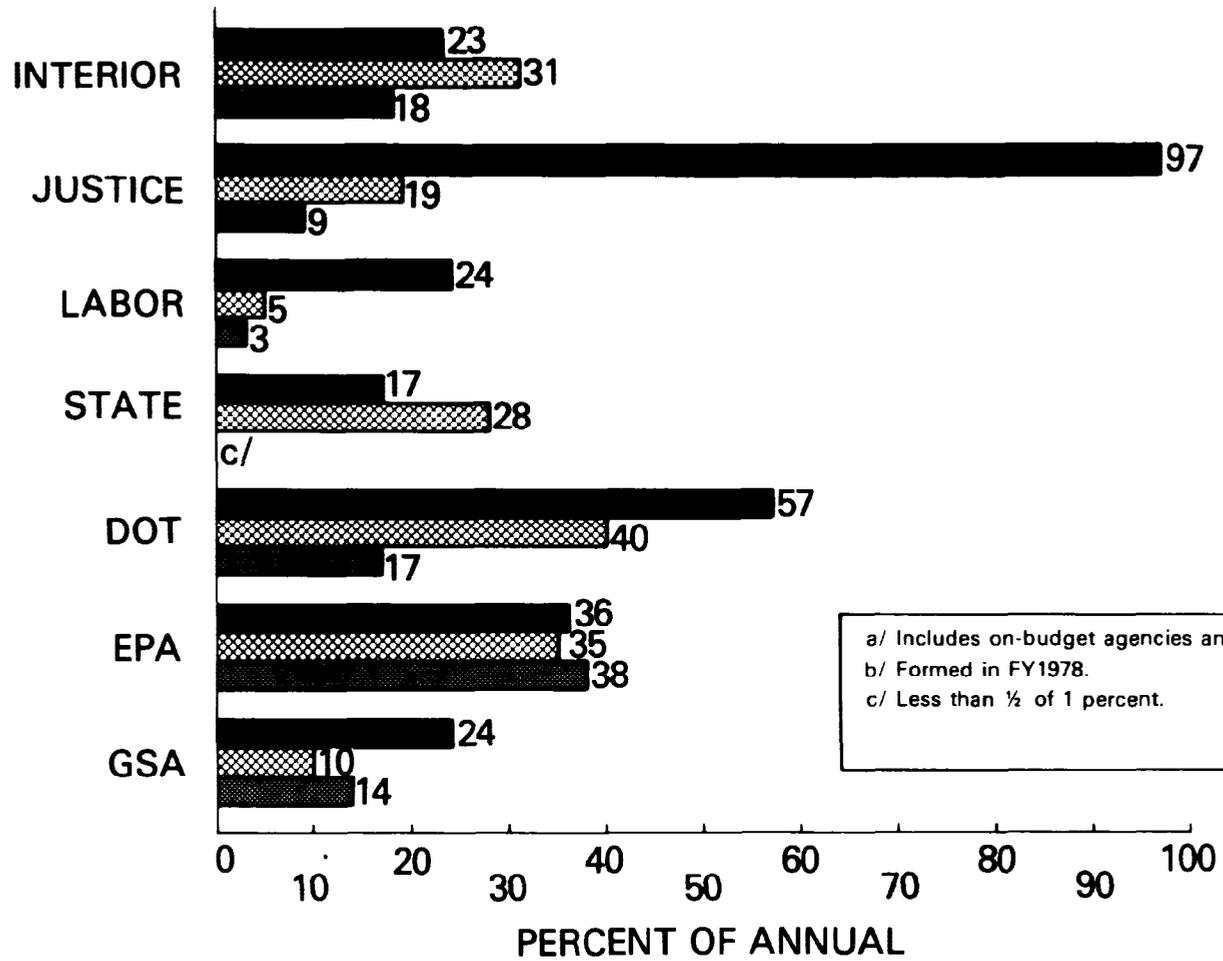
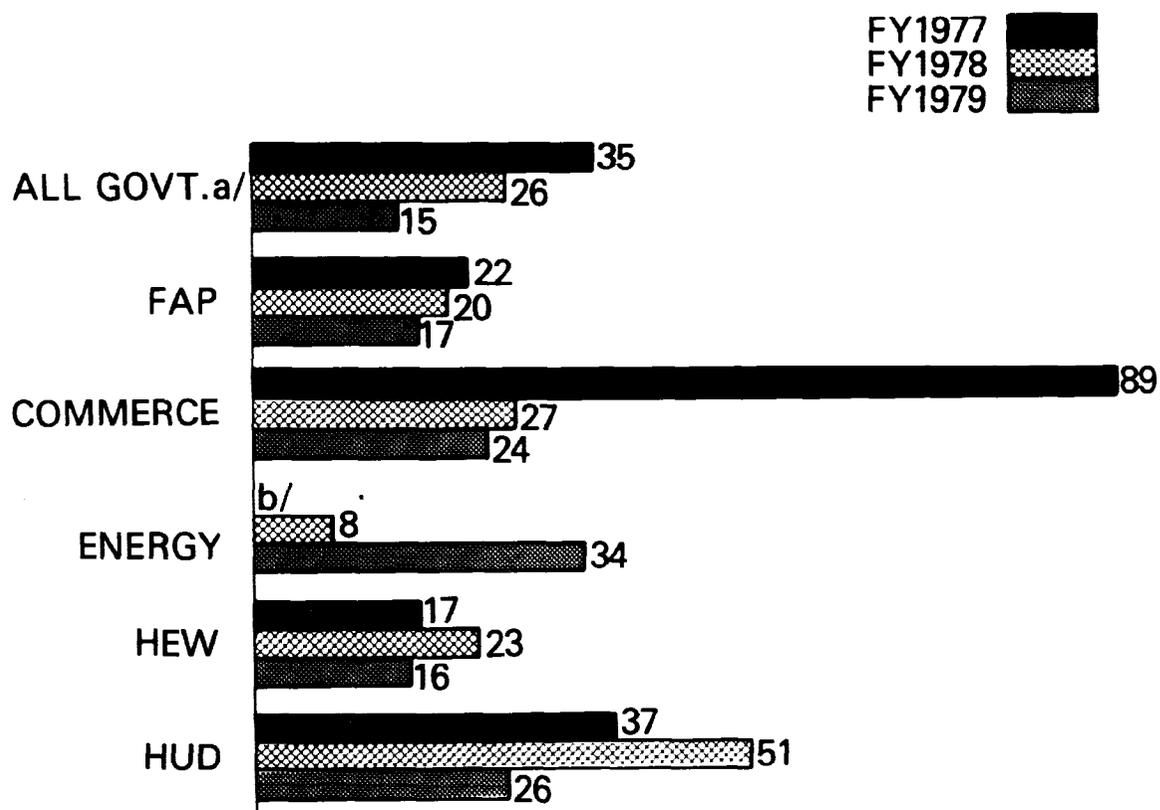


Figure 8

Agencies Obligating 20 Percent or More of Annual Grants, Subsidies & Contributions Obligations In September Fiscal Years 1977, 1978 and 1979



Eight agencies obligated 30 percent or more of their annual funds for this object class in the fourth quarters of fiscal years 1977, 1978, and 1979. As shown in table 2, Commerce, EPA, HEW, and the Legislative Branch consistently obligated more than 20 percent of their annual obligations in September alone.

Lands and structures

From fiscal year 1977 through fiscal year 1979, ten agencies consistently had year-end obligation surges in the lands and structures object class of 25 percent or more in the fourth quarter. Figure 9 shows a three-year comparison of fourth quarter percentages for major agencies obligating more than 30 percent of their lands and structures obligations in any one of the three years.

As a whole, an increasing percentage of funds is obligated in the last quarter for lands and structures--up from 22 percent in 1977 to 38 percent in 1979. In fiscal year 1977, every major on-budget agency except the Veterans Administration, Energy Research and Development Administration, the U.S. Army, and U.S. Air Force obligated more than 30 percent of its total fiscal year 1977 lands and structures obligations in the fourth quarter. In fiscal year 1978, 37 percent of Government-wide lands and structures obligations occurred in the fourth quarter.

Some agencies show consistently high percentages. For example, Agriculture (except for the Commodity Credit Corporation) obligated 50 percent or more of its lands and structures obligations in the last quarter for three straight years. In some cases agencies could not explain why such a large surge occurred. For example, HEW said that for fiscal year 1979 there was no reason for the 46 percent surge since the funds are available until expended.

Figure 10 shows agencies that obligated 20 percent or more of their land and structures obligations during the last month in at least one of the three fiscal years 1977-79. Note that some agencies deviate considerably from the Government-wide obligations. Additional details are included in enclosure VII.

Table 1Amounts Obligated in
Object Class Other Services

<u>Fiscal Year</u>	<u>Totals (in billions)</u>
1977	\$40.8
1978	\$49.7
1979	\$49.8

Other Services

By definition, other services consist of charges for contractual services not otherwise classified. The other services object class also experienced a number of high fourth quarter obligations by agencies in fiscal years 1977, 1978, and 1979. Additional details are included in enclosure VI.

In fiscal years 1978 and 1979, over 50 percent of the funds obligated in the contractual services and supplies category was obligated in the other services object class. The total dollar amounts obligated in other services for the past three fiscal years are shown in table 1.

For fiscal years 1977 and 1978, only three object classes (grants, subsidies, and contributions; insurance claims and indemnities; and personnel compensation) experienced total obligations higher than other services. Compared to the rest of the object classes, other services in fiscal year 1979 had 8 percent of the Government-wide obligations (see p. 20).

Table 2Other Services

<u>Agency</u>	<u>Percentage Obligated in the Fourth Quarter</u>			<u>Percentage Obligated in September</u>		
	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>
Legislative Branch	33	44	71	22	31	62
Commerce	40	38	37	25	26	26
Defense Agencies	33	34	37	17	15	15
HEW	34	40	39	21	23	23
State	34	35	68	16	18	4
DOT	35	33	42	19	23	17
EPA	45	53	43	30	36	30
GSA	31	30	34	14	9	17

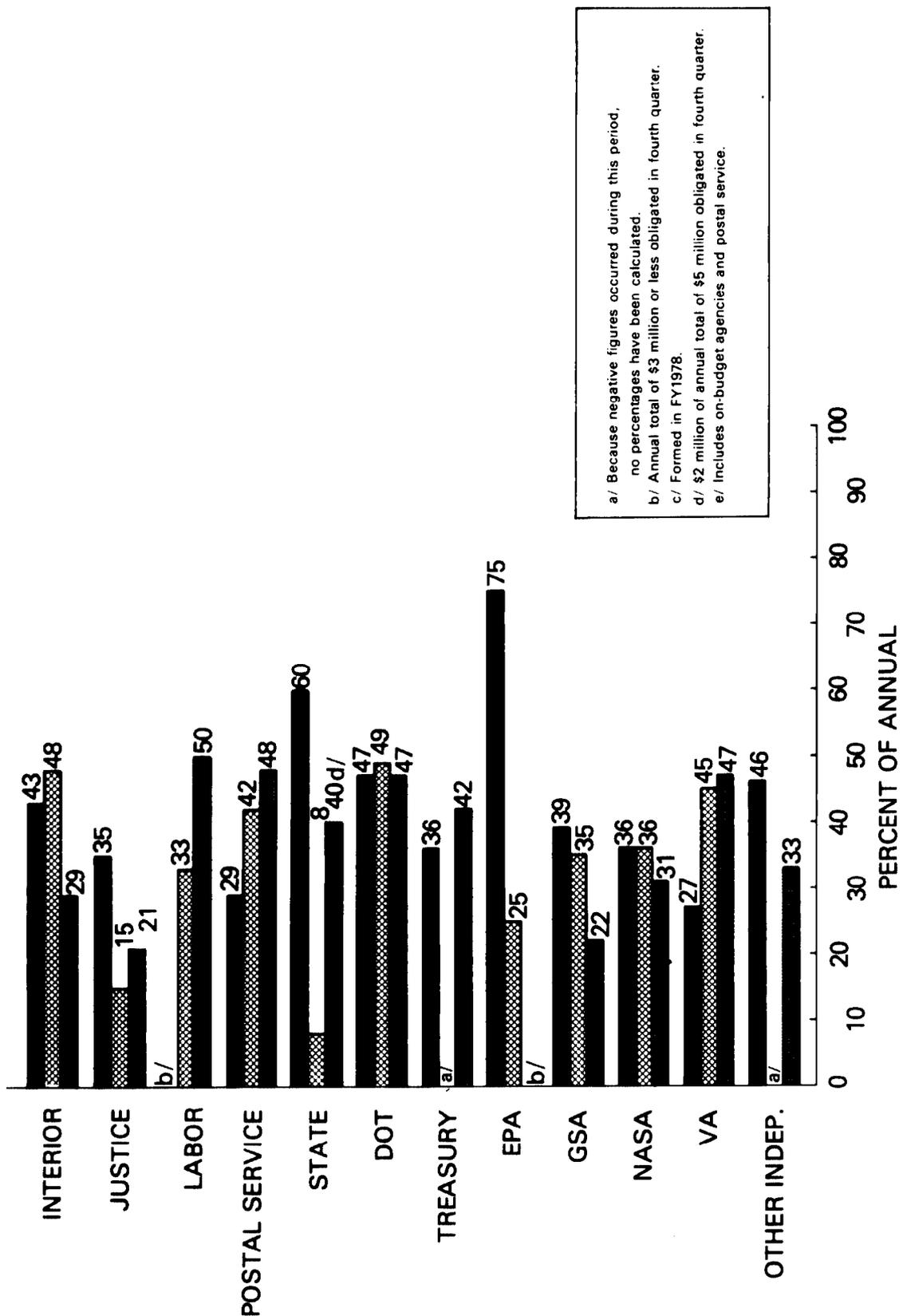
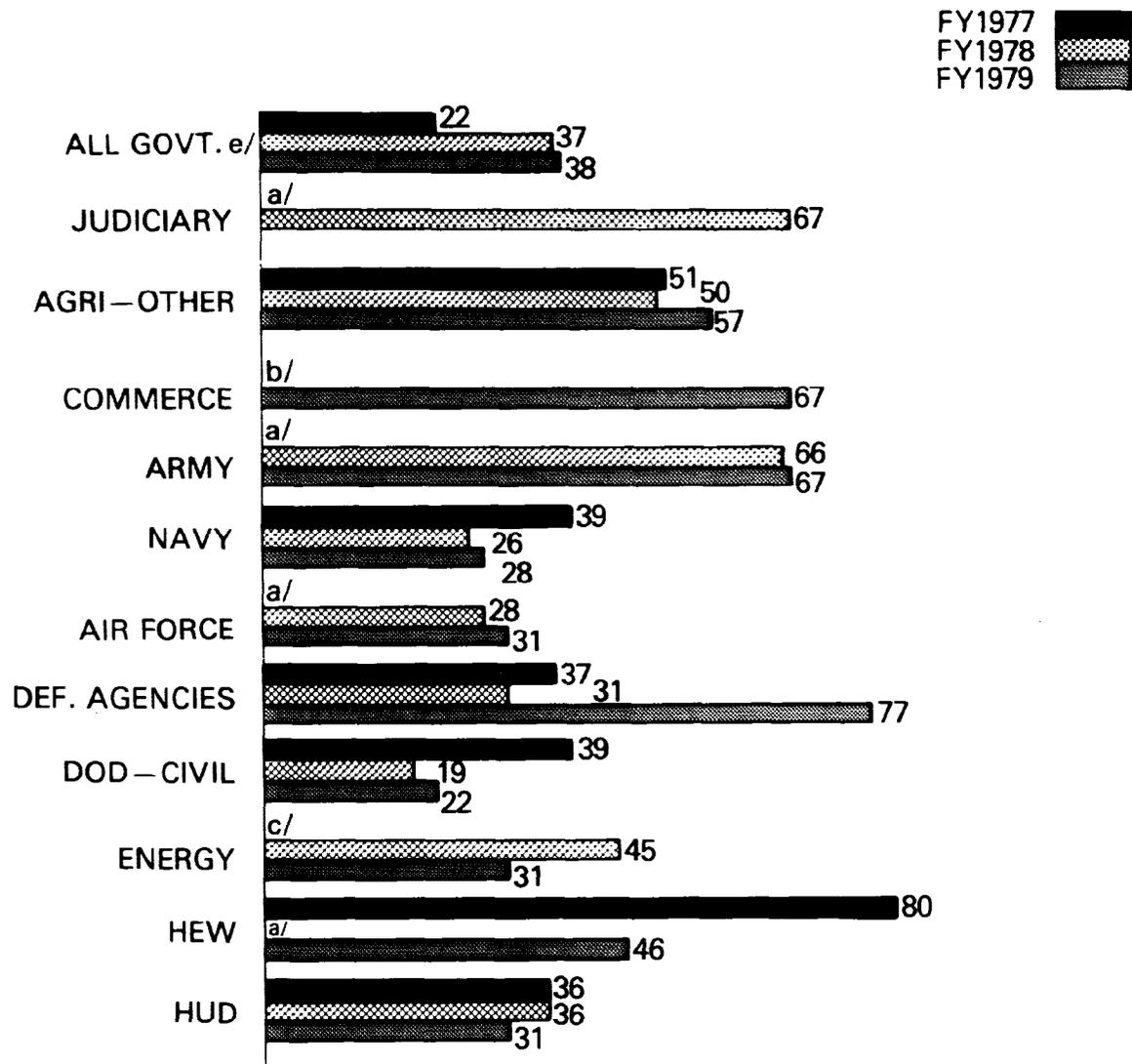
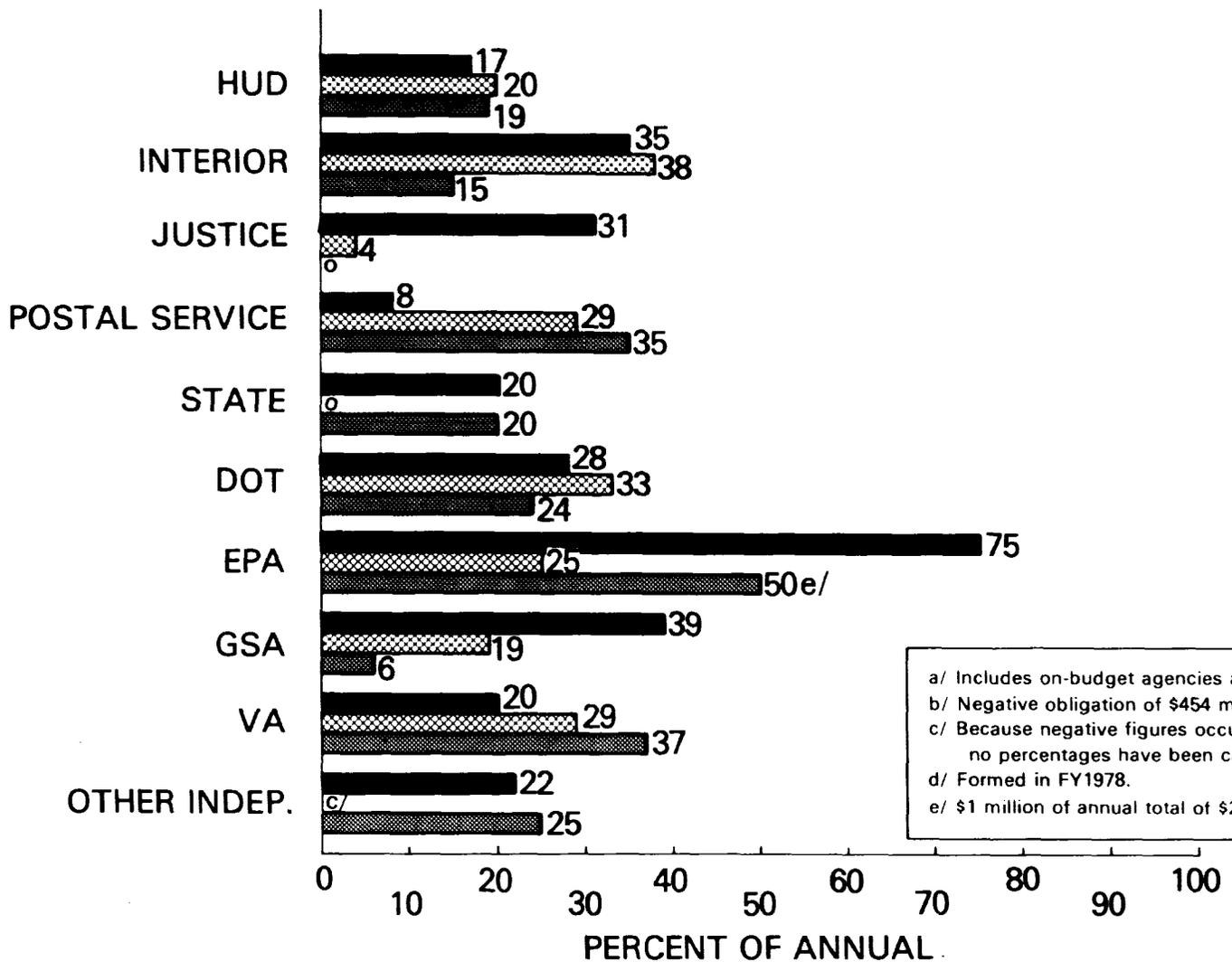


Figure 9

**Agencies Obligating More Than 30 Percent of Annual Lands and Structures Obligations in the Fourth Quarter
Fiscal Years 1977, 1978 and 1979**



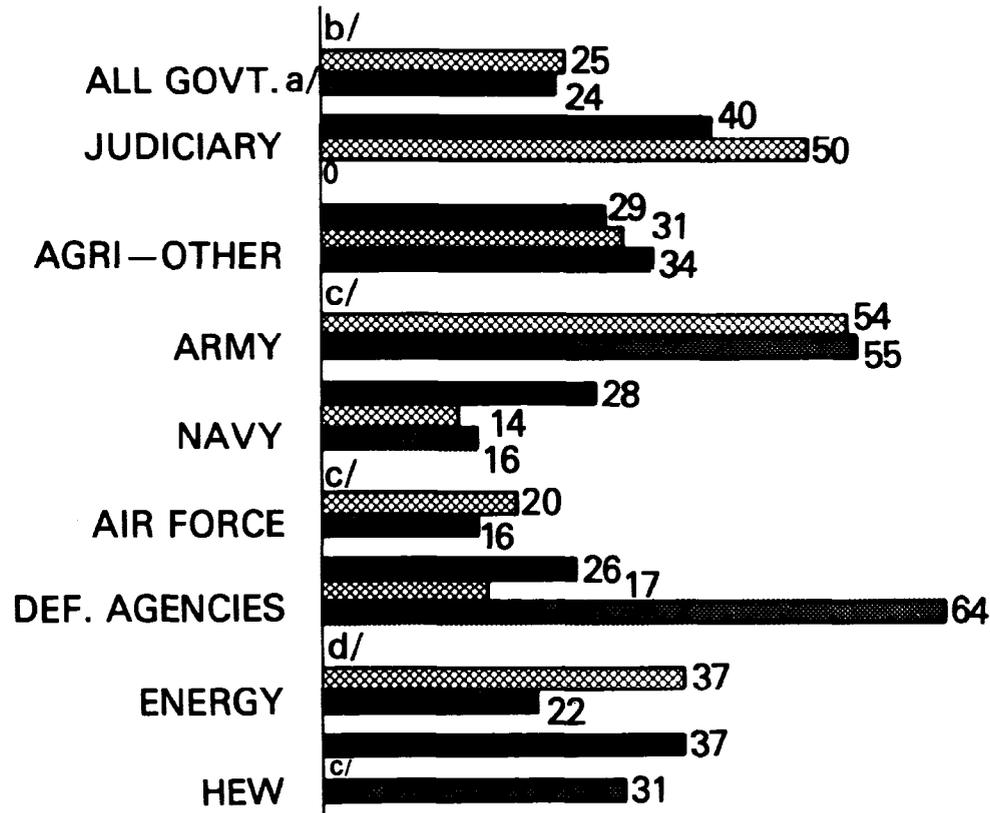


a/ Includes on-budget agencies and postal service.
 b/ Negative obligation of \$454 million.
 c/ Because negative figures occurred during this period, no percentages have been calculated.
 d/ Formed in FY1978.
 e/ \$1 million of annual total of \$2 million

Figure 10

Agencies Obligating 20 Percent or More of Annual Lands and Structures Obligations in September Fiscal Years 1977, 1978 and 1979

FY1977
FY1978
FY1979



Travel and Transportation of Persons
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
D O T	1977 \$	16	20	19	20	75	6	5	9
	%	21	27	25	27		8	7	12
	1978 \$	19	20	20	19	78	5	6	9
	%	24	26	26	24		6	8	10
	1979 \$	24	25	27	17	93	8	7	2
	%	26	27	29	18		9	8	2
D O E	1978 \$	1	13	8	7	29	2	2	3
	%	3	45	28	24		7	7	10
b/	1979 \$	5	6	12	9	32	3	3	3
	%	16	19	38	28		9	9	9
E P A	1977 \$	3	3	4	4	14	1	1	2
	%	21	21	29	29		7	7	14
	1978 \$	3	4	4	4	15	1	1	2
	%	20	27	27	27		7	7	13
	1979 \$	4	3	4	4	15	1	2	1
	%	27	20	27	27		7	13	7
F A P	1977 \$	2	6	2	5	15	1	2	2
	%	13	40	13	33		7	13	13
	1978 \$	2	4	3	5	14	2	-	3
	%	14	29	21	36		14	-	21
	1979 \$	3	4	2	6	15	1	3	2
	%	20	27	13	40		7	20	13
G S A	1977 \$	2	-	3	2	7	-	1	1
	%	29	-	43	29		-	14	14
	1978 \$	1	2	2	3	8	1	1	1
	%	13	25	25	38		13	13	13
	1979 \$	1	2	3	2	8	-	1	1
	%	13	25	38	25		-	13	13

a/ Percentages may not add across to 100 due to rounding.

b/ Fiscal year 1977 obligations are unavailable since Department of Energy was not created until FY 1978.

Travel and Transportation of Persons
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter			
						July	Aug.	Sept.	
I U S D A	1977 \$	24	30	328	-272	110	-300	13	15
	%	b/	b/	b/	b/		b/	b/	b/
A	1978 \$	24	29	30	33	114	13	13	7
	%	21	25	26	28		11	11	6
c/ I	1979 \$	14	22	24	60	120	7	38	15
	%	12	18	20	50		6	32	13
U S D A	1977 \$	*	*	*	1	1	*	1	-
	%	-	-	-	100		-	100	-
A	1978 \$	*	*	*	*	*	*	*	*
	%								
C C C	1979 \$	*	*	*	1	1	*	1	-
	%	-	-	-	100		-	100	-
A I R	1977 \$	36	44	36	25	141	11	-1	15
	%	26	31	25	18		b/	b/	b/
F O R C E	1978 \$	47	57	71	51	226	-6	20	37
	%	21	25	31	23		b/	b/	b/
R C E	1979 \$	68	68	62	40	238	22	-4	22
	%	29	29	26	17		b/	b/	b/
A R M Y	1977 \$	117	106	126	187	536	-3	88	102
	%	22	20	24	35		b/	b/	b/
R M Y	1978 \$	111	243	178	280	812	73	59	148
	%	14	30	22	34		9	7	18
I A R M Y	1979 \$	219	183	224	274	900	73	84	117
	%	24	20	25	30		8	9	13
C O M M E R C I A L	1977 \$	6	8	6	6	26	2	3	1
	%	23	31	23	23		8	12	4
M E R C H A N T I L E	1978 \$	7	8	8	9	32	3	3	3
	%	22	25	25	28		9	9	9
C O M M E R C I A L	1979 \$	8	9	9	10	36	3	3	4
	%	22	25	25	28		8	8	11
D E F E N S E	1977 \$	5	7	17	10	39	5	-1	6
	%	13	18	44	26		b/	b/	b/
E N T E R P R I S E	1978 \$	14	4	5	8	31	2	2	4
	%	45	13	16	26		6	6	13
E N T E R P R I S E	1979 \$	9	9	10	6	34	2	3	1
	%	26	26	29	18		6	9	3

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Excludes Commodity Credit Corporation.

Travel and Transportation of Persons
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
N A V Y	1977 \$	57	69	81	93	300	34	31	28
	%	19	23	27	31		11	10	9
	1978 \$	66	118	111	70	365	35	40	-5
	%	18	32	30	19		b/	b/	b/
	1979 \$	91	101	119	112	423	27	41	44
	%	22	24	28	26		6	10	10
U S P S	1977 \$	9	7	7	8	30	3	3	2
	%	27	23	23	27		10	10	7
	1978 \$	9	8	12	14	42	4	3	7
	%	19	19	29	33		10	7	17
	1979 \$	10	11	13	17	51	4	4	9
	%	20	22	25	33		8	8	18
S T A T E	1977 \$	8	8	13	15	44	4	3	8
	%	18	18	30	34		9	7	18
	1978 \$	9	11	15	12	47	4	4	4
	%	19	23	32	26		9	9	9
	1979 \$	11	10	16	12	49	3	5	4
	%	22	20	33	24		6	10	8
T R E A S U R Y	1977 \$	21	19	24	24	88	7	7	10
	%	24	22	27	27		8	8	11
	1978 \$	23	23	22	25	93	9	7	9
	%	25	25	24	27		10	8	10
	1979 \$	22	23	27	29	101	8	10	11
	%	22	23	27	29		8	10	11
V A	1977 \$	17	22	16	20	75	6	6	8
	%	23	29	21	27		8	8	11
	1978 \$	20	20	20	22	82	7	7	8
	%	24	24	24	27		9	9	10
	1979 \$	22	20	22	26	90	16	-	10
	%	24	22	24	29		18	-	11

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

Travel and Transportation of Persons
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
H E W	1977 \$	22	19	20	18	79	5	7	6
	%	28	24	25	23		6	9	8
	1978 \$	27	22	26	22	90	7	7	8
	%	22	24	29	24		8	8	9
	1979 \$	20	22	25	25	92	9	8	8
	%	22	24	27	27		10	9	9
H U D ^{b/}	1977 \$	4	4	5	5	18	2	1	2
	%	22	22	28	28		11	6	11
	1978 \$	5	4	7	5	21	2	1	2
	%	24	19	33	24		10	5	10
	1979 \$	5	4	6	7	22	2	2	3
	%	23	18	27	32		9	9	14
I N T E R I O R	1977 \$	15	14	18	23	70	5	7	11
	%	21	20	26	33		7	10	16
	1978 \$	14	17	17	24	72	5	7	12
	%	19	24	24	33		7	10	17
	1979 \$	15	15	19	28	77	6	10	12
	%	19	19	25	36		8	13	16
J L A B O R	1977 \$	5	5	7	6	23	2	2	2
	%	22	22	30	26		9	9	9
	1978 \$	5	7	10	12	34	3	3	6
	%	15	21	29	35		9	9	18
	1979 \$	8	8	10	10	36	2	4	4
	%	22	22	28	28		6	11	11
N A S A	1977 \$	4	5	4	5	18	2	1	2
	%	22	28	22	28		11	6	11
	1978 \$	5	4	5	5	19	1	2	2
	%	26	21	26	26		5	11	11
	1979 \$	5	5	5	5	20	-	3	2
	%	25	25	25	25		-	15	10

a/ Percentages may not add across to 100 due to rounding.

b/ Although HUD's Housing for the Elderly or Handicapped Fund was off budget in FY 1977, we have included it on budget in FY 1977 to provide consistency with subsequent years.

Transportation of Things
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
I U S D A	1977 \$	16	10	145	-137	34	-143	4	2
	%	b/	b/	b/	b/		b/	b/	b/
A	1978 \$	6	7	6	10	29	5	3	2
	%	21	24	21	34		17	10	7
c/	1979 \$	1	9	24	18	52	2	6	10
	%	2	17	46	35		4	12	19
U S D A	1977 \$	8	60	2	33	103	10	-8	31
	%	8	58	2	32		b/	b/	b/
A	1978 \$	22	24	18	53	117	18	9	26
	%	19	21	15	45		15	8	22
C C	1979 \$	60	32	71	98	261	25	13	60
	%	23	12	27	38		10	5	23
A I R	1977 \$	71	65	73	35	244	13	-	22
	%	29	27	30	14		5	-	9
F O R C E	1978 \$	76	100	103	74	353	-10	29	55
	%	22	28	29	21		b/	b/	b/
E	1979 \$	97	125	100	59	381	41	-	18
	%	25	33	26	15		11	-	5
A R M Y	1977 \$	116	116	114	228	574	3	88	137
	%	20	20	20	40		1	15	24
E	1978 \$	121	53	-10	296	460	17	11	268
	%	b/	b/	b/	b/		4	2	58
E	1979 \$	78	47	72	172	369	263	-211	120
	%	21	13	20	47		b/	b/	b/
C O M M E R C E	1977 \$	1	1	1	1	4	-	-	1
	%	25	25	25	25		-	-	25
E	1978 \$	1	1	1	1	4	-	1	-
	%	25	25	25	25		-	25	-
E	1979 \$	1	1	2	1	5	-	1	-
	%	20	20	40	20		-	20	-
D E F E N S E	1977 \$	12	19	17	13	61	2	5	6
	%	20	31	28	21		3	8	10
E	1978 \$	14	10	25	24	73	8	3	13
	%	19	14	34	33		11	4	18
E	1979 \$	17	21	19	27	84	5	9	13
	%	20	25	23	32		6	11	15

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Excludes Commodity Credit Corporation.

Travel and Transportation of Persons
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
T O T A L	1977 \$	372	396	736	205	1709	-207	190	232
	%	22	23	43	12		b/	b/	b/
L E/	1978 \$	404	618	574	630	2226	173	188	269
	%	18	28	26	28		8	8	12
E/	1979 \$	564	550	639	700	2453	197	228	275
	%	23	22	26	29		8	9	11
O V T W I D E/	1977 \$	410	437	781	251	1879	-194	194	251
	%	22	23	42	13		b/	b/	b/
E/	1978 \$	438	661	615	675	2389	186	203	286
	%	18	28	26	28		8	9	12
E/	1979 \$	605	591	678	751	2625	215	240	296
	%	23	23	26	29		8	9	11
O F F B U D G E T d/	1977 \$	*	*	*	*	*	*	*	*
	%								
E/	1978 \$	*	*	*	*	*	*	*	*
	%								
E/	1979 \$	-	-	-	-	-	-	-	-
	%								

* Less than \$500 thousand.
a/ Percentages may not add across to 100 due to rounding.
b/ Because negative figures occurred during this period, no percentages have been calculated.
c/ Includes U.S. Postal Service.
d/ Excludes U.S. Postal Service.

Transportation of Things
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
H E W	1977 \$	2	2	3	5	12	1	1	3
	%	17	17	25	42		8	8	25
	1978 \$	2	1	3	6	12	2	1	3
	%	17	8	25	50		17	8	25
	1979 \$	2	2	3	6	13	2	1	3
	%	15	15	23	46		15	8	23
H U D b/	1977 \$	*	*	*	1	1	*	1	-
	%	-	-	-	100		-	100	-
	1978 \$	*	*	1	-	1	-	-	-
	%	-	-	100	-		-	-	-
	1979 \$	*	*	1	-	1	-	-	-
	%	-	-	100	-		-	-	-
I N T E R I O R	1977 \$	2	2	3	5	12	1	2	2
	%	17	17	25	42		8	17	17
	1978 \$	2	2	4	5	13	1	1	3
	%	15	15	31	38		8	8	23
	1979 \$	3	2	4	5	14	1	2	2
	%	21	14	29	36		7	14	14
L A B O R	1977 \$	*	1	-	1	2	-	-	1
	%	-	50	-	50		-	-	50
	1978 \$	*	1	1	1	3	-	1	-
	%	-	33	33	33		-	33	-
	1979 \$	1	1	2	2	6	-	-	2
	%	17	17	33	33		-	-	33
N A S A	1977 \$	3	2	2	2	9	-	1	1
	%	33	22	22	22		-	11	11
	1978 \$	2	2	2	3	9	1	-	2
	%	22	22	22	33		11	-	22
	1979 \$	2	2	3	3	10	1	1	1
	%	20	20	30	30		10	10	10

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Although HUD's Housing for the Elderly or Handicapped Fund was off budget in FY 1977, we have included it on budget in FY 1977 to provide consistency with subsequent years.

Transportation of Things
Selected Agencies
Fiscal Years 1977-1979 ^{a/}
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
D O T	1977 \$	5	5	7	7	24	3	2	2
	%	21	21	29	29		13	8	8
	1978 \$	6	5	6	8	25	2	2	4
	%	24	20	24	32		8	8	16
	1979 \$	7	9	7	13	36	2	3	8
	%	19	25	19	36		6	8	22
D O E	1978 \$	*	2	1	2	5	-	1	1
	%	-	40	20	40		-	20	20
b/	1979 \$	1	2	-	1	4	-	1	-
	%	25	50	-	25		-	25	-
E P A	1977 \$	*	*	1	-	1	-	-	-
	%	-	-	100	-		-	-	-
	1978 \$	*	1	-	-	1	-	-	-
	%	-	100	-	-		-	-	-
	1979 \$	*	1	-	-	1	-	-	-
	%	-	100	-	-		-	-	-
F A P	1977 \$	5	2	5	3213	3225	3	3	3207
	%	c/	c/	c/	100		c/	c/	99
	1978 \$	1	1	-	5	7	3	1	1
	%	14	14	-	71		43	14	14
	1979 \$	2	-	4	6	12	2	-3	7
	%	17	-	33	50		d/	d/	d/
G S A	1977 \$	14	13	13	12	52	4	5	3
	%	27	25	25	23		8	10	6
	1978 \$	15	13	17	12	57	5	9	-2
	%	26	23	30	21		d/	d/	d/
	1979 \$	11	12	14	19	56	5	6	8
	%	20	21	25	34		9	11	14

* Less than \$500 thousand.

^{a/} Percentages may not add across to 100 due to rounding.

^{b/} Fiscal year 1977 obligations are unavailable since Department of Energy was not created until FY 1978.

^{c/} Less than 1/2 of 1 percent.

^{d/} Because negative figures occurred during this period, no percentages have been calculated.

Transportation of Things
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
T O T A L	1977 \$	746	685	746	3816	5993	19	220	3577
	%	12	11	12	64		<u>b/</u>	4	60
L E T T E R S	1978 \$	693	603	578	956	2830	178	198	580
	%	24	21	20	34		6	7	20
E L E M E N T A R Y	1979 \$	749	697	764	991	3201	496	-21	516
	%	23	22	24	31		<u>d/</u>	<u>d/</u>	<u>d/</u>
G O V E R N M E N T	1977 \$	787	706	772	3847	6112	29	232	3586
	%	13	12	13	63		1	4	57
I N D U S T R Y	1978 \$	730	620	607	988	2945	188	212	588
	%	25	21	21	34		6	7	20
E L E M E N T A R Y	1979 \$	795	733	806	1030	3364	506	-7	531
	%	24	22	24	31		<u>d/</u>	<u>d/</u>	<u>d/</u>
O F F I C E S	1977 \$	*	*	*	*	*	*	*	*
	%								
U N D E R S E R V I C E	1978 \$	*	*	*	*	*	*	*	*
	%								
E L E M E N T A R Y	1979 \$	*	*	*	*	*	*	*	*
	%								

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Less than 1/2 of 1 percent.

c/ Includes U.S. Postal Service.

d/ Because negative figures occurred during this period, no percentages have been calculated.

e/ Excludes U.S. Postal Service.

Transportation of Things
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
N A V Y	1977 \$	130	129	114	149	522	40	36	73
	%	25	25	22	29		8	7	14
	1978 \$	140	131	123	130	524	42	39	49
	%	27	25	23	25		8	7	9
	1979 \$	171	153	149	162	635	53	51	58
	%	27	24	23	26		8	8	9
U S P S	1977 \$	349	243	233	229	1054	76	77	76
	%	33	23	22	22		7	7	7
	1978 \$	272	236	258	311	1077	79	81	151
	%	25	22	24	29		7	8	14
	1979 \$	280	260	269	380	1189	97	92	201
	%	24	22	23	32		7	8	17
J S T A T E	1977 \$	6	7	9	13	35	4	2	7
	%	17	20	26	37		11	6	20
	1978 \$	6	7	11	10	34	4	3	3
	%	18	21	32	29		12	9	9
	1979 \$	7	8	13	10	38	3	4	3
	%	18	21	34	26		8	11	8
T R E A S U R Y	1977 \$	4	4	3	3	14	1	1	1
	%	29	29	21	21		7	7	7
	1978 \$	4	4	5	2	15	-	2	-
	%	27	27	33	13		-	13	-
	1979 \$	5	7	5	5	22	3	1	1
	%	23	32	23	23		14	5	5
V A	1977 \$	2	4	1	3	10	1	-	2
	%	20	40	10	30		10	-	20
	1978 \$	3	2	3	3	11	1	1	1
	%	27	18	27	27		9	9	9
	1979 \$	3	3	2	4	12	1	2	1
	%	25	25	17	33		8	17	8

a/ Percentages may not add across to 100 due to rounding.

Printing and Reproduction
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
D O	1977 \$	*	*	2	-	2	-1	-	1
	%	-	-	100	-		b/	-	b/
T	1978 \$	1	-	1	-1	1	-1	-	-
	%	b/	-	b/	b/		b/	-	-
	1979 \$	*	1	-	-	1	-	-	-
	%	-	100	-	-				
D O	1978 \$	*	3	2	3	8	-	2	1
	%	-	38	25	38		-	25	13
E c/	1979 \$	*	3	2	10	15	-	1	9
	%	-	20	13	67		-	7	60
E P A	1977 \$	*	1	-	-	1	-	-	-
	%	-	100	-	-				
	1978 \$	*	*	1	-	1	-	-	-
	%	-	-	100	-				
	1979 \$	*	*	1	-	1	-	-	-
	%	-	-	100	-				
F A P	1977 \$	*	1	-	-	1	-	-	-
	%	-	100	-	-				
	1978 \$	*	*	1	-	1	-	-	-
	%	-	-	100	-				
	1979 \$	*	1	-	*	1	*	-	-
	%	-	100	-	-				
G S A	1977 \$	*	*	*	1	1	*	*	1
	%	-	-	-	100		-	-	100
	1978 \$	*	*	*	*	*	*	*	*
	%								
	1979 \$	*	*	*	1	1	1	-	-
	%	-	-	-	100		100	-	-

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Fiscal year 1977 obligations are unavailable since Department of Energy was not created until FY 1978.

Printing and Reproduction
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
I U S D	1977 \$	1	2	6	-2	7	-5	-	3
	%	<u>b/</u>	<u>b/</u>	<u>b/</u>	<u>b/</u>		<u>b/</u>	-	<u>b/</u>
A	1978 \$	1	1	1	1	4	-	-	1
	%	25	25	25	25		-	-	25
<u>c/</u> I	1979 \$	1	1	1	1	4	-	-	1
	%	25	25	25	25		-	-	25
U S D	1977 \$	-	-	-	-	-	-	-	-
	%								
A	1978 \$	-	-	-	*	*	-	-	*
	%								
C C	1979 \$	-	-	-	-	-	-	-	-
	%								
A I R	1977 \$	3	4	4	3	14	1	-	2
	%	21	29	29	21		7	-	14
F O R	1978 \$	6	1	9	5	20	-3	2	6
	%	30	5	40	25		<u>b/</u>	<u>b/</u>	<u>b/</u>
C E	1979 \$	4	5	4	5	18	2	1	2
	%	22	28	22	28		11	6	11
A R M Y	1977 \$	1	-	29	-24	6	-27	1	2
	%	<u>b/</u>	-	<u>b/</u>	<u>b/</u>		<u>b/</u>	<u>b/</u>	<u>b/</u>
R M Y	1978 \$	1	1	14	-10	6	-12	-	2
	%	<u>b/</u>	<u>b/</u>	<u>b/</u>	<u>b/</u>		<u>b/</u>	-	<u>b/</u>
I	1979 \$	1	2	1	2	6	1	-	1
	%	17	33	17	33		17	-	17
C O M M E R C E	1977 \$	5	4	-	2	11	-	1	1
	%	45	36	-	18		-	9	9
M E R C E	1978 \$	4	-	3	5	12	1	1	3
	%	33	-	25	42		8	8	25
C E	1979 \$	13	-5	2	2	12	1	1	-
	%	<u>b/</u>	<u>b/</u>	<u>b/</u>	<u>b/</u>		8	8	-
D E F E N S E	1977 \$	*	2	4	1	7	-	-	1
	%	-	29	57	14		-	-	14
N S E	1978 \$	4	-	-1	45	48	1	2	42
	%	<u>b/</u>	-	<u>b/</u>	<u>b/</u>		2	4	88
E	1979 \$	2	1	124	-120	7	-122	-	2
	%	<u>b/</u>	<u>b/</u>	<u>b/</u>	<u>b/</u>		<u>b/</u>	-	<u>b/</u>

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Excludes Commodity Credit Corporation.

Printing and Reproduction
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
N A V Y	1977 \$	4	4	4	6	18	1	1	4
	%	22	22	22	33		6	6	22
	1978 \$	7	28	19	21	75	6	6	9
	%	9	37	25	28		8	8	12
	1979 \$	20	21	20	20	81	7	6	7
	%	25	26	25	25		9	7	9
U S P S	1977 \$	1	-	2	-1	2	-	-1	-
	%	<u>b/</u>	-	<u>b/</u>	<u>b/</u>		-	<u>b/</u>	-
	1978 \$	-3	3	1	-1	0	-	-1	-
	%	<u>b/</u>	<u>b/</u>	<u>b/</u>	<u>b/</u>		-	<u>b/</u>	-
	1979 \$	*	*	1	-	1	-	-	-
	%	-	-	100	-		-	-	-
S T A T E	1977 \$	1	1	3	1	6	-	2	-1
	%	17	17	50	17		-	<u>b/</u>	<u>b/</u>
	1978 \$	1	2	2	3	8	-	2	1
	%	13	25	25	38		-	25	13
	1979 \$	1	2	2	3	8	-	2	1
	%	13	25	25	38		-	25	13
T R E A S U R Y	1977 \$	11	7	10	11	39	4	3	4
	%	29	18	26	28		10	9	10
	1978 \$	11	10	11	9	41	3	3	3
	%	27	24	27	22		7	7	7
	1979 \$	14	12	10	11	47	1	4	6
	%	30	26	21	23		2	9	13
V A	1977 \$	*	*	*	*	*	*	*	*
	%								
	1978 \$	*	*	*	*	*	*	*	*
	%								
	1979 \$	*	*	*	*	*	*	*	*
	%								

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

Printing and Reproduction
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
H E W	1977 \$	1	1	2	2	6	-	-	2
	%	17	17	33	33		-	-	33
	1978 \$	1	1	2	3	7	1	3	-1
	%	14	14	29	43		b/	b/	b/
	1979 \$	1	1	1	3	6	-	1	2
	%	17	17	17	50		-	17	33
H U D c/	1977 \$	1	-1	-	-	0	-	-	-
	%	b/	b/	-	-		-	-	-
	1978 \$	-	1	-	1	2	-	2	-1
	%	-	50	-	50		-	b/	b/
	1979 \$	1	-	1	-	2	-	-	-
	%	50	-	50	-		-	-	-
I N T E R I O R	1977 \$	1	1	-	3	5	2	-	1
	%	20	20	-	60		40	-	20
	1978 \$	1	1	-	2	4	1	-	1
	%	25	25	-	50		25	-	25
	1979 \$	1	2	2	-	5	-1	-	1
	%	20	40	40	-		b/	-	b/
L A B O R	1977 \$	-1	1	*	*	*	*	*	*
	%	b/	b/	b/	b/		*	*	*
	1978 \$	*	*	*	*	*	*	*	*
	%	*	*	*	*	*	*	*	*
	1979 \$	*	*	*	*	*	*	*	*
	%	*	*	*	*	*	*	*	*
N A S A	1977 \$	*	1	2	1	4	-	-	1
	%	-	25	50	25		-	-	25
	1978 \$	1	1	1	1	4	-	-	1
	%	25	25	25	25		-	-	25
	1979 \$	*	1	1	1	3	1	-	-
	%	-	33	33	33		33	-	-

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Although HUD's Housing for the Elderly or Handicapped Fund was off budget in FY 1977, we have included it on budget in FY 1977 to provide consistency with subsequent years.

Other Services
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter			
						July	Aug.	Sept.	
I U S D A	1977 \$	61	125	3685	-3559	312	-3662	28	75
	%	b/	b/	b/	b/		b/	b/	b/
A	1978 \$	62	62	78	145	347	39	40	66
	%	18	18	22	42		11	11	19
c/ I	1979 \$	54	99	125	124	402	28	57	39
	%	13	25	31	31		7	14	10
U S D A	1977 \$	21	23	23	28	95	8	-4	24
	%	22	24	24	29		b/	b/	b/
A	1978 \$	29	35	60	81	205	26	21	34
	%	14	17	29	40		13	10	17
C C C	1979 \$	105	146	138	90	479	26	30	34
	%	22	30	29	19		5	6	7
A I R	1977 \$	1681	1496	883	687	4747	336	-108	459
	%	35	32	19	14		b/	b/	b/
F O R C E	1978 \$	1962	1458	1338	1071	5829	271	227	573
	%	34	25	23	18		5	4	10
I R C E	1979 \$	2039	1313	962	1468	5782	474	276	718
	%	35	23	17	25		8	5	12
I A R M Y	1977 \$	1236	728	788	840	3592	26	411	403
	%	34	20	22	23		1	11	11
A M Y	1978 \$	1230	957	929	2236	5352	231	211	1794
	%	23	18	17	42		4	4	34
I C E	1979 \$	1574	1175	999	1781	5529	321	290	1170
	%	28	21	18	32		6	5	21
C O M M E R C E	1977 \$	27	50	46	82	205	16	14	52
	%	13	24	22	40		8	7	25
E R C E	1978 \$	37	44	55	83	219	13	12	58
	%	17	20	25	38		6	5	26
C E	1979 \$	36	57	44	82	219	11	14	57
	%	16	26	20	37		5	6	26
D E F E N S E	1977 \$	519	376	27	449	1371	116	102	231
	%	38	27	2	33		8	7	17
E N S	1978 \$	378	325	653	706	2062	269	126	311
	%	18	16	32	34		13	6	15
E	1979 \$	619	396	369	930	2214	347	160	323
	%	28	18	17	37		16	7	15

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Excludes Commodity Credit Corporation.

Printing and Reproduction
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
T O	1977 \$	29	29	68	4	130	-25	7	22
	%	22	22	52	3		<u>b/</u>	<u>b/</u>	<u>b/</u>
A L	1978 \$	36	53	66	87	242	-3	22	68
	%	15	22	27	36		<u>b/</u>	<u>b/</u>	<u>b/</u>
<u>c/</u>	1979 \$	59	48	173	-61	219	-109	16	32
	%	<u>b/</u>	<u>b/</u>	<u>b/</u>	<u>b/</u>		<u>b/</u>	<u>b/</u>	<u>b/</u>
G O V	1977 \$	106	91	135	95	427	-4	30	69
	%	25	21	32	22		<u>b/</u>	<u>b/</u>	<u>b/</u>
W I	1978 \$	128	134	140	177	579	23	50	104
	%	22	23	24	31		4	9	18
D E <u>c/</u>	1979 \$	165	150	292	56	663	-81	56	91
	%	25	23	44	9		<u>b/</u>	<u>b/</u>	<u>b/</u>
O F F	1977 \$	-	-	-	-	-	-	-	-
	%								
B U D	1978 \$	*	*	*	*	*	*	*	*
	%								
G E T <u>d/</u>	1979 \$	*	*	*	*	*	*	*	*
	%								

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Includes U.S. Postal Service.

d/ Excludes U.S. Postal Service.

Other Services
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
H E W	1977 \$	351	397	617	712	2077	90	181	441
	%	17	19	30	34		4	9	21
	1978 \$	334	493	566	919	2312	252	133	534
	%	14	21	24	40		11	6	23
	1979 \$	349	431	525	848	2153	225	125	498
	%	16	20	24	39		10	6	23
H U D	1977 \$	118	70	93	103	384	52	34	17
	%	31	18	24	27		14	9	4
b/ I N T E R I O R	1978 \$	41	112	96	192	441	18	74	100
	%	9	25	22	44		4	17	23
	1979 \$	40	202	3	140	385	78	11	51
	%	10	52	1	36		20	3	13
I N T E R I O R	1977 \$	229	183	176	347	935	64	77	206
	%	24	20	19	37		7	8	22
	1978 \$	384	180	152	263	979	50	80	133
	%	39	18	16	27		5	8	14
	1979 \$	432	209	192	317	1150	60	66	191
	%	38	18	17	28		5	6	17
L A B O R	1977 \$	16	38	32	42	128	6	7	29
	%	13	30	25	33		5	5	23
	1978 \$	38	54	50	88	230	21	22	45
	%	17	23	22	38		9	10	20
	1979 \$	26	64	111	66	267	8	29	29
	%	10	24	42	25		3	11	11
N A S A	1977 \$	929	746	776	495	2946	169	122	204
	%	32	25	26	17		6	4	7
	1978 \$	897	805	730	604	3036	185	193	226
	%	30	27	24	20		6	6	7
	1979 \$	1026	912	794	830	3562	228	346	256
	%	29	26	22	23		6	10	7

a/ Percentages may not add across to 100 due to rounding.

b/ Although HUD's Housing for the Elderly or Handicapped Fund was off budget in FY 1977, we have included it on budget in FY 1977 to provide consistency with subsequent years.

Other Services
Selected Agencies
Fiscal Years 1977-1979 ^{a/}
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
D O T	1977 \$	134	121	149	221	625	41	59	121
	%	21	19	24	35		7	9	19
	1978 \$	205	144	190	270	809	31	52	187
	%	25	18	23	33		4	6	23
	1979 \$	133	204	150	346	833	174	31	141
	%	16	24	18	42		21	4	17
I D O E d/	1978 \$	11	5336	1702	1369	8418	185	176	1008
	%	^{b/}	63	29	16		2	2	12
	1979 \$	3715	1417	609	1151	6892	102	-212	1261
	%	54	21	9	17		^{c/}	^{c/}	^{c/}
E P A	1977 \$	32	41	53	101	227	17	17	67
	%	14	18	23	45		7	7	30
	1978 \$	27	45	59	148	279	22	26	100
	%	10	16	21	53		8	9	36
	1979 \$	44	57	88	141	330	14	27	100
	%	13	17	27	43		4	8	30
F A P	1977 \$	22	77	60	915	1074	-9	47	877
	%	2	7	6	85		^{c/}	^{c/}	^{c/}
	1978 \$	98	67	4	70	239	15	36	19
	%	41	28	2	29		6	15	8
	1979 \$	45	38	52	88	223	16	66	6
	%	20	17	23	39		7	30	3
G S A	1977 \$	152	166	166	221	705	54	69	98
	%	22	24	24	31		8	10	14
	1978 \$	180	197	193	240	810	72	94	74
	%	22	24	24	30		9	12	9
	1979 \$	166	183	204	290	843	73	73	144
	%	20	22	24	34		9	9	17

^{a/} Percentages may not add across to 100 due to rounding.

^{b/} Less than 1/2 of 1 percent.

^{c/} Because negative figures occurred during this period, no percentages have been calculated.

^{d/} Fiscal year 1977 obligations are unavailable since Department of Energy was not created until FY 1978.

Other Services
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
T O	1977 \$	9106	7572	9983	4328	30889	-2086	1732	4682
	%	29	25	32	14		b/	b/	b/
T A L	1978 \$	10396	13241	9595	11452	44694	2567	2311	6574
	%	23	30	21	26		6	5	15
c/ 1979	\$	14631	9826	9122	11812	44391	3245	2289	6278
	%	33	22	18	27		7	5	14
G O V	1977 \$	11546	9858	12834	6516	40754	-1792	2110	6198
	%	28	24	31	16		b/	b/	b/
T W I	1978 \$	11792	14500	10826	12605	49723	2989	2727	6899
	%	24	29	22	25		6	5	14
D E c/	1979 \$	16080	11132	9540	13064	49816	3681	2698	6685
	%	32	22	19	26		7	5	13
O F B	1977 \$	*	1	1	1	3	-	-	1
	%	-	33	33	33		-	-	33
U D	1978 \$	*	1	-	1	2	-	1	-
	%	-	50	-	50		-	50	-
G E T d/	1979 \$	*	2	1	2	5	-	-	2
	%	-	40	20	40		-	-	40

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Includes U.S. Postal Service.

d/ Excludes U.S. Postal Service.

Other Services
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
N A V Y	1977 \$	3421	2706	2010	2498	10635	635	613	1250
	%	32	25	19	23		6	6	12
	1978 \$	4280	2722	2506	2685	12193	761	708	1216
	%	35	22	21	22		6	6	10
	1979 \$	3993	2661	2490	2793	11937	882	804	1107
	%	33	22	21	23		7	7	9
U S P S	1977 \$	20	21	29	26	96	9	11	6
	%	21	22	30	27		9	12	6
	1978 \$	29	30	50	34	143	34	16	-16
	%	20	21	35	24		b/	b/	b/
	1979 \$	49	51	55	71	226	13	15	43
	%	22	23	24	31		6	7	19
S T A T E	1977 \$	7	9	9	13	38	5	2	6
	%	18	24	24	34		13	5	16
	1978 \$	9	10	3	12	34	3	3	6
	%	26	29	9	35		9	9	18
	1979 \$	11	10	14	73	108	64	5	4
	%	10	10	13	68		59	5	4
T R E A S U R Y	1977 \$	33	51	142	-57	169	-102	11	34
	%	b/	b/	b/	b/		b/	b/	b/
	1978 \$	32	51	30	89	202	24	14	51
	%	16	25	15	44		12	7	25
	1979 \$	29	48	59	85	221	32	19	34
	%	13	22	27	38		14	9	15
V A	1977 \$	97	148	119	164	528	43	39	82
	%	18	28	23	31		8	7	16
	1978 \$	133	134	141	147	555	45	47	55
	%	24	24	25	26		8	8	10
	1979 \$	146	153	139	198	636	69	57	72
	%	23	24	22	31		11	9	11

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

Supplies and Materials
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
D O T	1977 \$	42	60	58	66	226	10	27	29
	%	19	27	26	29		4	12	13
	1978 \$	68	67	66	65	266	24	-6	47
	%	26	25	25	25		b/	b/	b/
	1979 \$	56	54	56	79	245	19	22	38
	%	23	22	23	32		8	9	16
I D O	1978 \$	*	13	7	10	30	2	2	6
	%	-	43	23	33		7	7	20
E c/	1979 \$	7	7	12	16	42	3	4	9
	%	17	17	29	38		7	10	21
E P A	1977 \$	2	2	2	3	9	1	1	1
	%	22	22	22	33		11	11	11
	1978 \$	2	2	14	6	24	1	1	4
	%	8	8	60	25		4	4	17
	1979 \$	2	3	2	4	11	1	1	2
	%	18	27	18	36		9	9	18
F A P	1977 \$	505	60	-4	36054	36615	24	20	36010
	%	b/	b/	b/	b/		d/	d/	98
	1978 \$	740	76	12	28	856	6	12	10
	%	86	9	1	3		1	1	1
	1979 \$	570	13	17	107	707	5	21	81
	%	81	2	2	15		1	3	11
G S A	1977 \$	369	326	307	357	1359	102	121	134
	%	27	24	23	26		8	9	10
	1978 \$	390	339	428	367	1524	135	215	17
	%	26	22	28	24		9	14	1
	1979 \$	297	307	383	336	1323	131	170	35
	%	22	23	29	25		10	13	3

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Fiscal year 1977 obligations are unavailable since Department of Energy was not created until FY 1978.

d/ Less than 1/2 of 1 percent.

Supplies and Materials
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
U S D A	1977 \$	-206	270	9049	-8390	723	-8519	51	78
	%	b/	b/	b/	b/		b/	b/	b/
C/	1978 \$	122	154	114	126	516	-37	38	125
	%	24	30	22	24		b/	b/	b/
C/	1979 \$	56	192	337	44	639	26	20	-2
	%	10	30	53	7		b/	b/	b/
U S D A	1977 \$	333	403	457	108	1301	170	341	-403
	%	26	31	35	8		b/	b/	b/
C C C	1978 \$	257	489	612	544	1901	149	190	205
	%	14	26	32	29		8	10	11
C C C	1979 \$	403	454	543	729	2129	164	177	388
	%	19	21	26	34		8	8	18
A I R	1977 \$	1152	1420	1353	1142	5067	488	171	483
	%	23	28	27	23		10	3	10
F O R C E	1978 \$	1451	1523	1740	1192	5906	325	392	475
	%	25	26	29	20		6	7	8
F O R C E	1979 \$	1178	1118	1142	1176	4614	395	382	399
	%	26	24	25	25		9	8	9
A R M Y	1977 \$	978	847	1500	748	4073	-	97	651
	%	24	21	37	18		-	2	16
A R M Y	1978 \$	1140	1051	1032	1519	4742	129	438	952
	%	24	22	22	32		3	9	20
A R M Y	1979 \$	1051	996	1412	1443	4902	347	415	681
	%	21	20	29	29		7	8	14
C O M M E R C E	1977 \$	6	12	7	17	42	5	4	8
	%	14	29	17	40		12	10	19
C O M M E R C E	1978 \$	8	11	9	19	47	3	7	9
	%	17	23	19	40		6	15	19
C O M M E R C E	1979 \$	9	18	16	18	61	3	4	11
	%	15	30	26	30		5	7	18
D E F E N S E	1977 \$	1204	1247	1452	1648	5551	483	559	606
	%	22	22	26	30		9	10	11
D E F E N S E	1978 \$	1464	1439	1690	2075	6668	511	1033	531
	%	22	22	25	31		8	15	8
D E F E N S E	1979 \$	1471	1628	1660	2249	7008	710	744	795
	%	21	23	24	32		10	11	11

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Excludes Commodity Credit Corporation.

Supplies and Materials
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
N A V Y	1977 \$	1980	1697	1496	1376	6549	481	507	388
	%	30	26	23	21		7	8	6
	1978 \$	2316	1693	1942	1970	7921	542	639	789
	%	29	21	25	25		7	8	10
	1979 \$	2585	1924	1928	2006	8443	616	563	827
	%	31	23	23	24		7	7	10
U S P S	1977 \$	41	28	30	33	132	12	11	10
	%	31	21	23	25		9	9	8
	1978 \$	32	35	64	62	193	13	18	31
	%	17	18	33	32		7	9	16
	1979 \$	54	45	58	92	249	27	16	49
	%	22	18	23	37		11	6	20
S T A T E	1977 \$	1	2	2	2	7	-	1	1
	%	14	29	29	29		-	14	14
	1978 \$	1	2	2	2	7	1	-	1
	%	14	29	29	29		14	-	14
	1979 \$	2	2	2	2	8	-	1	1
	%	25	25	25	25		-	13	13
T R E A S U R Y	1977 \$	13	12	9	18	51	7	4	7
	%	25	24	16	35		14	8	14
	1978 \$	16	14	14	17	61	5	4	8
	%	26	23	23	28		8	7	13
	1979 \$	17	16	19	17	69	2	5	10
	%	25	23	28	25		3	7	14
V A	1977 \$	146	186	163	165	660	42	37	86
	%	22	28	25	25		6	6	13
	1978 \$	181	173	176	190	720	56	64	70
	%	25	24	24	26		8	9	10
	1979 \$	187	179	178	228	772	62	69	97
	%	24	23	23	30		8	9	13

a/ Percentages may not add across to 100 due to rounding.

Supplies and Materials
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
H E W	1977 \$	55	31	34	39	159	9	15	15
	%	35	20	21	25		6	9	9
	1978 \$	28	42	38	57	165	15	18	24
	%	17	25	23	35		9	11	15
	1979 \$	35	41	47	66	189	14	18	34
	%	19	22	25	35		7	10	18
H U D	1977 \$	1	-	-	1	2	-	1	-
	%	50	-	-	50		-	50	-
b/	1978 \$	*	1	-	1	2	1	-	-
	%	-	50	-	50		50	-	-
	1979 \$	*	1	1	-	2	-	-	-
	%	-	50	50	-		-	-	-
I N T E R I O R	1977 \$	44	39	63	63	209	11	24	28
	%	21	19	30	30		5	11	13
	1978 \$	34	32	36	57	159	12	20	25
	%	21	20	23	36		8	13	16
	1979 \$	43	36	47	72	198	12	27	33
	%	22	18	24	36		6	14	17
L A B O R	1977 \$	*	4	2	6	12	1	1	4
	%	-	33	17	50		8	8	33
	1978 \$	4	7	15	14	40	4	6	4
	%	10	18	38	35		10	15	10
	1979 \$	5	7	8	11	31	2	4	5
	%	16	23	26	35		6	13	16
N A S A	1977 \$	25	27	24	23	99	6	9	8
	%	25	27	24	23		6	9	8
	1978 \$	37	21	23	26	107	8	9	9
	%	35	20	22	24		7	8	8
	1979 \$	37	27	29	30	123	9	6	15
	%	30	22	24	24		7	5	12

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Although HUD's Housing for the Elderly or Handicapped Fund was off budget in FY 1977, we have included it on budget in FY 1977 to provide consistency with subsequent years.

Lands and Structures
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter			
						July	Aug.	Sept.	
U S D A	1977 \$	21	57	61	146	285	14	49	83
	%	7	20	21	51		5	17	29
S D A	1978 \$	38	40	53	131	262	20	29	82
	%	15	15	20	50		8	11	31
b/1979	\$	3	45	102	200	350	34	48	118
	%	1	13	29	57		10	14	34
U S D A	1977 \$	-	-	-	-	-	-	-	-
	%								
C C C	1978 \$	-	-	-	-	-	-	-	-
	%								
C C C	1979 \$	-	-	-	-	-	-	-	-
	%								
A I R	1977 \$	37	61	100	-124	74	27	262	-413
	%	c/	c/	c/	c/		c/	c/	c/
F O R E	1978 \$	97	99	97	110	396	25	4	81
	%	23	25	24	28		6	1	27
R E C E	1979 \$	82	93	97	120	392	36	21	63
	%	21	24	25	31		9	5	16
A R M Y	1977 \$	242	246	858	-518	828	-	488	-1006
	%	c/	c/	c/	c/		-	c/	c/
R E C E	1978 \$	76	67	130	539	812	36	61	442
	%	9	8	16	66		4	8	54
R E C E	1979 \$	61	96	126	569	852	50	47	472
	%	7	11	15	67		6	6	55
C O M M E R C E	1977 \$	*	*	*	3	3	*	*	3
	%	-	-	-	100		-	-	100
M E R C E	1978 \$	2	-	1	-	3	-	-	-
	%	67	-	33	-				
R E C E	1979 \$	4	1	-	10	15	-	8	2
	%	27	7	-	67		-	53	13
D E F E N S E	1977 \$	49	39	25	66	179	11	9	46
	%	27	22	14	37		6	5	26
N S E	1978 \$	32	11	18	28	89	6	7	15
	%	36	12	20	31		7	8	17
E N S E	1979 \$	16	22	35	239	312	34	6	199
	%	5	7	11	77		11	2	64

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Excludes Commodity Credit Corporation.

c/ Because negative figures occurred during this period, no percentages have been calculated.

Supplies and Materials
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
T O T A L	1977	\$ 6691	6673	16003	33479	62946	-6667	2002	38144
		% 11	11	25	53		b/	b/	b/
c/	1978	\$ 8291	7183	8034	8347	31855	1905	3100	3342
		% 26	23	25	26		6	10	10
c/	1979	\$ 8075	7068	7897	8725	31765	2548	2669	3508
		% 25	22	25	27		8	8	11
G O V T W I D E c/	1977	\$ 7527	6819	16322	33667	64335	-6654	2057	38264
		% 12	11	25	52		b/	b/	b/
c/	1978	\$ 9182	7258	8325	8643	33408	2004	3181	3458
		% 27	22	25	26		6	10	10
c/	1979	\$ 9553	7247	8046	9850	33496	2575	2732	3543
		% 28	22	24	26		8	8	11
O F F B U D E T d/	1977	\$ *	*	*	*	*	*	*	*
		%							
c/	1978	\$ *	*	*	*	*	*	*	*
		%							
c/	1979	\$ *	*	*	*	*	*	*	*
		%							

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Includes U.S. Postal Service.

d/ Excludes U.S. Postal Service.

Lands and Structures
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
H E W	1977 \$	7	23	23	207	260	102	10	95
	%	3	9	9	80		39	4	37
H U D	1978 \$	13	88	13	-10	104	12	5	-27
	%	b/	b/	b/	b/		b/	b/	b/
H U D c/	1979 \$	7	14	15	31	67	2	8	21
	%	10	21	22	46		3	12	31
H U D	1977 \$	119	140	83	192	534	37	64	91
	%	22	26	16	36		7	12	17
H U D c/	1978 \$	110	109	126	193	538	40	47	106
	%	20	20	23	36		7	9	20
H U D c/	1979 \$	141	61	149	159	510	23	40	96
	%	28	12	29	31		5	8	19
I N T E R I O R	1977 \$	208	115	144	359	826	38	28	293
	%	25	14	17	43		5	3	35
I N T E R I O R	1978 \$	209	156	115	448	928	37	57	354
	%	23	17	12	48		4	6	38
I N T E R I O R	1979 \$	301	162	163	254	880	44	75	135
	%	34	18	19	29		5	9	15
L A B O R	1977 \$	*	*	*	1	1	*	*	1
	%	-	-	-	100		-	-	100
L A B O R	1978 \$	1	-	3	2	6	-	1	1
	%	17	-	50	33		-	17	17
L A B O R	1979 \$	1	-	4	5	10	-	4	1
	%	10	-	40	50		-	40	10
N A S A	1977 \$	21	29	30	45	125	7	27	11
	%	17	23	24	36		6	22	9
N A S A	1978 \$	30	33	33	55	151	8	41	6
	%	20	22	22	36		5	27	4
N A S A	1979 \$	49	23	26	44	142	17	8	19
	%	35	16	18	31		12	6	13

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Although HUD's Housing for the Elderly or Handicapped Fund was off budget in FY 1977, we have included it on budget in FY 1977 to provide consistency with subsequent years.

Lands and Structures
Selected Agencies
Fiscal Years 1977-1979 ^{a/}
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
D O T	1977 \$	9	11	17	32	68	9	4	19
	%	12	16	25	47		13	6	28
	1978 \$	6	12	27	44	89	9	6	29
	%	7	13	30	49		10	7	33
	1979 \$	8	25	28	55	117	9	18	28
	%	7	22	24	47		8	15	24
D O E	1978 \$	-	544	114	533	1191	25	73	435
	%	-	46	10	45		2	6	37
b/	1979 \$	320	244	163	331	1058	66	31	234
	%	30	23	15	31		6	3	22
E P A	1977 \$	*	*	1	3	4	-	-	3
	%	-	-	25	75		-	-	75
	1978 \$	2	-	1	1	4	-	-	1
	%	50	-	25	25		-	-	25
	1979 \$	*	*	*	2	2	1	-	1
	%	-	-	-	100		50	-	50
F A P	1977 \$	*	-	1	1	2	-	1	-
	%	-	-	50	50		-	50	-
	1978 \$	22	9	17	1	49	3	3	-5
	%	45	18	35	2		c/	c/	c/
	1979 \$	13	15	10	-2	36	4	19	-25
	%	c/	c/	c/	c/		c/	c/	c/
G S A	1977 \$	2	3	12	11	28	-	-	11
	%	7	11	43	39		-	-	39
	1978 \$	15	3	6	13	37	5	1	7
	%	41	8	16	35		14	3	19
	1979 \$	2	19	4	7	32	-	5	2
	%	6	59	13	22		-	16	6

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Fiscal year 1977 obligations are unavailable since Department of Energy was not created until FY 1978.

c/ Because negative figures occurred during this period, no percentages have been calculated.

Lands and Structures
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
						July	Aug.	Sept.
T O T A L <u>c/</u> 1977	\$ 905	1003	1575	781	4264	320	997	-536
	% 21	24	37	18		b/	b/	b/
1978	\$ 845	1447	1001	2441	5734	291	425	1735
	% 15	25	17	43		5	7	30
<u>c/</u> 1979	\$ 1214	1174	1210	2505	6103	401	424	1680
	% 20	19	20	41		7	7	28
G O V T W I D E <u>d/</u> 1977	\$ 1372	1830	1890	1465	6557	712	1207	-454
	% 21	28	29	22		b/	b/	b/
1978	\$ 1289	1672	1432	2595	6988	342	476	1777
	% 18	24	20	37		5	7	25
1979	\$ 1650	1503	1473	2817	7443	494	511	1812
	% 22	20	20	38		7	7	24
O F F B U D G E T <u>d/</u> 1977	\$ -	-	-	-	-	-	-	-
	%							
1978	\$ -	-	-	-	-	-	-	-
	%							
1979	\$ -	-	-	-	-	-	-	-
	%							

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Includes U.S. Postal Service.

d/ Excludes U.S. Postal Service.

Lands and Structures
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
N A V Y	1977	\$ 99	138	87	210	534	40	21	149
		% 19	26	15	39		7	4	28
	1978	\$ 125	127	186	153	591	28	45	80
		% 21	21	31	26		5	8	14
	1979	\$ 103	253	201	221	778	41	57	123
		% 13	33	26	28		5	7	16
U S P S	1977	\$ 16	84	35	55	190	23	17	15
		% 8	44	18	29		12	9	8
	1978	\$ 24	55	43	90	212	9	20	61
		% 11	25	20	42		4	9	29
	1979	\$ 31	41	31	96	199	16	11	69
		% 16	21	16	48		8	6	35
S T A T E	1977	\$ 1	-	1	3	5	1	1	1
		% 20	-	20	60		20	20	20
	1978	\$ 3	7	1	1	12	-	1	-
		% 25	58	8	8		-	8	-
	1979	\$ *	1	2	2	5	1	-	1
		% -	20	40	40		20	-	20
T R E A S U R Y	1977	\$ 16	6	5	15	42	4	5	6
		% 38	14	12	36		10	12	14
	1978	\$ 13	44	-28	11	40	2	5	4
		% <u>b/</u>	<u>b/</u>	<u>b/</u>	<u>b/</u>		5	13	10
	1979	\$ *	13	6	14	33	4	4	6
		% -	39	18	42		13	13	18
V A	1977	\$ 59	51	92	74	276	7	11	56
		% 21	18	33	27		3	4	20
	1978	\$ 34	43	45	98	220	16	19	63
		% 15	20	20	45		7	9	29
	1979	\$ 72	45	48	148	313	19	14	115
		% 23	14	15	47		6	4	37

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

Investments and Loans
Selected Agencies
Fiscal Years 1977-1979 ^{a/}
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
D O T	1977	\$ -	-	-	-	-	-	-	-
	%								
	1978	\$ -	-	-	*	*	*	*	*
	%								
	1979	\$ -	-	*	*	*	*	*	*
	%								
I D O E b/	1978	\$ -	-	-	-	-	-	-	-
	%								
	1979	\$ -	-	-	-	-	-	-	-
	%								
E P A	1977	\$ -	-	-	-	-	-	-	-
	%								
	1978	\$ 2	-2	-	-	0	-	-	-
	%	c/	c/						
	1979	\$ -	-	-	-	-	-	-	-
	%								
F A P	1977	\$ 299	455	26	554	1334	40	15	499
	%	22	34	2	42		3	1	37
	1978	\$ 271	624	170	1779	2844	1043	425	311
	%	10	22	6	63		37	15	11
	1979	\$ 1873	169	154	536	2732	280	97	159
	%	69	6	6	20		10	4	6
G S A	1977	\$ -	-	-	-	-	-	-	-
	%								
	1978	\$ -	-	-	-	-	-	-	-
	%								
	1979	\$ -	-	-	-	-	-	-	-
	%								

* Less than \$500 thousand.

^{a/} Percentages may not add across to 100 due to rounding.

^{b/} Fiscal year 1977 obligations are unavailable since Department of Energy was not created until FY 1978.

^{c/} Because negative figures occurred during this period, no percentages have been calculated.

Investments and Loans
Selected Agencies
Fiscal Years 1977-1979 a/
 (Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
U S D A	1977 \$	1060	1526	2333	2975	7894	-	1238	1737
	%	13	19	30	38		-	16	22
S D A	1978 \$	2356	4136	3051	2835	12378	1084	783	968
	%	19	33	25	23		9	6	8
b/1979	\$	2664	4028	3568	4105	14365	1530	1474	1101
	%	19	28	25	29		11	10	8
U S D A	1977 \$	1325	609	773	1497	4204	321	526	650
	%	32	14	18	36		8	13	15
S D A	1978 \$	3509	1598	980	952	6939	166	286	400
	%	51	23	14	12		2	4	6
C C C	1979 \$	2672	2043	569	776	6060	200	294	282
	%	44	34	9	13		3	5	5
A I R	1977 \$	-	-	-	-	-	-	-	-
	%								
F O R C E	1978 \$	-	-	-	-	-	-	-	-
	%								
R C E	1979 \$	-	-	-	*	*	-	-	*
	%								
I A R M Y	1977 \$	*	-	-	-	*	-	-	-
	%								
M Y	1978 \$	-	-	-	-	-	-	-	-
	%								
I	1979 \$	-	-	-	*	*	-	*	*
	%								
C O M M E R C E	1977 \$	*	17	35	116	168	-15	35	96
	%	-	10	21	69		c/	c/	c/
M E R C E	1978 \$	59	-14	144	100	289	15	18	67
	%	c/	c/	c/	c/		5	6	23
C E	1979 \$	15	26	43	189	273	5	34	150
	%	6	10	16	69		2	12	55
D E F E N S E	1977 \$	-	-	-	*	*	*	*	*
	%								
E N S E	1978 \$	-	-	-	0	0	*	-*	-
	%								
E	1979 \$	-	-	-	-	-	-	-	-
	%								

* Less than \$500 thousand.
 a/ Percentages may not add to 100 due to rounding.
 b/ Excludes Commodity Credit Corporation.
 c/ Because negative figures occurred during this period, no percentages have been calculated.

Investments and Loans
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
N A V Y	1977 \$	-	-	-	-	-	-	-	-
	%								
	1978 \$	-	-	-	-	-	-	-	-
	%								
	1979 \$	-	-	-	-	-	-	-	-
	%								
U S P S	1977 \$	-	-	-	-	-	-	-	-
	%								
	1978 \$	-	-	-	-	-	-	-	-
	%								
	1979 \$	-	-	-	-	-	-	-	-
	%								
S T A T E	1977 \$	-	-	-	-	-	-	-	-
	%								
	1978 \$	-	*	*	*	*	*	*	*
	%								
	1979 \$	*	*	*	*	*	*	*	*
	%								
T R E A S U R Y	1977 \$	35	10	27	40	112	30	17	-
	%	31	9	24	36		27	9	-
	1978 \$	10	-10	66	56	122	20	20	16
	%	b/	b/	b/	b/		16	16	13
	1979 \$	25	60	-	67	152	10	56	1
	%	16	39	-	44		7	37	1
V A	1977 \$	152	156	179	142	629	61	62	19
	%	24	25	28	23		10	10	3
	1978 \$	160	167	164	150	641	54	56	40
	%	25	26	26	23		8	9	6
	1979 \$	141	154	141	126	562	36	45	45
	%	25	27	25	22		6	8	8

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

Investments and Loans
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
H E W	1977 \$	85	-40	333	50	428	5	35	10
	%	b/	b/	b/	b/		1	8	2
	1978 \$	33	10	306	43	392	25	13	5
	%	8	3	78	11		6	3	1
	1979 \$	9	27	10	330	376	320	1	9
	%	2	7	3	88		85	c/	2
H U D	1977 \$	381	135	611	4002	5129	301	798	2903
	%	7	3	12	78		6	16	57
d/	1978 \$	248	619	941	4275	6083	510	656	3109
	%	4	10	15	70		8	11	51
	1979 \$	59	840	1241	4626	6766	810	1023	2793
	%	1	12	18	68		12	15	41
I N T E R I O R	1977 \$	19	7	18	25	69	-1	4	22
	%	28	10	26	36		b/	b/	b/
	1978 \$	11	7	11	10	39	8	-1	3
	%	28	18	28	26		b/	b/	b/
	1979 \$	1	24	3	11	39	2	2	7
	%	3	62	8	28		5	5	18
L A B O R	1977 \$	-	-	-	*	*	-	-	*
	%								
	1978 \$	-	-	-	-	-	-	-	-
	%								
	1979 \$	-	-	-	-	-	-	-	-
	%								
N A S A	1977 \$	-	-	-	-	-	-	-	-
	%								
	1978 \$	-	-	-	-	-	-	-	-
	%								
	1979 \$	-*	*	-	-	0	-	-	-
	%								

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Less than 1/2 of 1 percent.

d/ Although HUD's Housing for the Elderly or Handicapped Fund was off budget in FY 1977, we have included it on budget in FY 1977 to provide consistency with subsequent years.

Grants, Subsidies, and Contributions
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
						July	Aug.	Sept.
U S D A b/1977	\$ 2716	2308	2095	2059	9178	924	461	674
	% 30	25	23	22		10	5	7
U S D A b/1978	\$ 2635	2461	2699	2559	10354	1014	774	771
	% 25	24	26	25		10	7	7
U S D A b/1979	\$ 2656	3335	3201	3095	12287	1249	801	1045
	% 22	27	26	25		10	7	9
U S D A b/1977	\$ 213	263	99	5	580	-6	-2	13
	% 37	45	17	1		c/	c/	c/
U S D A b/1978	\$ 1024	556	434	167	2181	3	2	162
	% 47	26	20	8		d/	d/	7
U S D A b/1979	\$ 1236	248	359	147	1990	18	49	80
	% 62	12	18	7		1	2	4
A I R O R C E 1977	\$ *	*	1	-	1	-	-	-
	% -	-	100	-				
A I R O R C E 1978	\$ -	*	*	2	2	*	*	2
	% -	-	-	100		-	-	100
A I R O R C E 1979	\$ 6	6	7	9	27	3	2	3
	% 22	22	26	30		11	7	11
A I R O R C E 1977	\$ *	1	-	-	1	-1	1	-
	% -	100	-	-		c/	c/	-
A I R O R C E 1978	\$ 1	1	-	-	2	-	-	-
	% 50	50	-	-				
A I R O R C E 1979	\$ *	1	1	-	2	-	-	-
	% -	50	50	-				
O M E R C E 1977	\$ 122	2182	218	4517	7039	177	-1940	6280
	% 2	31	3	64		c/	c/	c/
O M E R C E 1978	\$ 516	-127	219	348	956	55	38	255
	% c/	c/	c/	c/		6	4	27
O M E R C E 1979	\$ 299	267	282	517	1365	79	110	328
	% 22	20	21	38		6	8	24
D E F E N S E 1977	\$ *	*	*	*	*	*	*	*
	%							
D E F E N S E 1978	\$ *	*	*	*	*	*	*	*
	%							
D E F E N S E 1979	\$ *	*	*	*	*	*	-	*
	%							

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Excludes Commodity Credit Corporation.

c/ Because negative figures occurred during this period, no percentages have been calculated.

d/ Less than 1/2 of 1 percent.

Investments and Loans
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
	1977	\$ 3356	2875	4335	9401	19967	742	2723	5936
T	%	17	14	22	47		4	14	30
O									
	1978	\$ 6659	7135	5753	10180	29727	3005	2256	4919
A	%	22	24	19	34		10	8	17
L									
	b/1979	\$ 7459	7371	5729	10766	31325	3193	3026	4547
	%	24	24	18	34		10	10	15
	1977	\$ 3858	3777	5130	10171	22936	863	2897	6411
O	%	17	16	22	44		4	13	28
V									
	1978	\$ 7381	9739	6945	12053	35118	3355	3010	5688
W	%	21	25	20	34		10	9	16
I									
	1979	\$ 9714	8406	6922	12238	37280	3536	3447	5255
D	%	26	23	19	33		9	9	14
E									
	b/								
	1977	\$ 244	255	371	374	1244	102	124	148
F	%	20	21	30	30		8	10	12
F									
	1978	\$ 295	311	302	418	1326	150	96	172
U	%	22	23	23	32		11	7	13
D									
	1979	\$ 349	326	308	398	1381	123	144	131
G	%	25	24	22	29		9	10	9
E									
T									
	c/								

a/ Percentages may not add across to 100 due to rounding.

b/ Includes U.S. Postal Service.

c/ Excludes U.S. Postal Service.

Grants, Subsidies, and Contributions
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
H E W	1977 \$	8661	7705	7554	15568	39488	5755	2946	6867
	%	22	20	19	39		15	7	17
	1978 \$	7432	12715	12019	18316	50482	4374	2239	11703
	%	15	25	24	36		9	4	23
	1979 \$	10024	12978	9210	22318	54530	9709	3929	8680
	%	18	24	17	41		18	7	16
H U D	1977 \$	1007	2054	8590	21529	33180	3783	5633	12113
	%	3	6	26	65		11	17	37
b/	1978 \$	507	1616	5611	27563	35297	4598	4989	17976
	%	1	5	16	78		13	14	51
	1979 \$	585	743	8866	15882	26076	3876	5121	6885
	%	2	3	34	61		15	20	26
I N T E R I O R	1977 \$	254	27	317	327	925	58	60	209
	%	27	3	34	35		6	6	23
	1978 \$	407	158	218	911	1694	282	112	517
	%	24	9	13	54		17	7	31
	1979 \$	306	259	538	823	1926	360	118	345
	%	16	13	28	43		19	6	18
L A B O R	1977 \$	2074	2586	2322	4735	11717	962	966	2807
	%	18	22	20	40		8	8	24
	1978 \$	3964	2134	1516	1468	9082	936	206	426
	%	44	24	17	16		9	2	5
	1979 \$	6468	2374	1945	1524	12311	932	190	402
	%	53	19	16	12		8	2	3
N A S A	1977 \$	1	1	-	-1	1	1	-2	-
	%	c/	c/	-	c/		c/	c/	-
	1978 \$	1	1	-	-	2	-	-	-
	%	50	50	-	-		-	-	-
	1979 \$	-	1	-	-	1	-	-	-
	%	-	100	-	-		-	-	-

a/ Percentages may not add across to 100 due to rounding.

b/ Although HUD's Housing for the Elderly or Handicapped Fund was off budget in FY 1977, we have included it on budget in FY 1977 to provide consistency with subsequent years.

c/ Because negative figures occurred during this period, no percentages have been calculated.

Grants, Subsidies, and Contributions
Selected Agencies
Fiscal Years 1977-1979 ^{a/}
(Dollars in millions)

Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter			
						July	Aug.	Sept.	
D O T	1977 \$	284	1993	894	525	3796	246	-1789	2168
	%	7	53	24	16		b/	b/	b/
E A	1978 \$	929	919	1623	3032	6573	239	217	2576
	%	14	14	25	47		4	3	40
E A	1979 \$	467	465	347	520	1899	118	180	322
	%	25	24	18	33		6	9	17
D O E A	1978 \$	-	42	87	69	198	49	5	15
	%	-	21	44	35		25	3	8
E A	1979 \$	1	12	121	196	330	59	25	112
	%	1	4	37	59		18	8	34
E A	1977 \$	826	1229	1553	4099	7707	621	668	2810
	%	11	16	20	53		8	9	36
E A	1978 \$	339	675	555	1574	3143	283	194	1097
	%	11	21	18	50		9	6	35
E A	1979 \$	405	776	1236	2268	4685	227	239	1802
	%	9	17	26	48		5	5	38
F A P	1977 \$	223	83	174	330	810	75	76	179
	%	28	10	21	41		9	9	22
F A P	1978 \$	89	338	221	357	1005	68	89	200
	%	9	34	22	36		7	9	20
F A P	1979 \$	328	218	421	1012	1979	177	506	329
	%	17	11	21	51		9	26	17
G S A	1977 \$	3	3	3	12	21	-	7	5
	%	14	14	14	57		-	33	24
G S A	1978 \$	3	8	4	6	21	1	3	2
	%	14	38	19	29		5	14	10
G S A	1979 \$	4	5	2	10	21	6	1	3
	%	19	24	10	48		29	5	14

^{a/} Percentages may not add across to 100 due to rounding.

^{b/} Because negative figures occurred during this period, no percentages have been calculated.

^{c/} Fiscal year 1977 obligations are unavailable since Department of Energy was not created until FY 1978.

Grants, Subsidies, and Contributions
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
T O	1977 \$	21745	25273	28870	59494	135372	15961	7867	35756
	%	16	19	21	44		12	6	26
T A L	1978 \$	28987	20984	30220	61731	141922	14724	9588	37419
	%	20	15	21	44		10	7	26
b/	1979 \$	29189	24097	31948	53100	138334	19686	12363	21051
	%	21	17	23	38		14	9	15
G O V	1977 \$	23312	26739	30204	80648	160903	16471	8201	55976
	%	14	17	19	50		10	5	35
T W I	1978 \$	30770	22455	31878	63750	148853	15256	10217	38277
	%	21	15	21	43		10	7	26
D E	1979 \$	30923	25894	33626	54990	145433	20214	13049	21727
	%	21	18	23	38		14	9	15
c/									
O F F	1977 \$	-	-	-	-	-	-	-	-
	%								
B U D	1978 \$	-	-	-	-	-	-	-	-
	%								
G E T	1979 \$	-	-	-	-	-	-	-	-
	%								
c/									

a/ Percentages may not add across to 100 due to rounding.
b/ Includes U.S. Postal Service.
c/ Excludes U.S. Postal Service.

Grants, Subsidies, and Contributions
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
N A V Y	1977 \$	6	6	-1	1	12	1	-1	1
	%	b/	b/	b/	b/		b/	b/	b/
	1978 \$	2	3	3	3	11	2	-	1
	%	18	27	27	27		18	-	9
	1979 \$	2	5	4	2	13	-	1	1
	%	15	38	31	15		-	8	8
U S P S	1977 \$	-	-	-	-	-	-	-	-
	%								
	1978 \$	-	-	-	-	-	-	-	-
	%								
	1979 \$	-	-	21	-21	0	-21	-	-
	%	-	-	b/	b/		b/	-	-
I S T A T E	1977 \$	80	191	118	138	527	48	3	87
	%	15	36	22	26		9	1	17
	1978 \$	110	186	61	239	596	72	1	166
	%	18	31	10	40		12	c/	28
	1979 \$	76	76	32	304	488	24	279	1
	%	16	16	7	62		5	57	c/
T R E A S U R Y	1977 \$	4083	3501	4316	4876	16776	2990	591	1295
	%	24	21	26	29		18	4	8
	1978 \$	10035	-1657	4168	4571	17117	2682	534	1355
	%	b/	b/	b/	b/		16	3	8
	1979 \$	5478	1514	4698	4105	15795	2850	689	566
	%	35	10	30	26		18	4	4
V A	1977 \$	1192	1140	617	664	3613	227	189	248
	%	33	32	17	18		6	5	7
	1978 \$	993	955	782	546	3276	166	185	195
	%	30	29	24	17		5	6	6
	1979 \$	848	814	657	290	2609	20	123	147
	%	33	31	25	11		1	5	6

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Less than 1/2 of 1 percent.

Insurance Claims and Indemnities
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
D O T	1977 \$	*	*	*	1	1	-	-	
	%	-	-	-	100	100	-	-	
	1978 \$	*	*	1	3	4	-	3	
	%	-	-	25	75		-	75	
	1979 \$	*	1	-	1	2	1	-	
	%	*	50	-	50		50	-	
D O E L/	1978 \$	-	*	4	-4	*	-4	*	
	%	-	-	b/	b/		b/	-	
	1979 \$	*	*	*	*	*	*	*	
	%								
E P A	1977 \$	*	*	*	*	*	*	*	
	%								
	1978 \$	*	*	*	*	*	*	*	
	%								
	1979 \$	*	*	*	*	*	*	*	
	%								
F P	1977 \$	2	49	1	-	52	-1	1	
	%	4	94	2	-		b/	b/	
	1978 \$	1	2	2	4	9	1	2	
	%	11	22	22	44		11	22	
	1979 \$	2	2	-	1	5	-	-2	
	%	40	40	-	20		-	b/	
G S A	1977 \$	*	*	*	*	*	2	-2	
	%						b/	b/	
	1978 \$	*	*	*	*	*	*	*	
	%								
	1979 \$	*	*	*	*	*	*	*	
	%								

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Fiscal year 1977 obligations are unavailable since Department of Energy was not created until FY 1978.

Insurance Claims and Indemnities
Selected Agencies
Fiscal Years 1977-1979 ^{a/}
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
I S D A	1977 \$	108	39	7	4	158	-2	3	3
	%	68	25	4	3		b/	b/	b/
U S D A	1978 \$	143	12	5	8	168	2	1	5
	%	85	7	3	5		1	1	3
C I	1979 \$	37	13	7	7	64	2	1	4
	%	58	20	11	11		3	1	6
U S D A	1977 \$	-	-	-	-	-	-	-	-
	%								
C C C	1978 \$	-	-	-	-	-	-	-	-
	%								
C C C	1979 \$	-	-	-	-	-	-	-	-
	%								
A I R	1977 \$	23	-	1	-	24	-	-	-
	%	96	-	4	-				
F O R C E	1978 \$	11	29	1	-3	38	-	-	-3
	%	b/	b/	b/	b/		-	-	b/
R C E	1979 \$	43	-	1	-	44	-	-	-
	%	98	-	2	-				
A R M Y	1977 \$	1	1	1	2	5	-	-	2
	%	20	20	20	40		-	-	40
R M Y	1978 \$	1	1	2	3	7	-	1	2
	%	14	14	29	43		-	14	29
C O M M E R C E	1979 \$	1	1	-	1	3	-	-	1
	%	33	33	-	33		-	-	33
C O M M E R C E	1977 \$	*	*	*	*	*	*	*	*
	%								
M E R C E	1978 \$	*	*	*	*	*	*	*	*
	%								
C O M M E R C E	1979 \$	*	*	*	*	*	12	-12	*
	%						b/	b/	-
D E F E N S E	1977 \$	16	20	16	23	75	6	17	-
	%	21	27	21	31		8	23	-
D E F E N S E	1978 \$	21	22	18	22	83	6	6	10
	%	25	27	22	27		7	7	12
D E F E N S E	1979 \$	25	26	23	44	118	3	5	36
	%	21	22	20	37		3	4	31

* Less than \$500 thousand.

^{a/} Percentages may not add across to 100 due to rounding.

^{b/} Because negative figures occurred during this period, no percentages have been calculated.

^{c/} Excludes Commodity Credit Corporation.

Insurance Claims and Indemnities
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
N A V Y	1977 \$	1	1	1	14	17	-	4	10
	%	6	6	6	82		-	24	59
	1978 \$	1	1	1	1	4	1	-	-
	%	25	25	25	25		25	-	-
	1979 \$	1	1	1	1	4	-	-	1
	%	25	25	25	25		-	-	25
U S P S	1977 \$	7	9	8	7	31	3	2	2
	%	23	29	26	23		10	7	7
	1978 \$	8	8	7	10	33	2	2	6
	%	24	24	21	30		6	6	18
	1979 \$	12	1	-13	32	32	24	2	6
	%	b/	b/	b/	b/		75	6	19
S T A T E	1977 \$	20	21	21	22	84	8	7	7
	%	24	25	25	26		10	8	8
	1978 \$	23	23	23	25	94	9	8	8
	%	24	24	24	27		10	9	9
	1979 \$	26	28	20	42	116	23	7	12
	%	22	24	17	36		20	6	10
T R E A S U R Y	1977 \$	28044	29350	29304	29587	116285	9895	9010	10682
	%	24	25	25	25		9	8	9
	1978 \$	2384	59679	30696	32541	125300	10851	11431	10259
	%	2	48	25	26		9	9	8
	1979 \$	33346	34982	34856	37744	140928	12998	12728	12018
	%	24	25	25	27		9	9	9
V A	1977 \$	2455	2576	2666	2439	10136	803	859	777
	%	24	25	26	24		8	8	8
	1978 \$	2635	2594	2542	2536	10307	847	854	835
	%	26	25	25	25		8	8	8
	1979 \$	2739	2828	2798	3007	11372	1072	983	952
	%	24	25	25	26		9	9	8

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

Insurance Claims and Indemnities
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
H E W	1977 \$	2624	2273	1493	1493	7983	548	615	330
	%	33	29	19	19		7	8	4
	1978 \$	2894	-1620	246	942	2452	661	144	137
	%	b/	b/	b/	b/		29	6	5
	1979 \$	1237	-266	490	-467	994	125	315	-907
	%	b/	b/	b/	b/		b/	b/	b/
H U D c/	1977 \$	15	29	-2	15	57	3	12	-
	%	b/	b/	b/	b/		5	21	-
	1978 \$	93	49	87	66	295	35	-2	33
	%	32	17	30	22		b/	b/	b/
	1979 \$	38	18	-54	-	2	-	-	-
	%	b/	b/	b/	-				
I N T E R I O R	1977 \$	57	140	-50	27	174	9	11	7
	%	b/	b/	b/	b/		5	6	4
	1978 \$	14	18	11	13	56	4	5	4
	%	25	32	20	23		7	9	7
	1979 \$	10	27	8	16	61	2	11	3
	%	16	44	13	26		3	18	5
L A B O R	1977 \$	938	2309	1389	370	4906	186	53	131
	%	17	47	28	8		4	1	3
	1978 \$	503	565	309	378	1755	41	116	221
	%	29	32	18	22		2	7	13
	1979 \$	172	191	296	632	1291	107	383	142
	%	13	15	23	49		8	30	11
N A S A	1977 \$	-	*	*	*	*	*	*	*
	%								
	1978 \$	*	*	*	*	*	*	*	*
	%								
	1979 \$	-	-	-	*	*	*	*	*
	%								

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Although HUD's Housing for the Elderly or Handicapped Fund was off budget in FY 1977, we have included it on budget in FY 1977 to provide consistency with subsequent years.

Unvouchered
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter			
						July	Aug.	Sept.	
U S D A 1977	\$ %	- -	- -	- -	- -	- -	- -	- -	
1978	\$ %	- -	- -	- -	- -	* *	* *	- -	
b/1979	\$ %	- -	* c/	-* c/	0 c/	- -	-6 c/	6 c/	
U S D A 1977	\$ %	- -	- -	- -	- -	- -	- -	- -	
1978	\$ %	- -	- -	- -	- -	- -	- -	- -	
C C 1979	\$ %	- -	- -	- -	- -	- -	- -	- -	
A I R 1977	\$ %	- -	- -	- -	- -	- -	- -	- -	
1978	\$ %	- -	- -	- -	- -	- -	- -	- -	
F O R 1979	\$ %	- -	- -	- -	- -	- -	- -	- -	
A R M Y 1977	\$ %	- -	- -	- -	- -	- -	- -	- -	
1978	\$ %	- -	- -	- -	- -	- -	- -	- -	
1979	\$ %	- -	- -	- -	- -	- -	- -	- -	
C O M M E R C E 1977	\$ %	28 29	20 21	22 23	27 28	97	8 8	9 9	10 10
1978	\$ %	29 27	23 21	25 23	30 28	107	10 9	10 9	10 9
1979	\$ %	31 26	26 22	27 23	33 28	117	11 9	11 9	11 9
D E F E N S E 1977	\$ %	- -	- -	- -	- -	- -	- -	- -	- -
1978	\$ %	-* c/	* c/	- -	- -	0	- -	- -	- -
1979	\$ %	- -	- -	- -	- -	- -	- -	- -	

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Excludes Commodity Credit Corporation.

c/ Because negative figures occurred during this period, no percentages have been calculated.

Insurance Claims and Indemnities
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
T O T A L	1977	\$ 34211	36817	34856	34004	139888	11461	10591	11952
		% 24	26	25	24		8	8	9
	1978	\$ 8722	61383	33955	36545	140605	12456	12567	11522
	% 6	44	24	26		9	9	8	
b/ 1979	\$ 37689	37853	38433	41061	155036	14369	14426	12266	
	% 24	24	25	26		9	9	8	
G O V T	1977	\$ 36574	39127	37323	36627	149651	12291	11438	12898
		% 24	26	25	24		8	8	9
	1978	\$ 11512	64176	36916	39633	152237	13411	13421	12801
	% 8	42	24	26		9	9	8	
I D E b/	1979	\$ 40798	40979	41881	44782	168440	15529	15588	13665
	% 24	24	25	27		9	9	8	
O F F B	1977	\$ -	2	2	3	7	2	-	1
	% -	29	29	43			29	-	14
	1978	\$ 3	2	5	8	18	1	1	6
	% 17	11	28	44		6	6	33	
D G E T c/	1979	\$ 4	5	6	19	34	2	2	15
	% 12	15	18	56		6	6	44	

a/ Percentages may not add across to 100 due to rounding.

b/ Includes U.S. Postal Service.

c/ Excludes U.S. Postal Service.

Unvouchered
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
H E W	1977 \$	-	-	-	-	-	-	-	-
	%								
	1978 \$	-	-	-	-	-	-	-	-
	%								
	1979 \$	-	-	-	-	-	-	-	-
	%								
H U D	1977 \$	-	-	-	-	-	-	-	-
	%								
	1978 \$	-	-	-	-	-	-	-	-
	%								
	b/ 1979 \$	-	-	-	-	-	-	-	-
	%								
I N T E R I O R	1977 \$	*	*	*	*	0	*	*	*
	%								
	1978 \$	-	*	*	*	*	*	*	*
	%								
	1979 \$	-	-	-	*	*	*	*	*
	%								
L A B O R	1977 \$	-	-	-	-	-	-	-	-
	%								
	1978 \$	-	-	-	-	-	-	-	-
	%								
	1979 \$	-	-	-	-	-	-	-	-
	%								
N A S A	1977 \$	-	-	-	-	-	-	-	-
	%								
	1978 \$	-	-	-	-	-	-	-	-
	%								
	1979 \$	-	-	-	-	-	-	-	-
	%								

* Less than \$500 thousand.

a/ Percentages may not add across to 100 due to rounding.

b/ Although HUD's Housing for the Elderly or Handicapped Fund was off budget in FY 1977, we have included it on budget in FY 1977 to provide consistency with subsequent years.

Unvouchered
Selected Agencies
Fiscal Years 1977-1979 ^{a/}
(Dollars in millions)

Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
						July	Aug.	Sept.
D O T 1977	\$	-	-	-	-	-	-	-
	%							
1978	\$	-	-	-	-	-	-	-
	%							
1979	\$	-	-	-	-	-	-	-
	%							
D O E b/	\$	-	-	-	-	-	-	-
	%							
E P A 1977	\$	-	-	-	-	-	-	-
	%							
1978	\$	-	-	-	-	-	-	-
	%							
1979	\$	-	-	-	-	-	-	-
	%							
F A P 1977	\$	-	-	-	-	-	-	-
	%							
1978	\$	-	-	-	-	-	-	-
	%							
1979	\$	-	-	-	-	-	-	-
	%							
G S A 1977	\$	-	-	-	-	-	-	-
	%							
1978	\$	-	-	-	-	-	-	-
	%							
1979	\$	-	-	-	-	-	-	-
	%							

^{a/} Percentages may not add across to 100 due to rounding.

^{b/} Fiscal year 1977 obligations are unavailable since Department of Energy was not created until FY 1978.

Unvouchered
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
						July	Aug.	Sept.
T O T A L <u>c/</u> 1977	\$ 51	47	48	-47	99	15	20	-82
	% b/	b/	b/	b/		b/	b/	b/
1978	\$ 56	50	51	58	215	20	18	20
	% 26	23	24	27		9	8	9
<u>c/</u> 1979	\$ 60	56	58	66	240	22	16	28
	% 25	23	24	28		9	7	12
G O V T W I D E <u>d/</u> 1977	\$ 53	45	48	-47	99	15	20	-82
	% b/	b/	b/	b/		b/	b/	b/
1978	\$ 56	50	51	58	215	20	18	20
	% 26	23	24	27		9	8	9
1979	\$ 60	56	58	66	240	22	16	28
	% 25	23	24	28		9	7	12
O F F B U D E T <u>d/</u> 1977	\$ -	-	-	-	-	-	-	-
	%							
1978	\$ -	-	-	-	-	-	-	-
	%							
1979	\$ -	-	-	-	-	-	-	-
	%							

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

c/ Includes U.S. Postal Service.

d/ Excludes U.S. Postal Service.

Unvouchered
Selected Agencies
Fiscal Years 1977-1979 a/
(Dollars in millions)

	Fiscal year	1st qtr.	2d qtr.	3d qtr.	4th qtr.	Total	4th quarter		
							July	Aug.	Sept.
N A V Y	1977 \$	23	27	26	-76	0	7	9	-92
	%	b/	b/	b/	b/		b/	b/	b/
	1978 \$	26	27	25	28	106	10	8	10
	%	25	25	24	26		9	8	9
	1979 \$	28	30	30	31	119	10	11	10
	%	24	25	25	26		8	9	8
U S P S	1977 \$	-	-	-	-	-	-	-	-
	%								
	1978 \$	-	-	-	-	-	-	-	-
	%								
	1979 \$	-	-	-	-	-	-	-	-
	%								
S T A T E	1977 \$	-	-	-	2	2	-	2	-
	%	-	-	-	100		-	100	-
	1978 \$	1	-	1	-	2	-	-	-
	%	50	-	50	-				
	1979 \$	1	-	1	2	4	1	-	1
	%	25	-	25	50		25	-	25
T R E A S U R Y	1977 \$	-	-	-	-	-	-	-	-
	%								
	1978 \$	-	-	-	-	-	-	-	-
	%								
	1979 \$	-	-	-	-	-	-	-	-
	%								
V A	1977 \$	-	-	-	-	-	-	-	-
	%								
	1978 \$	-	-	-	-	-	-	-	-
	%								
	1979 \$	-	-	-	-	-	-	-	-
	%								

a/ Percentages may not add across to 100 due to rounding.

b/ Because negative figures occurred during this period, no percentages have been calculated.

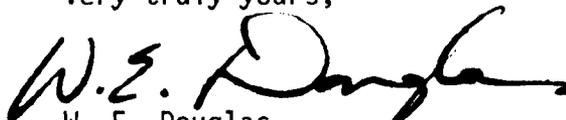
-2-

The TFRM instructs reporting agencies to reconcile SF-225 reporting with gross obligation data reported to Office of Management and Budget under OMB Circular No. A-34. Treasury does not verify the agencies' reconciliation of data reported. We do, however, verify agency submissions for consistency with their prior reporting and for agreement of detail with the totals on the SF-225's. We find very few problems of this type each month.

Additionally, we want to remind you that beginning with the January 1980 Treasury Bulletin Table FO-3 changed numbers to FO-2 and Table FO-4 to FO-3 due to the discontinuance of the original Table FO-2 "Gross Obligations Incurred Outside the Federal Government by Major Function and Major Object Class."

If you need further clarification of the information provided, please contact Mrs. Burley or Mr. Bashar of our Special Reporting Branch on 566-4531.

Very truly yours,


W. E. Douglas
Commissioner



DEPARTMENT OF THE TREASURY
FISCAL SERVICE

BUREAU OF GOVERNMENT FINANCIAL OPERATIONS
WASHINGTON, D.C. 20226

OFFICE OF THE COMMISSIONER
IN REPLYING QUOTE:
G-GR-SRB-JRB

20 JUN 1980

Mr. Kenneth W. Hunter
Senior Associate Director
Program Analysis Division
U.S. General Accounting Office
Washington, D.C. 20548

Dear Mr. Hunter:

We have reviewed the obligation data provided with your June 4 letter to the Fiscal Assistant Secretary and find it agrees with data published in our Treasury Bulletins with the exception of the 1978 line for HUD Investments and Loans. The line should show 941 instead of 971 for the 3rd quarter and 6,083 rather than 6,113 for the total.

You also asked for our views on the timeliness and quality of agency obligation data. Chapter I TFRM 2-4400 of the Treasury Fiscal Requirements Manual established reporting requirements for agencies to report obligation data to Treasury on the SF-225, Report on Obligations, by the twentieth calendar day of the month following the month reported. We estimate approximately 50 percent of required SF-225's are submitted in compliance with the TFRM date, about 49 percent are submitted within a month of the TFRM date, and 1 percent after that. The typical response from agencies contacted for late reporting is that SF-225 reports have a lower priority in their agency than other monthly reporting to Treasury.

Agencies are to submit an SF-225 for each general, management, revolving, special, and trust fund title which is expected to exceed \$1 million during the fiscal year in any of the following: Total gross obligations; advances, reimbursements, other income, etc.; adjustments during the reporting period of unpaid obligations against expired accounts; and net unpaid obligations as of the end of the reporting period. We have experienced no significant problems with agencies not reporting for required accounts; however, we have found agencies will not report certain accounts early in a fiscal year, but will begin reporting them when obligations definitely indicate reporting minimums will be exceeded. This tends to increase the number of accounts and relative amounts of SF-225's reported later in the fiscal year.

ATTACHMENT A
CIRCULAR NO. A-12
Revised July 31, 1979

OBJECT CLASSIFICATION CODES AND TITLES

- 10 PERSONAL SERVICES AND BENEFITS
 - 11 Personnel compensation
 - 11.1 Full-time permanent positions
 - 11.3 Positions other than full-time permanent
 - 11.5 Other personnel compensation
 - 11.7 Military personnel
 - 11.8 Special personal services payments
 - 12 Personnel benefits
 - 12.1 Civilian personnel
 - 12.2 Military personnel
 - 13 Benefits for former personnel
- 20 CONTRACTUAL SERVICES AND SUPPLIES
 - 21 Travel and transportation of persons
 - 22 Transportation of things
 - 23 Rent, communications, and utilities
 - 23.1 Standard level user charges
 - 23.2 Communications, utilities, and other rent
 - 24 Printing and reproduction
 - 25 Other services
 - 26 Supplies and materials
- 30 ACQUISITION OF CAPITAL ASSETS
 - 31 Equipment
 - 32 Lands and structures
 - 33 Investments and loans
- 40 GRANTS AND FIXED CHARGES
 - 41 Grants, subsidies, and contributions
 - 42 Insurance claims and indemnities
 - 43 Interest and dividends
 - 44 Refunds
- 90 OTHER
 - 91 Unvouchered
 - 92 Undistributed
 - 93 Administrative or nonadministrative expenses
 - 94 Change in selected resources
 - 99 Total obligations

STEWART B. MCKINNEY
4TH DISTRICT, CONNECTICUT

CANNON HOUSE OFFICE BUILDING

COMMITTEES:
BANKING, FINANCE AND
URBAN AFFAIRS
DISTRICT OF COLUMBIA

TELEPHONE: (202) 225-5541

Congress of the United States
House of Representatives
Washington, D.C. 20515

DISTRICT OFFICES:
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NORWALK, CONNECTICUT
TELEPHONE: (203) 866-6469

March 3, 1980

Mr. Martin J. Fitzgerald
Director, Office of Congressional Relations
General Accounting Office
Office of Congressional Relations
441 G Street N.W.
Room 7023
Washington, D.C. 20548

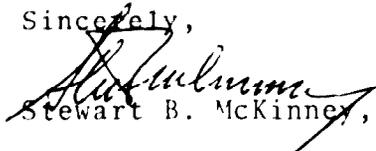
Dear Mr. Fitzgerald,

I would like to request the assistance of the General Accounting Office in a project we have undertaken regarding the FY 1981 Federal Budget. On December 20, 1979, the GAO issued a report entitled "Spending Patterns of the Departments and Agencies of the Federal Government" (PAD-80-34), which broke down these spending patterns by quarter as well as by object class. We would like to take this a step further and determine, as precisely as possible, the quarterly spending patterns, by object class, of each major agency and department, for FY 1978 and FY 1977.

Due to time constraints on the budget process, it might be appropriate to complete the analysis of the four complete quarters of FY 1978 and 1977, and then proceed to a monthly breakdown of the respective fourth quarters, if time allows. The target date for completion of this report we would like to work for is the April 15 completion of the House Budget Committee's First Budget Resolution, or prior thereto.

Finally, if the information is available now, I would appreciate a copy of the spending pattern analysis for Fiscal Year 1979, which I understand is due to be completed soon. If there are any problems or questions with this request, please do not hesitate to contact either James Hazzard or Henry Spring on my staff, at 225-5541. Your assistance in this matter is greatly appreciated.

Sincerely,


Stewart B. McKinney, M.C.

hours or days of work prescribed for full-time employees in the same group or class.

Intermittent employment -- Regular pay for employment of consultants and others in positions that require work on an irregular or occasional basis, with hours or days of work not based on a prearranged schedule. Compensation is paid only for time actually employed or services actually rendered.

- 11.5 Other personnel compensation -- All other personnel compensation paid directly to civilian employees, including premium pay and differentials (except for cash allowances for higher cost of living locations, which are classified under object class 12.1). Also includes cash awards for all Federal employees.

Examples

Overtime -- Payments above the basic rate for services in excess of the established work period, usually a 40-hour week or an 8-hour day.

Holiday pay -- Payments for services of 8 hours or less on holidays or days treated as holidays.

Sunday pay -- Payments above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays.

Nightwork differential -- Payments above the basic rate for regularly scheduled nightwork (i.e., work performed between 6:00 p.m. and 6:00 a.m.).

Hazardous duty pay -- Payments above the basic rate because of assignments involving irregular or intermittent performance of duties that subject the employee to unusual hazards or physical hardship.

Post differentials -- Payments authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad that are

ATTACHMENT B
CIRCULAR NO. A-12
Revised July 31, 1979

OBJECT CLASS DEFINITIONS

10 PERSONAL SERVICES AND BENEFITS

11 Personnel compensation -- Gross compensation for personal services rendered to the Government, including merit pay and amounts withheld that are creditable to other funds for the employee's share of retirement and insurance contributions, income taxes, and other purposes.

11.1 Full-Time Permanent positions -- Regular salaries and wages paid directly to civilian employees in full-time permanent positions without regard to type of appointment. Includes payments that become part of the employee's basic rate of pay and terminal leave payments.

NOTE: Full-time permanent positions are defined as those occupied by full-time employees, including positions established without time limit, or for a limited period of a year or more, or that have been occupied for a year or more, regardless of the intent when established. The nature of the position is controlling, not the nature of the employee's appointment.

11.3 Positions other than full-time permanent -- Regular salaries and wages, including merit pay, paid directly to civilian employees in positions not designated as "full-time permanent positions" above.

Examples

Temporary employment -- Regular pay for full-time employment in positions established for a limited period of less than a year (e.g., seasonal work).

Part-time employment -- Regular pay for employment in positions that require work on a prearranged schedule of less than the

allowances to trainees and volunteers. Also includes payments for salary equalization authorized under 5 U.S.C. 3373 and 3584 for individuals on leave of absence for employment with international organizations or State and local governments. (During the period of leave of absence, such persons are not included in reports to the Office of Personnel Management of Federal employment.)

Payments for reimbursable details -- Payments made to other agencies for services of civilian employees and military personnel on reimbursable detail (including related reimbursable amounts for personnel benefits).

Agency reimbursement to the Civil Service retirement and disability fund for reemployed annuitants -- Payments by an agency employing an annuitant to reimburse the Civil Service retirement and disability fund for the annuity paid to that employee as required by P.L. 94-397.

Annual leave -- Amounts will be included in object class 11.8 when annual leave is obligated as it is earned (e.g., funded annual leave in revolving funds). Annual leave earned but not taken will be reported as a positive amount; when annual leave earned is less than the amount taken, the entry will be a negative amount. (Excludes terminal leave payments, which are classified under object class 11.1.)

NOTE: When the Government lets a contract with an individual for personal services and that individual is reportable under Office of Personnel Management regulations as a Federal employee, the compensation for services will be classified under subclass 11.1, 11.3, or 11.5, as appropriate. On the other hand, payments to a contractor principally for the personal services of a group of the contractor's employees will be classified under object class 25. Similarly, contracts with individuals for personal services that provide for

based upon conditions of environment differing substantially from those in the contiguous 48 States and the District of Columbia.

Cash awards -- One time payments that do not become part of the employee's basic rate of pay; such as cash incentive awards, performance awards, meritorious and distinguished executive awards of rank.

Other payments above basic rates -- Payments above basic rates for any other premium pay, such as stand-by pay and premium pay in lieu of overtime.

11.7 Military personnel -- Pay of military personnel including premium pay and differentials (except cost of living allowances for locations outside the contiguous 48 States and the District of Columbia, which are classified under object class 12.2). Also includes basic allowances for subsistence (BAS) and for quarters (BAQ). Excludes payments made to other agencies for services of military personnel on reimbursable detail, which are classified under object class 11.8.

11.8 Special personal services payments -- Compensation of persons not reportable to the Office of Personnel Management as Federal employees, and payments for personal services that do not represent salaries or wages paid directly to Federal employees. Includes the total amount paid to other agencies (both compensation and personnel benefits) for reimbursable details of civilian employees and military personnel.

Examples

Compensation of persons not reportable as regular Federal employees -- Payments for compensation to persons not included in regular employment reports to the Office of Personnel Management, such as: witnesses, casual workers, and patient and inmate help. Includes compensation in the nature of

subsistence while occupying temporary quarters, and miscellaneous moving expenses, as authorized under 5 U.S.C. 5724a. Charges for other PCS expenses are classified under object class 21, 22, or 25, as appropriate.

Payments to other funds -- Includes employer's share of employee's life insurance, health insurance and benefits, retirement, accident compensation (e.g., payments to the Office of Worker's Compensation), Federal Insurance Contribution Act taxes, and other such payments.

NOTE: This object class consists of all Federal personnel benefit payments for Federal civilian employees and special benefits authorized by statute for certain non-Federal civilian employees whether or not their personnel compensation is classified under object class 11. (Benefit payments for non-Federal civilian employees under this object class include persons not reportable to the Office of Personnel Management as Federal employees, e.g., Peace Corps and VISTA volunteers, Job Corps enrollees, and U.S. Department of Agriculture Extension Service agents.)

- 12.2 Military personnel -- Cash allowances and payments to other funds for military personnel. Excludes basic allowances for subsistence (BAS) and for quarters (BAQ) (included under object class 11.7), perquisites in kind, and benefit payments to veterans resulting from their past service.

Examples

Allowances -- Includes uniform allowances (when paid in cash) and reenlistment bonuses. Also includes cost of living allowances paid to personnel on duty outside the contiguous 48 States and the District of Columbia, dislocation and family separation allowances, and personal allowances based upon assignment or rank. (Excludes hazardous duty pay, flight pay, extra pay

substantial additional considerations, such as a contract with a physician who provides his own office, X-ray and other equipment, will be classified under object class 25.

- 12 Personnel benefits -- Cash allowances for personnel benefits and payments to other funds for the benefit of currently employed Federal civilian and military personnel. Also includes special benefits authorized for certain non-Federal personnel. (Payments of benefits to certain former Federal civilian and military personnel are classified under object class 13.)

- 12.1 Civilian personnel -- Cash allowances paid directly to Federal civilian employees and special benefits authorized by statute to be paid to certain non-Federal civilian employees. Also includes payments to other funds for the benefit of these employees. Excludes perquisites provided in kind and payments to former employees resulting from their employment.

Examples

Allowances -- Includes quarters allowances, uniform allowances (when paid in cash), reimbursements for notary public expenses, and allowances above basic rates of pay for service outside the contiguous 48 States and the District of Columbia to compensate for a substantially higher cost of living at the post of assignment than the cost of living in the District of Columbia (as authorized under 5 U.S.C. 5924 and 5941). Excludes cash incentive awards.

Also includes allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, and personal allowances based upon assignment or position.

Relocation expenses related to permanent change of station (PCS) -- Includes authorized allowances for expenses incurred in connection with the sale of a residence, or settlement of an unexpired lease,

Government either directly or by reimbursing the traveler.

NOTE: This object class consists of both (a) travel away from official stations, subject to regulations governing civilian and military travel, and to appropriation limitations in certain cases; and (b) local travel and transportation of persons in and around the official station of an employee. It includes rental or lease of passenger motor vehicles from Government motor pools. In determining subclasses for administrative use, agencies may maintain such distinctions as they deem appropriate, including a separate subclass for rental of vehicles from interagency motor vehicle pools.

Examples

Transportation of persons -- Contractual charges for services in connection with carrying persons from place to place, by land, air, or water; and the furnishing of accommodations incident to actual travel. Includes commercial transportation charges; rental or lease of passenger cars; charter of trains, buses, vessels, or airplanes; ambulance service or hearse service; and expenses incident to the operation of the rented or chartered conveyances. (Rental or lease of all passenger-carrying vehicles is to be charged to this object class, even though such vehicles may be used incidentally for transportation of things.) Includes mileage allowances for use of privately owned vehicles and related charges that are specifically authorized (such as highway and ferry tolls). Also includes bus, subway, streetcar, and taxi fares (including tips) whether used for local transportation or for travel away from a designated post of duty.

Subsistence for travelers -- Payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence.

Transportation expenses incident to permanent change of station (PCS) --

based upon conditions of environment, and other such pay, which are classified under object class 11.7).

Payments to other funds -- Includes the Government's share of Federal Insurance Contribution Act taxes and Servicemen's Group Life Insurance premiums.

- 13 Benefits for former personnel -- Pensions, annuities, and other benefits due to former employees or their survivors on the basis of (at least in part) the length of service to the Government. Excludes benefits paid from funds financed from employer and/or employee contributions and premiums and benefits provided in kind, such as hospital and medical care. Also excludes indemnities for the disability or death of former employees, which are classified under object class 42.

Examples

Retirement benefits -- Compensation in the form of annuities or other retirement benefits paid to former military and certain civilian Government personnel or to their survivors, exclusive of payments from retirement trust funds, which are classified under object class 42.

Severance pay -- Payments made to former employees involuntarily separated.

Other benefits -- Unemployment compensation for Federal employees and ex-servicemen and other benefits paid directly to the beneficiary. Also includes Government payment to the Employees Health Benefits Fund for annuitants.

20 CONTRACTUAL SERVICES AND SUPPLIES

- 21 Travel and transportation of persons -- Charges incurred for transportation of Government employees or others, their per diem allowances while in an authorized travel status, and other expenses incident to travel that are to be paid by the

transportation of household goods and effects or house trailers in lieu of payment of actual expenses when payment is for transfer of personnel from one official station to another. Charges for other PCS expenses are classified under object class 12, 21, or 25, as appropriate.

- 23 Rent, communications, and utilities -- Standard level user charges (SLUC) assessed by the General Services Administration and other rental of space and related services. Also includes charges for communications and utility services. Excludes charges for rental of transportation equipment, which are classified under object class 21 or 22.
- 23.1 Standard level user charges -- Charges for rental of space and related services assessed by the General Services Administration as standard level user charges (SLUC).
- 23.2 Communications, utilities, and other rent -- Charges for communications, utilities, and for rental of space, except for SLUC.

Examples

Communication services -- Charges for the transmission of messages, such as land telegraph service, marine cable service, radio and wireless telegraph service, and telephone and teletype service; postage (other than parcel post); contractual messenger service; and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment. Also includes charges for telephone installation; and telephone, switchboard, and maintenance services.

Utility services -- Charges for heat, light, power, water, gas, electricity and other utility services exclusive of transportation and communication services.

Other rent -- Charges for possession and use of land, structures, or equipment

Payments to employees for transportation expenses and per diem allowances or reimbursement of actual travel expenses associated with a permanent change of station (including travel expenses and per diem for the employee's immediate family), as authorized under 5 U.S.C. 5724a. Charges for other PCS expenses are classified under object class 12, 22, or 25, as appropriate.

Incidental travel expenses -- Other expenses directly related to official travel, such as baggage transfer, and telephone and telegraph expenses, as authorized by travel regulations.

- 22 Transportation of things -- Contractual charges incurred for the transportation of things (including animals) and for the care of such things while in process of being transported. Includes postage used in parcel post, rental of trucks and other transportation equipment, and reimbursements to Government personnel for the authorized movement of their household goods and effects or house trailers. Excludes transportation paid by a vendor, regardless of whether the cost is itemized on the bill for the commodities purchased by the Government.

Examples

Freight and express -- Charges by common carrier and contract carrier, including freight and express, demurrage, switching, recrating, refrigerating, and other incidental expenses.

Trucking and other local transportation -- Charges for hauling, handling, and other services incident to local transportation including contractual transfers of supplies and equipment.

Mail transportation -- Charges for contractual transportation of mail by water, rail, air, and motor vehicles.

Transportation of household goods related to permanent change of station (PCS) travel -- Payments to Federal employees for

agencies may appropriately maintain such a distinction.

Examples

Printing and duplicating -- Charges incurred for job work done on printing presses that utilize printers' type plates, or engravings; lithographing; multigraphing reproduction with machines employing photographically made plates, including related photo-reproduction work; and the use of cold type or other substitutes for typesetting for reproduction by photo mechanical means. Includes electronic photocomposition. Also includes contractual reproduction work by the use of the spirit process, mimeographing, and stencils or direct image plates.

Binding operations connected with the foregoing.

Photostating, blueprinting, and photography.

Microfilming.

- 25 Other services -- Charges for contractual services not otherwise classified. Supplies and materials furnished by the contractor in connection with such services are included even though they may be separately itemized on the voucher. Excludes charges for services in connection with the initial installation of equipment, when performed by the vendor, which are classified under object class 31.

Examples

Repairs and alterations -- Charges incurred for repairs and alterations to buildings, bridges, viaducts, vessels, equipment, and like items, when done by contract.

Storage and maintenance -- Charges incurred for contractual services for storage and care of vehicles and storage of household goods including those associated with a permanent change of station (PCS). Charges for other PCS

(other than transportation equipment) owned by another, except for charges for space and related services assessed by GSA as SLUC. Includes charges for rent-related services provided by GSA in addition to services provided under SLUC (e.g., extra protection, cleaning, or alterations). Also includes periodic charges under purchase rental agreements for equipment. (Payments subsequent to the acquisition of title to the equipment should be classified under object class 31.) Excludes payments under lease-purchase contracts for construction of buildings, which are classified under object class 32 or 43.

Includes charges for the rental of ADP equipment. (Charges for maintenance of leased ADP equipment and related training and technical assistance, when significant and readily identifiable in the contract or billing, will be classified under object class 25. Contractual services involving the use of equipment in the possession of others, such as computer time-sharing, will also be classified under object class 25.)

- 24 Printing and reproduction -- Charges incurred for contractual printing and reproduction, and the related composition and binding operations performed by the Government Printing Office, other agencies or other units of the same agency (on a reimbursable basis), and commercial printers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Also includes standard forms when specially printed or assembled to order, and printed envelopes and letterheads.

NOTE: This object class consists of both (a) printing and binding as defined in the Government Printing and Binding Regulations issued by the Joint Committee on Printing and (b) reproduction of the type that does not come within the Joint Committee's definition. In determining subclasses for administrative use,

ADP supplies, such as computer tapes and punch cards.

Subscriptions to newspapers and periodicals.

Pamphlets and documents when purchased rather than printed by or at the request of the agency.

Chemicals, surgical and medical supplies.

Fuel -- Charges for fuels used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, trains, aircraft, and vessels.

Clothing and clothing supplies -- Charges for articles of clothing, together with materials and sewing supplies used in manufacture of wearing apparel.

Provisions -- Charges for food and beverages for human consumption.

Cleaning and toilet supplies.

Ammunition and explosives.

Materials and parts -- Charges for commodities (including building materials), used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures.

30 ACQUISITION OF CAPITAL ASSETS

- 31 Equipment -- Charges for personal property of a durable nature - that is, which normally may be expected to have a period of service of a year or more after put into use without material impairment of its physical condition. Includes charges for services in connection with the initial installation of equipment when performed under contract. Excludes commodities that are converted in the process of construction or manufacture, or that are used to form a minor part of equipment or fixed property.

NOTE: This object class may consist of both (a) equipment that is not capitalized (not set up in

expenses are classified under object class 12, 21, or 22.

Subsistence and support of persons -- Charges incurred for contractual services for board, lodging, and care of persons, including hospital care (except travel items, which are classified under object class 21).

Stenographic services -- Charges incurred for contractual stenographic reporting and typing.

Publication of notices, advertising, and radio and television time.

Tuition.

Fees and other charges -- Fees for abstracting land titles, premiums on insurance (other than payments to the Office of Personnel Management), and surety bonds.

Operation of facilities or other service contracts.

Research and development contracts.

- 26 Supplies and materials -- Charges for commodities whether acquired by formal contract or other form of purchase (a) that are ordinarily consumed or expended within one year after they are put into use, (b) that are converted in the process of construction or manufacture, or (c) that are used to form a minor part of equipment or fixed property. (For purposes of this Circular, other property of little monetary value that does not meet any of these three criteria may also be classified as "Supplies and materials" at the option of the agency.)

Examples

Office supplies -- Charges incurred for pencils, paper, calendar pads, stenographic notebooks, blank books and pads, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands.

- 32 Lands and structures -- Charges for land and interest in land, buildings and other structures, additions to buildings, nonstructural improvements, and fixed equipment (whether an addition or a replacement), when acquired under contract.

Examples

Land and interest in lands, including easements and rights of way.

Buildings and other structures -- Charges for the acquisition or construction of buildings and structures, and additions thereto, when acquired under contract. Includes principal payments under lease-purchase contracts for construction of buildings.

Nonstructural improvements -- Charges for improvements of land, such as landscaping, fences, sewers, wells, reservoirs, when acquired under contract.

Fixed equipment -- Charges for fixtures and equipment that become permanently attached to or a part of buildings or structures, such as elevators, plumbing, power-plant boilers, fire-alarm systems, lighting or heating systems, and air-conditioning or refrigerating systems (whether an addition or a replacement), when acquired under contract. Includes charges for services in connection with the initial installation of fixed equipment when performed under contract.

- 33 Investments and loans -- Charges for the purchase of stocks, bonds, notes, and other securities (except for par value of Government securities or securities of wholly-owned Government enterprises); expenditures in the nature of capital for other funds; loans to foreign governments, States, and other political subdivisions; and loans to corporations, associations, and individuals.

Examples

Investments in securities -- Charges for the purchase of stocks, bonds, debentures, and other securities (except the par value of U.S.

property accounts) and (b) equipment that is capitalized. In determining subclasses for administrative use, agencies may appropriately maintain such a distinction.

Examples

Transportation equipment -- Charges for vehicles, including passenger-carrying automobiles, motor trucks, and motorcycles; tractors; aircraft; trains; and steamships, barges, power launches, and other vessels.

Furniture and fixtures -- Charges for movable furniture, fittings, fixtures, and household equipment. Includes desks, tables, chairs, typewriters, calculators, and adding and bookkeeping machines.

Books for permanent collections.

Tools and implements.

Machinery -- Charges for engines, generators, manufacturing machinery, transformers, ship equipment, pumps, and other production and construction machinery.

Instruments and apparatus -- Charges for surgical instruments, X-ray apparatus, signaling equipment, telephone and telegraph equipment, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices.

ADP equipment when purchased. Includes central processing units (CPU's), punch card accounting machines, and data entry or keypunch/keyverify machines.

Armaments -- Charges for tanks, armored carriers, tractors, missiles, machine guns, small arms, bayonets, anti-aircraft guns, artillery, searchlights, detectors, fire-control apparatus, submarine mine equipment, ammunition hoists, torpedo tubes, and other special and miscellaneous military equipment.

Examples

Insurance claims -- Insurance loss claims, including payments on guarantees where no asset is received. Includes benefits paid from the Federal retirement and social insurance trust funds.

Indemnities -- Compensation for loss or injury (not covered by Government insurance) such as awards arising from abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property; and personal injury or death. Includes payments to or for persons displaced as a result of Federal and federally assisted programs, as authorized under 42 U.S.C. 4622-4624. Includes indemnities to veterans and former civilian employees or their survivors for death or disability, whether service connected or not. Includes losses made good on Government shipments.

- 43 Interest and dividends -- Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available, and the distribution of earnings to owners of trust or other funds. Includes interest payments under lease-purchase contracts for construction of buildings. Where a contract provides for interest to be paid to a contractor if payment of claims under a contract has been delayed by the Government, the interest will be recorded under the same object class used for the original contract.
- 44 Refunds -- Payments made from an appropriation or fund account to refund amounts previously received by the Government, to correct errors in computations, or to make other adjustments.

Examples

Repayments -- Repayments to other appropriation or fund accounts and to the public to adjust for errors in computation, erroneous billing and other factors. Also includes amounts refunded to former employees or their beneficiaries for employee contributions to retirement and disability funds (e.g., payments made when

Government securities or securities of wholly-owned Government enterprises) in which money is invested either temporarily or permanently. Includes the amounts paid for interest accrued at the time of purchase and premiums paid on all investments, including payments over par value for the purchase of Government securities and discounts under par value on sales of Government securities.

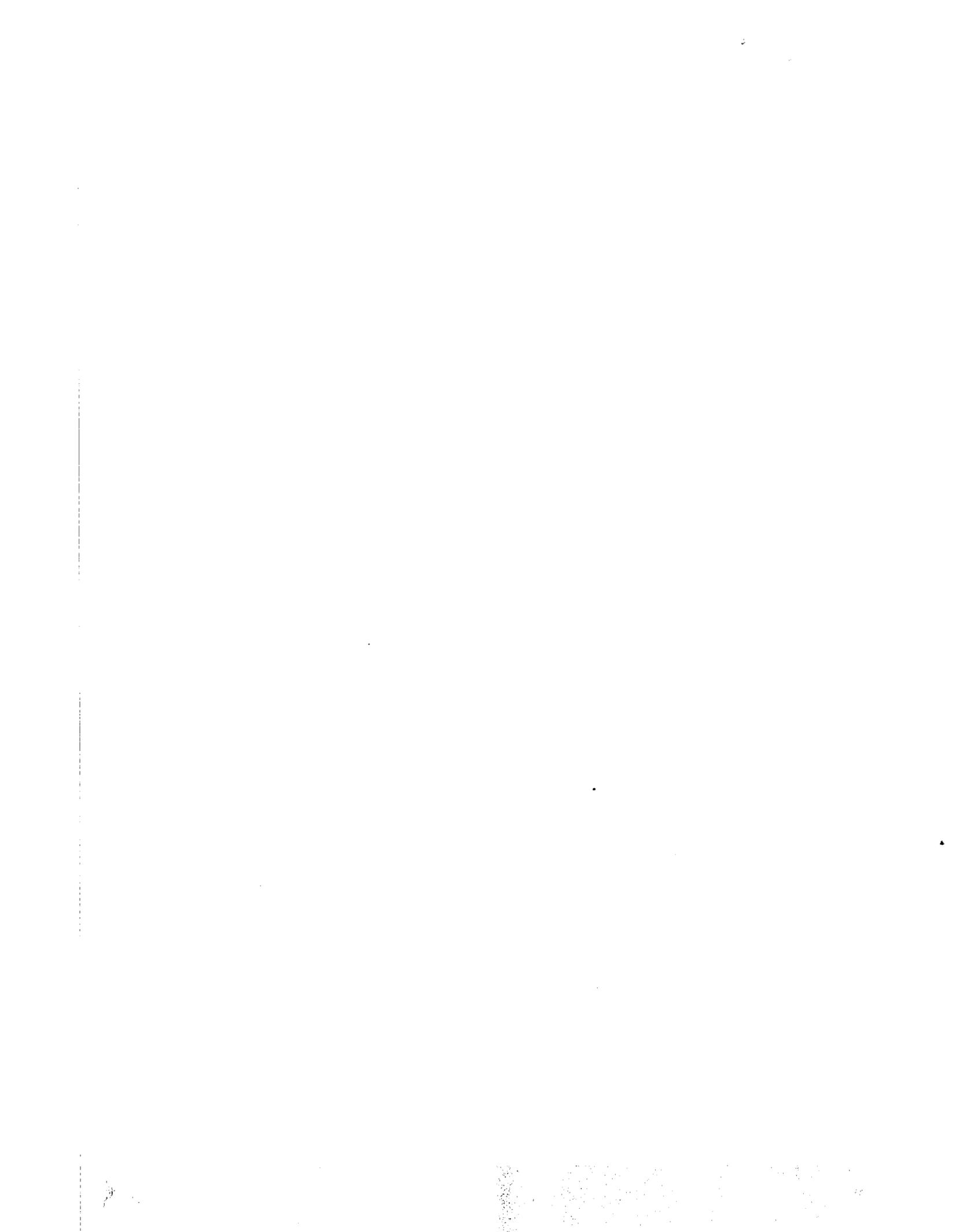
Loans -- Loans to foreign governments, States, and other political subdivisions; loans to other Government agencies; and loans to corporations, associations, and individuals.

40 GRANTS AND FIXED CHARGES

- 41 Grants, subsidies, and contributions -- Grants (including revenue sharing), subsidies, gratuities, and other aid for which cash payments are made to States, other political subdivisions, corporations, associations, and individuals; contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; contributions fixed by treaty; grants to foreign countries; taxes imposed by taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes); and payments in lieu of taxes. Includes readjustment and other benefits for veterans, other than indemnities for death or disability.

NOTE: Obligations under grant programs that involve the furnishing of services, supplies, materials, and the like, rather than cash are not charged to this object class, but to the object class representing the nature of the services, articles, or other items that are purchased.

- 42 Insurance claims and indemnities -- Payments of claims on insurance policies (e.g., life, marine flood, and crop insurance policies); annuities paid from trust funds to former Government employees and others; indemnities for destruction or injury of persons or property; and payments for other losses.



employees die before retirement or before their annuities equal the amount withheld).

90 OTHER

The following object classes will be used, as appropriate, when preparing agency budget submissions under OMB Circular No. A-11. They will also be used at other times when such information is requested.

- 91 Unvouchered -- Charges that may be incurred lawfully for confidential purposes, not subject to detailed vouchering or reporting, will be recorded under this object class.
- 92 Undistributed -- Charges that cannot be distributed to the classes listed above. This object class will be used for reporting purposes only with the prior approval of OMB.
- 93 Administrative or nonadministrative expenses -- This object class is used to adjust revolving and trust fund budget schedules when there is an annual limitation on administrative or nonadministrative expenses. In the object classification schedule for the revolving or trust fund, a lump sum entry is made under object class 93 covering the total charges applicable to the limitation and no distribution will be made of those charges. The separate object classification schedule for the limitation will distribute charges in object classes 11 through 44, as appropriate, with an offsetting negative entry on line 93 equal to the total charges distributed.
- 94 Changes in selected resources -- This object class is used as an adjusting entry to make the bridge to total obligations when the detail by object class is reported on the basis of accrued expenditures or costs.
- 99 Total obligations -- This entry will equal the sum of the total charges to the object classes recorded.

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