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BY THE U.S. GENERAL ACCOUNTING OFFICE

Report To
The Honorable Ted Stevens
United States Senate

Federal Year-End Spending Patterns For Fiscal Years 1982, 1983, and 1984

Governmentwide year-end spending declined during fiscal years 1982, 1983, and 1984. Compared to GAO's previous analysis of year-end spending patterns in fiscal years 1977, 1978, and 1979, the current overall spending pattern is similar, but the rates are less. Still, our analysis disclosed that some agencies' fourth quarter spending is not declining and that those agencies charged the same types of items at the end of each year.

Revised Report

This report has been revised to reflect adjusted data on Veterans Administration spending provided by VA and the Department of the Treasury.



127941

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SEPTEMBER 17, 1985
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UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

ACCOUNTING AND FINANCIAL
MANAGEMENT DIVISION

November 4, 1985

B-219905

The Honorable Ted Stevens
United States Senate

Dear Senator Stevens:

This report responds to your January 4, 1985, request for our comments on the extent of the practice known as year-end spending. In this report, year-end spending refers to the custom used by some federal agencies to obligate their funds before the close of the fiscal year in order to preserve the same level of funding for the next fiscal year. As noted in that report, we used data published by the Department of the Treasury without verifying it.

This report is a revision of our original report which contained inaccurate data for the Veterans Administration for fiscal years 1983 and 1984. The primary reason for the inaccuracies was that the Treasury Bulletins which we used as our source did not include obligations for the Veterans Administration's largest account. This greatly understated the quarterly totals and caused the Veterans Administration's obligation rates to be inflated in the fourth quarter. In addition to the above reason, we found other factors that made the data inaccurate, including the late filing of required Treasury obligation reports by the Veterans Administration, the omission of some required Treasury obligation reports by the Veterans Administration, and the incorrect recording of obligation totals by the Treasury Department which publishes the Treasury Bulletin. Based on our subsequent review of this matter, we have revised pages 1 and 2 and the appropriate tables and analysis in appendixes I, II, and III of our original report.

We analyzed the obligation pattern of all government agencies on-budget and off-budget for fiscal years 1982, 1983, and 1984. This analysis (see app. I-III) includes gross obligations incurred outside the government in all object classes. As requested by your office, we did not follow our normal policy of submitting the report to affected agencies for their comments.

Briefly, our analysis of the data showed:

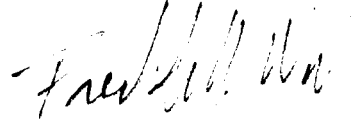
--During the 3-year period covered by our study, governmentwide year-end obligations were declining. In

fiscal years 1982, 1983, and 1984, the fourth quarter spending rates were 31 percent, 29 percent, and 25 percent, respectively. Compared to a similar analysis conducted in 1980, the current overall spending pattern is the same, but the rates are less.

--Despite the decline in obligation rates on an aggregate basis, some agencies continue to obligate large sums at year-end, including the Department of Housing and Urban Development, the Department of Education, and the Environmental Protection Agency. In addition, certain object classes have consistently high year-end surges including (1) other services, (2) supplies and materials, (3) equipment, (4) lands and structures, (5) investments and loans, (6) grants, subsidies, and contributions, and (7) insurance claims and indemnities.

--Just because funds are obligated late in the fiscal year does not necessarily mean that the obligations are improper. Detailed audits would have to be made in order to determine the propriety of the obligations. Our analysis only indicates where further investigation may be warranted.

Sincerely yours,



Frederick D. Wolf
Director

ANALYSIS OF YEAR-END SPENDING PATTERNS
FOR FISCAL YEARS 1982, 1983, AND 1984

Governmentwide year-end surges declined during fiscal years 1982, 1983, and 1984. In those 3 years, fourth quarter obligations were 31 percent, 29 percent, and 25 percent, respectively. Compared to our previous analysis of year-end spending patterns in fiscal years 1977, 1978, and 1979, the current overall spending pattern is similar but the rates are less. In the prior study, fourth quarter spending was 33 percent, 31 percent, and 29 percent. Despite the decline in obligation rates on an aggregate basis, some agencies continue to obligate large sums at year-end and certain object classes have consistently high year-end surges. But just because funds are obligated late in the fiscal year does not necessarily mean that they are improper. Detailed audits would have to be made to determine the propriety of the obligations. The present analysis only indicates where further investigation may be warranted. Appendix II contains the details of the year-end spending patterns.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this study were to document and analyze the year-end spending practices of federal agencies. The data used in this analysis of year-end spending patterns were obtained from quarterly Treasury Bulletins' cumulative obligation tables FO-1 and FO-2 which classify obligation data by agencies and object classes and are the only source available for governmentwide obligation totals. Treasury's source for the tables is Standard Form 225, "Report on Obligations," that each federal agency must prepare and submit. These data have not been verified and their accuracy has not been determined.

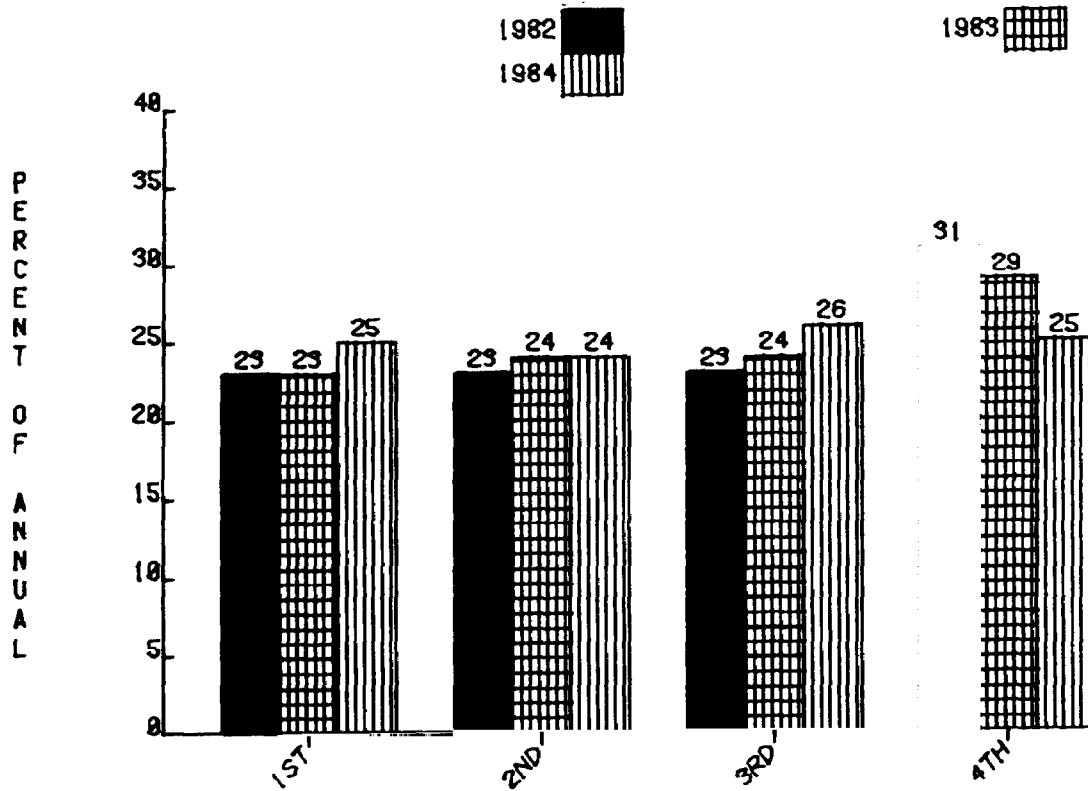
Also used in the analysis was our earlier report Federal Year-End Spending: Symptom Of A Larger Problem (PAD-81-18, October 23, 1980). This report covered year-end spending practices in fiscal years 1977, 1978, and 1979.

For this report, we analyzed all government agencies on-budget and off-budget (25 agencies or groups of agencies) and included gross obligations incurred outside the government.

GOVERNMENTWIDE OBLIGATION PATTERNS

The percentage of gross obligations incurred by the federal government in each of the first three quarters of fiscal years 1982, 1983, and 1984 were, in general, evenly distributed, ranging from 23 percent to 26 percent. Fourth quarter obligation rates in these 3 years, however, began disproportionately high but declined. The rates declined from 31 percent in fiscal year 1982 to 29 percent in fiscal year 1983 and finally to 25 percent in fiscal year 1984. By way of comparison, in fiscal years 1977, 1978, and 1979 the fourth quarter obligations were disproportionately high at 33 percent, 31 percent, and 29 percent, respectively. Figure 1 shows the quarterly obligations for fiscal years 1982, 1983, and 1984.

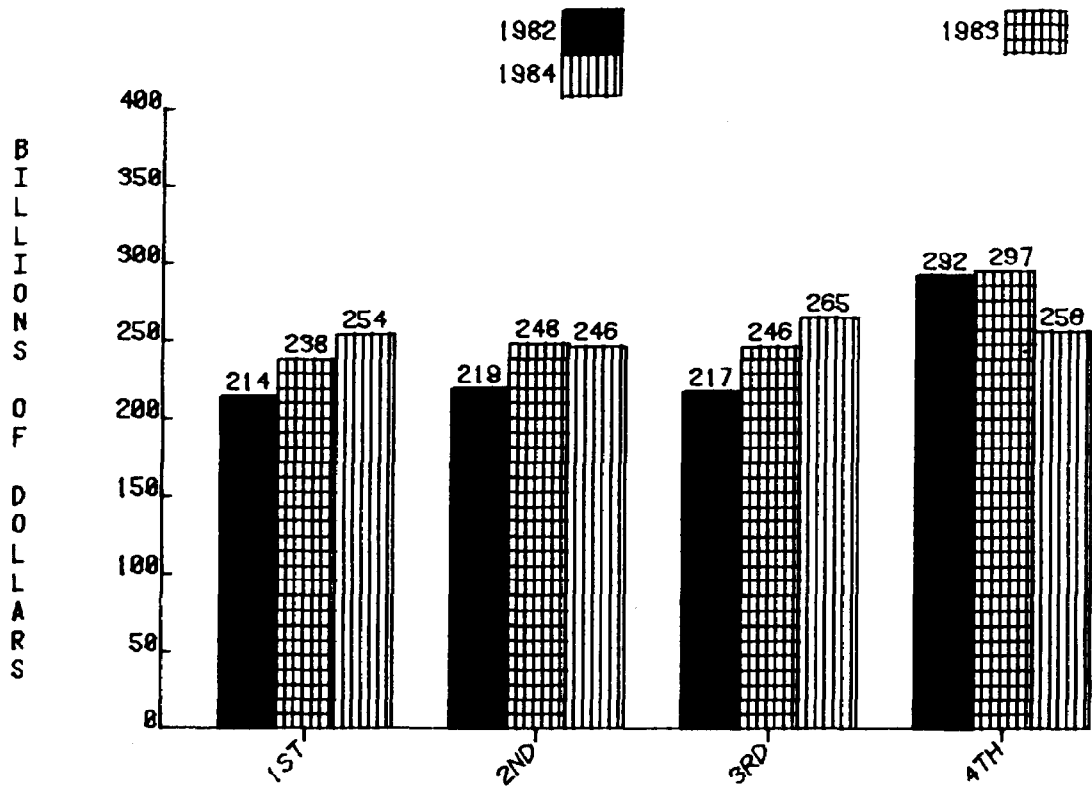
FIGURE 1
 PERCENT OF GROSS OBLIGATIONS ^{a/}
 FISCAL YEARS 1982, 1983, 1984



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

Another useful analysis, especially in view of its magnitude, is the dollar amount obligated by quarter as illustrated in figure 2. With total spending at about one trillion dollars in fiscal year 1984, a small percentage change could result in large dollar amounts. For example, in figure 1, fiscal year 1984 third and fourth quarter percentages were 26.0 and 25.2 percent of the total year's obligations; however, that eight-tenths of one percent difference amounts to \$7.5 billion.

FIGURE 2
GROSS OBLIGATIONS
FISCAL YEARS 1982, 1983, 1984



AGENCY OBLIGATION PATTERNS

In addition to studying the governmentwide obligation pattern, we analyzed each agency's pattern and use of object classes to determine if some agencies consistently had surges and if these could be attributed to certain object classes.

First we determined which agencies obligated over 25 percent of their funds in the fourth quarter of the most recently completed fiscal year--1984. From this list, we created a second list of agencies that obligated over 25 percent of their funds in 2 of the 3 fiscal years used in the analysis. And finally, we constructed a list of all agencies spending over 25 percent of their funds in the last quarter of three fiscal years.

Of the 25 agencies or groups of agencies included in the analysis, 15 obligated over one quarter of their funds in the last quarter of fiscal year 1984. Thirteen of the 15 agencies or groups of agencies obligated more than 25 percent of their funds in the final quarter in 2 of the 3 fiscal years. And 10 of the 15 spent over 25 percent at year's end in all three fiscal years.

This analysis indicated that a large number of agencies or groups of agencies were consistently spending significant amounts of

funds at the end of each fiscal year. The agencies that spent over 25 percent of their funds in the last quarter of all three fiscal years, repeatedly spent those funds in the following object classes (and produced a disproportionate spending pattern):

- other services;
- supplies and materials;
- equipment;
- land and structures;
- investments and loans;
- grants, subsidies, and contributions; and
- insurance claims and indemnities.

Following is a list of the 15 agencies or groups of agencies that obligated over one-fourth of their funds during the last quarter of fiscal year 1984. An asterisk identifies the 10 agencies or groups of agencies that had fourth quarter obligations over 25 percent in all 3 fiscal years.

<u>Agency</u>	<u>Percentage Obligated in Fourth Quarter</u>		
	<u>FY 1982</u>	<u>FY 1983</u>	<u>FY 1984</u>
Housing and Urban Development *	74	68	72
Education Department *	61	54	54
Environmental Protection Agency *	63	43	54
Other Agencies *	45	45	42
Commerce Department *	37	32	38
Export-Import Bank	0	57	37
Labor Department	24	22	37
Transportation Department *	27	32	37
Off-Budget Agencies *	29	33	33
General Services Administration *	26	31	28
Legislative Branch	31	25	26
State Department *	33	26	26
Tennessee Valley Authority	17	22	26
Treasury Department *	32	28	26
Veterans Administration	27	24	26

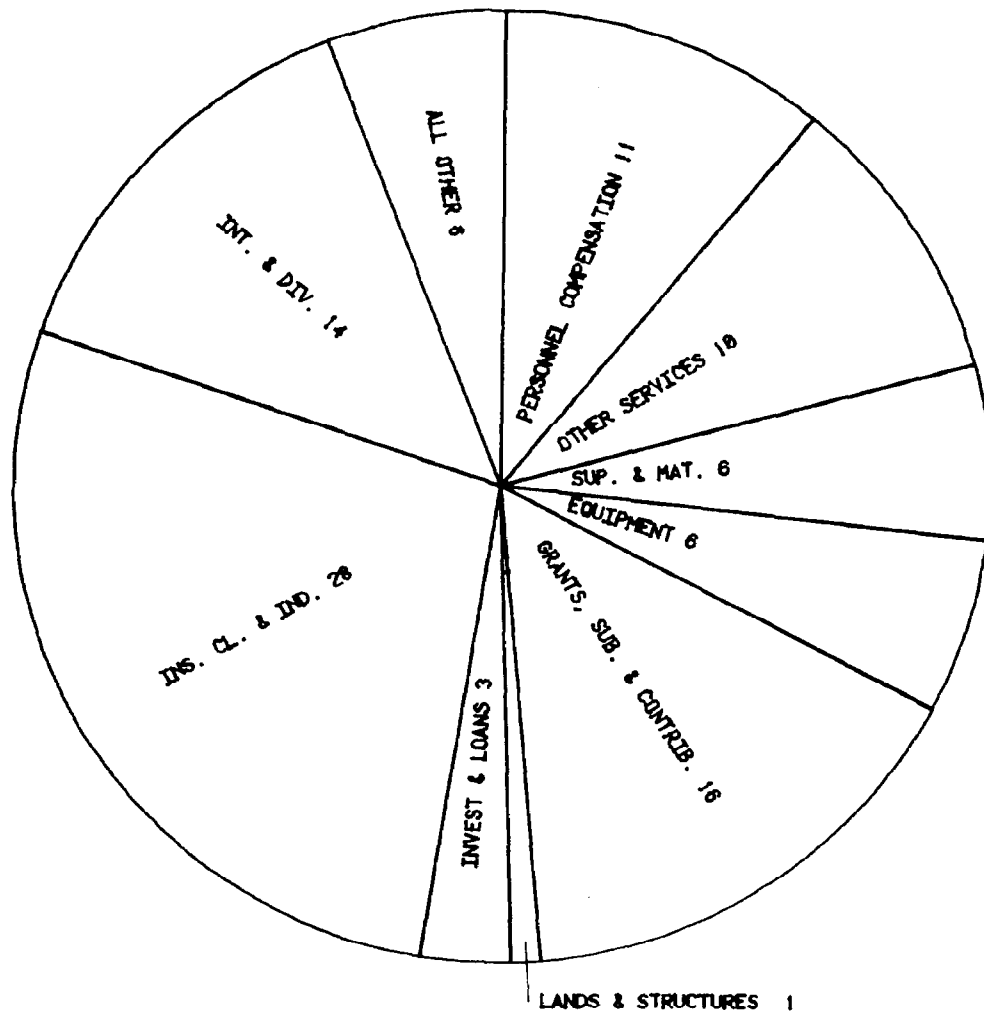
The connection between agency surges and certain object classes can be illustrated by analyzing agency quarterly obligation data. As shown above, HUD obligated 74 percent of its total fiscal year 1982 funds in the final quarter, 68 percent of its funds at the end of fiscal year 1983, and 72 percent in the fourth quarter of fiscal year 1984. Further analysis disclosed that 98 percent of the surge in fiscal year 1982 was spent in the following object classes: equipment; land and structures; investments and loans; and grants,

subsidies, and contributions. The same pattern was repeated in fiscal years 1983 and 1984 when 98 and 99 percent of HUD's fourth quarter surges were in the same object classes.

OBJECT CLASS ANALYSIS

Figure 3 shows the relative sizes of the various object classes composing total fiscal year 1984 obligations by all agencies. About 58 percent of total annual obligations is in the following object classes: grants, subsidies, and contributions; insurance claims and indemnities; and interest and dividends.

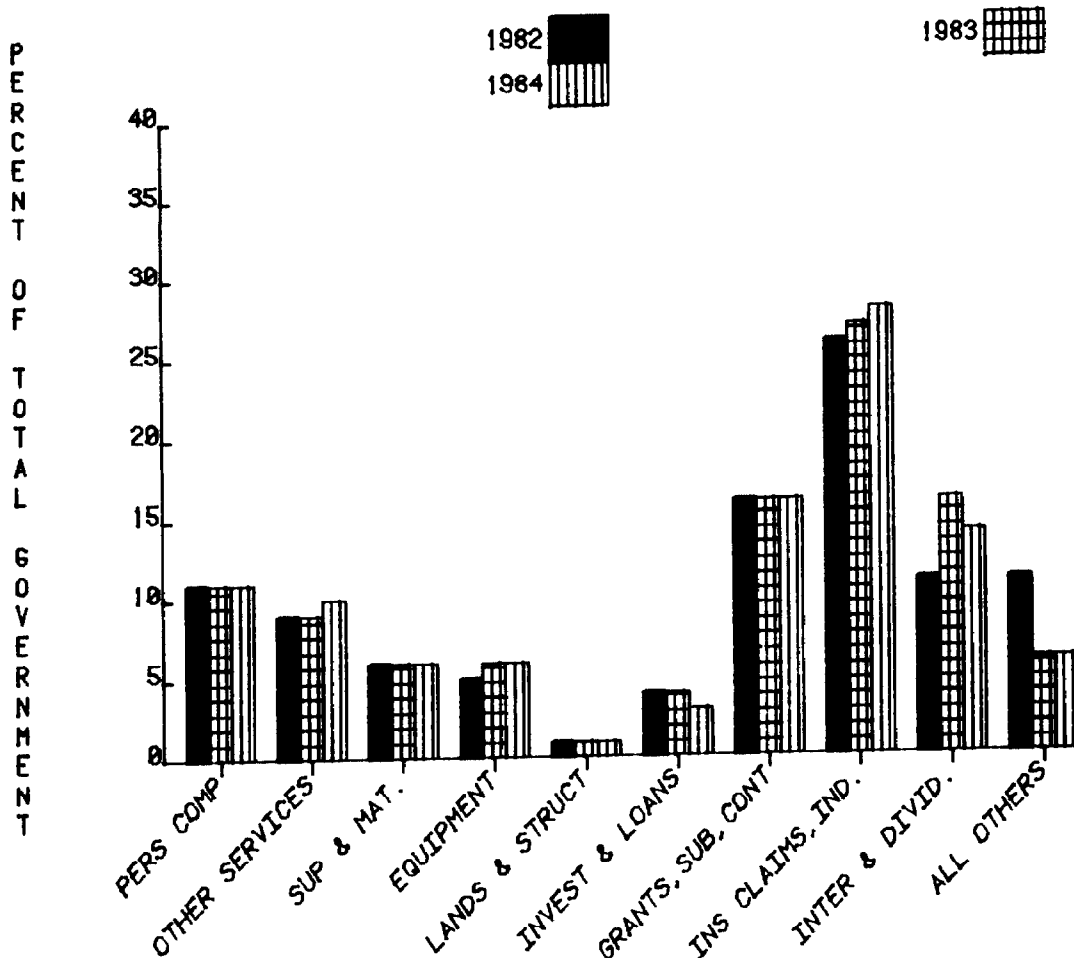
FIGURE 3
PERCENT OF TOTAL OBLIGATIONS BY OBJECT CLASS
FISCAL YEAR 1984



Compared to fiscal year 1979 total obligations for these three object classes, the fiscal year 1984 percentage is the same. However, the mixture has changed. Interest and dividends has nearly doubled--going from 8 percent to 14 percent--but grants, subsidies, and contributions has declined from 27 percent to 16 percent of total obligations. Insurance claims and indemnities rose slightly from 27 percent to 28 percent.

Another way to look at object class data is to track the percentages and their changes over a period of fiscal years. Figure 4 shows trends in object class percentages for fiscal years 1982, 1983, and 1984. As a percentage of total government obligations, the most significant change took place in the insurance claims and indemnities object class which increased from 26 percent in fiscal year 1982 to 28 percent in fiscal year 1984. Further analysis of the data indicated that the increase occurred in the Department of the Treasury which pays many of the insurance claims from large government trust funds including those for federal old age and survivors, unemployment, black lung, disability, and hospital insurance.

FIGURE 4
PERCENT BY OBJECT CLASS
FISCAL YEARS 1982, 1983, AND 1984



In addition to analyzing governmentwide obligation statistics and individual agency obligation patterns, we studied the 7 object class categories that had disproportionate year-end spending. Our results are in appendix III and show for each object class, the rank of each of the 25 agencies or groups of agencies during fiscal years 1982, 1983, and 1984. The ranks were based on the percentage of fourth quarter obligations for each organization for each object class, assigning the number one spot to the agency with the highest percentage. Other useful data in the ranking table include:

- each agency's total obligations for each of the 7 object classes for fiscal year 1984;
- the percentage each agency's obligations contributed to the governmentwide total for each object class; and
- the percentage each agency's obligations contributed to total agency spending.

To demonstrate the usefulness of these data, 1 of the 7 object classes is analyzed further using the tables in appendix III. In fiscal year 1984, total governmentwide obligations for equipment were nearly \$57 billion, 93 percent of which was in the Department of Defense. Of the 25 agencies or groups of agencies included in the study, 19, or 76 percent, obligated a disproportionate amount in the fourth quarter. Of the top 10 spenders for equipment in fiscal year 1984, 7 were in the top 10 in fiscal year 1983 and 6 were in the top 10 in fiscal year 1982. The top-ranked spender in fiscal year 1984 was the State Department, which obligated 70 percent of its equipment funds at the end of the fiscal year. In all, the State Department spent \$97 million for equipment and this accounted for 3 percent of its fiscal year 1984 budget.

DISTRIBUTION OF OBLIGATIONS
BY AGENCY AND OBJECT CLASS
FY 1982-FY 1984
(DOLLARS IN MILLIONS)

AGENCY OBJECT CLASS	1982					1983					1984					4TH QUARTER AS PERCENT OF TOTAL		
	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1982	1983	1984
LEGISLATIVE BRANCH																		
PERSONNEL COMPENSATION	114	125	119	121	479	128	123	123	126	500	81	173	130	132	516	0.25	0.25	0.26
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
TRAVEL & TRANSPORT. OF PERSONS	3	3	4	3	13	4	4	3	4	15	1	7	5	3	16	0.23	0.27	0.19
TRANSPORTATION OF THINGS	1	1	1	1	4	1	1	1	1	4	1	1	1	0	3	0.25	0.25	0.00
RENT, COMM. & UTILITIES	10	6	1	3	20	17	-2	2	2	19	9	6	2	2	19	0.15	0.11	0.11
PRINTING & REPRODUCTION	127	91	104	205	527	120	115	101	109	445	115	120	158	137	530	0.39	0.24	0.26
OTHER SERVICES	18	8	7	9	42	24	5	7	9	45	28	7	7	13	55	0.21	0.20	0.24
SUPPLIES AND MATERIALS	13	12	14	13	52	12	12	12	15	51	14	16	17	17	64	0.25	0.29	0.27
EQUIPMENT	19	8	9	7	43	21	4	4	13	42	23	2	4	14	43	0.16	0.31	0.33
LANDS & STRUCTURES	*	1	0	9	10	*	1	0	1	2	*	*	1	0	1	0.90	0.50	0.00
INVESTMENTS & LOANS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
GRANTS, SUBSIDIES & CONTRIB.	0	*	*	*	*	*	*	*	*	*	0	0	*	*	0	0.00	0.00	0.00
INSURANCE CLAIMS & INDEM.	*	*	*	*	*	*	*	*	*	*	*	*	*	*	0	0.00	0.00	0.00
INTEREST & DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
REFUNDS	*	*	*	*	*	*	*	*	*	0	*	*	*	*	0	0.00	0.00	0.00
OTHER	0	*	0	0	0	0	0	0	0	0	0	0	*	0	0.00	0.00	0.00	
TOTAL	305	255	259	371	1190	327	263	253	280	1123	272	332	325	318	1247	0.31	0.25	0.26
EXECUTIVE OFFICE OF THE PRESIDENT																		
PERSONNEL COMPENSATION	68	56	65	58	247	54	55	56	61	226	56	101	128	-34	251	0.23	0.27	0.00
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	*	1	0	0	1	*	*	*	1	1	*	*	*	1	1	0.00	1.00	1.00
TRAVEL & TRANSPORT. OF PERSONS	7	5	6	8	26	4	6	5	8	23	5	17	74	-50	46	0.31	0.35	0.00
TRANSPORTATION OF THINGS	2	2	2	4	10	2	2	2	4	10	2	2	5	2	11	0.40	0.40	0.18
RENT, COMM. & UTILITIES	9	11	11	14	45	7	11	14	13	45	8	69	28	-57	48	0.31	0.29	0.00
PRINTING & REPRODUCTION	*	1	1	0	2	*	1	0	0	1	*	1	5	-4	2	0.00	0.00	0.00
OTHER SERVICES	9	6	24	17	56	6	7	9	12	34	6	16	203	-181	44	0.30	0.35	0.00
SUPPLIES AND MATERIALS	1	2	2	3	8	1	2	1	5	9	1	2	6	0	9	0.38	0.56	0.00
EQUIPMENT	*	2	15	-9	8	1	2	2	5	10	1	21	5	-15	12	0.00	0.50	0.00
LANDS & STRUCTURES	4	5	-9	15	15	9	1	2	1	13	1	0	1	-2	0	1.00	0.08	0.00
INVESTMENTS & LOANS	88	0	0	0	88	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
GRANTS, SUBSIDIES & CONTRIB.	3	24	17	75	119	12	-6	18	85	109	23	-23	55	418	473	0.63	0.78	0.88
INSURANCE CLAIMS & INDEM.	*	0	*	*	*	*	*	*	*	*	*	*	*	*	0	0.00	0.00	0.00
INTEREST & DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
OTHER	-8	-7	-4	-4	-23	-8	16	-3	-1	4	-1	0	-1	6	4	0.00	0.00	1.00
TOTAL	183	108	130	181	602	88	97	106	194	485	102	206	509	84	901	0.30	0.40	0.09

* LESS THAN \$500,000.

DISTRIBUTION OF OBLIGATIONS
 BY AGENCY AND OBJECT CLASS
 FY 1982-FY 1984
 (DOLLARS IN MILLIONS)

AGENCY OBJECT CLASS	1982					1983					1984					4TH QUARTER AS PERCENT OF TOTAL		
	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1982	1983	1984
FUNDS APPROPRIATED TO THE PRES.																		
PERSONNEL COMPENSATION	10	13	30	27	80	23	23	5	23	74	17	26	19	18	80	0.34	0.31	0.23
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	*	*	*	*	*	*	35	0	2	37	*	37	0	-37	0	0.00	0.05	0.00
TRAVEL & TRANSPORT. OF PERSONS	*	3	6	7	16	3	6	5	7	21	5	5	4	8	22	0.44	0.33	0.36
TRANSPORTATION OF THINGS	3	-1	0	2	4	*	1	2	1	4	*	*	2	1	3	0.50	0.25	0.33
RENT, COMM. & UTILITIES	1	1	5	3	10	3	1	1	1	6	3	1	1	1	6	0.30	0.17	0.17
PRINTING & REPRODUCTION	*	*	*	*	*	*	*	*	*	*	*	*	*	*	1	0.00	0.00	1.00
OTHER SERVICES	53	59	74	97	283	57	52	87	88	284	54	63	57	92	266	0.34	0.31	0.35
SUPPLIES AND MATERIALS	550	853	129	225	1757	632	324	278	631	1865	10	9	19	20	58	0.13	0.34	0.34
EQUIPMENT	34	22	43	93	192	28	40	-3	7	72	26	26	21	5	78	0.48	0.10	0.06
LANDS & STRUCTURES	21	13	15	11	60	17	10	12	3	42	16	13	13	3	45	0.18	0.07	0.07
INVESTMENTS & LOANS	56	318	1257	287	1918	1220	292	178	699	2389	1501	108	346	-1091	864	0.15	0.29	0.00
GRANTS, SUBSIDIES & CONTRIB.	225	404	423	914	1966	106	543	530	856	2035	1397	514	693	1665	4269	0.46	0.42	0.39
INSURANCE CLAIMS & INDEM.	3	3	4	4	14	3	6	5	17	31	6	7	9	11	33	0.29	0.55	0.33
INTEREST & DIVIDENDS	1	2	0	2	5	1	2	2	51	56	1	1	1	1	4	0.40	0.91	0.25
REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
OTHER	21	27	2	17	67	3	7	7	20	37	5	6	10	23	44	0.25	0.54	0.52
TOTAL	978	1717	1988	1689	6372	2096	1342	1109	2406	6953	3041	816	1195	721	5773	0.27	0.35	0.12
AGRICULTURE DEPARTMENT																		
PERSONNEL COMPENSATION	630	607	629	41	1907	699	585	623	704	2611	645	654	714	562	2575	0.02	0.27	0.22
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	6	2	5	-1	12	6	2	4	8	20	4	6	6	7	23	0.00	0.40	0.30
TRAVEL & TRANSPORT. OF PERSONS	23	27	28	13	91	25	22	31	39	117	26	31	35	40	132	0.14	0.33	0.30
TRANSPORTATION OF THINGS	86	86	101	94	367	92	72	97	95	356	10	-2	18	9	35	0.26	0.27	0.26
RENT, COMM. & UTILITIES	37	56	35	1	129	50	37	23	41	151	49	202	294	-41	504	0.01	0.27	0.00
PRINTING & REPRODUCTION	33	-1	1	2	35	13	22	1	2	38	1	1	1	25	28	0.06	0.05	0.89
OTHER SERVICES	250	426	546	182	1404	483	660	675	818	2636	270	640	877	108	1895	0.13	0.31	0.06
SUPPLIES AND MATERIALS	672	616	656	639	2583	691	852	1091	3138	5772	58	5546	10143	-5948	9799	0.25	0.54	0.00
EQUIPMENT	7	19	25	28	79	9	10	15	89	123	8	18	19	76	121	0.35	0.72	0.63
LANDS & STRUCTURES	75	-7	2	76	146	13	40	18	52	123	64	-32	46	77	155	0.52	0.42	0.50
INVESTMENTS & LOANS	6066	9478	5210	5512	26266	8654	8198	4993	5566	27411	2228	8457	9755	2743	23183	0.21	0.20	0.12
GRANTS, SUBSIDIES & CONTRIB.	5071	4848	4718	3606	18243	5751	6259	5766	15467	33243	4609	6633	6432	6393	24067	0.20	0.47	0.27
INSURANCE CLAIMS & INDEM.	3	386	31	36	456	264	239	30	5	538	374	207	32	28	641	0.08	0.01	0.04
INTEREST & DIVIDENDS	1433	1391	1448	1568	5840	1638	1513	1620	1705	6476	1713	1654	1744	1896	7007	0.27	0.26	0.27
REFUNDS	21	31	18	17	87	16	28	18	17	79	13	31	16	14	74	0.20	0.22	0.19
OTHER	264	111	399	1692	2466	136	-196	-503	4544	3981	478	464	5808	-6748	2	0.69	1.00	0.00
TOTAL	14677	18076	13852	13506	60111	18540	18343	14502	32290	83675	10550	24510	35940	-759	70241	0.22	0.39	0.00

* LESS THAN \$500,000.

DISTRIBUTION OF OBLIGATIONS
BY AGENCY AND OBJECT CLASS
FY 1982-FY 1984
(DOLLARS IN MILLIONS)

AGENCY OBJECT CLASS	1982					1983					1984					4TH QUARTER AS PERCENT OF TOTAL		
	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1982	1983	1984
COMMERCE DEPARTMENT																		
PERSONNEL COMPENSATION	202	185	207	200	794	200	205	190	240	835	179	209	268	219	875	0.25	0.29	0.25
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	1	1	3	8	13	1	2	1	3	7	1	1	3	2	7	0.62	0.43	0.29
TRAVEL & TRANSPORT. OF PERSONS	6	7	8	9	30	8	8	4	11	31	7	6	13	9	35	0.30	0.35	0.26
TRANSPORTATION OF THINGS	1	1	1	2	5	1	2	1	2	6	1	1	2	2	6	0.40	0.33	0.33
RENT, COMM. & UTILITIES	9	17	13	15	54	9	22	7	15	53	9	22	27	5	63	0.28	0.28	0.08
PRINTING & REPRODUCTION	3	3	6	2	14	3	4	5	3	15	7	2	1	4	14	0.14	0.20	0.29
OTHER SERVICES	20	30	36	50	136	29	40	85	82	236	47	36	74	113	270	0.37	0.35	0.42
SUPPLIES AND MATERIALS	8	16	17	23	64	11	17	17	20	65	8	15	18	20	61	0.36	0.31	0.33
EQUIPMENT	1	9	10	34	54	4	11	10	41	66	7	8	12	57	84	0.63	0.62	0.68
LANDS & STRUCTURES	*	2	3	5	10	2	3	2	2	9	3	1	0	0	4	0.50	0.22	0.00
INVESTMENTS & LOANS	0	*	1	7	8	1	0	1	11	13	6	9	7	27	49	0.88	0.85	0.55
GRANTS, SUBSIDIES & CONTRIB.	12	46	80	279	417	10	36	53	57	156	30	55	61	303	449	0.67	0.37	0.67
INSURANCE CLAIMS & INDEM.	1	2	3	4	10	3	3	2	4	12	5	7	3	2	17	0.40	0.33	0.12
INTEREST & DIVIDENDS	0	0	0	0	0	0	0	0	0	0	11	12	0	21	44	0.00	0.00	0.48
REFUNDS	*	*	1	0	1	*	*	1	1	2	0	1	0	0	1	0.00	0.50	0.00
OTHER	65	45	60	38	208	60	52	49	73	234	47	74	55	60	236	0.18	0.31	0.25
TOTAL	329	364	449	676	1818	342	405	428	565	1740	368	459	544	844	2215	0.37	0.32	0.38
DEPARTMENT OF DEFENSE																		
PERSONNEL COMPENSATION	14718	14561	14923	14298	58500	15402	15958	15553	16556	63469	16071	16839	15942	17289	66141	0.24	0.26	0.26
PERSONNEL BENEFITS	278	231	348	135	992	275	248	890	-435	978	412	459	433	474	1778	0.14	0.00	0.27
BENEFITS TO FORMER PERSONNEL	3536	3645	7128	5044	19353	5044	5071	5307	5267	20689	5321	8096	11377	-7482	17312	0.26	0.25	0.00
TRAVEL & TRANSPORT. OF PERSONS	552	498	613	1057	2720	589	541	684	371	2185	562	755	640	678	2635	0.39	0.17	0.26
TRANSPORTATION OF THINGS	530	374	428	942	2274	518	480	1646	214	2858	651	618	688	479	2436	0.41	0.07	0.20
RENT, COMM. & UTILITIES	949	857	837	993	3636	1117	1066	755	1115	4053	1226	1100	907	268	3501	0.27	0.28	0.08
PRINTING & REPRODUCTION	115	-25	42	75	207	46	60	52	43	201	42	72	311	48	473	0.36	0.21	0.10
OTHER SERVICES	13267	11680	10785	11671	47403	13409	13371	10197	13783	50760	16544	14818	11505	15236	58103	0.25	0.27	0.26
SUPPLIES AND MATERIALS	10786	11273	11265	14500	47824	11485	9872	10713	12354	44424	10973	12671	12640	10094	46378	0.30	0.28	0.22
EQUIPMENT	11350	12669	11856	10291	46166	17839	14746	13245	10155	55985	18408	15465	6647	12293	52813	0.22	0.18	0.23
LANDS & STRUCTURES	669	1200	1513	1332	4714	767	1295	1095	1708	4865	1128	1185	1155	1792	5260	0.28	0.35	0.34
INVESTMENTS & LOANS	0	0	5	-5	0	0	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
GRANTS, SUBSIDIES & CONTRIB.	5	10	2	13	30	10	8	8	8	34	14	4	27	-6	39	0.43	0.24	0.00
INSURANCE CLAIMS & INDEM.	44	91	58	39	232	42	105	8	39	194	46	117	56	-22	197	0.17	0.20	0.00
INTEREST & DIVIDENDS	4	3	3	7	17	4	2	-1	7	12	2	2	1	4	9	0.41	0.58	0.44
REFUNDS	7	10	6	12	35	7	10	9	12	38	8	9	9	11	37	0.34	0.32	0.30
OTHER	-6	2	-1	-1	-6	-2	4	1	3	6	-2	-9	45	-2	32	0.17	0.50	0.00
TOTAL	56804	57079	59811	60403	234097	66552	62837	60162	61200	250751	71406	72201	62383	51154	257144	0.26	0.24	0.20

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DISTRIBUTION OF OBLIGATIONS
 BY AGENCY AND OBJECT CLASS
 FY 1982-FY 1984
 (DOLLARS IN MILLIONS)

AGENCY OBJECT CLASS	1982					1983					1984					4TH QUARTER AS PERCENT OF TOTAL		
	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1982	1983	1984
EDUCATION DEPARTMENT																		
PERSONNEL COMPENSATION	45	43	42	43	173	43	42	43	43	171	41	43	42	46	172	0.25	0.25	0.27
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	*	*	*	1	1	*	*	*	*	*	*	*	*	1	1	1.00	0.00	1.00
TRAVEL & TRANSPORT. OF PERSONS	2	1	4	-1	6	1	2	1	1	5	1	2	2	1	6	0.00	0.20	0.17
TRANSPORTATION OF THINGS	*	*	1	0	1	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
RENT, COMM. & UTILITIES	5	7	2	14	28	6	7	3	-4	12	9	4	8	9	30	0.50	0.00	0.30
PRINTING & REPRODUCTION	1	1	-1	0	1	1	4	2	-3	4	*	3	2	1	6	0.00	0.00	0.17
OTHER SERVICES	25	41	49	114	229	27	64	36	110	237	274	-188	30	125	241	0.50	0.46	0.52
SUPPLIES AND MATERIALS	*	1	0	0	1	*	1	0	0	1	*	1	1	0	2	0.00	0.00	0.00
EQUIPMENT	*	*	*	2	2	*	*	*	2	2	*	44	-43	1	2	1.00	1.00	0.50
LANDS & STRUCTURES	0	1	-1	0	0	0	0	0	0	0	0	0	160	-160	0	0.00	0.00	0.00
INVESTMENTS & LOANS	0	0	1	174	175	3	7	4	191	205	13	8	5	180	206	0.99	0.93	0.87
GRANTS, SUBSIDIES & CONTRIB.	2210	42	3050	8639	13941	2053	1949	2777	8037	14816	2471	1749	2722	9287	16229	0.62	0.54	0.57
INSURANCE CLAIMS & INDEM.	128	50	92	51	321	87	166	104	156	513	247	253	152	118	770	0.16	0.30	0.15
INTEREST & DIVIDENDS	10	1436	-1420	13	39	8	9	-17	39	39	8	9	8	15	40	0.33	1.00	0.38
REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0.00	0.00	0.00
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
TOTAL	2426	1623	1819	9050	14918	2229	2251	2953	8572	16005	3064	1928	3089	9624	17705	0.61	0.54	0.54
ENERGY DEPARTMENT																		
PERSONNEL COMPENSATION	69	228	139	145	581	145	145	143	148	581	138	158	142	155	593	0.25	0.25	0.26
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	*	2	1	1	4	1	1	0	2	4	2	0	0	0	2	0.25	0.50	0.00
TRAVEL & TRANSPORT. OF PERSONS	6	7	9	7	29	8	6	8	11	33	9	9	9	9	36	0.24	0.33	0.25
TRANSPORTATION OF THINGS	1	2	2	2	7	1	0	3	2	6	2	0	2	1	5	0.29	0.33	0.20
RENT, COMM. & UTILITIES	16	32	54	31	133	21	22	64	21	128	54	49	15	905	1023	0.23	0.16	0.88
PRINTING & REPRODUCTION	1	2	4	6	13	1	3	5	0	9	4	3	4	4	15	0.46	0.00	0.27
OTHER SERVICES	3395	5149	1460	1180	11184	1944	5485	1757	1550	10736	7389	2051	1169	573	11182	0.11	0.14	0.05
SUPPLIES AND MATERIALS	13	39	-17	17	52	7	11	11	33	62	49	15	7	0	71	0.33	0.53	0.00
EQUIPMENT	204	242	85	52	583	117	336	107	88	648	446	73	55	97	671	0.09	0.14	0.14
LANDS & STRUCTURES	519	961	171	338	1989	239	931	205	464	1839	1211	201	174	331	1917	0.17	0.25	0.17
INVESTMENTS & LOANS	1	1	1	5	8	1	1	5	10	17	*	1	0	0	1	0.63	0.59	0.00
GRANTS, SUBSIDIES & CONTRIB.	7	14	117	102	240	6	14	142	234	396	7	22	177	140	346	0.43	0.59	0.40
INSURANCE CLAIMS & INDEM.	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
INTEREST & DIVIDENDS	23	21	21	24	89	28	30	28	36	122	35	35	32	35	137	0.27	0.30	0.26
REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
OTHER	*	*	*	*	*	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
TOTAL	4255	6700	2047	1910	14912	2519	6985	2478	2599	14581	9346	2617	1786	2250	15999	0.13	0.18	0.14

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DISTRIBUTION OF OBLIGATIONS
BY AGENCY AND OBJECT CLASS
FY 1982-FY 1984
(DOLLARS IN MILLIONS)

AGENCY OBJECT CLASS	1982					1983					1984					4TH QUARTER AS PERCENT OF TOTAL		
	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1982	1983	1984
HEALTH & HUMAN SERVICES DEPT.																		
PERSONNEL COMPENSATION	871	838	852	871	3432	893	888	900	916	3597	869	984	897	929	3679	0.25	0.25	0.25
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	16	22	17	21	76	16	16	15	20	67	17	18	17	19	71	0.28	0.30	0.27
TRAVEL & TRANSPORT. OF PERSONS	15	14	16	17	62	14	19	20	22	75	16	26	26	23	91	0.27	0.29	0.25
TRANSPORTATION OF THINGS	2	3	4	5	14	2	3	3	5	13	3	2	4	5	14	0.36	0.38	0.36
RENT, COMM. & UTILITIES	44	43	53	48	188	46	51	50	35	182	62	66	63	24	215	0.26	0.19	0.11
PRINTING & REPRODUCTION	1	1	1	0	3	*	1	0	1	2	*	1	1	3	0.00	0.50	0.33	
OTHER SERVICES	530	477	535	1029	2571	504	589	1399	-32	2460	610	282	589	569	2050	0.40	0.00	0.28
SUPPLIES AND MATERIALS	35	44	44	64	187	38	47	46	63	194	45	62	56	73	236	0.34	0.32	0.31
EQUIPMENT	10	13	19	81	123	18	24	6574	-6436	180	22	35	55	80	192	0.66	0.00	0.42
LANDS & STRUCTURES	1	10	9	16	36	-2	3	31	24	56	31	-24	4	1	12	0.44	0.43	0.08
INVESTMENTS & LOANS	3	6	8	10	27	20	-15	3	7	15	2	13	1	1	17	0.37	0.47	0.06
GRANTS, SUBSIDIES & CONTRIB.	12566	11218	10537	9729	44050	10152	16524	5235	11955	43866	15746	10415	14455	12071	52687	0.22	0.27	0.23
INSURANCE CLAIMS & INDEM.	277	276	1025	353	1931	1128	280	19992	830	22230	782	269	2660	297	4008	0.18	0.04	0.07
INTEREST & DIVIDENDS	*	3	0	0	3	1	2	-1	-1	1	3	3	3	-1	8	0.00	0.00	0.00
REFUNDS	0	0	0	7	7	0	0	0	1	1	0	0	0	0	0	1.00	1.00	0.00
OTHER	0	0	*	8	8	*	*	*	5	5	*	3	-2	1	2	1.00	1.00	0.50
TOTAL	14371	12968	13120	12259	52718	12830	18432	34267	7415	72944	18208	12155	18829	14093	63285	0.23	0.10	0.22
HOUSING & URBAN DEVELOPMENT DEPT.																		
PERSONNEL COMPENSATION	106	103	103	103	415	106	113	95	104	418	106	90	97	98	391	0.25	0.25	0.25
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	*	*	*	1	1	*	*	*	1	1	*	2	1	1	4	1.00	1.00	0.25
TRAVEL & TRANSPORT. OF PERSONS	3	4	6	1	14	3	3	4	3	13	3	3	3	4	13	0.07	0.23	0.31
TRANSPORTATION OF THINGS	*	*	*	*	*	*	*	*	*	*	*	*	1	0	1	0.00	0.00	0.00
RENT, COMM. & UTILITIES	1	2	1	2	6	3	0	4	-1	6	5	3	4	-1	11	0.33	0.00	0.00
PRINTING & REPRODUCTION	*	9	2	-10	1	1	1	0	0	2	1	0	1	0	2	0.00	0.00	0.00
OTHER SERVICES	73	1873	90	254	2290	81	310	319	120	830	76	83	126	85	370	0.11	0.14	0.23
SUPPLIES AND MATERIALS	*	1	0	10	11	3	-2	0	1	2	*	10	0	-8	2	0.91	0.50	0.00
EQUIPMENT	*	4	0	2	6	*	*	*	3	3	*	1	0	1	2	0.33	1.00	0.50
LANDS & STRUCTURES	69	115	136	90	410	185	364	72	441	1062	169	319	416	519	1423	0.22	0.42	0.36
INVESTMENTS & LOANS	558	216	329	910	2013	84	206	154	900	1344	133	269	204	1866	2472	0.45	0.67	0.75
GRANTS, SUBSIDIES & CONTRIB.	1105	1404	1258	20381	24148	1213	1160	3146	14694	20213	467	1289	2527	14480	18763	0.84	0.73	0.77
INSURANCE CLAIMS & INDEM.	*	*	1	12	13	22	50	5	-4	73	1	0	-1	*	*	0.92	0.00	0.00
INTEREST & DIVIDENDS	16	15	13	18	62	14	12	9	7	42	-28	19	51	-11	31	0.29	0.17	0.00
REFUNDS	11	8	15	11	45	13	22	25	26	86	11	16	29	35	91	0.24	0.30	0.38
OTHER	0	0	0	0	0	0	0	0	*	*	0	0	0	0	0	0.00	0.00	0.00
TOTAL	1942	3754	1954	21785	29435	1728	2239	3833	16295	24095	944	2104	3459	17069	23576	0.74	0.68	0.72

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DISTRIBUTION OF OBLIGATIONS
BY AGENCY AND OBJECT CLASS
FY 1982-FY 1984
(DOLLARS IN MILLIONS)

AGENCY OBJECT CLASS	1982					1983					1984					4TH QUARTER AS PERCENT OF TOTAL		
	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1982	1983	1984
INTERIOR DEPARTMENT																		
PERSONNEL COMPENSATION	429	405	441	436	1711	444	433	462	504	1843	445	447	493	414	1799	0.25	0.27	0.23
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	1	0	5	7	13	2	1	5	13	21	7	4	5	13	29	0.54	0.62	0.45
TRAVEL & TRANSPORT. OF PERSONS	13	16	18	22	69	18	16	22	27	83	20	20	27	25	92	0.32	0.33	0.27
TRANSPORTATION OF THINGS	2	3	3	4	12	2	3	2	6	13	3	3	4	5	15	0.33	0.46	0.33
RENT, COMM. & UTILITIES	25	37	25	18	105	22	32	31	33	118	23	35	19	21	98	0.17	0.28	0.21
PRINTING & REPRODUCTION	1	3	0	1	5	1	2	1	3	7	2	3	0	0	5	0.20	0.43	0.00
OTHER SERVICES	161	239	287	302	989	243	260	236	347	1086	280	165	266	242	953	0.31	0.32	0.25
SUPPLIES AND MATERIALS	32	44	54	53	183	51	29	41	93	214	43	45	45	71	204	0.29	0.43	0.35
EQUIPMENT	6	16	15	33	70	10	19	24	56	109	13	22	32	61	128	0.47	0.51	0.48
LANDS & STRUCTURES	186	212	115	137	650	71	287	151	198	707	291	162	92	227	772	0.21	0.28	0.29
INVESTMENTS & LOANS	41	63	-78	5	31	13	40	-19	56	90	25	0	49	-30	44	0.16	0.62	0.00
GRANTS, SUBSIDIES & CONTRIB.	430	199	648	415	1692	492	238	635	539	1904	476	204	373	329	1382	0.25	0.28	0.24
INSURANCE CLAIMS & INDEM.	2	2	-1	0	3	*	1	0	0	1	1	3	0	0	4	0.00	0.00	0.00
INTEREST & DIVIDENDS	0	*	1	15	16	0	*	2	16	18	*	*	*	15	15	0.94	0.89	1.00
REFUNDS	*	*	*	*	0	*	0	*	*	0	*	*	*	*	*	0.00	0.00	0.00
OTHER	-6	-4	8	0	-2	-2	-1	-3	-2	-8	-1	*	-2	3	0	0.00	0.25	0.00
TOTAL	1323	1235	1541	1448	5547	1367	1360	1590	1889	6206	1628	1113	1403	1396	5540	0.26	0.30	0.25
JUSTICE DEPARTMENT																		
PERSONNEL COMPENSATION	381	375	382	388	1526	410	399	405	412	1626	418	443	456	141	1458	0.25	0.25	0.10
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	*	*	1	0	1	*	1	0	0	1	*	1	0	0	1	0.00	0.00	0.00
TRAVEL & TRANSPORT. OF PERSONS	16	24	21	24	85	22	24	29	25	100	28	28	27	10	93	0.28	0.25	0.11
TRANSPORTATION OF THINGS	2	2	3	3	10	3	3	4	2	12	8	4	0	1	13	0.30	0.17	0.08
RENT, COMM. & UTILITIES	32	20	28	9	89	32	13	26	21	92	38	22	35	20	115	0.10	0.23	0.17
PRINTING & REPRODUCTION	1	0	1	0	2	1	1	0	1	3	5	0	-2	1	4	0.00	0.33	0.25
OTHER SERVICES	52	51	56	74	233	60	61	79	115	315	127	74	210	21	432	0.32	0.37	0.05
SUPPLIES AND MATERIALS	53	42	42	29	166	57	26	29	3	115	36	27	37	18	118	0.17	0.03	0.15
EQUIPMENT	3	12	10	45	70	13	21	19	76	129	16	24	34	89	163	0.64	0.59	0.55
LANDS & STRUCTURES	3	*	-2	2	3	1	0	0	7	8	1	2	16	4	23	0.67	0.88	0.17
INVESTMENTS & LOANS	0	*	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
GRANTS, SUBSIDIES & CONTRIB.	14	24	28	27	93	2	32	26	38	98	11	73	95	-50	129	0.29	0.39	0.00
INSURANCE CLAIMS & INDEM.	3	3	2	3	11	*	5	2	4	11	3	9	7	-8	11	0.27	0.36	0.00
INTEREST & DIVIDENDS	0	*	0	0	0	0	*	*	*	0	0	0	0	0	0	0.00	0.00	0.00
REFUNDS	*	0	*	*	0	*	*	*	*	0	*	*	*	0	0	0.00	0.00	0.00
OTHER	2	1	2	2	7	2	1	2	3	8	2	2	2	-6	0	0.29	0.38	0.00
TOTAL	562	554	574	606	2296	603	587	621	707	2518	693	709	917	241	2560	0.26	0.28	0.09

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DISTRIBUTION OF OBLIGATIONS
BY AGENCY AND OBJECT CLASS
FY 1982-FY 1984
(DOLLARS IN MILLIONS)

AGENCY OBJECT CLASS	1982					1983					1984					4TH QUARTER AS PERCENT OF TOTAL		
	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1982	1983	1984
LABOR DEPARTMENT																		
PERSONNEL COMPENSATION	150	152	146	146	594	151	151	151	151	604	145	152	150	147	594	0.25	0.25	0.25
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	49	21	18	15	103	20	77	53	2	152	*	*	*	1	1	0.15	0.01	1.00
TRAVEL & TRANSPORT. OF PERSONS	4	7	7	7	25	7	7	10	9	33	7	9	8	8	32	0.28	0.27	0.25
TRANSPORTATION OF THINGS	*	1	1	0	2	1	-11	12	0	2	1	0	1	0	2	0.00	0.00	0.00
RENT, COMM. & UTILITIES	25	25	24	42	116	6	58	16	56	136	19	37	31	15	102	0.36	0.41	0.15
PRINTING & REPRODUCTION	*	*	*	*	*	*	*	*	*	0	*	*	*	*	*	0.00	0.00	0.00
OTHER SERVICES	32	29	26	55	142	31	44	41	74	190	32	59	42	49	182	0.39	0.39	0.27
SUPPLIES AND MATERIALS	5	2	4	6	17	5	6	5	5	21	3	4	3	4	14	0.35	0.24	0.29
EQUIPMENT	1	0	2	6	9	1	1	4	6	12	1	2	6	13	22	0.67	0.50	0.59
LANDS & STRUCTURES	*	*	*	5	5	*	*	1	0	1	0	0	0	0	0	1.00	0.00	0.00
INVESTMENTS & LOANS	0	0	0	6	6	*	*	1	0	1	*	*	1	0	1	1.00	0.00	0.00
GRANTS, SUBSIDIES & CONTRIB.	2794	826	1201	1323	6144	1190	2595	1504	1404	6693	1106	1965	1686	3240	7997	0.22	0.21	0.41
INSURANCE CLAIMS & INDEM.	167	2055	469	1029	3720	229	6375	-5765	258	1097	320	349	191	296	1156	0.28	0.24	0.26
INTEREST & DIVIDENDS	*	*	*	*	*	*	*	*	*	0	0	0	0	0	0	0.00	0.00	0.00
REFUNDS	*	*	*	*	*	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
TOTAL	3227	3118	1898	2640	10883	1641	9303	-3967	1965	8942	1634	2577	2119	3773	10103	0.24	0.22	0.37
STATE DEPARTMENT																		
PERSONNEL COMPENSATION	105	107	109	116	437	116	118	119	127	480	120	126	126	140	512	0.27	0.26	0.27
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	0	0	0	0	0	0	0	*	*	*	*	*	*	*	*	0.00	0.00	0.00
TRAVEL & TRANSPORT. OF PERSONS	12	12	24	13	61	12	13	28	12	65	15	15	27	14	71	0.21	0.18	0.20
TRANSPORTATION OF THINGS	9	11	20	12	52	7	12	27	9	55	12	12	23	13	60	0.23	0.16	0.22
RENT, COMM. & UTILITIES	19	17	17	18	71	18	18	19	20	75	19	20	21	21	81	0.25	0.27	0.26
PRINTING & REPRODUCTION	1	2	2	7	12	1	2	2	5	10	1	2	4	7	14	0.58	0.50	0.50
OTHER SERVICES	13	21	19	39	92	16	23	93	36	168	20	34	103	65	222	0.42	0.21	0.29
SUPPLIES AND MATERIALS	2	4	3	11	20	4	3	5	7	19	2	4	5	7	18	0.55	0.37	0.39
EQUIPMENT	3	5	6	34	48	4	3	9	38	54	2	12	15	68	97	0.71	0.70	0.70
LANDS & STRUCTURES	*	1	1	5	7	*	2	0	1	3	*	3	0	1	4	0.71	0.33	0.25
INVESTMENTS & LOANS	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
GRANTS, SUBSIDIES & CONTRIB.	135	175	133	240	683	349	111	125	116	701	405	205	57	127	794	0.35	0.17	0.16
INSURANCE CLAIMS & INDEM.	43	45	48	48	184	48	49	50	52	199	51	53	54	55	213	0.26	0.26	0.26
INTEREST & DIVIDENDS	0	0	0	*	*	0	0	0	0	0	0	0	0	*	*	0.00	0.00	0.00
REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
OTHER	110	187	183	239	719	116	137	202	215	670	138	127	229	221	715	0.33	0.32	0.31
TOTAL	452	587	565	782	2386	691	491	679	638	2499	785	613	664	739	2801	0.33	0.26	0.26

* LESS THAN \$500,000.

DISTRIBUTION OF OBLIGATIONS
BY AGENCY AND OBJECT CLASS
FY 1982-FY 1984
(DOLLARS IN MILLIONS)

AGENCY OBJECT CLASS	1982					1983					1984					4TH QUARTER AS PERCENT OF TOTAL		
	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1982	1983	1984
TRANSPORTATION DEPARTMENT																		
PERSONNEL COMPENSATION	649	648	630	624	2551	672	661	771	703	2807	708	648	144	1383	2883	0.24	0.25	0.48
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	62	64	69	69	264	69	69	71	77	286	72	73	0	148	293	0.26	0.27	0.51
TRAVEL & TRANSPORT. OF PERSONS	25	27	26	27	105	30	30	33	28	121	28	31	5	66	130	0.26	0.23	0.51
TRANSPORTATION OF THINGS	6	6	17	13	42	8	12	14	9	43	13	9	-12	39	49	0.31	0.21	0.80
RENT, COMM. & UTILITIES	59	69	52	-50	130	37	79	50	47	213	69	57	-12	124	238	0.00	0.22	0.52
PRINTING & REPRODUCTION	*	-2	2	4	4	3	0	-2	0	1	*	*	-27	28	1	1.00	0.00	0.00
OTHER SERVICES	153	254	149	348	904	150	235	225	259	869	219	186	92	444	941	0.38	0.30	0.47
SUPPLIES AND MATERIALS	71	96	111	107	385	86	111	115	132	444	98	93	-88	308	411	0.28	0.30	0.75
EQUIPMENT	118	78	63	140	399	77	117	70	315	579	81	129	7	307	524	0.35	0.54	0.59
LANDS & STRUCTURES	35	51	44	78	208	40	61	60	105	266	86	1	78	41	206	0.38	0.39	0.20
INVESTMENTS & LOANS	9	9	32	6	56	6	39	47	84	176	63	40	180	-111	172	0.11	0.48	0.00
GRANTS, SUBSIDIES & CONTRIB.	328	655	219	749	1951	461	346	733	752	2292	366	263	2477	696	3802	0.38	0.33	0.18
INSURANCE CLAIMS & INDEM.	*	1	1	0	2	*	1	0	1	2	1	0	-1	3	3	0.00	0.50	1.00
INTEREST & DIVIDENDS	152	-147	803	31	839	24	56	9	-18	71	2	20	4	0	26	0.04	0.00	0.00
REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
OTHER	-34	-61	163	-48	20	-1	-28	91	166	228	-75	1	-55	29	-100	0.00	0.73	0.00
TOTAL	1633	1748	2381	2098	7860	1662	1789	2287	2660	8398	1731	1551	2792	3505	9579	0.27	0.32	0.37
TREASURY DEPARTMENT																		
PERSONNEL COMPENSATION	698	736	727	727	2888	736	766	718	917	3137	740	823	777	810	3150	0.25	0.29	0.26
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	*	3	0	28	31	*	4	0	22	26	*	1	4	13	18	0.90	0.85	0.72
TRAVEL & TRANSPORT. OF PERSONS	27	26	35	33	121	33	34	29	59	155	32	49	33	52	166	0.27	0.38	0.31
TRANSPORTATION OF THINGS	6	8	4	4	22	8	12	3	6	29	9	12	5	4	30	0.18	0.21	0.13
RENT, COMM. & UTILITIES	26	32	62	15	135	28	44	44	51	167	59	50	60	56	225	0.11	0.31	0.25
PRINTING & REPRODUCTION	5	7	1	5	18	6	8	4	3	21	3	11	3	2	19	0.28	0.14	0.11
OTHER SERVICES	33	60	56	141	290	50	87	86	199	422	66	144	196	377	783	0.49	0.47	0.48
SUPPLIES AND MATERIALS	25	29	18	27	99	14	32	12	65	123	30	35	27	28	120	0.27	0.53	0.23
EQUIPMENT	9	4	10	42	65	4	19	12	90	125	18	24	24	73	139	0.65	0.72	0.53
LANDS & STRUCTURES	13	4	6	12	35	10	3	5	18	36	1	3	-1	4	7	0.34	0.50	0.57
INVESTMENTS & LOANS	0	60	225	0	285	*	771	216	30	1017	720	-670	146	-81	115	0.00	0.03	0.00
GRANTS, SUBSIDIES & CONTRIB.	2263	2532	2082	17349	24226	2756	3023	3526	4399	13704	1086	223	187	529	2025	0.72	0.32	0.26
INSURANCE CLAIMS & INDEM.	52395	55392	56616	37932	202335	62263	63689	64938	30724	221614	63036	63704	63996	61670	252406	0.19	0.14	0.24
INTEREST & DIVIDENDS	27110	22527	28822	19076	97535	29624	24667	27593	72882	154766	33862	27046	34666	40410	135984	0.20	0.47	0.30
REFUNDS	0	1	1	0	2	1	0	0	0	1	0	*	1	0	1	0.00	0.00	0.00
OTHER	1241	-245	-69	42701	43628	700	113	-1297	256	-228	148	-209	59	-35	-37	0.98	0.00	0.95
TOTAL	83851	81176	88596	118092	371715	96233	93272	95889	109721	395115	99810	91246	100183	103912	395151	0.32	0.28	0.26

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DISTRIBUTION OF OBLIGATIONS
BY AGENCY AND OBJECT CLASS
FY 1982-FY 1984
(DOLLARS IN MILLIONS)

AGENCY OBJECT CLASS	1982					1983					1984					4TH QUARTER AS PERCENT OF TOTAL		
	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1982	1983	1984
ENVIRONMENTAL PROTECTION AGENCY																		
PERSONNEL COMPENSATION	83	83	81	84	331	85	81	81	85	332	84	89	89	90	352	0.25	0.26	0.26
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	*	*	1	0	1	1	0	-1	*	0	*	*	*	1	1	0.00	0.00	1.00
TRAVEL & TRANSPORT. OF PERSONS	2	2	3	4	11	3	3	3	3	12	4	4	3	3	14	0.36	0.25	0.21
TRANSPORTATION OF THINGS	*	1	0	0	1	*	1	0	0	1	1	0	0	1	2	0.00	0.00	0.50
RENT, COMM. & UTILITIES	7	10	6	3	26	8	8	4	2	22	9	8	2	2	21	0.12	0.09	0.10
PRINTING & REPRODUCTION	*	*	*	1	1	*	*	*	*	0	*	*	*	*	*	1.00	0.00	0.00
OTHER SERVICES	26	61	86	103	276	35	73	56	77	241	45	93	46	72	256	0.37	0.32	0.28
SUPPLIES AND MATERIALS	1	2	3	5	11	2	2	3	3	10	2	3	3	2	10	0.45	0.30	0.20
EQUIPMENT	1	2	2	20	25	1	2	2	19	24	1	3	2	11	17	0.80	0.79	0.65
LANDS & STRUCTURES	*	*	*	*	0	*	*	*	1	1	*	*	1	0	1	0.00	1.00	0.00
INVESTMENTS & LOANS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
GRANTS, SUBSIDIES & CONTRIB.	179	310	217	1756	2462	430	889	890	1820	4029	619	654	415	2338	4026	0.71	0.45	0.58
INSURANCE CLAIMS & INDEM.	*	*	*	*	0	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
INTEREST & DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
TOTAL	299	471	399	1976	3145	565	1059	1038	2010	4672	765	854	561	2520	4700	0.63	0.43	0.54
GENERAL SERVICES ADMINISTRATION																		
PERSONNEL COMPENSATION	179	172	171	144	666	161	183	168	173	685	165	176	181	175	697	0.22	0.25	0.25
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	*	1	1	2	4	1	1	1	2	5	1	1	1	0	3	0.50	0.40	0.00
TRAVEL & TRANSPORT. OF PERSONS	2	3	2	2	9	2	2	2	2	8	2	2	3	2	9	0.22	0.25	0.22
TRANSPORTATION OF THINGS	15	15	22	9	61	15	15	17	16	63	11	18	22	13	64	0.15	0.25	0.20
RENT, COMM. & UTILITIES	216	226	238	242	922	228	246	238	272	984	246	263	251	280	1040	0.26	0.28	0.27
PRINTING & REPRODUCTION	*	1	1	0	2	*	1	1	1	3	1	2	2	-1	4	0.00	0.33	0.00
OTHER SERVICES	292	301	318	332	1243	292	326	313	565	1496	383	360	384	510	1637	0.27	0.38	0.31
SUPPLIES AND MATERIALS	296	314	433	402	1445	328	362	391	454	1535	274	457	477	434	1642	0.28	0.30	0.26
EQUIPMENT	21	23	33	33	110	23	27	29	40	119	14	28	87	68	197	0.30	0.34	0.35
LANDS & STRUCTURES	8	7	11	5	31	6	7	2	21	36	11	27	-9	7	36	0.16	0.58	0.19
INVESTMENTS & LOANS	0	0	0	*	*	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
GRANTS, SUBSIDIES & CONTRIB.	4	4	4	12	24	2	6	6	12	26	4	7	5	10	26	0.50	0.46	0.38
INSURANCE CLAIMS & INDEM.	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
INTEREST & DIVIDENDS	39	-1	8	11	57	16	9	13	12	50	50	-2	16	12	76	0.19	0.24	0.16
REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
TOTAL	1072	1066	1242	1194	4574	1074	1185	1181	1570	5010	1162	1339	1420	1510	5431	0.26	0.31	0.28

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DISTRIBUTION OF OBLIGATIONS
BY AGENCY AND OBJECT CLASS
FY 1982-FY 1984
(DOLLARS IN MILLIONS)

AGENCY OBJECT CLASS	1982					1983					1984					4TH QUARTER AS PERCENT OF TOTAL		
	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1982	1983	1984
NATIONAL AERONAUTICS & SPACE ADM.																		
PERSONNEL COMPENSATION	192	187	191	196	766	199	196	198	207	800	201	205	205	210	821	0.26	0.26	0.26
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	*	*	*	1	1	*	*	*	*	0	*	*	*	*	*	1.00	0.00	0.00
TRAVEL & TRANSPORT. OF PERSONS	5	6	7	5	23	7	6	8	7	28	9	8	7	7	31	0.22	0.25	0.23
TRANSPORTATION OF THINGS	3	3	3	4	13	3	2	4	4	13	4	2	3	4	13	0.31	0.31	0.31
RENT, COMM. & UTILITIES	31	34	34	31	130	42	42	29	32	145	49	34	37	28	148	0.24	0.22	0.19
PRINTING & REPRODUCTION	1	3	2	1	7	3	4	1	2	10	2	2	2	2	8	0.14	0.20	0.25
OTHER SERVICES	1096	1564	1240	1215	5115	1405	1548	1626	1283	5862	1643	1667	1436	1515	6261	0.24	0.22	0.24
SUPPLIES AND MATERIALS	37	34	32	39	142	42	38	27	37	144	38	37	30	41	146	0.27	0.26	0.28
EQUIPMENT	12	25	32	54	123	25	31	47	48	151	23	28	50	72	173	0.44	0.32	0.42
LANDS & STRUCTURES	11	26	21	33	91	18	30	27	53	128	14	60	43	50	167	0.36	0.41	0.30
INVESTMENTS & LOANS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
GRANTS, SUBSIDIES & CONTRIB.	*	1	0	0	1	*	*	*	1	1	1	0	1	1	3	0.00	1.00	0.33
INSURANCE CLAIMS & INDEM.	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
INTEREST & DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	
REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	
TOTAL	1388	1883	1562	1579	6412	1744	1897	1967	1674	7282	1984	2043	1814	1930	7771	0.25	0.23	0.25
SMALL BUSINESS ADMINISTRATION																		
PERSONNEL COMPENSATION	34	33	34	34	135	35	34	36	36	141	35	36	37	0	108	0.25	0.26	0.00
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	*	*	*	*	0	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
TRAVEL & TRANSPORT. OF PERSONS	1	2	1	2	6	1	2	2	2	7	1	2	3	0	6	0.33	0.29	0.00
TRANSPORTATION OF THINGS	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
RENT, COMM. & UTILITIES	3	1	1	1	6	4	2	1	0	7	2	2	3	0	7	0.17	0.00	0.00
PRINTING & REPRODUCTION	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
OTHER SERVICES	38	43	37	59	177	31	56	63	64	214	57	73	53	0	183	0.33	0.30	0.00
SUPPLIES AND MATERIALS	*	1	0	0	1	*	1	0	0	1	*	1	0	0	1	0.00	0.00	0.00
EQUIPMENT	*	*	*	2	2	*	*	*	2	2	*	*	1	0	1	1.00	1.00	0.00
LANDS & STRUCTURES	0	0	0	*	*	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
INVESTMENTS & LOANS	316	273	239	246	1074	246	234	313	251	1044	239	208	267	0	714	0.23	0.24	0.00
GRANTS, SUBSIDIES & CONTRIB.	*	*	4	1	5	11	0	37	11	59	5	2	1	0	8	0.20	0.19	0.00
INSURANCE CLAIMS & INDEM.	0	*	*	*	*	0	0	0	*	*	0	*	*	*	*	0.00	0.00	0.00
INTEREST & DIVIDENDS	*	*	*	290	290	*	*	*	*	*	*	*	*	*	*	1.00	0.00	0.00
REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	
TOTAL	392	353	316	635	1696	328	329	452	366	1475	339	324	365	0	1028	0.37	0.25	0.00

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DISTRIBUTION OF OBLIGATIONS
 BY AGENCY AND OBJECT CLASS
 FY 1982-FY 1984
 (DOLLARS IN MILLIONS)

AGENCY OBJECT CLASS	1982					1983					1984					4TH QUARTER AS PERCENT OF TOTAL		
	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1982	1983	1984
VETERANS ADMINISTRATION																		
PERSONNEL COMPENSATION	544	1826	1198	1246	4814	1274	1241	1299	1331	5145	1296	1348	1426	1420	5490	0.26	0.26	0.26
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	*	*	*	*	*	*	*	1	3	4	2	2	3	2	9	0.00	0.75	0.22
TRAVEL & TRANSPORT. OF PERSONS	33	18	29	23	103	26	30	31	24	111	28	29	32	32	121	0.22	0.22	0.26
TRANSPORTATION OF THINGS	4	2	4	2	12	3	4	6	-3	10	4	3	4	3	14	0.17	0.00	0.21
RENT, COMM. & UTILITIES	96	41	68	13	218	66	94	71	22	253	76	81	77	75	309	0.06	0.09	0.24
PRINTING & REPRODUCTION	-24	-4	-15	45	2	1	-32	33	1	3	1	0	0	1	2	0.00	0.33	0.50
OTHER SERVICES	293	160	195	224	872	266	282	197	260	1005	309	352	129	316	1106	0.26	0.26	0.29
SUPPLIES AND MATERIALS	422	263	383	141	1209	255	445	378	-69	1009	308	324	319	395	1346	0.12	0.00	0.29
EQUIPMENT	-66	-8	42	411	379	45	-122	262	75	260	54	66	66	147	333	1.00	0.29	0.44
LANDS & STRUCTURES	59	36	180	277	552	259	293	350	559	1461	332	348	313	572	1565	0.50	0.38	0.37
INVESTMENTS & LOANS	194	192	250	212	848	82	69	122	111	384	115	6	256	126	503	0.25	0.29	0.25
GRANTS, SUBSIDIES & CONTRIB.	633	575	480	696	2384	3992	4017	3769	3837	15615	3933	3915	3819	3758	15425	0.29	0.25	0.24
INSURANCE CLAIMS & INDEM.	3568	3548	3543	3761	14420	246	265	258	255	1024	230	215	227	207	879	0.26	0.25	0.24
INTEREST & DIVIDENDS	156	212	187	169	724	165	211	243	120	739	161	222	199	173	755	0.23	0.16	0.23
REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
OTHER	0	0	0	0	0	*	0	*	*	*	*	*	*	*	*	0.00	0.00	0.00
TOTAL	5912	6861	6544	7220	26537	6680	6797	7020	6526	27023	6849	6911	6870	7227	27857	0.27	0.24	0.26
EXPORT-IMPORT BANK																		
PERSONNEL COMPENSATION	3	2	3	0	8	3	2	3	3	11	3	3	3	3	12	0.00	0.27	0.25
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
TRAVEL & TRANSPORT. OF PERSONS	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
TRANSPORTATION OF THINGS	*	*	*	*	*	*	*	0	*	*	*	*	*	*	*	0.00	0.00	0.00
RENT, COMM. & UTILITIES	*	*	*	*	*	*	*	*	1	1	*	*	1	0	1	0.00	1.00	0.00
PRINTING & REPRODUCTION	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
OTHER SERVICES	*	*	2	0	2	*	1	0	0	1	*	1	*	1	2	0.00	0.00	0.50
SUPPLIES AND MATERIALS	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
EQUIPMENT	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
LANDS & STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
INVESTMENTS & LOANS	857	659	410	0	1926	180	64	173	582	999	147	492	284	544	1467	0.00	0.58	0.37
GRANTS, SUBSIDIES & CONTRIB.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
INSURANCE CLAIMS & INDEM.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
INTEREST & DIVIDENDS	7	5	5	0	17	5	4	4	5	18	6	5	4	7	22	0.00	0.28	0.32
REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
OTHER	0	*	*	*	*	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
TOTAL	867	666	420	0	1953	188	71	180	591	1030	156	501	292	555	1504	0.00	0.57	0.37

* LESS THAN \$500,000.

DISTRIBUTION OF OBLIGATIONS
 BY AGENCY AND OBJECT CLASS
 FY 1982-FY 1984
 (DOLLARS IN MILLIONS)

AGENCY OBJECT CLASS	1982					1983					1984					4TH QUARTER AS PERCENT OF TOTAL		
	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1982	1983	1984
TENNESSEE VALLEY AUTHORITY																		
PERSONNEL COMPENSATION	290	287	267	258	1102	253	251	258	258	1020	255	252	251	245	1003	0.23	0.25	0.24
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
TRAVEL & TRANSPORT. OF PERSONS	3	3	4	4	14	3	3	3	5	14	3	4	5	5	17	0.29	0.36	0.29
TRANSPORTATION OF THINGS	42	24	21	19	106	57	12	8	15	92	52	12	9	12	85	0.18	0.16	0.14
RENT, COMM. & UTILITIES	12	15	13	16	56	14	16	14	14	58	15	15	19	13	62	0.29	0.24	0.21
PRINTING & REPRODUCTION	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	0.00	0.00	0.00
OTHER SERVICES	-27	98	50	34	155	-14	43	51	167	247	-42	84	48	246	336	0.22	0.68	0.73
SUPPLIES AND MATERIALS	1338	41	54	5	1438	1048	68	65	19	1200	813	76	126	125	1140	0.00	0.02	0.11
EQUIPMENT	102	84	-39	11	158	42	-29	42	10	65	18	65	101	134	318	0.07	0.15	0.42
LANDS & STRUCTURES	11	26	16	-41	12	2	21	13	12	48	9	-22	29	28	44	0.00	0.25	0.64
INVESTMENTS & LOANS	26	18	18	74	136	9	13	10	57	89	18	35	18	26	97	0.54	0.64	0.27
GRANTS, SUBSIDIES & CONTRIB.	41	41	41	40	163	41	41	42	41	165	41	42	41	46	170	0.25	0.25	0.27
INSURANCE CLAIMS & INDEM.	*	2	3	22	27	5	6	0	2	13	*	-8	3	1	-4	0.81	0.15	0.00
INTEREST & DIVIDENDS	343	346	363	366	1418	371	374	378	398	1521	394	397	397	404	1592	0.26	0.26	0.25
REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
OTHER	-1	0	0	1	0	-1	0	0	1	0	-1	0	0	1	0	0.00	0.00	0.00
TOTAL	2180	985	811	809	4785	1830	819	884	999	4532	1575	952	1047	1286	4860	0.17	0.22	0.26
OTHER AGENCIES																		
PERSONNEL COMPENSATION	337	392	400	371	1500	364	397	415	390	1566	371	425	302	415	1513	0.25	0.25	0.27
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	238	262	261	14749	15510	291	328	331	15636	16586	363	361	367	14300	15391	0.95	0.94	0.93
TRAVEL & TRANSPORT. OF PERSONS	14	19	22	21	76	19	24	20	22	85	22	20	16	32	90	0.28	0.26	0.36
TRANSPORTATION OF THINGS	3	3	4	5	15	3	4	5	7	19	5	4	5	6	20	0.33	0.37	0.30
RENT, COMM. & UTILITIES	33	57	33	32	155	41	62	28	32	163	76	41	-15	59	161	0.21	0.20	0.37
PRINTING & REPRODUCTION	7	-2	5	90	100	2	1	5	4	12	2	3	0	3	8	0.90	0.33	0.38
OTHER SERVICES	1660	1589	1653	1300	6202	2054	1809	1883	1148	6894	2319	2425	2174	920	7838	0.21	0.17	0.12
SUPPLIES AND MATERIALS	16	19	36	29	100	25	23	23	32	103	19	27	20	30	96	0.29	0.31	0.31
EQUIPMENT	8	7	9	20	44	7	9	76	112	204	9	14	18	55	96	0.45	0.55	0.57
LANDS & STRUCTURES	5	5	8	40	58	7	6	2	30	45	6	19	15	15	55	0.69	0.67	0.27
INVESTMENTS & LOANS	*	74	177	138	389	134	206	189	301	830	151	328	60	633	1172	0.35	0.36	0.54
GRANTS, SUBSIDIES & CONTRIB.	1646	2414	1928	2315	8303	2165	2175	1951	2234	8525	2276	2330	1797	1779	8182	0.28	0.26	0.22
INSURANCE CLAIMS & INDEM.	5383	5202	5622	5569	21776	4656	5759	5679	5600	21694	6242	5912	5652	5501	23307	0.26	0.26	0.24
INTEREST & DIVIDENDS	0	25	13	13	51	12	11	21	3	47	40	42	29	46	157	0.25	0.06	0.29
REFUNDS	254	143	127	156	680	115	106	112	141	474	136	132	127	163	558	0.23	0.30	0.29
OTHER	31	26	25	93	175	67	-15	28	30	110	26	26	29	945	1026	0.53	0.27	0.92
TOTAL	9635	10235	10323	24941	55134	9962	10905	10768	25722	57357	12063	12109	10596	24902	59670	0.45	0.45	0.42

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DISTRIBUTION OF OBLIGATIONS
BY AGENCY AND OBJECT CLASS
FY 1982-FY 1984
(DOLLARS IN MILLIONS)

AGENCY OBJECT CLASS	1982					1983					1984					4TH QUARTER AS PERCENT OF TOTAL		
	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1982	1983	1984
OFF-BUDGET FEDERAL AGENCIES																		
PERSONNEL COMPENSATION	3836	3770	3719	3681	15006	4030	3957	3795	5291	17073	4330	4315	4325	5797	18767	0.25	0.31	0.31
PERSONNEL BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
BENEFITS TO FORMER PERSONNEL	6	6	6	6	24	4	8	5	-3	14	5	5	1	4	15	0.25	0.00	0.27
TRAVEL & TRANSPORT. OF PERSONS	17	19	24	23	83	17	29	23	41	110	24	23	30	43	120	0.28	0.37	0.36
TRANSPORTATION OF THINGS	463	469	453	413	1798	484	463	480	601	2028	487	435	474	590	1986	0.23	0.30	0.30
RENT, COMM. & UTILITIES	114	137	124	133	508	130	135	135	206	606	137	155	149	226	667	0.26	0.34	0.34
PRINTING & REPRODUCTION	*	1011	-1007	1	5	*	1	3	1	5	*	2	1	1	4	0.20	0.20	0.25
OTHER SERVICES	478	-368	1080	1113	2303	674	247	69	922	1912	10	696	360	560	1626	0.48	0.48	0.34
SUPPLIES AND MATERIALS	115	124	-79	338	498	104	85	135	177	501	105	130	151	275	661	0.68	0.35	0.42
EQUIPMENT	10	46	35	16	107	5	42	30	162	239	36	27	83	340	486	0.15	0.68	0.70
LANDS & STRUCTURES	7	10	16	112	145	30	74	57	191	352	163	37	90	236	526	0.77	0.54	0.45
INVESTMENTS & LOANS	172	337	369	406	1284	308	277	359	328	1272	198	147	306	571	1222	0.32	0.26	0.47
GRANTS, SUBSIDIES & CONTRIB.	7	-7	0	0	0	0	0	0	*	*	0	0	0	0	0	0.00	0.00	0.00
INSURANCE CLAIMS & INDEM.	5	10	11	9	35	5	10	12	13	40	8	9	12	15	44	0.26	0.33	0.34
INTEREST & DIVIDENDS	*	10	4	5	19	4	5	5	86	100	5	5	6	8	24	0.26	0.86	0.33
REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
TOTAL	5230	5574	4755	6256	21815	5795	5333	5108	8016	24252	5508	5986	5988	8666	26148	0.29	0.33	0.33

* LESS THAN \$500,000.

DISTRIBUTION OF OBLIGATIONS
BY AGENCY AND OBJECT CLASS
FY 1982-FY 1984
(DOLLARS IN MILLIONS)

AGENCY OBJECT CLASS	1982					1983					1984					4TH QUARTER AS PERCENT OF TOTAL		
	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1	2	3	4	TOTAL	1982	1983	1984
ALL GOVERNMENT																		
PERSONNEL COMPENSATION	24743	25934	25608	24358	100643	26626	27007	26610	29509	109752	27519	28765	27344	30804	114432	0.24	0.27	0.27
PERSONNEL BENEFITS	278	231	348	135	992	275	248	890	-435	978	412	459	433	474	1778	0.14	0.00	0.27
BENEFITS TO FORMER PERSONNEL	3915	4030	7516	19952	35413	5456	5616	5793	21056	37921	5795	8608	11785	6994	33182	0.56	0.56	0.21
TRAVEL & TRANSPORT. OF PERSONS	791	753	923	1331	3798	859	840	1008	743	3450	858	1105	1037	1024	4024	0.35	0.22	0.25
TRANSPORTATION OF THINGS	1181	1016	1095	1540	4832	1211	1093	2337	996	5637	1280	1136	1261	1190	4867	0.32	0.18	0.24
RENT, COMM. & UTILITIES	1779	1753	1737	1647	6916	1955	2064	1629	2047	7695	2271	2342	2027	2055	8695	0.24	0.27	0.24
PRINTING & REPRODUCTION	273	1101	-848	435	961	203	199	214	176	792	187	228	467	261	1143	0.45	0.22	0.23
OTHER SERVICES	21940	23851	18860	19942	84593	21857	25678	19589	22056	89180	30766	24221	20176	22071	97234	0.24	0.25	0.23
SUPPLIES AND MATERIALS	14491	13872	13204	16686	58253	14901	12367	13398	17218	57884	12929	19610	24062	6006	62607	0.29	0.30	0.10
EQUIPMENT	11853	13282	12282	11448	48865	18294	15313	20580	5016	59203	19227	16137	7301	14047	56712	0.23	0.08	0.25
LANDS & STRUCTURES	1696	2679	2255	2557	9187	1674	3432	2105	3892	11103	3537	2303	2637	3746	12223	0.28	0.35	0.31
INVESTMENTS & LOANS	8387	11704	8454	7993	36538	10961	10400	6749	9184	37296	5559	9451	11885	5404	32299	0.22	0.25	0.17
GRANTS, SUBSIDIES & CONTRIB.	29678	25759	27187	68661	151285	31204	39960	30919	66597	168680	35093	30541	38103	57554	161291	0.45	0.39	0.36
INSURANCE CLAIMS & INDEM.	62022	67068	67528	48872	245490	69001	77009	85320	37956	269286	71353	71106	73052	68174	283685	0.20	0.14	0.24
INTEREST & DIVIDENDS	29294	25848	30271	21608	107021	31915	26907	29908	75348	164078	36265	29470	37161	43035	145931	0.20	0.46	0.29
REFUNDS	293	193	168	203	857	152	166	165	198	681	168	189	182	223	762	0.24	0.29	0.29
OTHER	1679	82	768	44738	47267	1070	90	-1426	5313	5047	764	485	6177	-5502	1924	0.95	1.05	0.00
TOTAL	214293	219156	217356	292106	942911	237614	248389	245788	296870	1028663	253983	246156	265090	257560	1022789	0.31	0.29	0.25

GOVERNMENT TOTALS
OTHER SERVICES
RANKED BY PERCENTAGE OBLIGATED IN 4TH QUARTER

AGENCY	FISCAL YEAR 1984			4TH QUARTER AS PERCENT OF TOTAL OBLIGATIONS			RANKING BASED ON 4TH QUARTER OBLIGATIONS		
	OBJECT CLASS OBL. (MIL.\$)	PERCENT OF OBJ. TOTALS	PERCENT OF TOT. AGENCY FUNDS	1982	1983	1984	1982	1983	1984
		a/							
TENNESSEE VALLEY AUTHORITY	336	.00	0.07	0.22	0.68	0.73	19	1	1
EDUCATION DEPARTMENT	241	.00	0.01	0.50	0.46	0.52	1	4	2
EXPORT-IMPORT BANK	2	.00	.00	0.00	0.00	0.50	25	25	3
TREASURY DEPARTMENT	783	0.01	.00	0.49	0.47	0.48	2	3	4
TRANSPORTATION DEPARTMENT	941	0.01	0.10	0.38	0.30	0.47	7	15	5
COMMERCE DEPARTMENT	270	.00	0.12	0.37	0.35	0.42	9	9	6
FUNDS APPROPRIATED TO THE PRES.	266	.00	0.05	0.34	0.31	0.35	10	13	7
OFF-BUDGET FEDERAL AGENCIES	1626	0.02	0.06	0.48	0.48	0.34	3	2	8
GENERAL SERVICES ADMINISTRATION	1637	0.02	0.30	0.27	0.38	0.31	15	6	9
STATE DEPARTMENT	222	.00	0.08	0.42	0.21	0.29	4	19	10
VETERANS ADMINISTRATION	1106	0.01	0.04	0.26	0.26	0.29	16	17	11
ENVIRONMENTAL PROTECTION AGENCY	256	.00	0.05	0.37	0.32	0.28	8	11	12
HEALTH & HUMAN SERVICES DEPT.	2050	0.02	0.03	0.40	0.00	0.28	5	24	13
LABOR DEPARTMENT	182	.00	0.02	0.39	0.39	0.27	6	5	14
DEPARTMENT OF DEFENSE	58103	0.60	0.23	0.25	0.27	0.26	17	16	15
INTERIOR DEPARTMENT	953	0.01	0.17	0.31	0.32	0.25	13	10	16
NATIONAL AERONAUTICS & SPACE ADM.	6261	0.06	0.81	0.24	0.22	0.24	18	18	17
LEGISLATIVE BRANCH	55	.00	0.04	0.21	0.20	0.24	20	20	18
HOUSING & URBAN DEVELOPMENT DEPT.	370	.00	0.02	0.11	0.14	0.23	23	22	19
OTHER AGENCIES	7838	0.08	0.13	0.21	0.17	0.12	21	21	20
AGRICULTURE DEPARTMENT	1895	0.02	0.03	0.13	0.31	0.06	22	12	21
ENERGY DEPARTMENT	11182	0.12	0.70	0.11	0.14	0.05	24	23	22
JUSTICE DEPARTMENT	432	.00	0.17	0.32	0.37	0.05	12	7	23
EXECUTIVE OFFICE OF THE PRESIDENT	44	.00	0.05	0.30	0.35	0.00	14	8	24
SMALL BUSINESS ADMINISTRATION	183	.00	0.18	0.33	0.30	0.00	11	14	25
TOTALS	97234								

a/ TOTALS MAY NOT ADD TO 1.00 DUE TO ROUNDING

GOVERNMENT TOTALS
SUPPLIES AND MATERIALS
RANKED BY PERCENTAGE OBLIGATED IN 4TH QUARTER

AGENCY	FISCAL YEAR 1984			4TH QUARTER AS PERCENT			RANKING BASED ON		
	OBJECT CLASS OBL. (MIL.\$)	PERCENT OF OBJ. CLASS TOTALS	PERCENT OF TOT. AGENCY FUNDS	1982	1983	1984	4TH QUARTER OBLIGATIONS 1982	1983	1984
		a/							
TRANSPORTATION DEPARTMENT	411	0.01	0.04	0.28	0.30	0.75	14	14	1
OFF-BUDGET FEDERAL AGENCIES	661	0.01	0.03	0.68	0.35	0.42	2	8	2
STATE DEPARTMENT	18	.00	0.01	0.55	0.37	0.39	3	7	3
INTERIOR DEPARTMENT	204	.00	0.04	0.29	0.43	0.35	12	6	4
FUNDS APPROPRIATED TO THE PRES.	58	.00	0.01	0.13	0.34	0.34	20	9	5
COMMERCE DEPARTMENT	61	.00	0.03	0.36	0.31	0.33	6	12	6
OTHER AGENCIES	96	.00	.00	0.29	0.31	0.31	11	11	7
HEALTH & HUMAN SERVICES DEPT.	236	.00	.00	0.34	0.32	0.31	8	10	8
LABOR DEPARTMENT	14	.00	.00	0.35	0.24	0.29	7	19	9
VETERANS ADMINISTRATION	1346	0.02	0.05	0.12	0.00	0.29	21	25	10
NATIONAL AERONAUTICS & SPACE ADM.	146	.00	0.02	0.27	0.26	0.28	15	18	11
LEGISLATIVE BRANCH	64	.00	0.05	0.25	0.29	0.27	17	16	12
GENERAL SERVICES ADMINISTRATION	1642	0.03	0.30	0.28	0.30	0.26	13	15	13
TREASURY DEPARTMENT	120	.00	.00	0.27	0.53	0.23	16	4	14
DEPARTMENT OF DEFENSE	46378	0.75	0.18	0.30	0.28	0.22	10	17	15
ENVIRONMENTAL PROTECTION AGENCY	10	.00	.00	0.45	0.30	0.20	4	13	16
JUSTICE DEPARTMENT	118	.00	0.05	0.17	0.03	0.15	19	20	17
TENNESSEE VALLEY AUTHORITY	1140	0.02	0.23	0.00	0.02	0.11	25	21	18
AGRICULTURE DEPARTMENT	9799	0.16	0.14	0.25	0.54	0.00	18	2	19
EDUCATION DEPARTMENT	2	.00	.00	0.00	0.00	0.00	22	22	20
ENERGY DEPARTMENT	71	.00	.00	0.33	0.53	0.00	9	3	21
EXECUTIVE OFFICE OF THE PRESIDENT	9	.00	0.01	0.38	0.56	0.00	5	1	22
EXPORT-IMPORT BANK	*	0.00	0.00	0.00	0.00	0.00	23	23	23
HOUSING & URBAN DEVELOPMENT DEPT.	2	.00	.00	0.91	0.50	0.00	1	5	24
SMALL BUSINESS ADMINISTRATION	1	.00	.00	0.00	0.00	0.00	24	24	25
TOTALS	62607								

a/ TOTALS MAY NOT ADD TO 1.00 DUE TO ROUNDING

* LESS THAN \$500,000.

GOVERNMENT TOTALS
EQUIPMENT
RANKED BY PERCENTAGE OBLIGATED IN 4TH QUARTER

AGENCY	FISCAL YEAR 1984			4TH QUARTER AS PERCENT OF TOTAL OBLIGATIONS			RANKING BASED ON 4TH QUARTER OBLIGATIONS		
	OBJECT CLASS OBL. (MIL.\$)	PERCENT OF OBJ. CLASS TOTALS	PERCENT OF TOT. AGENCY FUNDS	1982	1983	1984	1982	1983	1984
		a/							
STATE DEPARTMENT	97	.00	0.03	0.71	0.70	0.70	5	7	1
OFF-BUDGET FEDERAL AGENCIES	486	0.01	0.02	0.15	0.68	0.70	21	8	2
COMMERCE DEPARTMENT	84	.00	0.04	0.63	0.62	0.68	10	9	3
ENVIRONMENTAL PROTECTION AGENCY	17	.00	.00	0.80	0.79	0.65	4	4	4
AGRICULTURE DEPARTMENT	121	.00	.00	0.35	0.72	0.63	15	5	5
LABOR DEPARTMENT	22	.00	.00	0.67	0.50	0.59	6	15	6
TRANSPORTATION DEPARTMENT	524	0.01	0.05	0.35	0.54	0.59	16	12	7
OTHER AGENCIES	96	.00	.00	0.45	0.55	0.57	13	11	8
JUSTICE DEPARTMENT	163	.00	0.06	0.64	0.59	0.55	9	10	9
TREASURY DEPARTMENT	139	.00	.00	0.65	0.72	0.53	8	6	10
EDUCATION DEPARTMENT	2	.00	.00	1.00	1.00	0.50	1	1	11
HOUSING & URBAN DEVELOPMENT DEPT.	2	.00	.00	0.33	1.00	0.50	17	2	12
INTERIOR DEPARTMENT	128	.00	0.02	0.47	0.51	0.48	12	13	13
VETERANS ADMINISTRATION	333	0.01	0.01	1.00	0.29	0.44	3	19	14
TENNESSEE VALLEY AUTHORITY	318	0.01	0.07	0.07	0.15	0.42	23	21	15
HEALTH & HUMAN SERVICES DEPT.	192	.00	.00	0.66	0.00	0.42	7	25	16
NATIONAL AERONAUTICS & SPACE ADM.	173	.00	0.02	0.44	0.32	0.42	14	17	17
GENERAL SERVICES ADMINISTRATION	197	.00	0.04	0.30	0.34	0.35	18	16	18
LEGISLATIVE BRANCH	43	.00	0.03	0.16	0.31	0.33	20	18	19
DEPARTMENT OF DEFENSE	52813	0.93	0.21	0.22	0.18	0.23	19	20	20
ENERGY DEPARTMENT	671	0.01	0.04	0.09	0.14	0.14	22	22	21
FUNDS APPROPRIATED TO THE PRES.	78	.00	0.01	0.48	0.10	0.06	11	23	22
EXECUTIVE OFFICE OF THE PRESIDENT	12	.00	0.01	0.00	0.50	0.00	24	14	23
EXPORT-IMPORT BANK	*	0.00	0.00	0.00	0.00	0.00	25	24	24
SMALL BUSINESS ADMINISTRATION	1	.00	.00	1.00	1.00	0.00	2	3	25
TOTALS	56712								

a/ TOTALS MAY NOT ADD TO 1.00 DUE TO ROUNDING

* LESS THAN \$500,000.

GOVERNMENT TOTALS
LANDS AND STRUCTURES
RANKED BY PERCENTAGE OBLIGATED IN 4TH QUARTER

AGENCY	FISCAL YEAR 1984						RANKING BASED ON		
	OBJECT CLASS OBL. (MIL.\$)	PERCENT OF OBJ. CLASS TOTALS	PERCENT OF TOT. AGENCY FUNDS	4TH QUARTER AS PERCENT OF TOTAL OBLIGATIONS 1982	1983	1984	1982	1983	1984
			a/						
TENNESSEE VALLEY AUTHORITY	44	.00	0.01	0.00	0.25	0.64	25	18	1
TREASURY DEPARTMENT	7	.00	.00	0.34	0.50	0.57	14	7	2
AGRICULTURE DEPARTMENT	155	0.01	.00	0.52	0.42	0.50	8	9	3
OFF-BUDGET FEDERAL AGENCIES	526	0.05	0.02	0.77	0.54	0.45	4	5	4
VETERANS ADMINISTRATION	1565	0.13	0.06	0.50	0.38	0.37	9	13	5
HOUSING & URBAN DEVELOPMENT DEPT.	1423	0.13	0.06	0.22	0.42	0.36	16	10	6
DEPARTMENT OF DEFENSE	5260	0.47	0.02	0.28	0.35	0.34	15	14	7
NATIONAL AERONAUTICS & SPACE ADM.	167	0.01	0.02	0.36	0.41	0.30	13	11	8
INTERIOR DEPARTMENT	772	0.07	0.14	0.21	0.28	0.29	17	16	9
OTHER AGENCIES	55	.00	.00	0.69	0.67	0.27	6	3	10
STATE DEPARTMENT	4	.00	.00	0.71	0.33	0.25	5	15	11
TRANSPORTATION DEPARTMENT	206	0.02	0.02	0.38	0.39	0.20	12	12	12
GENERAL SERVICES ADMINISTRATION	36	.00	0.01	0.16	0.58	0.19	20	4	13
JUSTICE DEPARTMENT	23	.00	0.01	0.67	0.88	0.17	7	2	14
ENERGY DEPARTMENT	1917	0.17	0.12	0.17	0.25	0.17	19	17	15
HEALTH & HUMAN SERVICES DEPT.	12	.00	.00	0.44	0.43	0.08	11	8	16
FUNDS APPROPRIATED TO THE PRES.	45	.00	0.01	0.18	0.07	0.07	18	21	17
COMMERCE DEPARTMENT	4	.00	.00	0.50	0.22	0.00	10	19	18
EDUCATION DEPARTMENT	0	0.00	0.00	0.00	0.00	0.00	21	22	19
ENVIRONMENTAL PROTECTION AGENCY	1	.00	.00	0.00	1.00	0.00	22	1	20
EXECUTIVE OFFICE OF THE PRESIDENT	0	0.00	0.00	1.00	0.08	0.00	1	20	21
EXPORT-IMPORT BANK	0	0.00	0.00	0.00	0.00	0.00	23	23	22
LABOR DEPARTMENT	0	0.00	0.00	1.00	0.00	0.00	2	24	23
LEGISLATIVE BRANCH	1	.00	.00	0.90	0.50	0.00	3	6	24
SMALL BUSINESS ADMINISTRATION	0	0.00	0.00	0.00	0.00	0.00	24	25	25

TOTALS 12223

a/ TOTALS MAY NOT ADD TO 1.00 DUE TO ROUNDING

GOVERNMENT TOTALS
INVESTMENTS AND LOANS
RANKED BY PERCENTAGE OBLIGATED IN 4TH QUARTER

AGENCY	FISCAL YEAR 1984						RANKING BASED ON		
	OBJECT CLASS OBL. (MIL.\$)	PERCENT OF OBJ. TOTALS	PERCENT OF TOT. FUNDS	4TH QUARTER AS PERCENT OF TOTAL OBLIGATIONS 1982	1983	1984	1982	1983	1984
			a/						
EDUCATION DEPARTMENT	206	0.01	0.01	0.99	0.93	0.87	2	1	1
HOUSING & URBAN DEVELOPMENT DEPT.	2472	0.08	0.10	0.45	0.67	0.75	6	3	2
COMMERCE DEPARTMENT	49	.00	0.02	0.88	0.85	0.55	3	2	3
OTHER AGENCIES	1172	0.04	0.02	0.35	0.36	0.54	8	10	4
OFF-BUDGET FEDERAL AGENCIES	1222	0.04	0.05	0.32	0.26	0.47	9	13	5
EXPORT-IMPORT BANK	1467	0.05	0.98	0.00	0.58	0.37	19	7	6
TENNESSEE VALLEY AUTHORITY	97	.00	0.02	0.54	0.64	0.27	5	4	7
VETERANS ADMINISTRATION	503	0.02	0.02	0.25	0.29	0.25	10	12	8
AGRICULTURE DEPARTMENT	23183	0.73	0.33	0.21	0.20	0.12	12	15	9
HEALTH & HUMAN SERVICES DEPT.	17	.00	.00	0.37	0.47	0.06	7	9	10
DEPARTMENT OF DEFENSE	*	0.00	0.00	0.00	0.00	0.00	16	17	11
ENERGY DEPARTMENT	1	.00	.00	0.63	0.59	0.00	4	6	12
ENVIRONMENTAL PROTECTION AGENCY	0	0.00	0.00	0.00	0.00	0.00	17	18	13
EXECUTIVE OFFICE OF THE PRESIDENT	0	0.00	0.00	0.00	0.00	0.00	18	19	14
FUNDS APPROPRIATED TO THE PRES.	864	0.03	0.15	0.15	0.29	0.00	14	11	15
GENERAL SERVICES ADMINISTRATION	*	0.00	0.00	0.00	0.00	0.00	20	20	16
INTERIOR DEPARTMENT	44	.00	0.01	0.16	0.62	0.00	13	5	17
JUSTICE DEPARTMENT	0	0.00	0.00	0.00	0.00	0.00	21	21	18
LABOR DEPARTMENT	1	.00	.00	1.00	0.00	0.00	1	22	19
LEGISLATIVE BRANCH	0	0.00	0.00	0.00	0.00	0.00	22	23	20
NATIONAL AERONAUTICS & SPACE ADM.	0	0.00	0.00	0.00	0.00	0.00	23	24	21
SMALL BUSINESS ADMINISTRATION	714	0.02	0.69	0.23	0.24	0.00	11	14	22
STATE DEPARTMENT	*	0.00	0.00	0.00	0.00	0.00	24	25	23
TRANSPORTATION DEPARTMENT	172	0.01	0.02	0.11	0.48	0.00	15	8	24
TREASURY DEPARTMENT	115	.00	.00	0.00	0.03	0.00	25	16	25
TOTALS	32299								

a/ TOTALS MAY NOT ADD TO 1.00 DUE TO ROUNDING

* LESS THAN \$500,000.

GOVERNMENT TOTALS
GRANTS, SUBSIDIES AND CONTRIBUTIONS
RANKED BY PERCENTAGE OBLIGATED IN 4TH QUARTER

AGENCY	FISCAL YEAR 1984						RANKING BASED ON			
	OBJECT CLASS (MIL.\$)	PERCENT OF OBJ. TOTALS	PERCENT OF TOT. FUNDS	4TH QUARTER AS PERCENT OF TOTAL OBLIGATIONS	1982	1983	1984	1982	1983	1984
			a/							
EXECUTIVE OFFICE OF THE PRESIDENT	473	.00	0.52	0.63	0.78	0.88	5	2	1	
HOUSING & URBAN DEVELOPMENT DEPT.	18763	0.12	0.80	0.84	0.73	0.77	1	3	2	
COMMERCE DEPARTMENT	449	.00	0.20	0.67	0.37	0.67	4	11	3	
ENVIRONMENTAL PROTECTION AGENCY	4026	0.02	0.86	0.71	0.45	0.58	3	8	4	
EDUCATION DEPARTMENT	16229	0.10	0.92	0.62	0.54	0.57	6	5	5	
LABOR DEPARTMENT	7997	0.05	0.79	0.22	0.21	0.41	19	20	6	
ENERGY DEPARTMENT	346	.00	0.02	0.43	0.59	0.40	10	4	7	
FUNDS APPROPRIATED TO THE PRES.	4269	0.03	0.74	0.46	0.42	0.39	8	9	8	
GENERAL SERVICES ADMINISTRATION	26	.00	.00	0.50	0.46	0.38	7	7	9	
NATIONAL AERONAUTICS & SPACE ADM.	3	.00	.00	0.00	1.00	0.33	24	1	10	
AGRICULTURE DEPARTMENT	24067	0.15	0.34	0.20	0.47	0.27	21	6	11	
TENNESSEE VALLEY AUTHORITY	170	.00	0.03	0.25	0.25	0.27	16	17	12	
TREASURY DEPARTMENT	2025	0.01	0.01	0.72	0.32	0.26	2	13	13	
INTERIOR DEPARTMENT	1382	0.01	0.25	0.25	0.28	0.24	17	14	14	
VETERANS ADMINISTRATION	15425	0.10	0.59	0.29	0.25	0.24	13	18	15	
HEALTH & HUMAN SERVICES DEPT.	52687	0.33	0.83	0.22	0.27	0.23	18	15	16	
OTHER AGENCIES	8182	0.05	0.14	0.28	0.26	0.22	15	16	17	
TRANSPORTATION DEPARTMENT	3802	0.02	0.40	0.38	0.33	0.18	11	12	18	
STATE DEPARTMENT	794	.00	0.28	0.35	0.17	0.16	12	22	19	
DEPARTMENT OF DEFENSE	39	.00	.00	0.43	0.24	0.00	9	19	20	
EXPORT-IMPORT BANK	0	0.00	0.00	0.00	0.00	0.00	22	23	21	
JUSTICE DEPARTMENT	129	.00	0.05	0.29	0.39	0.00	14	10	22	
LEGISLATIVE BRANCH	0	0.00	0.00	0.00	0.00	0.00	23	24	23	
OFF-BUDGET FEDERAL AGENCIES	0	0.00	0.00	0.00	0.00	0.00	25	25	24	
SMALL BUSINESS ADMINISTRATION	8	.00	0.01	0.20	0.19	0.00	20	21	25	
TOTALS	161291									

a/ TOTALS MAY NOT ADD TO 1.00 DUE TO ROUNDING

GOVERNMENT TOTALS
INSURANCE CLAIMS AND INDEMNITIES
RANKED BY PERCENTAGE OBLIGATED IN 4TH QUARTER

AGENCY	FISCAL YEAR 1984			4TH QUARTER AS PERCENT			RANKING BASED ON		
	OBJECT CLASS OBL. (MIL.\$)	PERCENT OF OBJ. TOTALS	PERCENT OF TOT. FUNDS	1982	1983	1984	1982	1983	1984
			a/						
TRANSPORTATION DEPARTMENT	3	.00	.00	0.00	0.50	1.00	25	2	1
OFF-BUDGET FEDERAL AGENCIES	44	.00	.00	0.26	0.33	0.34	9	5	2
FUNDS APPROPRIATED TO THE PRES.	33	.00	0.01	0.29	0.55	0.33	4	1	3
LABOR DEPARTMENT	1156	.00	0.11	0.28	0.24	0.26	5	10	4
STATE DEPARTMENT	213	.00	0.08	0.26	0.26	0.26	7	7	5
OTHER AGENCIES	23307	0.08	0.39	0.26	0.26	0.24	10	8	6
TREASURY DEPARTMENT	252406	0.89	0.64	0.19	0.14	0.24	11	13	7
VETERANS ADMINISTRATION	879	.00	0.03	0.26	0.25	0.24	8	9	8
EDUCATION DEPARTMENT	770	.00	0.04	0.16	0.30	0.15	14	6	9
COMMERCE DEPARTMENT	17	.00	0.01	0.40	0.33	0.12	3	4	10
HEALTH & HUMAN SERVICES DEPT.	4008	0.01	0.06	0.18	0.04	0.07	12	14	11
AGRICULTURE DEPARTMENT	641	.00	0.01	0.08	0.01	0.04	15	15	12
DEPARTMENT OF DEFENSE	197	.00	.00	0.17	0.20	0.00	13	11	13
ENERGY DEPARTMENT	*	0.00	0.00	0.00	0.00	0.00	16	16	14
ENVIRONMENTAL PROTECTION AGENCY	*	0.00	0.00	0.00	0.00	0.00	17	17	15
EXECUTIVE OFFICE OF THE PRESIDENT	0	0.00	0.00	0.00	0.00	0.00	18	18	16
EXPORT-IMPORT BANK	0	0.00	0.00	0.00	0.00	0.00	19	19	17
GENERAL SERVICES ADMINISTRATION	*	0.00	0.00	0.00	0.00	0.00	20	20	18
HOUSING & URBAN DEVELOPMENT DEPT.	*	0.00	0.00	0.92	0.00	0.00	1	21	19
INTERIOR DEPARTMENT	4	.00	.00	0.00	0.00	0.00	21	22	20
JUSTICE DEPARTMENT	11	.00	.00	0.27	0.36	0.00	6	3	21
LEGISLATIVE BRANCH	0	0.00	0.00	0.00	0.00	0.00	22	23	22
NATIONAL AERONAUTICS & SPACE ADM.	*	0.00	0.00	0.00	0.00	0.00	23	24	23
SMALL BUSINESS ADMINISTRATION	*	0.00	0.00	0.00	0.00	0.00	24	25	24
TENNESSEE VALLEY AUTHORITY	-4	.00	.00	0.81	0.15	0.00	2	12	25
TOTALS	283685								

a/ TOTALS MAY NOT ADD TO 1.00 DUE TO ROUNDING

* LESS THAN \$500,000.

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