

OBJECT CLASS ANALYSIS

Budget Review and Concepts Division
Budget Concepts Branch

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GENERAL NOTES

- All years in the tables are fiscal years.
- Because of rounding, the detailed amounts in the tables may not add to the totals.
- Data for the off-budget Postal service fund and the two off-budget social security trust funds (Federal old-age and survivors insurance (OASI) and Federal disability insurance (DI)) are included in this report.
- New Object Classes (25.6, 25.7, 25.8, and 99.5) have been added. Object Class (25.4) has been redefined.

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OBJECT CLASSIFICATION

EXPLANATORY NOTES RELATING TO OBJECT CLASSIFICATION TABLES

The *Object Class Analysis* report presents the Federal Government's obligations in terms of the object classification prescribed in the *Office of Management and Budget Circular No. A-11*. *Circular No. A-11* provides for the uniform classification of financial transactions of the Federal Government. Object classes describe the nature of the service or article for which obligations are first incurred, regardless of the purpose or the program served. Object class data present the total amount obligated (or estimated to be obligated) for the purchase of articles or services.

The numbers in this report include the current and proposed policies of the Clinton Administration for the current (FY 1996) and budget (FY 1997) years. These tables provide the amounts shown in the detailed schedules of the *FY 1997 Budget Appendix*. As in that budget volume, **direct** obligations are distributed by object class and **reimbursable** obligations are generally shown in total. All revolving funds are included in the reimbursable obligations.

CHANGES IN PRESENTATION OF OBJECT CLASS DATA

Revolving Funds. Obligations and personnel financed by revolving funds are now reported as direct obligations as well as reimbursable obligations. In previous reports the revolving fund obligations were reported as reimbursable obligations.

New Object Classes. The following new object classes have been added:

25.6 Medical care - Obligations for payments to contractors for medical care.

25.7 Operations and maintenance of equipment - Obligations for operation, maintenance, repair and storage of equipment, when done by contract.

25.8 Subsistence and support of persons - Obligations incurred for contractual services with the public or another Federal Government account for board, lodging, and care of persons.

99.5 Below reporting threshold - Object class obligations that are below the reporting threshold (i.e. amounts are \$500 thousand or less) and the sum of the below threshold amounts round to \$1 million or more.

Redefined Object Classes. The following object classes have been redefined:

25.3 Purchase of goods and services from Governments accounts - Certain types of obligations, formerly included in object class 25.3, have been reclassified. Specifically, agreements with other agencies to make repairs and alterations to buildings have been re-classified to object classes 25.4 or 32.0, as appropriate; storage and maintenance of vehicles and household goods have been re-classified to object class 25.7; and subsistence and support of persons have been re-classified to object class 25.8. Also, obligations for interagency contracts for development of software or for software or hardware maintenance, have been re-classified in object classes 31.0 and 25.7 respectively.

25.4 formerly called "Operation of GOCOs", has been retitled, "Operation and maintenance of facilities". The definition of object class 25.4 has been expanded to include obligations for the operation and maintenance of all facilities when done by contract, not only the Government-owned contractor-operated facilities (GOCOs). Also, includes obligations for service contracts and routine repair of facilities and upkeep of land.

26.0 Supplies and materials - Excludes charges for off-the-shelf software purchases which have been reclassified to 31.0.

31.0 Equipment - Includes obligations for off-the-shelf software and interagency contracts for development of software. Excludes obligations for operation, maintenance of repair of equipment classified in object class 25.7.

32.0 Land and structures - Excludes obligations for routine maintenance and repair of facilities, which is classified under object class 25.4.

Rounding. Agencies have been instructed to report budget obligations in millions of dollars for the first time. The sum of below threshold amounts that round to \$1 million or more will be reported in object class 99.5.

Allowances. The following savings are reflected in this report

- savings in gross and net obligations for welfare reform of \$432 million and \$5,006 million in 1996 and 1997, respectively; and
-

- increases of offsetting collections from a government-wide debt collection initiative of 327 million and 76 million in 1996 and 1997, respectively.

In this report, no *obligations* are shown for the \$1, 409 million allowance in budget authority to fully fund those major assets that had been approved for incremental funding because the related obligations and outlays are already included in the regular accounts.

TABLE DISCUSSION

Table 1 - Obligations by Object Class. The first table presents summary data on direct obligations by object class for all branches: the Legislative Branch, the Judiciary, the Executive Branch, and each major agency within the Executive Branch. The allowances cover certain transactions that are expected or proposed but that are not reflected in the program details of the budget.

Table 2 - Obligations by Agency. This table presents, for each object or sub-object class, distributions of direct obligations by the Legislative Branch, the Judiciary, and each major Executive Branch agency.

Table A - Contractual Services and Supplies, Excluding Rental Payments to GSA
(Direct obligations in millions)

OBJECT CLASS		1995	1996	1995 - 1996 Change		1997	1996 - 1997 Change	
				Dollars	Percent		Dollars	Percent
All Executive Branch Civilian Agencies (excluding Postal Service)		\$103,504	\$105,970	\$2,466	2.4%	\$107,049	\$1,079	1.0%
21.0	Travel & transportation of persons	2,111	2,152	41	1.9%	2,199	47	2.2%
22.0	Transportation of things	1,056	946	-110	-10.4%	943	-3	-0.3%
23.2	Rental payments to others	3,054	3,282	228	7.5%	3,176	-106	-3.2%
23.3	Communications, utilities and miscellaneous charges	4,134	4,194	60	1.5%	4,283	89	2.1%
24.0	Printing & reproduction	518	445	-73	-14.1%	466	21	4.7%
25.1	Advisory & assistance services	4,305	3,606	-699	-16.2%	3,514	-92	-2.6%
25.2	Other services	31,660	34,115	2,455	7.8%	33,688	-427	-1.3%
25.3	Purchases of goods & svcs from government accounts	8,488	7,531	-957	-11.3%	7,854	323	4.3%
25.4	Operation and maintenance of facilities	9,230	9,360	130	1.4%	9,406	46	0.5%
25.5	Research & development contracts	8,444	9,113	669	7.9%	9,080	-33	-0.4%
25.6	Medical Care	18,406	18,756	350	1.9%	19,514	758	4.0%
25.7	Operation and maintenance of equipment	604	675	71	11.8%	716	41	6.1%
25.8	Subsistence and support of persons	194	201	7	3.6%	250	49	24.4%
26.0	Supplies & materials	8,234	8,258	24	0.3%	8,483	225	2.7%

OBLIGATIONS BY OBJECT CLASS

Table 1
OBLIGATIONS BY OBJECT CLASS

All Branches

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	55,993	57,722	59,201
11.3	Other than full-time permanent	3,582	3,572	3,646
11.5	Other personnel compensation	3,693	3,564	3,587
11.7	Military personnel	49,424	49,146	48,858
11.8	Special personal services payments	543	553	548
12.1	Civilian personnel benefits	22,756	23,191	24,063
12.2	Military personnel benefits	19,324	17,967	18,152
13.0	Benefits for former personnel	29,794	29,356	30,175
	PERSONAL SERVICES AND BENEFITS Subtotal 10	185,109	185,071	188,230
21.0	Travel and transportation of persons	6,450	6,278	6,032
22.0	Transportation of things	4,633	4,851	4,592
23.1	Rental payments to GSA	4,143	4,298	4,496
23.2	Rental payments to others	3,827	4,225	3,990
23.3	Communications, utilities, and miscellaneous charges	7,134	7,290	7,346
24.0	Printing and reproduction	859	774	785
25.1	Advisory and assistance services	6,729	6,013	5,876
25.2	Other services	77,280	78,907	75,406
25.3	Purchases of goods and services from Government accounts	30,992	29,420	28,470
25.4	Operation and maintenance of facilities	12,120	12,530	12,338
25.5	Research and development contracts	25,074	25,985	27,494
25.6	Medical care	22,190	22,493	23,384
25.7	Operation and maintenance of equipment	1,185	1,337	1,319
25.8	Subsistence and support of persons	201	208	258
26.0	Supplies and materials	26,470	25,562	24,926
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	229,287	230,171	226,712
31.0	Equipment	47,599	43,799	41,158
32.0	Land and structures	9,386	9,086	8,588
33.0	Investments and loans	16,154	7,864	9,297
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	73,139	60,749	59,043
41.0	Grants, subsidies, and contributions	395,585	413,453	428,199
42.0	Insurance claims and indemnities	633,287	675,486	718,645
43.0	Interest and dividends	355,300	363,473	362,781
44.0	Refunds	15,781	19,332	19,972
	GRANTS AND FIXED CHARGES Subtotal 40	1,399,953	1,471,744	1,529,597
91.0	Unvouchered	11	21	27
92.0	Undistributed	25,003	32,779	16,988
93.0	Limitation on expenses	-51	-66	-26
	OTHER Subtotal 90	24,963	32,734	16,989
99.0	TOTAL DIRECT OBLIGATIONS	1,912,451	1,980,469	2,020,571
99.0	Reimbursable obligations	232,201	235,198	232,723
99.5	Below reporting threshold	339	283	291
99.9	TOTAL GROSS OBLIGATIONS	2,144,991	2,215,950	2,253,585

Table 1
OBLIGATIONS BY OBJECT CLASS

Legislative Branch

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	588	558	571
11.3	Other than full-time permanent	4	2	2
11.5	Other personnel compensation	11	8	9
12.1	Civilian personnel benefits	115	115	118
13.0	Benefits for former personnel	<u>3</u>	<u>8</u>	<u>9</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	721	691	709
21.0	Travel and transportation of persons	18	18	16
22.0	Transportation of things	1	2	2
23.1	Rental payments to GSA	33	31	25
23.2	Rental payments to others	4	2	1
23.3	Communications, utilities, and miscellaneous charges	46	51	50
24.0	Printing and reproduction	113	112	105
25.1	Advisory and assistance services	22	17	17
25.2	Other services	1,305	1,324	1,467
25.3	Purchases of goods and services from Government accounts	12	9	9
25.4	Operation and maintenance of facilities	53	61	40
25.5	Research and development contracts	4	---	1
25.7	Operation and maintenance of equipment	4	5	5
26.0	Supplies and materials	<u>19</u>	<u>17</u>	<u>17</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	1,634	1,649	1,755
31.0	Equipment	81	63	65
32.0	Land and structures	<u>7</u>	<u>7</u>	<u>7</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	88	70	72
41.0	Grants, subsidies, and contributions	<u>314</u>	<u>297</u>	<u>296</u>
	GRANTS AND FIXED CHARGES Subtotal 40	314	297	296
99.0	TOTAL DIRECT OBLIGATIONS	2,757	2,707	2,832
99.0	Reimbursable obligations	958	1,031	1,032
99.5	Below reporting threshold	<u>11</u>	<u>10</u>	<u>15</u>
99.9	TOTAL GROSS OBLIGATIONS	3,726	3,748	3,879

Table 1
OBLIGATIONS BY OBJECT CLASS

The Judiciary

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	1,186	1,265	1,433
11.3	Other than full-time permanent	106	109	113
11.8	Special personal services payments	94	100	103
12.1	Civilian personnel benefits	311	331	384
13.0	Benefits for former personnel	6	6	6
	PERSONAL SERVICES AND BENEFITS Subtotal 10	1,703	1,811	2,039
21.0	Travel and transportation of persons	64	66	70
22.0	Transportation of things	4	4	4
23.1	Rental payments to GSA	475	505	560
23.2	Rental payments to others	22	22	23
23.3	Communications, utilities, and miscellaneous charges	38	61	35
24.0	Printing and reproduction	10	15	18
25.2	Other services	507	849	688
26.0	Supplies and materials	23	25	26
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	1,143	1,547	1,424
31.0	Equipment	123	128	116
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	123	128	116
41.0	Grants, subsidies, and contributions	47	40	45
42.0	Insurance claims and indemnities	21	17	21
	GRANTS AND FIXED CHARGES Subtotal 40	68	57	66
99.0	TOTAL DIRECT OBLIGATIONS	3,037	3,543	3,645
99.0	Reimbursable obligations	69	282	130
99.5	Below reporting threshold	3	1	4
99.9	TOTAL GROSS OBLIGATIONS	3,109	3,826	3,779

Table 1
OBLIGATIONS BY OBJECT CLASS

Executive Branch

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	54,219	55,899	57,197
11.3	Other than full-time permanent	3,472	3,461	3,531
11.5	Other personnel compensation	3,682	3,556	3,578
11.7	Military personnel	49,424	49,146	48,858
11.8	Special personal services payments	449	453	445
12.1	Civilian personnel benefits	22,330	22,745	23,561
12.2	Military personnel benefits	19,324	17,967	18,152
13.0	Benefits for former personnel	29,785	29,342	30,160
	PERSONAL SERVICES AND BENEFITS Subtotal 10	182,685	182,569	185,482
21.0	Travel and transportation of persons	6,368	6,194	5,946
22.0	Transportation of things	4,628	4,845	4,586
23.1	Rental payments to GSA	3,635	3,762	3,911
23.2	Rental payments to others	3,801	4,201	3,966
23.3	Communications, utilities, and miscellaneous charges	7,050	7,178	7,261
24.0	Printing and reproduction	736	647	662
25.1	Advisory and assistance services	6,707	5,996	5,859
25.2	Other services	75,468	76,734	73,251
25.3	Purchases of goods and services from Government accounts	30,980	29,411	28,461
25.4	Operation and maintenance of facilities	12,067	12,469	12,298
25.5	Research and development contracts	25,070	25,985	27,493
25.6	Medical care	22,190	22,493	23,384
25.7	Operation and maintenance of equipment	1,181	1,332	1,314
25.8	Subsistence and support of persons	201	208	258
26.0	Supplies and materials	26,428	25,520	24,883
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	226,510	226,975	223,533
31.0	Equipment	47,395	43,608	40,977
32.0	Land and structures	9,379	9,079	8,581
33.0	Investments and loans	16,154	7,864	9,297
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	72,928	60,551	58,855
41.0	Grants, subsidies, and contributions	395,224	413,116	427,858
42.0	Insurance claims and indemnities	633,266	675,469	718,624
43.0	Interest and dividends	355,300	363,473	362,781
44.0	Refunds	15,781	19,332	19,972
	GRANTS AND FIXED CHARGES Subtotal 40	1,399,571	1,471,390	1,529,235
91.0	Unvouchered	11	21	27
92.0	Undistributed	25,003	32,779	16,988
93.0	Limitation on expenses	-51	-66	-26
	OTHER Subtotal 90	24,963	32,734	16,989
99.0	TOTAL DIRECT OBLIGATIONS	1,906,657	1,974,219	2,014,094
99.0	Reimbursable obligations	231,174	233,885	231,561
99.5	Below reporting threshold	325	272	272
99.9	TOTAL GROSS OBLIGATIONS	2,138,156	2,208,376	2,245,927

Table 1
OBLIGATIONS BY OBJECT CLASS

Executive Office of the President

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	94	99	105
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	2	2	2
11.8	Special personal services payments	1	1	1
12.1	Civilian personnel benefits	20	21	22
	PERSONAL SERVICES AND BENEFITS Subtotal 10	118	124	131
21.0	Travel and transportation of persons	3	2	2
23.1	Rental payments to GSA	19	18	20
23.3	Communications, utilities, and miscellaneous charges	7	7	7
24.0	Printing and reproduction	2	2	2
25.2	Other services	23	26	20
26.0	Supplies and materials	4	3	3
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	58	58	54
31.0	Equipment	4	1	2
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	4	1	2
92.0	Undistributed	11	17	19
	OTHER Subtotal 90	11	17	19
99.0	TOTAL DIRECT OBLIGATIONS	191	200	206
99.0	Reimbursable obligations	8	6	5
99.5	Below reporting threshold	10	14	8
99.9	TOTAL GROSS OBLIGATIONS	209	220	219

Table 1
OBLIGATIONS BY OBJECT CLASS

Funds Appropriated to the President

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	256	251	242
11.3	Other than full-time permanent	8	7	6
11.5	Other personnel compensation	10	10	10
11.7	Military personnel	2	---	---
11.8	Special personal services payments	79	82	81
12.1	Civilian personnel benefits	108	108	107
13.0	Benefits for former personnel	<u>46</u>	<u>45</u>	<u>45</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	509	503	491
21.0	Travel and transportation of persons	65	63	60
22.0	Transportation of things	27	27	28
23.1	Rental payments to GSA	15	15	30
23.2	Rental payments to others	49	49	44
23.3	Communications, utilities, and miscellaneous charges	24	28	26
24.0	Printing and reproduction	2	2	2
25.1	Advisory and assistance services	232	234	192
25.2	Other services	834	896	807
25.3	Purchases of goods and services from Government accounts	21	22	21
25.4	Operation and maintenance of facilities	6	5	5
25.6	Medical care	13	12	12
25.7	Operation and maintenance of equipment	13	16	13
25.8	Subsistence and support of persons	---	---	1
26.0	Supplies and materials	<u>43</u>	<u>40</u>	<u>34</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	1,344	1,409	1,275
31.0	Equipment	66	28	24
32.0	Land and structures	1	4	1
33.0	Investments and loans	<u>4,620</u>	<u>1,219</u>	<u>1,476</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	4,687	1,251	1,501
41.0	Grants, subsidies, and contributions	9,407	9,143	8,476
42.0	Insurance claims and indemnities	<u>1</u>	<u>1</u>	<u>1</u>
	GRANTS AND FIXED CHARGES Subtotal 40	9,408	9,144	8,477
92.0	Undistributed	<u>1</u>	<u>1</u>	<u>1</u>
	OTHER Subtotal 90	1	1	1
99.0	TOTAL DIRECT OBLIGATIONS	15,949	12,308	11,745
99.0	Reimbursable obligations	15,001	12,188	11,041
99.5	Below reporting threshold	<u>17</u>	<u>16</u>	<u>14</u>
99.9	TOTAL GROSS OBLIGATIONS	30,967	24,512	22,800

Table 1
OBLIGATIONS BY OBJECT CLASS

Department of Agriculture

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	2,852	2,995	3,019
11.3	Other than full-time permanent	234	256	258
11.5	Other personnel compensation	112	125	127
11.8	Special personal services payments	54	9	9
12.1	Civilian personnel benefits	772	790	802
13.0	Benefits for former personnel	69	61	61
	PERSONAL SERVICES AND BENEFITS Subtotal 10	4,093	4,236	4,276
21.0	Travel and transportation of persons	184	175	162
22.0	Transportation of things	504	430	419
23.1	Rental payments to GSA	126	126	139
23.2	Rental payments to others	65	76	71
23.3	Communications, utilities, and miscellaneous charges	163	178	163
24.0	Printing and reproduction	53	35	51
25.1	Advisory and assistance services	30	30	31
25.2	Other services	1,713	1,904	2,030
25.3	Purchases of goods and services from Government accounts	1,302	706	668
25.4	Operation and maintenance of facilities	29	29	29
25.5	Research and development contracts	126	101	95
25.7	Operation and maintenance of equipment	9	9	11
25.8	Subsistence and support of persons	1	1	1
26.0	Supplies and materials	2,738	2,505	2,586
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	7,043	6,305	6,456
31.0	Equipment	249	315	286
32.0	Land and structures	234	257	334
33.0	Investments and loans	10,055	5,933	7,267
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	10,538	6,505	7,887
41.0	Grants, subsidies, and contributions	46,844	48,034	50,626
42.0	Insurance claims and indemnities	17	18	13
43.0	Interest and dividends	6,550	5,148	4,461
44.0	Refunds	2	4	1
	GRANTS AND FIXED CHARGES Subtotal 40	53,413	53,204	55,101
99.0	TOTAL DIRECT OBLIGATIONS	75,087	70,250	73,720
99.0	Reimbursable obligations	4,251	3,745	3,852
99.5	Below reporting threshold	40	39	38
99.9	TOTAL GROSS OBLIGATIONS	79,378	74,034	77,610

Table 1
OBLIGATIONS BY OBJECT CLASS

Department of Commerce

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	1,033	1,039	1,094
11.3	Other than full-time permanent	47	43	44
11.5	Other personnel compensation	67	64	67
11.8	Special personal services payments	2	2	2
12.1	Civilian personnel benefits	248	254	268
13.0	Benefits for former personnel	23	21	21
	PERSONAL SERVICES AND BENEFITS Subtotal 10	1,420	1,423	1,496
21.0	Travel and transportation of persons	56	56	59
22.0	Transportation of things	14	14	15
23.1	Rental payments to GSA	91	96	110
23.2	Rental payments to others	19	23	22
23.3	Communications, utilities, and miscellaneous charges	82	89	82
24.0	Printing and reproduction	19	22	26
25.1	Advisory and assistance services	36	31	32
25.2	Other services	852	796	983
25.3	Purchases of goods and services from Government accounts	86	84	87
25.5	Research and development contracts	1	4	3
25.7	Operation and maintenance of equipment	3	3	3
26.0	Supplies and materials	136	138	143
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	1,395	1,356	1,565
31.0	Equipment	187	159	179
32.0	Land and structures	7	72	14
33.0	Investments and loans	4	---	---
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	198	231	193
41.0	Grants, subsidies, and contributions	1,358	1,383	1,155
42.0	Insurance claims and indemnities	2	2	1
	GRANTS AND FIXED CHARGES Subtotal 40	1,360	1,385	1,156
99.0	TOTAL DIRECT OBLIGATIONS	4,373	4,395	4,410
99.0	Reimbursable obligations	1,391	1,468	1,443
99.5	Below reporting threshold	25	21	25
99.9	TOTAL GROSS OBLIGATIONS	5,789	5,884	5,878

Table 1
OBLIGATIONS BY OBJECT CLASS

Department of Defense--Military

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	14,655	15,175	15,239
11.3	Other than full-time permanent	796	850	840
11.5	Other personnel compensation	732	670	669
11.7	Military personnel	48,268	47,994	47,691
11.8	Special personal services payments	11	53	23
12.1	Civilian personnel benefits	4,080	4,056	4,092
12.2	Military personnel benefits	19,217	17,861	18,044
13.0	Benefits for former personnel	866	696	634
	PERSONAL SERVICES AND BENEFITS Subtotal 10	88,625	87,355	87,232
21.0	Travel and transportation of persons	4,257	4,042	3,747
22.0	Transportation of things	3,572	3,899	3,643
23.1	Rental payments to GSA	569	426	434
23.2	Rental payments to others	747	919	790
23.3	Communications, utilities, and miscellaneous charges	2,916	2,984	2,978
24.0	Printing and reproduction	218	202	196
25.1	Advisory and assistance services	2,402	2,390	2,345
25.2	Other services	43,808	42,619	39,563
25.3	Purchases of goods and services from Government accounts	22,492	21,880	20,607
25.4	Operation and maintenance of facilities	2,837	3,109	2,892
25.5	Research and development contracts	16,626	16,872	18,413
25.6	Medical care	3,784	3,737	3,870
25.7	Operation and maintenance of equipment	577	657	598
25.8	Subsistence and support of persons	7	7	8
26.0	Supplies and materials	18,194	17,262	16,400
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	123,006	121,005	116,484
31.0	Equipment	42,806	38,360	35,607
32.0	Land and structures	4,562	4,097	3,772
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	47,368	42,457	39,379
41.0	Grants, subsidies, and contributions	526	761	692
42.0	Insurance claims and indemnities	202	205	217
43.0	Interest and dividends	4	2	3
	GRANTS AND FIXED CHARGES Subtotal 40	732	968	912
91.0	Unvouchered	6	13	13
	OTHER Subtotal 90	6	13	13
99.0	TOTAL DIRECT OBLIGATIONS	259,737	251,798	244,020
99.0	Reimbursable obligations	106,468	104,810	101,510
99.5	Below reporting threshold	5	4	10
99.9	TOTAL GROSS OBLIGATIONS	366,210	356,612	345,540

Table 1
OBLIGATIONS BY OBJECT CLASS

Department of Defense--Civil

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	767	777	778
11.3	Other than full-time permanent	64	66	67
11.5	Other personnel compensation	49	51	49
11.7	Military personnel	13	14	14
12.1	Civilian personnel benefits	191	191	193
12.2	Military personnel benefits	6	6	6
13.0	Benefits for former personnel	<u>11,471</u>	<u>10,700</u>	<u>11,183</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	12,561	11,805	12,290
21.0	Travel and transportation of persons	49	50	49
22.0	Transportation of things	4	6	6
23.1	Rental payments to GSA	43	45	45
23.2	Rental payments to others	6	5	5
23.3	Communications, utilities, and miscellaneous charges	42	47	48
24.0	Printing and reproduction	18	18	18
25.1	Advisory and assistance services	63	68	71
25.2	Other services	1,549	1,587	1,581
25.3	Purchases of goods and services from Government accounts	746	705	740
25.4	Operation and maintenance of facilities	9	10	10
25.5	Research and development contracts	21	14	14
25.7	Operation and maintenance of equipment	4	5	6
26.0	Supplies and materials	<u>111</u>	<u>110</u>	<u>106</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	2,665	2,670	2,699
31.0	Equipment	51	46	42
32.0	Land and structures	<u>756</u>	<u>641</u>	<u>592</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	807	687	634
41.0	Grants, subsidies, and contributions	5	6	6
42.0	Insurance claims and indemnities	<u>28,650</u>	<u>28,572</u>	<u>29,751</u>
	GRANTS AND FIXED CHARGES Subtotal 40	28,655	28,578	29,757
99.0	TOTAL DIRECT OBLIGATIONS	44,688	43,740	45,380
99.0	Reimbursable obligations	2,672	2,735	2,772
99.5	Below reporting threshold	<u>7</u>	<u>18</u>	<u>22</u>
99.9	TOTAL GROSS OBLIGATIONS	47,367	46,493	48,174

Table 1
OBLIGATIONS BY OBJECT CLASS

Department of Education

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	228	236	239
11.3	Other than full-time permanent	17	9	9
11.5	Other personnel compensation	3	2	2
12.1	Civilian personnel benefits	46	55	58
13.0	Benefits for former personnel	<u>12</u>	<u>---</u>	<u>---</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	306	302	308
21.0	Travel and transportation of persons	13	11	13
23.1	Rental payments to GSA	34	36	36
23.3	Communications, utilities, and miscellaneous charges	27	34	32
24.0	Printing and reproduction	21	16	21
25.1	Advisory and assistance services	35	17	44
25.2	Other services	442	379	515
25.3	Purchases of goods and services from Government accounts	41	16	34
25.4	Operation and maintenance of facilities	1	1	1
25.5	Research and development contracts	57	---	47
25.7	Operation and maintenance of equipment	---	56	72
26.0	Supplies and materials	<u>9</u>	<u>3</u>	<u>4</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	680	569	819
31.0	Equipment	18	10	26
32.0	Land and structures	2	37	5
33.0	Investments and loans	<u>822</u>	<u>138</u>	<u>53</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	842	185	84
41.0	Grants, subsidies, and contributions	30,737	15,986	29,474
42.0	Insurance claims and indemnities	1,886	1,291	1,138
43.0	Interest and dividends	<u>13</u>	<u>10</u>	<u>11</u>
	GRANTS AND FIXED CHARGES Subtotal 40	32,636	17,287	30,623
92.0	Undistributed	<u>---</u>	<u>15,838</u>	<u>---</u>
	OTHER Subtotal 90	---	15,838	---
99.0	TOTAL DIRECT OBLIGATIONS	34,464	34,181	31,834
99.0	Reimbursable obligations	169	24	22
99.5	Below reporting threshold	<u>5</u>	<u>4</u>	<u>3</u>
99.9	TOTAL GROSS OBLIGATIONS	34,638	34,209	31,859

Table 1
OBLIGATIONS BY OBJECT CLASS

Department of Energy

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	1,047	1,052	1,004
11.3	Other than full-time permanent	31	26	25
11.5	Other personnel compensation	44	34	37
11.8	Special personal services payments	1	---	---
12.1	Civilian personnel benefits	220	228	208
13.0	Benefits for former personnel	<u>10</u>	<u>12</u>	<u>6</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	1,353	1,352	1,280
21.0	Travel and transportation of persons	72	80	77
22.0	Transportation of things	9	9	10
23.1	Rental payments to GSA	56	92	127
23.2	Rental payments to others	16	13	10
23.3	Communications, utilities, and miscellaneous charges	528	466	512
24.0	Printing and reproduction	10	9	13
25.1	Advisory and assistance services	342	300	311
25.2	Other services	6,180	6,248	6,199
25.3	Purchases of goods and services from Government accounts	754	301	407
25.4	Operation and maintenance of facilities	8,019	8,049	8,016
25.5	Research and development contracts	1,389	1,490	1,440
25.7	Operation and maintenance of equipment	1	1	2
26.0	Supplies and materials	<u>83</u>	<u>117</u>	<u>80</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	17,459	17,175	17,204
31.0	Equipment	497	534	533
32.0	Land and structures	<u>976</u>	<u>1,023</u>	<u>1,108</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	1,473	1,557	1,641
41.0	Grants, subsidies, and contributions	1,460	1,087	1,114
42.0	Insurance claims and indemnities	8	9	9
43.0	Interest and dividends	<u>398</u>	<u>379</u>	<u>394</u>
	GRANTS AND FIXED CHARGES Subtotal 40	1,866	1,475	1,517
99.0	TOTAL DIRECT OBLIGATIONS	22,151	21,559	21,642
99.0	Reimbursable obligations	2,209	3,035	3,027
99.5	Below reporting threshold	<u>9</u>	<u>2</u>	<u>3</u>
99.9	TOTAL GROSS OBLIGATIONS	24,369	24,596	24,672

Table 1
OBLIGATIONS BY OBJECT CLASS

Department of Health and Human Services

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	2,086	2,143	2,259
11.3	Other than full-time permanent	175	183	186
11.5	Other personnel compensation	91	88	92
11.8	Special personal services payments	79	85	89
12.1	Civilian personnel benefits	547	571	601
13.0	Benefits for former personnel	<u>144</u>	<u>146</u>	<u>151</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	3,122	3,216	3,378
21.0	Travel and transportation of persons	112	101	107
22.0	Transportation of things	25	26	29
23.1	Rental payments to GSA	133	144	144
23.2	Rental payments to others	17	15	12
23.3	Communications, utilities, and miscellaneous charges	138	128	129
24.0	Printing and reproduction	65	33	34
25.1	Advisory and assistance services	186	193	211
25.2	Other services	1,402	1,628	1,817
25.3	Purchases of goods and services from Government accounts	3,135	3,118	3,280
25.4	Operation and maintenance of facilities	170	123	131
25.5	Research and development contracts	981	1,075	1,024
25.6	Medical care	1,817	1,799	1,849
25.7	Operation and maintenance of equipment	79	71	77
25.8	Subsistence and support of persons	43	20	50
26.0	Supplies and materials	<u>365</u>	<u>383</u>	<u>404</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	8,668	8,857	9,298
31.0	Equipment	210	187	192
32.0	Land and structures	96	140	83
33.0	Investments and loans	<u>9</u>	<u>9</u>	<u>9</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	315	336	284
41.0	Grants, subsidies, and contributions	179,113	209,618	221,916
42.0	Insurance claims and indemnities	174,310	194,234	214,993
43.0	Interest and dividends	<u>13</u>	<u>14</u>	<u>12</u>
	GRANTS AND FIXED CHARGES Subtotal 40	353,436	403,866	436,921
92.0	Undistributed	175	593	282
93.0	Limitation on expenses	<u>832</u>	<u>883</u>	<u>919</u>
	OTHER Subtotal 90	1,007	1,476	1,201
99.0	TOTAL DIRECT OBLIGATIONS	366,548	417,751	451,082
99.0	Reimbursable obligations	1,304	1,433	1,532
99.5	Below reporting threshold	<u>5</u>	<u>3</u>	<u>2</u>
99.9	TOTAL GROSS OBLIGATIONS	367,857	419,187	452,616

Table 1
OBLIGATIONS BY OBJECT CLASS

Department of Housing and Urban Development

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	267	237	239
11.3	Other than full-time permanent	5	5	5
11.5	Other personnel compensation	4	5	5
12.1	Civilian personnel benefits	59	67	76
13.0	Benefits for former personnel	<u>11</u>	<u>12</u>	<u>12</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	346	326	337
21.0	Travel and transportation of persons	9	9	10
22.0	Transportation of things	1	1	4
23.1	Rental payments to GSA	37	37	37
23.3	Communications, utilities, and miscellaneous charges	14	14	14
24.0	Printing and reproduction	3	3	3
25.1	Advisory and assistance services	8	8	8
25.2	Other services	77	76	85
25.3	Purchases of goods and services from Government accounts	53	48	48
25.4	Operation and maintenance of facilities	6	7	7
25.7	Operation and maintenance of equipment	1	1	---
26.0	Supplies and materials	<u>3</u>	<u>3</u>	<u>3</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	212	207	219
31.0	Equipment	8	3	2
33.0	Investments and loans	<u>8</u>	<u>33</u>	<u>47</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	16	36	49
41.0	Grants, subsidies, and contributions	30,231	29,932	22,531
42.0	Insurance claims and indemnities	<u>1</u>	<u>---</u>	<u>---</u>
	GRANTS AND FIXED CHARGES Subtotal 40	30,232	29,932	22,531
99.0	TOTAL DIRECT OBLIGATIONS	30,806	30,501	23,136
99.0	Reimbursable obligations	7,072	7,543	9,426
99.5	Below reporting threshold	<u>1</u>	<u>1</u>	<u>---</u>
99.9	TOTAL GROSS OBLIGATIONS	37,879	38,045	32,562

Table 1
OBLIGATIONS BY OBJECT CLASS

Department of the Interior

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	2,166	2,121	2,177
11.3	Other than full-time permanent	185	194	197
11.5	Other personnel compensation	108	104	103
11.8	Special personal services payments	19	14	14
12.1	Civilian personnel benefits	561	559	559
13.0	Benefits for former personnel	49	56	43
	PERSONAL SERVICES AND BENEFITS Subtotal 10	3,088	3,048	3,093
21.0	Travel and transportation of persons	133	123	120
22.0	Transportation of things	69	67	65
23.1	Rental payments to GSA	179	179	176
23.2	Rental payments to others	35	31	31
23.3	Communications, utilities, and miscellaneous charges	118	113	119
24.0	Printing and reproduction	15	18	19
25.1	Advisory and assistance services	161	87	67
25.2	Other services	1,771	1,769	1,732
25.3	Purchases of goods and services from Government accounts	111	150	175
25.4	Operation and maintenance of facilities	24	85	31
25.5	Research and development contracts	20	12	14
25.7	Operation and maintenance of equipment	19	25	30
26.0	Supplies and materials	268	260	264
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	2,923	2,919	2,843
31.0	Equipment	212	202	216
32.0	Land and structures	465	357	319
33.0	Investments and loans	1	1	1
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	678	560	536
41.0	Grants, subsidies, and contributions	2,964	2,705	2,902
42.0	Insurance claims and indemnities	6	4	6
43.0	Interest and dividends	4	5	4
	GRANTS AND FIXED CHARGES Subtotal 40	2,974	2,714	2,912
92.0	Undistributed	35	38	39
	OTHER Subtotal 90	35	38	39
99.0	TOTAL DIRECT OBLIGATIONS	9,698	9,279	9,423
99.0	Reimbursable obligations	1,669	1,734	1,732
99.5	Below reporting threshold	52	50	47
99.9	TOTAL GROSS OBLIGATIONS	11,419	11,063	11,202

Table 1
OBLIGATIONS BY OBJECT CLASS

Department of Justice

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	3,604	4,103	4,487
11.3	Other than full-time permanent	122	93	101
11.5	Other personnel compensation	483	485	524
11.8	Special personal services payments	109	116	124
12.1	Civilian personnel benefits	1,182	1,398	1,585
13.0	Benefits for former personnel	9	7	8
	PERSONAL SERVICES AND BENEFITS Subtotal 10	5,509	6,202	6,829
21.0	Travel and transportation of persons	239	253	302
22.0	Transportation of things	34	34	48
23.1	Rental payments to GSA	487	583	642
23.2	Rental payments to others	59	67	70
23.3	Communications, utilities, and miscellaneous charges	297	365	375
24.0	Printing and reproduction	18	20	21
25.1	Advisory and assistance services	11	27	28
25.2	Other services	2,594	3,009	3,471
25.3	Purchases of goods and services from Government accounts	105	131	118
25.4	Operation and maintenance of facilities	44	64	153
25.5	Research and development contracts	---	24	2
25.6	Medical care	56	63	69
25.7	Operation and maintenance of equipment	29	45	47
25.8	Subsistence and support of persons	149	179	197
26.0	Supplies and materials	492	501	571
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	4,614	5,365	6,114
31.0	Equipment	498	780	810
32.0	Land and structures	421	397	399
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	919	1,177	1,209
41.0	Grants, subsidies, and contributions	2,264	4,282	4,208
42.0	Insurance claims and indemnities	35	47	45
43.0	Interest and dividends	5	---	---
	GRANTS AND FIXED CHARGES Subtotal 40	2,304	4,329	4,253
99.0	TOTAL DIRECT OBLIGATIONS	13,346	17,073	18,405
99.0	Reimbursable obligations	3,103	3,203	3,087
99.5	Below reporting threshold	15	11	9
99.9	TOTAL GROSS OBLIGATIONS	16,464	20,287	21,501

Table 1
OBLIGATIONS BY OBJECT CLASS

Department of Labor

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	771	782	815
11.3	Other than full-time permanent	21	16	20
11.5	Other personnel compensation	14	13	14
12.1	Civilian personnel benefits	172	175	188
13.0	Benefits for former personnel	8	1	1
	PERSONAL SERVICES AND BENEFITS Subtotal 10	986	987	1,038
21.0	Travel and transportation of persons	43	44	49
22.0	Transportation of things	4	5	5
23.1	Rental payments to GSA	117	110	113
23.3	Communications, utilities, and miscellaneous charges	134	140	142
24.0	Printing and reproduction	6	8	8
25.1	Advisory and assistance services	9	7	8
25.2	Other services	204	192	217
25.3	Purchases of goods and services from Government accounts	285	309	312
25.5	Research and development contracts	9	16	17
25.7	Operation and maintenance of equipment	60	36	50
26.0	Supplies and materials	41	40	40
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	912	907	961
31.0	Equipment	45	38	47
32.0	Land and structures	1	1	1
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	46	39	48
41.0	Grants, subsidies, and contributions	11,731	11,613	12,007
42.0	Insurance claims and indemnities	24,244	26,671	27,690
43.0	Interest and dividends	422	448	468
	GRANTS AND FIXED CHARGES Subtotal 40	36,397	38,732	40,165
92.0	Undistributed	995	472	374
93.0	Limitation on expenses	---	---	---
	OTHER Subtotal 90	995	472	374
99.0	TOTAL DIRECT OBLIGATIONS	39,336	41,137	42,586
99.0	Reimbursable obligations	1,067	1,254	1,270
99.5	Below reporting threshold	7	---	3
99.9	TOTAL GROSS OBLIGATIONS	40,410	42,391	43,859

Table 1
OBLIGATIONS BY OBJECT CLASS

Department of State

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	818	834	849
11.3	Other than full-time permanent	108	109	112
11.5	Other personnel compensation	66	67	68
11.8	Special personal services payments	9	9	9
12.1	Civilian personnel benefits	290	295	298
13.0	Benefits for former personnel	<u>13</u>	<u>2</u>	<u>2</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	1,304	1,316	1,338
21.0	Travel and transportation of persons	97	95	99
22.0	Transportation of things	105	103	99
23.1	Rental payments to GSA	73	73	76
23.2	Rental payments to others	147	153	162
23.3	Communications, utilities, and miscellaneous charges	136	131	133
24.0	Printing and reproduction	17	16	8
25.1	Advisory and assistance services	4	4	4
25.2	Other services	559	738	517
25.3	Purchases of goods and services from Government accounts	8	8	8
25.4	Operation and maintenance of facilities	36	35	36
25.6	Medical care	4	4	4
25.7	Operation and maintenance of equipment	29	28	28
26.0	Supplies and materials	<u>99</u>	<u>98</u>	<u>98</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	1,314	1,486	1,272
31.0	Equipment	110	132	139
32.0	Land and structures	<u>12</u>	<u>33</u>	<u>33</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	122	165	172
41.0	Grants, subsidies, and contributions	2,257	2,241	2,374
42.0	Insurance claims and indemnities	697	726	763
44.0	Refunds	<u>25</u>	<u>26</u>	<u>27</u>
	GRANTS AND FIXED CHARGES Subtotal 40	2,979	2,993	3,164
91.0	Unvouchered	<u>5</u>	<u>8</u>	<u>8</u>
	OTHER Subtotal 90	5	8	8
99.0	TOTAL DIRECT OBLIGATIONS	5,724	5,968	5,954
99.0	Reimbursable obligations	812	825	879
99.5	Below reporting threshold	<u>3</u>	<u>---</u>	<u>---</u>
99.9	TOTAL GROSS OBLIGATIONS	6,539	6,793	6,833

Table 1
OBLIGATIONS BY OBJECT CLASS

Department of Transportation

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	3,220	3,370	3,480
11.3	Other than full-time permanent	44	53	55
11.5	Other personnel compensation	285	271	275
11.7	Military personnel	1,128	1,124	1,139
11.8	Special personal services payments	4	6	6
12.1	Civilian personnel benefits	894	892	942
12.2	Military personnel benefits	101	100	102
13.0	Benefits for former personnel	518	535	564
	PERSONAL SERVICES AND BENEFITS Subtotal 10	6,194	6,351	6,563
21.0	Travel and transportation of persons	243	235	245
22.0	Transportation of things	150	119	107
23.1	Rental payments to GSA	99	97	99
23.2	Rental payments to others	171	132	129
23.3	Communications, utilities, and miscellaneous charges	515	519	562
24.0	Printing and reproduction	24	17	16
25.1	Advisory and assistance services	25	21	14
25.2	Other services	2,861	2,277	2,155
25.3	Purchases of goods and services from Government accounts	54	58	65
25.4	Operation and maintenance of facilities	177	182	190
25.5	Research and development contracts	245	316	573
25.6	Medical care	180	183	175
25.7	Operation and maintenance of equipment	84	81	88
25.8	Subsistence and support of persons	1	1	1
26.0	Supplies and materials	667	645	670
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	5,496	4,883	5,089
31.0	Equipment	764	717	676
32.0	Land and structures	428	467	445
33.0	Investments and loans	66	---	---
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	1,258	1,184	1,121
41.0	Grants, subsidies, and contributions	27,066	25,844	23,448
42.0	Insurance claims and indemnities	7	12	12
	GRANTS AND FIXED CHARGES Subtotal 40	27,073	25,856	23,460
92.0	Undistributed	3,690	3,419	4,728
93.0	Limitation on expenses	-3	-14	-16
	OTHER Subtotal 90	3,687	3,405	4,712
99.0	TOTAL DIRECT OBLIGATIONS	43,708	41,679	40,945
99.0	Reimbursable obligations	2,183	2,720	3,555
99.5	Below reporting threshold	19	9	15
99.9	TOTAL GROSS OBLIGATIONS	45,910	44,408	44,515

Table 1
OBLIGATIONS BY OBJECT CLASS

Department of the Treasury

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	5,183	5,316	5,583
11.3	Other than full-time permanent	425	350	369
11.5	Other personnel compensation	464	426	430
11.8	Special personal services payments	15	15	15
12.1	Civilian personnel benefits	1,417	1,351	1,499
13.0	Benefits for former personnel	<u>31</u>	<u>41</u>	<u>40</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	7,535	7,499	7,936
21.0	Travel and transportation of persons	241	266	244
22.0	Transportation of things	36	28	29
23.1	Rental payments to GSA	717	787	773
23.2	Rental payments to others	9	7	10
23.3	Communications, utilities, and miscellaneous charges	508	521	487
24.0	Printing and reproduction	136	108	104
25.1	Advisory and assistance services	7	6	5
25.2	Other services	902	1,010	1,031
25.3	Purchases of goods and services from Government accounts	279	277	404
25.4	Operation and maintenance of facilities	51	6	6
25.5	Research and development contracts	7	7	7
25.7	Operation and maintenance of equipment	48	39	40
26.0	Supplies and materials	<u>168</u>	<u>174</u>	<u>157</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	3,109	3,236	3,297
31.0	Equipment	475	535	831
32.0	Land and structures	16	52	102
33.0	Investments and loans	<u>---</u>	<u>---</u>	<u>---</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	491	587	933
41.0	Grants, subsidies, and contributions	2,794	3,050	2,929
42.0	Insurance claims and indemnities	1,098	903	903
43.0	Interest and dividends	346,382	355,854	356,018
44.0	Refunds	<u>15,300</u>	<u>18,144</u>	<u>19,345</u>
	GRANTS AND FIXED CHARGES Subtotal 40	365,574	377,951	379,195
92.0	Undistributed	<u>2,121</u>	<u>---</u>	<u>---</u>
	OTHER Subtotal 90	2,121	---	---
99.0	TOTAL DIRECT OBLIGATIONS	378,830	389,273	391,361
99.0	Reimbursable obligations	2,362	2,797	2,802
99.5	Below reporting threshold	<u>12</u>	<u>7</u>	<u>7</u>
99.9	TOTAL GROSS OBLIGATIONS	381,204	392,077	394,170

Table 1
OBLIGATIONS BY OBJECT CLASS

Department of Veterans Affairs

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	7,156	7,242	7,425
11.3	Other than full-time permanent	867	882	907
11.5	Other personnel compensation	851	874	885
12.1	Civilian personnel benefits	2,025	2,063	2,129
13.0	Benefits for former personnel	<u>26</u>	<u>18</u>	<u>19</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	10,925	11,079	11,365
21.0	Travel and transportation of persons	205	238	238
22.0	Transportation of things	28	30	30
23.1	Rental payments to GSA	111	116	108
23.2	Rental payments to others	58	62	62
23.3	Communications, utilities, and miscellaneous charges	461	485	494
24.0	Printing and reproduction	19	22	21
25.2	Other services	1,338	1,461	1,496
25.3	Purchases of goods and services from Government accounts	126	118	143
25.5	Research and development contracts	56	66	57
25.6	Medical care	821	861	909
26.0	Supplies and materials	<u>2,476</u>	<u>2,701</u>	<u>2,771</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	5,699	6,160	6,329
31.0	Equipment	566	763	528
32.0	Land and structures	831	761	673
33.0	Investments and loans	<u>188</u>	<u>212</u>	<u>152</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	1,585	1,736	1,353
41.0	Grants, subsidies, and contributions	2,588	2,757	2,568
42.0	Insurance claims and indemnities	18,797	19,270	19,638
43.0	Interest and dividends	871	892	841
44.0	Refunds	<u>27</u>	<u>32</u>	<u>56</u>
	GRANTS AND FIXED CHARGES Subtotal 40	22,283	22,951	23,103
99.0	TOTAL DIRECT OBLIGATIONS	40,492	41,926	42,150
99.0	Reimbursable obligations	3,162	3,719	3,539
99.5	Below reporting threshold	<u>2</u>	<u>2</u>	<u>1</u>
99.9	TOTAL GROSS OBLIGATIONS	43,656	45,647	45,690

Table 1
OBLIGATIONS BY OBJECT CLASS

Environmental Protection Agency

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	872	950	963
11.3	Other than full-time permanent	37	40	41
11.5	Other personnel compensation	23	22	24
11.7	Military personnel	13	14	14
11.8	Special personal services payments	---	1	1
12.1	Civilian personnel benefits	193	210	211
13.0	Benefits for former personnel	<u>17</u>	<u>18</u>	<u>19</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	1,155	1,255	1,273
21.0	Travel and transportation of persons	38	24	47
22.0	Transportation of things	3	2	4
23.1	Rental payments to GSA	122	143	145
23.2	Rental payments to others	15	13	17
23.3	Communications, utilities, and miscellaneous charges	47	39	70
24.0	Printing and reproduction	10	8	11
25.1	Advisory and assistance services	94	107	90
25.2	Other services	1,133	1,297	1,204
25.3	Purchases of goods and services from Government accounts	598	689	562
25.4	Operation and maintenance of facilities	---	17	14
25.5	Research and development contracts	78	89	73
26.0	Supplies and materials	<u>33</u>	<u>28</u>	<u>37</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	2,171	2,456	2,274
31.0	Equipment	73	65	74
32.0	Land and structures	<u>23</u>	<u>126</u>	<u>196</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	96	191	270
41.0	Grants, subsidies, and contributions	4,218	4,080	3,582
42.0	Insurance claims and indemnities	<u>18</u>	<u>21</u>	<u>16</u>
	GRANTS AND FIXED CHARGES Subtotal 40	4,236	4,101	3,598
99.0	TOTAL DIRECT OBLIGATIONS	7,658	8,003	7,415
99.0	Reimbursable obligations	270	525	346
99.5	Below reporting threshold	<u>15</u>	<u>12</u>	<u>11</u>
99.9	TOTAL GROSS OBLIGATIONS	7,943	8,540	7,772

Table 1
OBLIGATIONS BY OBJECT CLASS

General Services Administration

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	414	434	407
11.3	Other than full-time permanent	4	5	5
11.5	Other personnel compensation	19	10	13
12.1	Civilian personnel benefits	104	95	93
13.0	Benefits for former personnel	<u>34</u>	<u>3</u>	<u>16</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	575	547	534
21.0	Travel and transportation of persons	15	19	20
22.0	Transportation of things	2	4	4
23.1	Rental payments to GSA	14	15	13
23.2	Rental payments to others	2,244	2,437	2,349
23.3	Communications, utilities, and miscellaneous charges	216	191	199
24.0	Printing and reproduction	8	11	10
25.2	Other services	1,491	2,750	1,576
25.3	Purchases of goods and services from Government accounts	2	5	5
25.4	Operation and maintenance of facilities	488	600	629
25.7	Operation and maintenance of equipment	27	43	41
26.0	Supplies and materials	<u>37</u>	<u>64</u>	<u>75</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	4,544	6,139	4,921
31.0	Equipment	28	21	29
32.0	Land and structures	<u>83</u>	<u>104</u>	<u>157</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	111	125	186
41.0	Grants, subsidies, and contributions	18	1	---
43.0	Interest and dividends	<u>92</u>	<u>277</u>	<u>170</u>
	GRANTS AND FIXED CHARGES Subtotal 40	110	278	170
91.0	Unvouchered	<u>---</u>	<u>---</u>	<u>6</u>
	OTHER Subtotal 90	---	---	6
99.0	TOTAL DIRECT OBLIGATIONS	5,340	7,089	5,817
99.0	Reimbursable obligations	5,733	5,456	5,433
99.5	Below reporting threshold	<u>2</u>	<u>4</u>	<u>3</u>
99.9	TOTAL GROSS OBLIGATIONS	11,075	12,549	11,253

Table 1
OBLIGATIONS BY OBJECT CLASS

National Aeronautics and Space Administration

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	1,245	1,225	1,265
11.3	Other than full-time permanent	18	18	19
11.5	Other personnel compensation	22	23	21
11.8	Special personal services payments	6	7	8
12.1	Civilian personnel benefits	263	237	248
13.0	Benefits for former personnel	37	37	38
	PERSONAL SERVICES AND BENEFITS Subtotal 10	1,591	1,547	1,599
21.0	Travel and transportation of persons	46	47	47
22.0	Transportation of things	17	16	15
23.1	Rental payments to GSA	20	22	21
23.2	Rental payments to others	7	3	3
23.3	Communications, utilities, and miscellaneous charges	192	208	200
24.0	Printing and reproduction	14	14	13
25.1	Advisory and assistance services	2,979	2,390	2,320
25.2	Other services	2,446	2,565	2,486
25.3	Purchases of goods and services from Government accounts	284	296	283
25.4	Operation and maintenance of facilities	65	36	35
25.5	Research and development contracts	5,327	5,767	5,561
25.7	Operation and maintenance of equipment	183	197	190
26.0	Supplies and materials	275	277	266
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	11,855	11,838	11,440
31.0	Equipment	181	172	165
32.0	Land and structures	399	388	213
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	580	560	378
41.0	Grants, subsidies, and contributions	442	441	420
	GRANTS AND FIXED CHARGES Subtotal 40	442	441	420
99.0	TOTAL DIRECT OBLIGATIONS	14,468	14,386	13,837
99.0	Reimbursable obligations	667	802	835
99.9	TOTAL GROSS OBLIGATIONS	15,135	15,188	14,672

Table 1
OBLIGATIONS BY OBJECT CLASS

Office of Personnel Management

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	111	114	114
11.3	Other than full-time permanent	2	2	2
11.5	Other personnel compensation	6	5	5
12.1	Civilian personnel benefits	7,512	7,743	8,015
13.0	Benefits for former personnel	<u>16,260</u>	<u>16,749</u>	<u>17,168</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	23,891	24,613	25,304
21.0	Travel and transportation of persons	2	2	2
23.1	Rental payments to GSA	23	22	22
23.3	Communications, utilities, and miscellaneous charges	14	13	13
24.0	Printing and reproduction	3	3	3
25.1	Advisory and assistance services	6	8	8
25.2	Other services	142	136	131
25.6	Medical care	15,515	15,834	16,496
26.0	Supplies and materials	<u>2</u>	<u>2</u>	<u>2</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	15,707	16,020	16,677
31.0	Equipment	14	3	3
32.0	Land and structures	<u>1</u>	<u>--</u>	<u>--</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	15	3	3
42.0	Insurance claims and indemnities	38,087	39,341	41,239
44.0	Refunds	<u>415</u>	<u>422</u>	<u>428</u>
	GRANTS AND FIXED CHARGES Subtotal 40	38,502	39,763	41,667
99.0	TOTAL DIRECT OBLIGATIONS	78,115	80,399	83,651
99.0	Reimbursable obligations	1,794	1,796	1,868
99.5	Below reporting threshold	<u>2</u>	<u>1</u>	<u>2</u>
99.9	TOTAL GROSS OBLIGATIONS	79,911	82,196	85,521

Table 1
OBLIGATIONS BY OBJECT CLASS

Small Business Administration

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	157	144	139
11.3	Other than full-time permanent	7	6	6
11.5	Other personnel compensation	9	2	8
12.1	Civilian personnel benefits	48	38	37
	PERSONAL SERVICES AND BENEFITS Subtotal 10	221	190	190
21.0	Travel and transportation of persons	6	7	6
23.1	Rental payments to GSA	23	32	34
23.3	Communications, utilities, and miscellaneous charges	18	13	15
24.0	Printing and reproduction	2	2	2
25.2	Other services	30	27	37
26.0	Supplies and materials	3	2	2
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	82	83	96
31.0	Equipment	3	2	2
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	3	2	2
41.0	Grants, subsidies, and contributions	842	807	500
	GRANTS AND FIXED CHARGES Subtotal 40	842	807	500
92.0	Undistributed	143	112	31
	OTHER Subtotal 90	143	112	31
99.0	TOTAL DIRECT OBLIGATIONS	1,291	1,194	819
99.0	Reimbursable obligations	919	718	570
99.9	TOTAL GROSS OBLIGATIONS	2,210	1,912	1,389

Table 1
OBLIGATIONS BY OBJECT CLASS

Social Security Administration

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	2,398	2,560	2,682
11.3	Other than full-time permanent	98	94	99
11.5	Other personnel compensation	124	118	64
11.8	Special personal services payments	1	1	1
12.1	Civilian personnel benefits	522	577	595
13.0	Benefits for former personnel	<u>3</u>	<u>3</u>	<u>3</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	3,146	3,353	3,444
21.0	Travel and transportation of persons	24	39	40
22.0	Transportation of things	4	5	5
23.1	Rental payments to GSA	295	316	330
23.2	Rental payments to others	1	1	1
23.3	Communications, utilities, and miscellaneous charges	244	266	272
24.0	Printing and reproduction	30	32	34
25.1	Advisory and assistance services	---	4	6
25.2	Other services	1,350	1,384	1,446
25.3	Purchases of goods and services from Government accounts	188	181	196
25.4	Operation and maintenance of facilities	76	82	83
25.5	Research and development contracts	---	6	5
26.0	Supplies and materials	<u>31</u>	<u>39</u>	<u>40</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	2,243	2,355	2,458
31.0	Equipment	150	334	361
32.0	Land and structures	<u>26</u>	<u>88</u>	<u>105</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	176	422	466
41.0	Grants, subsidies, and contributions	24,540	24,566	28,318
42.0	Insurance claims and indemnities	332,572	351,514	369,735
43.0	Interest and dividends	<u>15</u>	<u>14</u>	<u>12</u>
	GRANTS AND FIXED CHARGES Subtotal 40	357,127	376,094	398,065
92.0	Undistributed	6,778	6,141	6,256
93.0	Limitation on expenses	<u>-831</u>	<u>-883</u>	<u>-929</u>
	OTHER Subtotal 90	5,947	5,258	5,327
99.0	TOTAL DIRECT OBLIGATIONS	368,639	387,482	409,760
99.0	Reimbursable obligations	3,082	2,960	3,145
99.5	Below reporting threshold	<u>3</u>	<u>3</u>	<u>2</u>
99.9	TOTAL GROSS OBLIGATIONS	371,724	390,445	412,907

Table 1
OBLIGATIONS BY OBJECT CLASS

Export-Import Bank of the United States

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	26	27	29
12.1	Civilian personnel benefits	<u>5</u>	<u>6</u>	<u>6</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	31	33	35
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	3	3	4
23.3	Communications, utilities, and miscellaneous charges	2	1	1
25.2	Other services	5	6	4
26.0	Supplies and materials	<u>1</u>	<u>1</u>	<u>1</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	12	12	11
31.0	Equipment	1	1	1
33.0	Investments and loans	<u>331</u>	<u>259</u>	<u>226</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	332	260	227
41.0	Grants, subsidies, and contributions	764	1,181	771
43.0	Interest and dividends	<u>312</u>	<u>191</u>	<u>139</u>
	GRANTS AND FIXED CHARGES Subtotal 40	1,076	1,372	910
99.0	TOTAL DIRECT OBLIGATIONS	1,451	1,677	1,183
99.5	Below reporting threshold	<u>1</u>	<u>---</u>	<u>1</u>
99.9	TOTAL GROSS OBLIGATIONS	1,452	1,677	1,184

Table 1
OBLIGATIONS BY OBJECT CLASS

Financial Institutions (FDIC/RTC)

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	802	681	516
11.5	Other personnel compensation	8	2	---
12.1	Civilian personnel benefits	310	205	162
13.0	Benefits for former personnel	---	8	7
	PERSONAL SERVICES AND BENEFITS Subtotal 10	1,120	896	685
21.0	Travel and transportation of persons	63	47	36
22.0	Transportation of things	2	---	---
23.2	Rental payments to others	46	102	79
23.3	Communications, utilities, and miscellaneous charges	16	1	---
24.0	Printing and reproduction	2	2	1
25.2	Other services	403	547	346
26.0	Supplies and materials	7	7	6
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	539	706	468
31.0	Equipment	20	40	33
32.0	Land and structures	6	7	5
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	26	47	38
41.0	Grants, subsidies, and contributions	2	---	---
42.0	Insurance claims and indemnities	2	1	---
44.0	Refunds	---	592	---
	GRANTS AND FIXED CHARGES Subtotal 40	4	593	---
92.0	Undistributed	7,710	2,611	1,678
	OTHER Subtotal 90	7,710	2,611	1,678
99.0	TOTAL DIRECT OBLIGATIONS	9,399	4,853	2,869
99.0	Reimbursable obligations	23	15	12
99.5	Below reporting threshold	2	2	1
99.9	TOTAL GROSS OBLIGATIONS	9,424	4,870	2,882

Table 1
OBLIGATIONS BY OBJECT CLASS

Postal Service

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
13.0	Benefits for former personnel	---	37	---
	PERSONAL SERVICES AND BENEFITS Subtotal 10	---	37	---
41.0	Grants, subsidies, and contributions	130	122	103
	GRANTS AND FIXED CHARGES Subtotal 40	130	122	103
99.0	TOTAL DIRECT OBLIGATIONS	130	159	103
99.0	Reimbursable obligations	54,358	59,288	60,790
99.9	TOTAL GROSS OBLIGATIONS	54,488	59,447	60,893

Table 1
OBLIGATIONS BY OBJECT CLASS

Railroad Retirement Board

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	62	62	74
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	1	1	1
12.1	Civilian personnel benefits	12	12	14
13.0	Benefits for former personnel	<u>1</u>	<u>---</u>	<u>1</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	77	76	91
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	4	4	5
23.3	Communications, utilities, and miscellaneous charges	4	4	5
25.2	Other services	8	8	9
26.0	Supplies and materials	<u>1</u>	<u>1</u>	<u>1</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	18	18	21
31.0	Equipment	<u>1</u>	<u>1</u>	<u>1</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	1	1	1
41.0	Grants, subsidies, and contributions	251	239	223
42.0	Insurance claims and indemnities	11,158	11,382	11,512
43.0	Interest and dividends	<u>38</u>	<u>25</u>	<u>15</u>
	GRANTS AND FIXED CHARGES Subtotal 40	11,447	11,646	11,750
92.0	Undistributed	3,251	3,422	3,451
93.0	Limitation on expenses	<u>1</u>	<u>1</u>	<u>---</u>
	OTHER Subtotal 90	3,252	3,423	3,451
99.0	TOTAL DIRECT OBLIGATIONS	14,795	15,164	15,314
99.0	Reimbursable obligations	4	4	4
99.5	Below reporting threshold	<u>3</u>	<u>2</u>	<u>1</u>
99.9	TOTAL GROSS OBLIGATIONS	14,802	15,170	15,319

Table 1
OBLIGATIONS BY OBJECT CLASS

Other Independent Agencies

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	1,929	1,930	1,935
11.3	Other than full-time permanent	155	152	154
11.5	Other personnel compensation	85	82	81
11.8	Special personal services payments	59	52	62
12.1	Civilian personnel benefits	529	546	544
13.0	Benefits for former personnel	<u>127</u>	<u>134</u>	<u>118</u>
	PERSONAL SERVICES AND BENEFITS Subtotal 10	2,884	2,896	2,894
21.0	Travel and transportation of persons	151	164	163
22.0	Transportation of things	18	20	21
23.1	Rental payments to GSA	225	225	228
23.2	Rental payments to others	90	93	99
23.3	Communications, utilities, and miscellaneous charges	187	193	183
24.0	Printing and reproduction	21	24	25
25.1	Advisory and assistance services	77	64	64
25.2	Other services	1,351	1,291	1,335
25.3	Purchases of goods and services from Government accounts	310	309	298
25.4	Operation and maintenance of facilities	29	29	30
25.5	Research and development contracts	127	126	148
25.7	Operation and maintenance of equipment	15	19	18
26.0	Supplies and materials	<u>141</u>	<u>116</u>	<u>119</u>
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	2,742	2,673	2,731
31.0	Equipment	158	159	168
32.0	Land and structures	33	27	24
33.0	Investments and loans	<u>50</u>	<u>60</u>	<u>66</u>
	ACQUISITION OF CAPITAL ASSETS Subtotal 30	241	246	258
41.0	Grants, subsidies, and contributions	12,672	13,779	13,031
42.0	Insurance claims and indemnities	1,468	1,245	942
43.0	Interest and dividends	181	214	233
44.0	Refunds	<u>12</u>	<u>112</u>	<u>115</u>
	GRANTS AND FIXED CHARGES Subtotal 40	14,333	15,350	14,321
92.0	Undistributed	93	115	129
93.0	Limitation on expenses	<u>-50</u>	<u>-53</u>	<u>---</u>
	OTHER Subtotal 90	43	62	129
99.0	TOTAL DIRECT OBLIGATIONS	20,243	21,227	20,333
99.0	Reimbursable obligations	9,421	9,082	7,064
99.5	Below reporting threshold	<u>63</u>	<u>47</u>	<u>44</u>
99.9	TOTAL GROSS OBLIGATIONS	29,727	30,356	27,441

Table 1
OBLIGATIONS BY OBJECT CLASS

Allowances

(in millions of dollars)		1995 actual	1996 estimate	1997 estimate
11.1	Full-time permanent	---	---	39
11.3	Other than full-time permanent	---	---	2
11.5	Other personnel compensation	---	---	2
12.1	Civilian personnel benefits	---	2	9
	PERSONAL SERVICES AND BENEFITS Subtotal 10	---	2	52
25.2	Other services	---	108	458
	CONTRACTUAL SERVICES AND SUPPLIES Subtotal 20	---	108	458
41.0	Grants, subsidies, and contributions	---	-542	-5,516
	GRANTS AND FIXED CHARGES Subtotal 40	---	-542	-5,516
99.0	TOTAL DIRECT OBLIGATIONS	---	-432	-5,006
99.9	TOTAL GROSS OBLIGATIONS	---	-432	-5,006

OBLIGATIONS BY AGENCY

Table 2
OBLIGATIONS BY AGENCY

10 PERSONAL SERVICES AND BENEFITS Subtotal

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	721	691	709
The Judiciary.....	1,703	1,811	2,039
Executive Office of the President.....	118	124	131
Funds Appropriated to the President.....	509	503	491
Department of Agriculture.....	4,093	4,236	4,276
Department of Commerce.....	1,420	1,423	1,496
Department of Defense--Military.....	88,625	87,355	87,232
Department of Defense--Civil.....	12,561	11,805	12,290
Department of Education.....	306	302	308
Department of Energy.....	1,353	1,352	1,280
Department of Health and Human Services.....	3,122	3,216	3,378
Department of Housing and Urban Development.....	346	326	337
Department of the Interior.....	3,088	3,048	3,093
Department of Justice.....	5,509	6,202	6,829
Department of Labor.....	986	987	1,038
Department of State.....	1,304	1,316	1,338
Department of Transportation.....	6,194	6,351	6,563
Department of the Treasury.....	7,535	7,499	7,936
Department of Veterans Affairs.....	10,925	11,079	11,365
Environmental Protection Agency.....	1,155	1,255	1,273
General Services Administration.....	575	547	534
National Aeronautics and Space Administration.....	1,591	1,547	1,599
Office of Personnel Management.....	23,891	24,613	25,304
Small Business Administration.....	221	190	190
Social Security Administration.....	3,146	3,353	3,444
Export-Import Bank of the United States.....	31	33	35
Financial Institutions (FDIC/RTC).....	1,120	896	685
Postal Service.....	---	37	---
Railroad Retirement Board.....	77	76	91
Other Independent Agencies.....	2,884	2,896	2,894
Allowances.....	---	2	52
Total Direct Obligations:	185,109	185,071	188,230
Reimbursable obligations.....	72,078	73,586	75,184
Total Obligations:	257,187	258,657	263,414

Table 2
OBLIGATIONS BY AGENCY

11.1 Full-time permanent

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	588	558	571
The Judiciary.....	1,186	1,265	1,433
Executive Office of the President.....	94	99	105
Funds Appropriated to the President.....	256	251	242
Department of Agriculture.....	2,852	2,995	3,019
Department of Commerce.....	1,033	1,039	1,094
Department of Defense--Military.....	14,655	15,175	15,239
Department of Defense--Civil.....	767	777	778
Department of Education.....	228	236	239
Department of Energy.....	1,047	1,052	1,004
Department of Health and Human Services.....	2,086	2,143	2,259
Department of Housing and Urban Development.....	267	237	239
Department of the Interior.....	2,166	2,121	2,177
Department of Justice.....	3,604	4,103	4,487
Department of Labor.....	771	782	815
Department of State.....	818	834	849
Department of Transportation.....	3,220	3,370	3,480
Department of the Treasury.....	5,183	5,316	5,583
Department of Veterans Affairs.....	7,156	7,242	7,425
Environmental Protection Agency.....	872	950	963
General Services Administration.....	414	434	407
National Aeronautics and Space Administration.....	1,245	1,225	1,265
Office of Personnel Management.....	111	114	114
Small Business Administration.....	157	144	139
Social Security Administration.....	2,398	2,560	2,682
Export-Import Bank of the United States.....	26	27	29
Financial Institutions (FDIC/RTC).....	802	681	516
Railroad Retirement Board.....	62	62	74
Other Independent Agencies.....	1,929	1,930	1,935
Allowances.....	---	---	39
Total Direct Obligations:	55,993	57,722	59,201
Reimbursable obligations.....	43,800	44,972	45,701
Total Obligations:	99,793	102,694	104,902

Table 2
OBLIGATIONS BY AGENCY

11.3 Other than full-time permanent

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	4	2	2
The Judiciary.....	106	109	113
Executive Office of the President.....	1	1	1
Funds Appropriated to the President.....	8	7	6
Department of Agriculture.....	234	256	258
Department of Commerce.....	47	43	44
Department of Defense--Military.....	796	850	840
Department of Defense--Civil.....	64	66	67
Department of Education.....	17	9	9
Department of Energy.....	31	26	25
Department of Health and Human Services.....	175	183	186
Department of Housing and Urban Development.....	5	5	5
Department of the Interior.....	185	194	197
Department of Justice.....	122	93	101
Department of Labor.....	21	16	20
Department of State.....	108	109	112
Department of Transportation.....	44	53	55
Department of the Treasury.....	425	350	369
Department of Veterans Affairs.....	867	882	907
Environmental Protection Agency.....	37	40	41
General Services Administration.....	4	5	5
National Aeronautics and Space Administration.....	18	18	19
Office of Personnel Management.....	2	2	2
Small Business Administration.....	7	6	6
Social Security Administration.....	98	94	99
Railroad Retirement Board.....	1	1	1
Other Independent Agencies.....	155	152	154
Allowances.....	---	---	2
Total Direct Obligations:	3,582	3,572	3,646
Reimbursable obligations.....	4,869	5,216	5,384
Total Obligations:	8,451	8,788	9,030

Table 2
OBLIGATIONS BY AGENCY

11.5 Other personnel compensation

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	11	8	9
Executive Office of the President.....	2	2	2
Funds Appropriated to the President.....	10	10	10
Department of Agriculture.....	112	125	127
Department of Commerce.....	67	64	67
Department of Defense--Military.....	732	670	669
Department of Defense--Civil.....	49	51	49
Department of Education.....	3	2	2
Department of Energy.....	44	34	37
Department of Health and Human Services.....	91	88	92
Department of Housing and Urban Development.....	4	5	5
Department of the Interior.....	108	104	103
Department of Justice.....	483	485	524
Department of Labor.....	14	13	14
Department of State.....	66	67	68
Department of Transportation.....	285	271	275
Department of the Treasury.....	464	426	430
Department of Veterans Affairs.....	851	874	885
Environmental Protection Agency.....	23	22	24
General Services Administration.....	19	10	13
National Aeronautics and Space Administration.....	22	23	21
Office of Personnel Management.....	6	5	5
Small Business Administration.....	9	2	8
Social Security Administration.....	124	118	64
Financial Institutions (FDIC/RTC).....	8	2	---
Railroad Retirement Board.....	1	1	1
Other Independent Agencies.....	85	82	81
Allowances.....	---	---	2
Total Direct Obligations:	3,693	3,564	3,587
Reimbursable obligations.....	6,560	6,219	6,564
Total Obligations:	10,253	9,783	10,151

Table 2
OBLIGATIONS BY AGENCY

11.7 Military personnel

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Funds Appropriated to the President.....	2	---	---
Department of Defense--Military.....	48,268	47,994	47,691
Department of Defense--Civil.....	13	14	14
Department of Transportation.....	1,128	1,124	1,139
Environmental Protection Agency.....	13	14	14
Total Direct Obligations:	49,424	49,146	48,858
Reimbursable obligations.....	1,508	742	719
Total Obligations:	50,932	49,888	49,577

Table 2
OBLIGATIONS BY AGENCY

11.8 Special personal services payments

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
The Judiciary.....	94	100	103
Executive Office of the President.....	1	1	1
Funds Appropriated to the President.....	79	82	81
Department of Agriculture.....	54	9	9
Department of Commerce.....	2	2	2
Department of Defense--Military.....	11	53	23
Department of Energy.....	1	---	---
Department of Health and Human Services.....	79	85	89
Department of the Interior.....	19	14	14
Department of Justice.....	109	116	124
Department of State.....	9	9	9
Department of Transportation.....	4	6	6
Department of the Treasury.....	15	15	15
Environmental Protection Agency.....	---	1	1
National Aeronautics and Space Administration.....	6	7	8
Social Security Administration.....	1	1	1
Other Independent Agencies.....	59	52	62
Total Direct Obligations:	543	553	548
Reimbursable obligations.....	57	51	52
Total Obligations:	600	604	600

Table 2
OBLIGATIONS BY AGENCY

12.1 Civilian personnel benefits

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	115	115	118
The Judiciary.....	311	331	384
Executive Office of the President.....	20	21	22
Funds Appropriated to the President.....	108	108	107
Department of Agriculture.....	772	790	802
Department of Commerce.....	248	254	268
Department of Defense--Military.....	4,080	4,056	4,092
Department of Defense--Civil.....	191	191	193
Department of Education.....	46	55	58
Department of Energy.....	220	228	208
Department of Health and Human Services.....	547	571	601
Department of Housing and Urban Development.....	59	67	76
Department of the Interior.....	561	559	559
Department of Justice.....	1,182	1,398	1,585
Department of Labor.....	172	175	188
Department of State.....	290	295	298
Department of Transportation.....	894	892	942
Department of the Treasury.....	1,417	1,351	1,499
Department of Veterans Affairs.....	2,025	2,063	2,129
Environmental Protection Agency.....	193	210	211
General Services Administration.....	104	95	93
National Aeronautics and Space Administration.....	263	237	248
Office of Personnel Management.....	7,512	7,743	8,015
Small Business Administration.....	48	38	37
Social Security Administration.....	522	577	595
Export-Import Bank of the United States.....	5	6	6
Financial Institutions (FDIC/RTC).....	310	205	162
Railroad Retirement Board.....	12	12	14
Other Independent Agencies.....	529	546	544
Allowances.....	---	2	9
Total Direct Obligations:	22,756	23,191	24,063
Reimbursable obligations.....	13,292	14,390	14,831
Total Obligations:	36,048	37,581	38,894

Table 2
OBLIGATIONS BY AGENCY

12.2 Military personnel benefits

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Department of Defense--Military.....	19,217	17,861	18,044
Department of Defense--Civil.....	6	6	6
Department of Transportation.....	101	100	102
Total Direct Obligations:	19,324	17,967	18,152
Reimbursable obligations.....	369	255	290
Total Obligations:	19,693	18,222	18,442

Table 2
OBLIGATIONS BY AGENCY

13.0 Benefits for former personnel

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	3	8	9
The Judiciary.....	6	6	6
Funds Appropriated to the President.....	46	45	45
Department of Agriculture.....	69	61	61
Department of Commerce.....	23	21	21
Department of Defense--Military.....	866	696	634
Department of Defense--Civil.....	11,471	10,700	11,183
Department of Education.....	12	---	---
Department of Energy.....	10	12	6
Department of Health and Human Services.....	144	146	151
Department of Housing and Urban Development.....	11	12	12
Department of the Interior.....	49	56	43
Department of Justice.....	9	7	8
Department of Labor.....	8	1	1
Department of State.....	13	2	2
Department of Transportation.....	518	535	564
Department of the Treasury.....	31	41	40
Department of Veterans Affairs.....	26	18	19
Environmental Protection Agency.....	17	18	19
General Services Administration.....	34	3	16
National Aeronautics and Space Administration.....	37	37	38
Office of Personnel Management.....	16,260	16,749	17,168
Social Security Administration.....	3	3	3
Financial Institutions (FDIC/RTC).....	---	8	7
Postal Service.....	---	37	---
Railroad Retirement Board.....	1	---	1
Other Independent Agencies.....	127	134	118
Total Direct Obligations:	29,794	29,356	30,175
Reimbursable obligations.....	1,623	1,741	1,643
Total Obligations:	31,417	31,097	31,818

Table 2
OBLIGATIONS BY AGENCY

TOTAL COMPENSATION, CURRENT CIVILIAN EMPLOYEES

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	603	568	582
The Judiciary.....	1,292	1,374	1,546
Executive Office of the President.....	97	102	108
Funds Appropriated to the President.....	274	268	258
Department of Agriculture.....	3,198	3,376	3,404
Department of Commerce.....	1,147	1,146	1,205
Department of Defense--Military.....	16,183	16,695	16,748
Department of Defense--Civil.....	880	894	894
Department of Education.....	248	247	250
Department of Energy.....	1,122	1,112	1,066
Department of Health and Human Services.....	2,352	2,414	2,537
Department of Housing and Urban Development.....	276	247	249
Department of the Interior.....	2,459	2,419	2,477
Department of Justice.....	4,209	4,681	5,112
Department of Labor.....	806	811	849
Department of State.....	992	1,010	1,029
Department of Transportation.....	3,549	3,694	3,810
Department of the Treasury.....	6,072	6,092	6,382
Department of Veterans Affairs.....	8,874	8,998	9,217
Environmental Protection Agency.....	932	1,012	1,028
General Services Administration.....	437	449	425
National Aeronautics and Space Administration.....	1,285	1,266	1,305
Office of Personnel Management.....	119	121	121
Small Business Administration.....	173	152	153
Social Security Administration.....	2,620	2,772	2,845
Export-Import Bank of the United States.....	26	27	29
Financial Institutions (FDIC/RTC).....	810	683	516
Railroad Retirement Board.....	64	64	76
Other Independent Agencies.....	2,169	2,164	2,170
Allowances.....	---	---	43
Total Direct Obligations:	63,268	64,858	66,434
Reimbursable obligations.....	55,229	56,407	57,649
Total Obligations:	118,497	121,265	124,083

Table 2
OBLIGATIONS BY AGENCY

TOTAL COMPENSATION AND BENEFITS, CURRENT CIVILIAN EMPLOYEES

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	718	683	700
The Judiciary.....	1,603	1,705	1,930
Executive Office of the President.....	117	123	130
Funds Appropriated to the President.....	382	376	365
Department of Agriculture.....	3,970	4,166	4,206
Department of Commerce.....	1,395	1,400	1,473
Department of Defense--Military.....	20,263	20,751	20,840
Department of Defense--Civil.....	1,071	1,085	1,087
Department of Education.....	294	302	308
Department of Energy.....	1,342	1,340	1,274
Department of Health and Human Services.....	2,899	2,985	3,138
Department of Housing and Urban Development.....	335	314	325
Department of the Interior.....	3,020	2,978	3,036
Department of Justice.....	5,391	6,079	6,697
Department of Labor.....	978	986	1,037
Department of State.....	1,282	1,305	1,327
Department of Transportation.....	4,443	4,586	4,752
Department of the Treasury.....	7,489	7,443	7,881
Department of Veterans Affairs.....	10,899	11,061	11,346
Environmental Protection Agency.....	1,125	1,222	1,239
General Services Administration.....	541	544	518
National Aeronautics and Space Administration.....	1,548	1,503	1,553
Office of Personnel Management.....	7,631	7,864	8,136
Small Business Administration.....	221	190	190
Social Security Administration.....	3,142	3,349	3,440
Export-Import Bank of the United States.....	31	33	35
Financial Institutions (FDIC/RTC).....	1,120	888	678
Railroad Retirement Board.....	76	76	90
Other Independent Agencies.....	2,698	2,710	2,714
Allowances.....	---	2	52
Total Direct Obligations:	86,024	88,049	90,497
Reimbursable obligations.....	68,521	70,797	72,480
Total Obligations:	154,545	158,846	162,977

Table 2
OBLIGATIONS BY AGENCY

20 CONTRACTUAL SERVICES AND SUPPLIES Subtotal

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	1,634	1,649	1,755
The Judiciary.....	1,143	1,547	1,424
Executive Office of the President.....	58	58	54
Funds Appropriated to the President.....	1,344	1,409	1,275
Department of Agriculture.....	7,043	6,305	6,456
Department of Commerce.....	1,395	1,356	1,565
Department of Defense--Military.....	123,006	121,005	116,484
Department of Defense--Civil.....	2,665	2,670	2,699
Department of Education.....	680	569	819
Department of Energy.....	17,459	17,175	17,204
Department of Health and Human Services.....	8,668	8,857	9,298
Department of Housing and Urban Development.....	212	207	219
Department of the Interior.....	2,923	2,919	2,843
Department of Justice.....	4,614	5,365	6,114
Department of Labor.....	912	907	961
Department of State.....	1,314	1,486	1,272
Department of Transportation.....	5,496	4,883	5,089
Department of the Treasury.....	3,109	3,236	3,297
Department of Veterans Affairs.....	5,699	6,160	6,329
Environmental Protection Agency.....	2,171	2,456	2,274
General Services Administration.....	4,544	6,139	4,921
National Aeronautics and Space Administration.....	11,855	11,838	11,440
Office of Personnel Management.....	15,707	16,020	16,677
Small Business Administration.....	82	83	96
Social Security Administration.....	2,243	2,355	2,458
Export-Import Bank of the United States.....	12	12	11
Financial Institutions (FDIC/RTC).....	539	706	468
Railroad Retirement Board.....	18	18	21
Other Independent Agencies.....	2,742	2,673	2,731
Allowances.....	---	108	458
Total Direct Obligations:	229,287	230,171	226,712
Reimbursable obligations.....	129,292	127,400	122,612
Total Obligations:	358,579	357,571	349,324

Table 2
OBLIGATIONS BY AGENCY

21.0 Travel and transportation of persons

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	18	18	16
The Judiciary.....	64	66	70
Executive Office of the President.....	3	2	2
Funds Appropriated to the President.....	65	63	60
Department of Agriculture.....	184	175	162
Department of Commerce.....	56	56	59
Department of Defense--Military.....	4,257	4,042	3,747
Department of Defense--Civil.....	49	50	49
Department of Education.....	13	11	13
Department of Energy.....	72	80	77
Department of Health and Human Services.....	112	101	107
Department of Housing and Urban Development.....	9	9	10
Department of the Interior.....	133	123	120
Department of Justice.....	239	253	302
Department of Labor.....	43	44	49
Department of State.....	97	95	99
Department of Transportation.....	243	235	245
Department of the Treasury.....	241	266	244
Department of Veterans Affairs.....	205	238	238
Environmental Protection Agency.....	38	24	47
General Services Administration.....	15	19	20
National Aeronautics and Space Administration.....	46	47	47
Office of Personnel Management.....	2	2	2
Small Business Administration.....	6	7	6
Social Security Administration.....	24	39	40
Export-Import Bank of the United States.....	1	1	1
Financial Institutions (FDIC/RTC).....	63	47	36
Railroad Retirement Board.....	1	1	1
Other Independent Agencies.....	151	164	163
Total Direct Obligations:	6,450	6,278	6,032
Reimbursable obligations.....	1,402	1,355	1,345
Total Obligations:	7,852	7,633	7,377

Table 2
OBLIGATIONS BY AGENCY

22.0 Transportation of things

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	1	2	2
The Judiciary.....	4	4	4
Funds Appropriated to the President.....	27	27	28
Department of Agriculture.....	504	430	419
Department of Commerce.....	14	14	15
Department of Defense--Military.....	3,572	3,899	3,643
Department of Defense--Civil.....	4	6	6
Department of Energy.....	9	9	10
Department of Health and Human Services.....	25	26	29
Department of Housing and Urban Development.....	1	1	4
Department of the Interior.....	69	67	65
Department of Justice.....	34	34	48
Department of Labor.....	4	5	5
Department of State.....	105	103	99
Department of Transportation.....	150	119	107
Department of the Treasury.....	36	28	29
Department of Veterans Affairs.....	28	30	30
Environmental Protection Agency.....	3	2	4
General Services Administration.....	2	4	4
National Aeronautics and Space Administration.....	17	16	15
Social Security Administration.....	4	5	5
Financial Institutions (FDIC/RTC).....	2	---	---
Other Independent Agencies.....	18	20	21
Total Direct Obligations:	4,633	4,851	4,592
Reimbursable obligations.....	6,030	6,396	6,628
Total Obligations:	10,663	11,247	11,220

Table 2
OBLIGATIONS BY AGENCY

23.1 Rental payments to GSA

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	33	31	25
The Judiciary.....	475	505	560
Executive Office of the President.....	19	18	20
Funds Appropriated to the President.....	15	15	30
Department of Agriculture.....	126	126	139
Department of Commerce.....	91	96	110
Department of Defense--Military.....	569	426	434
Department of Defense--Civil.....	43	45	45
Department of Education.....	34	36	36
Department of Energy.....	56	92	127
Department of Health and Human Services.....	133	144	144
Department of Housing and Urban Development.....	37	37	37
Department of the Interior.....	179	179	176
Department of Justice.....	487	583	642
Department of Labor.....	117	110	113
Department of State.....	73	73	76
Department of Transportation.....	99	97	99
Department of the Treasury.....	717	787	773
Department of Veterans Affairs.....	111	116	108
Environmental Protection Agency.....	122	143	145
General Services Administration.....	14	15	13
National Aeronautics and Space Administration.....	20	22	21
Office of Personnel Management.....	23	22	22
Small Business Administration.....	23	32	34
Social Security Administration.....	295	316	330
Export-Import Bank of the United States.....	3	3	4
Railroad Retirement Board.....	4	4	5
Other Independent Agencies.....	225	225	228
Total Direct Obligations:	4,143	4,298	4,496
Reimbursable obligations.....	962	965	1,008
Total Obligations:	5,105	5,263	5,504

Table 2
OBLIGATIONS BY AGENCY

23.2 Rental payments to others

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	4	2	1
The Judiciary.....	22	22	23
Funds Appropriated to the President.....	49	49	44
Department of Agriculture.....	65	76	71
Department of Commerce.....	19	23	22
Department of Defense--Military.....	747	919	790
Department of Defense--Civil.....	6	5	5
Department of Energy.....	16	13	10
Department of Health and Human Services.....	17	15	12
Department of the Interior.....	35	31	31
Department of Justice.....	59	67	70
Department of State.....	147	153	162
Department of Transportation.....	171	132	129
Department of the Treasury.....	9	7	10
Department of Veterans Affairs.....	58	62	62
Environmental Protection Agency.....	15	13	17
General Services Administration.....	2,244	2,437	2,349
National Aeronautics and Space Administration.....	7	3	3
Social Security Administration.....	1	1	1
Financial Institutions (FDIC/RTC).....	46	102	79
Other Independent Agencies.....	90	93	99
Total Direct Obligations:	3,827	4,225	3,990
Reimbursable obligations.....	1,113	1,352	1,341
Total Obligations:	4,940	5,577	5,331

Table 2
OBLIGATIONS BY AGENCY

23.3 Communications, utilities, and miscellaneous charges

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	46	51	50
The Judiciary.....	38	61	35
Executive Office of the President.....	7	7	7
Funds Appropriated to the President.....	24	28	26
Department of Agriculture.....	163	178	163
Department of Commerce.....	82	89	82
Department of Defense--Military.....	2,916	2,984	2,978
Department of Defense--Civil.....	42	47	48
Department of Education.....	27	34	32
Department of Energy.....	528	466	512
Department of Health and Human Services.....	138	128	129
Department of Housing and Urban Development.....	14	14	14
Department of the Interior.....	118	113	119
Department of Justice.....	297	365	375
Department of Labor.....	134	140	142
Department of State.....	136	131	133
Department of Transportation.....	515	519	562
Department of the Treasury.....	508	521	487
Department of Veterans Affairs.....	461	485	494
Environmental Protection Agency.....	47	39	70
General Services Administration.....	216	191	199
National Aeronautics and Space Administration.....	192	208	200
Office of Personnel Management.....	14	13	13
Small Business Administration.....	18	13	15
Social Security Administration.....	244	266	272
Export-Import Bank of the United States.....	2	1	1
Financial Institutions (FDIC/RTC).....	16	1	---
Railroad Retirement Board.....	4	4	5
Other Independent Agencies.....	187	193	183
Total Direct Obligations:	7,134	7,290	7,346
Reimbursable obligations.....	6,280	5,937	5,067
Total Obligations:	13,414	13,227	12,413

Table 2
OBLIGATIONS BY AGENCY

24.0 Printing and reproduction

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	113	112	105
The Judiciary.....	10	15	18
Executive Office of the President.....	2	2	2
Funds Appropriated to the President.....	2	2	2
Department of Agriculture.....	53	35	51
Department of Commerce.....	19	22	26
Department of Defense--Military.....	218	202	196
Department of Defense--Civil.....	18	18	18
Department of Education.....	21	16	21
Department of Energy.....	10	9	13
Department of Health and Human Services.....	65	33	34
Department of Housing and Urban Development.....	3	3	3
Department of the Interior.....	15	18	19
Department of Justice.....	18	20	21
Department of Labor.....	6	8	8
Department of State.....	17	16	8
Department of Transportation.....	24	17	16
Department of the Treasury.....	136	108	104
Department of Veterans Affairs.....	19	22	21
Environmental Protection Agency.....	10	8	11
General Services Administration.....	8	11	10
National Aeronautics and Space Administration.....	14	14	13
Office of Personnel Management.....	3	3	3
Small Business Administration.....	2	2	2
Social Security Administration.....	30	32	34
Financial Institutions (FDIC/RTC).....	2	2	1
Other Independent Agencies.....	21	24	25
Total Direct Obligations:	859	774	785
Reimbursable obligations.....	1,071	1,159	1,168
Total Obligations:	1,930	1,933	1,953

Table 2
OBLIGATIONS BY AGENCY

25.1 Advisory and assistance services

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	22	17	17
Funds Appropriated to the President.....	232	234	192
Department of Agriculture.....	30	30	31
Department of Commerce.....	36	31	32
Department of Defense--Military.....	2,402	2,390	2,345
Department of Defense--Civil.....	63	68	71
Department of Education.....	35	17	44
Department of Energy.....	342	300	311
Department of Health and Human Services.....	186	193	211
Department of Housing and Urban Development.....	8	8	8
Department of the Interior.....	161	87	67
Department of Justice.....	11	27	28
Department of Labor.....	9	7	8
Department of State.....	4	4	4
Department of Transportation.....	25	21	14
Department of the Treasury.....	7	6	5
Environmental Protection Agency.....	94	107	90
National Aeronautics and Space Administration.....	2,979	2,390	2,320
Office of Personnel Management.....	6	8	8
Social Security Administration.....	---	4	6
Other Independent Agencies.....	77	64	64
Total Direct Obligations:	6,729	6,013	5,876
Reimbursable obligations.....	1,374	832	743
Total Obligations:	8,103	6,845	6,619

Table 2
OBLIGATIONS BY AGENCY

25.2 Other services

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	1,305	1,324	1,467
The Judiciary.....	507	849	688
Executive Office of the President.....	23	26	20
Funds Appropriated to the President.....	834	896	807
Department of Agriculture.....	1,713	1,904	2,030
Department of Commerce.....	852	796	983
Department of Defense--Military.....	43,808	42,619	39,563
Department of Defense--Civil.....	1,549	1,587	1,581
Department of Education.....	442	379	515
Department of Energy.....	6,180	6,248	6,199
Department of Health and Human Services.....	1,402	1,628	1,817
Department of Housing and Urban Development.....	77	76	85
Department of the Interior.....	1,771	1,769	1,732
Department of Justice.....	2,594	3,009	3,471
Department of Labor.....	204	192	217
Department of State.....	559	738	517
Department of Transportation.....	2,861	2,277	2,155
Department of the Treasury.....	902	1,010	1,031
Department of Veterans Affairs.....	1,338	1,461	1,496
Environmental Protection Agency.....	1,133	1,297	1,204
General Services Administration.....	1,491	2,750	1,576
National Aeronautics and Space Administration.....	2,446	2,565	2,486
Office of Personnel Management.....	142	136	131
Small Business Administration.....	30	27	37
Social Security Administration.....	1,350	1,384	1,446
Export-Import Bank of the United States.....	5	6	4
Financial Institutions (FDIC/RTC).....	403	547	346
Railroad Retirement Board.....	8	8	9
Other Independent Agencies.....	1,351	1,291	1,335
Allowances.....	---	108	458
 Total Direct Obligations:	 77,280	 78,907	 75,406
Reimbursable obligations.....	22,804	26,687	27,245
 Total Obligations:	 100,084	 105,594	 102,651

Table 2
OBLIGATIONS BY AGENCY

25.3 Purchases of goods and services from Government accounts

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	12	9	9
Funds Appropriated to the President.....	21	22	21
Department of Agriculture.....	1,302	706	668
Department of Commerce.....	86	84	87
Department of Defense--Military.....	22,492	21,880	20,607
Department of Defense--Civil.....	746	705	740
Department of Education.....	41	16	34
Department of Energy.....	754	301	407
Department of Health and Human Services.....	3,135	3,118	3,280
Department of Housing and Urban Development.....	53	48	48
Department of the Interior.....	111	150	175
Department of Justice.....	105	131	118
Department of Labor.....	285	309	312
Department of State.....	8	8	8
Department of Transportation.....	54	58	65
Department of the Treasury.....	279	277	404
Department of Veterans Affairs.....	126	118	143
Environmental Protection Agency.....	598	689	562
General Services Administration.....	2	5	5
National Aeronautics and Space Administration.....	284	296	283
Social Security Administration.....	188	181	196
Other Independent Agencies.....	310	309	298
Total Direct Obligations:	30,992	29,420	28,470
Reimbursable obligations.....	21,980	19,658	18,250
Total Obligations:	52,972	49,078	46,720

Table 2
OBLIGATIONS BY AGENCY

25.4 Operation and maintenance of facilities

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	53	61	40
Funds Appropriated to the President.....	6	5	5
Department of Agriculture.....	29	29	29
Department of Defense--Military.....	2,837	3,109	2,892
Department of Defense--Civil.....	9	10	10
Department of Education.....	1	1	1
Department of Energy.....	8,019	8,049	8,016
Department of Health and Human Services.....	170	123	131
Department of Housing and Urban Development.....	6	7	7
Department of the Interior.....	24	85	31
Department of Justice.....	44	64	153
Department of State.....	36	35	36
Department of Transportation.....	177	182	190
Department of the Treasury.....	51	6	6
Environmental Protection Agency.....	---	17	14
General Services Administration.....	488	600	629
National Aeronautics and Space Administration.....	65	36	35
Social Security Administration.....	76	82	83
Other Independent Agencies.....	29	29	30
Total Direct Obligations:	12,120	12,530	12,338
Reimbursable obligations.....	11,945	11,527	10,556
Total Obligations:	24,065	24,057	22,894

Table 2
OBLIGATIONS BY AGENCY

25.5 Research and development contracts

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	4	---	1
Department of Agriculture.....	126	101	95
Department of Commerce.....	1	4	3
Department of Defense--Military.....	16,626	16,872	18,413
Department of Defense--Civil.....	21	14	14
Department of Education.....	57	---	47
Department of Energy.....	1,389	1,490	1,440
Department of Health and Human Services.....	981	1,075	1,024
Department of the Interior.....	20	12	14
Department of Justice.....	---	24	2
Department of Labor.....	9	16	17
Department of Transportation.....	245	316	573
Department of the Treasury.....	7	7	7
Department of Veterans Affairs.....	56	66	57
Environmental Protection Agency.....	78	89	73
National Aeronautics and Space Administration.....	5,327	5,767	5,561
Social Security Administration.....	---	6	5
Other Independent Agencies.....	127	126	148
Total Direct Obligations:	25,074	25,985	27,494
Reimbursable obligations.....	734	924	1,037
Total Obligations:	25,808	26,909	28,531

Table 2
OBLIGATIONS BY AGENCY

25.6 Medical care

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Funds Appropriated to the President.....	13	12	12
Department of Defense--Military.....	3,784	3,737	3,870
Department of Health and Human Services.....	1,817	1,799	1,849
Department of Justice.....	56	63	69
Department of State.....	4	4	4
Department of Transportation.....	180	183	175
Department of Veterans Affairs.....	821	861	909
Office of Personnel Management.....	15,515	15,834	16,496
Total Direct Obligations:	22,190	22,493	23,384
Reimbursable obligations.....	3,783	3,737	3,869
Total Obligations:	25,973	26,230	27,253

Table 2
OBLIGATIONS BY AGENCY

25.7 Operation and maintenance of equipment

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	4	5	5
Funds Appropriated to the President.....	13	16	13
Department of Agriculture.....	9	9	11
Department of Commerce.....	3	3	3
Department of Defense--Military.....	577	657	598
Department of Defense--Civil.....	4	5	6
Department of Education.....	---	56	72
Department of Energy.....	1	1	2
Department of Health and Human Services.....	79	71	77
Department of Housing and Urban Development.....	1	1	---
Department of the Interior.....	19	25	30
Department of Justice.....	29	45	47
Department of Labor.....	60	36	50
Department of State.....	29	28	28
Department of Transportation.....	84	81	88
Department of the Treasury.....	48	39	40
General Services Administration.....	27	43	41
National Aeronautics and Space Administration.....	183	197	190
Other Independent Agencies.....	15	19	18
Total Direct Obligations:	1,185	1,337	1,319
Reimbursable obligations.....	500	499	488
Total Obligations:	1,685	1,836	1,807

Table 2
OBLIGATIONS BY AGENCY

25.8 Subsistence and support of persons

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Funds Appropriated to the President.....	---	---	1
Department of Agriculture.....	1	1	1
Department of Defense--Military.....	7	7	8
Department of Health and Human Services.....	43	20	50
Department of Justice.....	149	179	197
Department of Transportation.....	1	1	1
Total Direct Obligations:	201	208	258
Reimbursable obligations.....	578	579	596
Total Obligations:	779	787	854

Table 2
OBLIGATIONS BY AGENCY

26.0 Supplies and materials

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	19	17	17
The Judiciary.....	23	25	26
Executive Office of the President.....	4	3	3
Funds Appropriated to the President.....	43	40	34
Department of Agriculture.....	2,738	2,505	2,586
Department of Commerce.....	136	138	143
Department of Defense--Military.....	18,194	17,262	16,400
Department of Defense--Civil.....	111	110	106
Department of Education.....	9	3	4
Department of Energy.....	83	117	80
Department of Health and Human Services.....	365	383	404
Department of Housing and Urban Development.....	3	3	3
Department of the Interior.....	268	260	264
Department of Justice.....	492	501	571
Department of Labor.....	41	40	40
Department of State.....	99	98	98
Department of Transportation.....	667	645	670
Department of the Treasury.....	168	174	157
Department of Veterans Affairs.....	2,476	2,701	2,771
Environmental Protection Agency.....	33	28	37
General Services Administration.....	37	64	75
National Aeronautics and Space Administration.....	275	277	266
Office of Personnel Management.....	2	2	2
Small Business Administration.....	3	2	2
Social Security Administration.....	31	39	40
Export-Import Bank of the United States.....	1	1	1
Financial Institutions (FDIC/RTC).....	7	7	6
Railroad Retirement Board.....	1	1	1
Other Independent Agencies.....	141	116	119
Total Direct Obligations:	26,470	25,562	24,926
Reimbursable obligations.....	48,736	45,793	43,271
Total Obligations:	75,206	71,355	68,197

Table 2
OBLIGATIONS BY AGENCY

30 ACQUISITION OF CAPITAL ASSETS Subtotal

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	88	70	72
The Judiciary.....	123	128	116
Executive Office of the President.....	4	1	2
Funds Appropriated to the President.....	4,687	1,251	1,501
Department of Agriculture.....	10,538	6,505	7,887
Department of Commerce.....	198	231	193
Department of Defense--Military.....	47,368	42,457	39,379
Department of Defense--Civil.....	807	687	634
Department of Education.....	842	185	84
Department of Energy.....	1,473	1,557	1,641
Department of Health and Human Services.....	315	336	284
Department of Housing and Urban Development.....	16	36	49
Department of the Interior.....	678	560	536
Department of Justice.....	919	1,177	1,209
Department of Labor.....	46	39	48
Department of State.....	122	165	172
Department of Transportation.....	1,258	1,184	1,121
Department of the Treasury.....	491	587	933
Department of Veterans Affairs.....	1,585	1,736	1,353
Environmental Protection Agency.....	96	191	270
General Services Administration.....	111	125	186
National Aeronautics and Space Administration.....	580	560	378
Office of Personnel Management.....	15	3	3
Small Business Administration.....	3	2	2
Social Security Administration.....	176	422	466
Export-Import Bank of the United States.....	332	260	227
Financial Institutions (FDIC/RTC).....	26	47	38
Railroad Retirement Board.....	1	1	1
Other Independent Agencies.....	241	246	258
Total Direct Obligations:	73,139	60,749	59,043
Reimbursable obligations.....	15,871	19,870	19,517
Total Obligations:	89,010	80,619	78,560

Table 2
OBLIGATIONS BY AGENCY

31.0 Equipment

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	81	63	65
The Judiciary.....	123	128	116
Executive Office of the President.....	4	1	2
Funds Appropriated to the President.....	66	28	24
Department of Agriculture.....	249	315	286
Department of Commerce.....	187	159	179
Department of Defense--Military.....	42,806	38,360	35,607
Department of Defense--Civil.....	51	46	42
Department of Education.....	18	10	26
Department of Energy.....	497	534	533
Department of Health and Human Services.....	210	187	192
Department of Housing and Urban Development.....	8	3	2
Department of the Interior.....	212	202	216
Department of Justice.....	498	780	810
Department of Labor.....	45	38	47
Department of State.....	110	132	139
Department of Transportation.....	764	717	676
Department of the Treasury.....	475	535	831
Department of Veterans Affairs.....	566	763	528
Environmental Protection Agency.....	73	65	74
General Services Administration.....	28	21	29
National Aeronautics and Space Administration.....	181	172	165
Office of Personnel Management.....	14	3	3
Small Business Administration.....	3	2	2
Social Security Administration.....	150	334	361
Export-Import Bank of the United States.....	1	1	1
Financial Institutions (FDIC/RTC).....	20	40	33
Railroad Retirement Board.....	1	1	1
Other Independent Agencies.....	158	159	168
Total Direct Obligations:	47,599	43,799	41,158
Reimbursable obligations.....	5,897	9,132	7,751
Total Obligations:	53,496	52,931	48,909

Table 2
OBLIGATIONS BY AGENCY

32.0 Land and structures

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	7	7	7
Funds Appropriated to the President.....	1	4	1
Department of Agriculture.....	234	257	334
Department of Commerce.....	7	72	14
Department of Defense--Military.....	4,562	4,097	3,772
Department of Defense--Civil.....	756	641	592
Department of Education.....	2	37	5
Department of Energy.....	976	1,023	1,108
Department of Health and Human Services.....	96	140	83
Department of the Interior.....	465	357	319
Department of Justice.....	421	397	399
Department of Labor.....	1	1	1
Department of State.....	12	33	33
Department of Transportation.....	428	467	445
Department of the Treasury.....	16	52	102
Department of Veterans Affairs.....	831	761	673
Environmental Protection Agency.....	23	126	196
General Services Administration.....	83	104	157
National Aeronautics and Space Administration.....	399	388	213
Office of Personnel Management.....	1	---	---
Social Security Administration.....	26	88	105
Financial Institutions (FDIC/RTC).....	6	7	5
Other Independent Agencies.....	33	27	24
Total Direct Obligations:	9,386	9,086	8,588
Reimbursable obligations.....	6,103	6,128	4,856
Total Obligations:	15,489	15,214	13,444

Table 2
OBLIGATIONS BY AGENCY

33.0 Investments and loans

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Funds Appropriated to the President.....	4,620	1,219	1,476
Department of Agriculture.....	10,055	5,933	7,267
Department of Commerce.....	4	---	---
Department of Education.....	822	138	53
Department of Health and Human Services.....	9	9	9
Department of Housing and Urban Development.....	8	33	47
Department of the Interior.....	1	1	1
Department of Transportation.....	66	---	---
Department of the Treasury.....	---	---	---
Department of Veterans Affairs.....	188	212	152
Export-Import Bank of the United States.....	331	259	226
Other Independent Agencies.....	50	60	66
Total Direct Obligations:	16,154	7,864	9,297
Reimbursable obligations.....	3,871	4,610	6,910
Total Obligations:	20,025	12,474	16,207

Table 2
OBLIGATIONS BY AGENCY

40 GRANTS AND FIXED CHARGES Subtotal

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	314	297	296
The Judiciary.....	68	57	66
Funds Appropriated to the President.....	9,408	9,144	8,477
Department of Agriculture.....	53,413	53,204	55,101
Department of Commerce.....	1,360	1,385	1,156
Department of Defense--Military.....	732	968	912
Department of Defense--Civil.....	28,655	28,578	29,757
Department of Education.....	32,636	17,287	30,623
Department of Energy.....	1,866	1,475	1,517
Department of Health and Human Services.....	353,436	403,866	436,921
Department of Housing and Urban Development.....	30,232	29,932	22,531
Department of the Interior.....	2,974	2,714	2,912
Department of Justice.....	2,304	4,329	4,253
Department of Labor.....	36,397	38,732	40,165
Department of State.....	2,979	2,993	3,164
Department of Transportation.....	27,073	25,856	23,460
Department of the Treasury.....	365,574	377,951	379,195
Department of Veterans Affairs.....	22,283	22,951	23,103
Environmental Protection Agency.....	4,236	4,101	3,598
General Services Administration.....	110	278	170
National Aeronautics and Space Administration.....	442	441	420
Office of Personnel Management.....	38,502	39,763	41,667
Small Business Administration.....	842	807	500
Social Security Administration.....	357,127	376,094	398,065
Export-Import Bank of the United States.....	1,076	1,372	910
Financial Institutions (FDIC/RTC).....	4	593	---
Postal Service.....	130	122	103
Railroad Retirement Board.....	11,447	11,646	11,750
Other Independent Agencies.....	14,333	15,350	14,321
Allowances.....	---	-542	-5,516
Total Direct Obligations:	1,399,953	1,471,744	1,529,597
Reimbursable obligations.....	14,906	14,275	15,396
Total Obligations:	1,414,859	1,486,019	1,544,993

Table 2
OBLIGATIONS BY AGENCY

41.0 Grants, subsidies, and contributions

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	314	297	296
The Judiciary.....	47	40	45
Funds Appropriated to the President.....	9,407	9,143	8,476
Department of Agriculture.....	46,844	48,034	50,626
Department of Commerce.....	1,358	1,383	1,155
Department of Defense--Military.....	526	761	692
Department of Defense--Civil.....	5	6	6
Department of Education.....	30,737	15,986	29,474
Department of Energy.....	1,460	1,087	1,114
Department of Health and Human Services.....	179,113	209,618	221,916
Department of Housing and Urban Development.....	30,231	29,932	22,531
Department of the Interior.....	2,964	2,705	2,902
Department of Justice.....	2,264	4,282	4,208
Department of Labor.....	11,731	11,613	12,007
Department of State.....	2,257	2,241	2,374
Department of Transportation.....	27,066	25,844	23,448
Department of the Treasury.....	2,794	3,050	2,929
Department of Veterans Affairs.....	2,588	2,757	2,568
Environmental Protection Agency.....	4,218	4,080	3,582
General Services Administration.....	18	1	---
National Aeronautics and Space Administration.....	442	441	420
Small Business Administration.....	842	807	500
Social Security Administration.....	24,540	24,566	28,318
Export-Import Bank of the United States.....	764	1,181	771
Financial Institutions (FDIC/RTC).....	2	---	---
Postal Service.....	130	122	103
Railroad Retirement Board.....	251	239	223
Other Independent Agencies.....	12,672	13,779	13,031
Allowances.....	---	-542	-5,516
Total Direct Obligations:	395,585	413,453	428,199
Reimbursable obligations.....	6,041	5,847	6,665
Total Obligations:	401,626	419,300	434,864

Table 2
OBLIGATIONS BY AGENCY

42.0 Insurance claims and indemnities

(in millions of dollars)			
	1995 actual	1996 estimate	1997 estimate
The Judiciary.....	21	17	21
Funds Appropriated to the President.....	1	1	1
Department of Agriculture.....	17	18	13
Department of Commerce.....	2	2	1
Department of Defense--Military.....	202	205	217
Department of Defense--Civil.....	28,650	28,572	29,751
Department of Education.....	1,886	1,291	1,138
Department of Energy.....	8	9	9
Department of Health and Human Services.....	174,310	194,234	214,993
Department of Housing and Urban Development.....	1	---	---
Department of the Interior.....	6	4	6
Department of Justice.....	35	47	45
Department of Labor.....	24,244	26,671	27,690
Department of State.....	697	726	763
Department of Transportation.....	7	12	12
Department of the Treasury.....	1,098	903	903
Department of Veterans Affairs.....	18,797	19,270	19,638
Environmental Protection Agency.....	18	21	16
Office of Personnel Management.....	38,087	39,341	41,239
Social Security Administration.....	332,572	351,514	369,735
Financial Institutions (FDIC/RTC).....	2	1	---
Railroad Retirement Board.....	11,158	11,382	11,512
Other Independent Agencies.....	1,468	1,245	942
Total Direct Obligations:	633,287	675,486	718,645
Reimbursable obligations.....	3,755	3,434	3,556
Total Obligations:	637,042	678,920	722,201

Table 2
OBLIGATIONS BY AGENCY

43.0 Interest and dividends

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Department of Agriculture.....	6,550	5,148	4,461
Department of Defense--Military.....	4	2	3
Department of Education.....	13	10	11
Department of Energy.....	398	379	394
Department of Health and Human Services.....	13	14	12
Department of the Interior.....	4	5	4
Department of Justice.....	5	---	---
Department of Labor.....	422	448	468
Department of the Treasury.....	346,382	355,854	356,018
Department of Veterans Affairs.....	871	892	841
General Services Administration.....	92	277	170
Social Security Administration.....	15	14	12
Export-Import Bank of the United States.....	312	191	139
Railroad Retirement Board.....	38	25	15
Other Independent Agencies.....	181	214	233
Total Direct Obligations:	355,300	363,473	362,781
Reimbursable obligations.....	4,996	4,890	5,071
Total Obligations:	360,296	368,363	367,852

Table 2
OBLIGATIONS BY AGENCY

44.0 Refunds

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Department of Agriculture.....	2	4	1
Department of State.....	25	26	27
Department of the Treasury.....	15,300	18,144	19,345
Department of Veterans Affairs.....	27	32	56
Office of Personnel Management.....	415	422	428
Financial Institutions (FDIC/RTC).....	---	592	---
Other Independent Agencies.....	12	112	115
Total Direct Obligations:	15,781	19,332	19,972
Reimbursable obligations.....	114	104	104
Total Obligations:	15,895	19,436	20,076

Table 2
OBLIGATIONS BY AGENCY

90 OTHER Subtotal

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	11	10	15
The Judiciary.....	3	1	4
Executive Office of the President.....	21	31	27
Funds Appropriated to the President.....	18	17	15
Department of Agriculture.....	40	39	38
Department of Commerce.....	25	21	25
Department of Defense--Military.....	11	17	23
Department of Defense--Civil.....	7	18	22
Department of Education.....	5	15,842	3
Department of Energy.....	9	2	3
Department of Health and Human Services.....	1,012	1,479	1,203
Department of Housing and Urban Development.....	1	1	---
Department of the Interior.....	87	88	86
Department of Justice.....	15	11	9
Department of Labor.....	1,002	472	377
Department of State.....	8	8	8
Department of Transportation.....	3,706	3,414	4,727
Department of the Treasury.....	2,133	7	7
Department of Veterans Affairs.....	2	2	1
Environmental Protection Agency.....	15	12	11
General Services Administration.....	2	4	9
Office of Personnel Management.....	2	1	2
Small Business Administration.....	143	112	31
Social Security Administration.....	5,950	5,261	5,329
Export-Import Bank of the United States.....	1	---	1
Financial Institutions (FDIC/RTC).....	7,712	2,613	1,679
Railroad Retirement Board.....	3,255	3,425	3,452
Other Independent Agencies.....	106	109	173
Total Direct Obligations:	24,963	32,734	16,989
Reimbursable obligations.....	54	67	14
Total Obligations:	25,356	33,084	17,294

Table 2
OBLIGATIONS BY AGENCY

91.0 Unvouchered

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Department of Defense--Military.....	6	13	13
Department of State.....	5	8	8
General Services Administration.....	---	---	6
Total Direct Obligations:	11	21	27
Total Obligations:	11	21	27

Table 2
OBLIGATIONS BY AGENCY

92.0 Undistributed

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Executive Office of the President.....	11	17	19
Funds Appropriated to the President.....	1	1	1
Department of Education.....	---	15,838	---
Department of Health and Human Services.....	175	593	282
Department of the Interior.....	35	38	39
Department of Labor.....	995	472	374
Department of Transportation.....	3,690	3,419	4,728
Department of the Treasury.....	2,121	---	---
Small Business Administration.....	143	112	31
Social Security Administration.....	6,778	6,141	6,256
Financial Institutions (FDIC/RTC).....	7,710	2,611	1,678
Railroad Retirement Board.....	3,251	3,422	3,451
Other Independent Agencies.....	93	115	129
Total Direct Obligations:	25,003	32,779	16,988
Reimbursable obligations.....	---	---	---
Total Obligations:	25,003	32,779	16,988

Table 2
OBLIGATIONS BY AGENCY

93.0 Limitation on expenses

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Department of Health and Human Services.....	832	883	919
Department of Labor.....	---	---	---
Department of Transportation.....	-3	-14	-16
Social Security Administration.....	-831	-883	-929
Railroad Retirement Board.....	1	1	---
Other Independent Agencies.....	-50	-53	---
Total Direct Obligations:	-51	-66	-26
Reimbursable obligations.....	54	67	14
Total Obligations:	3	1	-12

Table 2
OBLIGATIONS BY AGENCY

99.5 Below reporting threshold

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
Legislative Branch.....	11	10	15
The Judiciary.....	3	1	4
Executive Office of the President.....	10	14	8
Funds Appropriated to the President.....	17	16	14
Department of Agriculture.....	40	39	38
Department of Commerce.....	25	21	25
Department of Defense--Military.....	5	4	10
Department of Defense--Civil.....	7	18	22
Department of Education.....	5	4	3
Department of Energy.....	9	2	3
Department of Health and Human Services.....	5	3	2
Department of Housing and Urban Development.....	1	1	---
Department of the Interior.....	52	50	47
Department of Justice.....	15	11	9
Department of Labor.....	7	---	3
Department of State.....	3	---	---
Department of Transportation.....	19	9	15
Department of the Treasury.....	12	7	7
Department of Veterans Affairs.....	2	2	1
Environmental Protection Agency.....	15	12	11
General Services Administration.....	2	4	3
Office of Personnel Management.....	2	1	2
Social Security Administration.....	3	3	2
Export-Import Bank of the United States.....	1	---	1
Financial Institutions (FDIC/RTC).....	2	2	1
Railroad Retirement Board.....	3	2	1
Other Independent Agencies.....	63	47	44
Total Obligations:	339	283	291

OBLIGATIONS
AND
OFFSETTING COLLECTIONS

EXPLANATORY NOTES RELATING TO OFFSETTING COLLECTIONS TABLES

The purpose of this section is to present all the amounts that have been offset against spending in deriving net obligations so that the user may gross up obligations to whatever level would be most useful in a given context. It provides a bridge from gross obligations to net obligations, shows the amounts of offsetting receipts that are not distributed to agency tables in this report, and shows net obligations by agency.

As a general rule, all income that is collected by the Federal Government arising from its sovereign power (mainly, but not exclusively taxes) are recorded as governmental (budget or off-budget) receipts. All other collections are normally offset on the spending side of the budget rather than being recorded as governmental receipts. The offsetting collections include intragovernmental income (i.e., payments exclusively between Federal government agencies) and all income from the public, almost all of which arise from business-type charges. This quantification of offsetting collections is generally consistent with the principles laid down by the President's Commission on Budget Concepts in 1967.

Some offsetting collections are authorized by law to be credited directly to appropriation or fund accounts and used without further action by Congressional appropriation committees; other offsetting collections are required to be deposited in receipt accounts. These differences are reflected in the various lines presenting offsetting collections in the following tables.

Specifically, the offsetting collections from other Government accounts that are credited to the appropriation or fund accounts are on the line entitled "Other Government accounts (Federal and trust)" in the tables in this part. The offsetting collections from the public in payment for business-type transactions that are credited to appropriation or fund accounts are on the line entitled "The public (non-Federal sources)".

"Offsetting receipts" is the term used to identify offsetting collections that have been or will be deposited in receipt accounts. Like the offsetting collections credited to appropriation or fund accounts, they are comprised of either collections from other Federal Government accounts or collections from the public. The offsetting collections from the public that arise from business-type transactions that are deposited in offsetting receipt accounts are presented on the line entitled "Proprietary receipts from the public". The collections from compulsory user fees are presented as "Offsetting governmental receipts". The collections from other Federal Government accounts that are deposited in receipt accounts are presented as "Intragovernmental receipts". Those presented as "interfund transactions" are payments from one fund group (either Federal or trust funds) to a receipt account in the other fund group. Those presented as "intrafund transactions" are where the payment and receipt both occur within the same fund group.

The net result is that collections from other Federal Government accounts, whether credited to appropriation or fund accounts or deposited in receipt accounts, are deducted from gross obligations to prevent double counting. Collections from the public that result from business-type transactions and collections that are governmental in nature but are required by law to be treated as offsetting are deducted from gross obligations to arrive at net obligations. The total of business-type income from the public is the sum of (a) the collections credited to appropriation or fund accounts on the line called "The public (non-Federal sources)" and (b) the collections deposited in receipt accounts on the line called "Proprietary receipts from the public".

Each of the tables in this section is described below:

Table 3 - Bridge from Gross to Net Obligations. Offsetting collections are summarized by agency in this table. In this report, offsetting receipts that are not distributed by agency in the 1997 Budget are included in the "All Branches", "Executive Branch", and "Undistributed Offsetting Receipts" sections of the table.

Table 4 - Undistributed Offsetting Receipts. This table displays offsetting receipts that are not distributed by agency. Most offsetting collections are deducted from gross obligations before arriving at net obligations for each Federal department or agency. The collections presented as "Credited to appropriation or fund accounts" in the bridge table described above are deducted at the account level. The rest, the offsetting receipts, must be distributed, i.e., a determination must be made as to which agency's obligations will be netted. In a few cases, decisions have been made to deduct such receipts before striking government-wide totals, rather than deducting them from any agency. These amounts are called "undistributed offsetting receipts". It should be noted that the universe of amounts that are not distributed by agency is larger than the amounts that are not distributed by function. In reports and tables by function, the following offsetting receipts that are not distributed by agency are distributed by function:

- interest received by on-budget trust funds (subfunction 902);
 - interest received by off-budget trust funds (subfunction 903); and
 - interest received from the Outer Continental Shelf escrow account (subfunction 908).
-

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>All Branches</u>			
Total obligations incurred.....	2,144,991	2,215,950	2,253,585
Offsetting collections (total).....	-612,710	-652,953	-627,195
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-167,474	-191,581	-168,677
The public (non-Federal sources).....	-151,726	-140,439	-130,087
Offsetting receipts:			
Offsetting governmental receipts.....	-10,274	-6,940	-6,342
Proprietary receipts from the public.....	-52,842	-56,471	-54,002
Intragovernmental receipts:			
Intrafund transactions.....	-14,368	-12,793	-11,130
Interfund transactions.....	-216,026	-244,729	-256,957
Net obligations incurred.....	1,532,281	1,562,997	1,626,390
<u>Legislative Branch</u>			
Total obligations incurred.....	3,726	3,748	3,879
Offsetting collections (total).....	-1,030	-1,097	-1,110
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-905	-964	-976
The public (non-Federal sources).....	-96	-103	-106
Offsetting receipts:			
Proprietary receipts from the public.....	-12	-11	-9
Intragovernmental receipts:			
Intrafund transactions.....	-17	-19	-19
Net obligations incurred.....	2,696	2,651	2,769

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>The Judiciary</u>			
Total obligations incurred.....	3,109	3,826	3,779
Offsetting collections (total).....	-207	-468	-245
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-41	-250	-99
The public (non-Federal sources).....	-30	-31	-31
Offsetting receipts:			
Proprietary receipts from the public.....	-5	-6	-6
Intragovernmental receipts:			
Intrafund transactions.....	-102	-148	-79
Interfund transactions.....	-29	-33	-30
Net obligations incurred.....	2,902	3,358	3,534
<u>Executive Branch</u>			
Total obligations incurred.....	2,138,156	2,208,376	2,245,927
Offsetting collections (total).....	-611,448	-651,359	-625,807
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-166,528	-190,367	-167,602
The public (non-Federal sources).....	-151,600	-140,305	-129,950
Offsetting receipts:			
Offsetting governmental receipts.....	-10,274	-6,940	-6,342
Proprietary receipts from the public.....	-52,825	-56,454	-53,987
Intragovernmental receipts:			
Intrafund transactions.....	-14,249	-12,626	-11,032
Interfund transactions.....	-215,972	-244,667	-256,894
Net obligations incurred.....	1,526,708	1,557,017	1,620,120

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>Executive Office of the President</u>			
Total obligations incurred.....	209	220	219
Offsetting collections (total).....	-8	-8	-7
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).....	-7	-7	-6
The public (non-Federal sources).....	-1	-1	-1
Net obligations incurred.....	201	212	212
<u>Funds Appropriated to the President</u>			
Total obligations incurred.....	30,967	24,512	22,800
Offsetting collections (total).....	-15,345	-15,644	-14,707
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).....	-182	-199	-206
The public (non-Federal sources).....	-895	-1,536	-1,444
Offsetting receipts:			
Proprietary receipts from the public.....	-14,263	-13,906	-13,054
Intragovernmental receipts:			
Interfund transactions.....	-5	-3	-3
Net obligations incurred.....	15,622	8,868	8,093

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>Department of Agriculture</u>			
Total obligations incurred.....	79,378	74,034	77,610
Offsetting collections (total).....	-24,839	-21,656	-20,975
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-3,195	-3,452	-2,859
The public (non-Federal sources).....	-20,286	-16,947	-16,943
Offsetting receipts:			
Proprietary receipts from the public.....	-1,330	-1,172	-1,088
Intragovernmental receipts:			
Intrafund transactions.....	---	-5	-5
Interfund transactions.....	-28	-80	-80
Net obligations incurred.....	54,539	52,378	56,635
<u>Department of Commerce</u>			
Total obligations incurred.....	5,789	5,884	5,878
Offsetting collections (total).....	-1,534	-1,532	-1,656
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-724	-713	-697
The public (non-Federal sources).....	-688	-693	-819
Offsetting receipts:			
Proprietary receipts from the public.....	-122	-126	-140
Net obligations incurred.....	4,255	4,352	4,222

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>Department of Defense--Military</u>			
Total obligations incurred.....	366,210	356,612	345,540
Offsetting collections (total).....	-104,077	-124,317	-101,415
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).....	-93,502	-115,435	-92,685
The public (non-Federal sources).....	-8,570	-7,633	-7,618
Offsetting receipts:			
Offsetting governmental receipts.....	-2	-1	-1
Proprietary receipts from the public.....	-1,772	-859	-864
Intragovernmental receipts:			
Intrafund transactions.....	-50	-25	-10
Interfund transactions.....	-181	-364	-237
Net obligations incurred.....	262,133	232,295	244,125
<u>Department of Defense--Civil</u>			
Total obligations incurred.....	47,367	46,493	48,174
Offsetting collections (total).....	-15,429	-14,173	-14,979
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).....	-3,649	-3,110	-3,402
The public (non-Federal sources).....	-14	-20	-20
Offsetting receipts:			
Offsetting governmental receipts.....	---	---	-7
Proprietary receipts from the public.....	-178	-184	-185
Intragovernmental receipts:			
Interfund transactions.....	-11,588	-10,859	-11,365
Net obligations incurred.....	31,938	32,320	33,195

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>Department of Education</u>			
Total obligations incurred.....	34,638	34,209	31,859
Offsetting collections (total).....	-1,951	-1,690	-1,747
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-156	-8	-8
The public (non-Federal sources).....	-1,705	-1,614	-1,571
Offsetting receipts:			
Proprietary receipts from the public.....	-90	-68	-168
Net obligations incurred.....	32,687	32,519	30,112
<u>Department of Energy</u>			
Total obligations incurred.....	24,369	24,596	24,672
Offsetting collections (total).....	-8,046	-9,346	-9,458
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-2,125	-2,822	-2,847
The public (non-Federal sources).....	-3,825	-3,913	-3,986
Offsetting receipts:			
Offsetting governmental receipts.....	---	-42	-26
Proprietary receipts from the public.....	-1,696	-1,923	-1,873
Intragovernmental receipts:			
Intrafund transactions.....	-400	-646	-726
Net obligations incurred.....	16,323	15,250	15,214

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>Department of Health and Human Services</u>			
Total obligations incurred.....	367,857	419,187	452,616
Offsetting collections (total).....	-65,252	-89,625	-96,360
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).....	-3,109	-3,399	-3,584
The public (non-Federal sources).....	-361	-380	-435
Offsetting receipts:			
Proprietary receipts from the public.....	-20,290	-19,888	-20,045
Intragovernmental receipts:			
Interfund transactions.....	-41,492	-65,958	-72,296
Net obligations incurred.....	302,605	329,562	356,256
<u>Department of Housing and Urban Development</u>			
Total obligations incurred.....	37,879	38,045	32,562
Offsetting collections (total).....	-9,956	-12,976	-10,500
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).....	-767	-806	-926
The public (non-Federal sources).....	-8,336	-7,599	-7,767
Offsetting receipts:			
Offsetting governmental receipts.....	-10	-15	-16
Proprietary receipts from the public.....	-843	-4,556	-1,791
Net obligations incurred.....	27,923	25,069	22,062

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>Department of the Interior</u>			
Total obligations incurred.....	11,419	11,063	11,202
Offsetting collections (total).....	-3,821	-3,949	-4,098
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-1,273	-1,253	-1,269
The public (non-Federal sources).....	-367	-377	-496
Offsetting receipts:			
Proprietary receipts from the public.....	-1,890	-2,103	-2,140
Intragovernmental receipts:			
Intrafund transactions.....	-208	-160	-149
Interfund transactions.....	-83	-56	-44
Net obligations incurred.....	7,598	7,114	7,104
<u>Department of Justice</u>			
Total obligations incurred.....	16,464	20,287	21,501
Offsetting collections (total).....	-3,983	-4,189	-4,137
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-2,802	-2,969	-2,813
The public (non-Federal sources).....	-262	-335	-328
Offsetting receipts:			
Offsetting governmental receipts.....	-879	-834	-915
Intragovernmental receipts:			
Intrafund transactions.....	-40	-51	-51
Interfund transactions.....	---	---	-30
Net obligations incurred.....	12,481	16,098	17,364

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>Department of Labor</u>			
Total obligations incurred.....	40,410	42,391	43,859
Offsetting collections (total).....	-8,702	-8,460	-8,777
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-5,747	-5,931	-6,051
The public (non-Federal sources).....	-1,329	-1,475	-1,651
Offsetting receipts:			
Proprietary receipts from the public.....	-6	-2	-2
Intragovernmental receipts:			
Intrafund transactions.....	-12	-15	-13
Interfund transactions.....	-1,608	-1,037	-1,060
Net obligations incurred.....	31,708	33,931	35,082
<u>Department of State</u>			
Total obligations incurred.....	6,539	6,793	6,833
Offsetting collections (total).....	-1,173	-1,153	-1,137
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-736	-724	-680
The public (non-Federal sources).....	-116	-109	-131
Offsetting receipts:			
Intragovernmental receipts:			
Intrafund transactions.....	-1	-2	-3
Interfund transactions.....	-320	-318	-323
Net obligations incurred.....	5,366	5,640	5,696

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>Department of Transportation</u>			
Total obligations incurred.....	45,910	44,408	44,515
Offsetting collections (total).....	-5,035	-5,276	-6,894
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-4,766	-4,958	-6,377
The public (non-Federal sources).....	-125	-187	-358
Offsetting receipts:			
Offsetting governmental receipts.....	-134	-115	-143
Proprietary receipts from the public.....	-10	-11	-11
Intragovernmental receipts:			
Interfund transactions.....	---	-5	-5
Net obligations incurred.....	40,875	39,132	37,621
<u>Department of the Treasury</u>			
Total obligations incurred.....	381,204	392,077	394,170
Offsetting collections (total).....	-30,369	-26,737	-25,079
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-9,927	-8,693	-7,368
The public (non-Federal sources).....	-3,578	-3,627	-3,627
Offsetting receipts:			
Offsetting governmental receipts.....	-1,076	-1,100	-1,124
Proprietary receipts from the public.....	-5,394	-4,396	-5,716
Intragovernmental receipts:			
Intrafund transactions.....	-9,418	-7,886	-6,251
Interfund transactions.....	-976	-1,035	-993
Net obligations incurred.....	350,835	365,340	369,091

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>Department of Veterans Affairs</u>			
Total obligations incurred.....	43,656	45,647	45,690
Offsetting collections (total).....	-5,771	-6,518	-5,925
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-2,897	-3,488	-2,781
The public (non-Federal sources).....	-1,840	-1,835	-1,834
Offsetting receipts:			
Proprietary receipts from the public.....	-1,016	-1,182	-1,293
Intragovernmental receipts:			
Interfund transactions.....	-18	-13	-17
Net obligations incurred.....	37,885	39,129	39,765
<u>Environmental Protection Agency</u>			
Total obligations incurred.....	7,943	8,540	7,772
Offsetting collections (total).....	-789	-986	-964
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-257	-498	-445
The public (non-Federal sources).....	-21	-28	-34
Offsetting receipts:			
Offsetting governmental receipts.....	-9	-10	-35
Proprietary receipts from the public.....	-252	-200	-200
Intragovernmental receipts:			
Interfund transactions.....	-250	-250	-250
Net obligations incurred.....	7,154	7,554	6,808

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>General Services Administration</u>			
Total obligations incurred.....	11,075	12,549	11,253
Offsetting collections (total).....	-9,650	-10,236	-10,417
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-9,418	-10,170	-10,351
The public (non-Federal sources).....	-221	-45	-45
Offsetting receipts:			
Proprietary receipts from the public.....	-11	-21	-21
Net obligations incurred.....	1,425	2,313	836
<u>National Aeronautics and Space Administration</u>			
Total obligations incurred.....	15,135	15,188	14,672
Offsetting collections (total).....	-818	-960	-835
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-699	-911	-763
The public (non-Federal sources).....	-119	-49	-72
Net obligations incurred.....	14,317	14,228	13,837

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>Office of Personnel Management</u>			
Total obligations incurred.....	79,911	82,196	85,521
Offsetting collections (total).....	-39,011	-39,463	-40,613
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-13,928	-13,691	-14,227
The public (non-Federal sources).....	-5,115	-5,184	-5,407
Offsetting receipts:			
Intragovernmental receipts:			
Interfund transactions.....	-19,968	-20,588	-20,979
Net obligations incurred.....	40,900	42,733	44,908
<u>Small Business Administration</u>			
Total obligations incurred.....	2,210	1,912	1,389
Offsetting collections (total).....	-1,442	-1,067	-912
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-358	-221	-172
The public (non-Federal sources).....	-1,084	-830	-740
Offsetting receipts:			
Proprietary receipts from the public.....	---	-16	---
Net obligations incurred.....	768	845	477

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>Social Security Administration</u>			
Total obligations incurred.....	371,724	390,445	412,907
Offsetting collections (total).....	-11,716	-12,522	-13,443
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).....	-2,242	-2,149	-2,161
The public (non-Federal sources).....	-3,063	-2,943	-3,128
Offsetting receipts:			
Proprietary receipts from the public.....	-936	-995	-1,135
Intragovernmental receipts:			
Interfund transactions.....	-5,475	-6,435	-7,019
Net obligations incurred.....	360,008	377,923	399,464
<u>Export-Import Bank of the United States</u>			
Total obligations incurred.....	1,452	1,677	1,184
Offsetting collections (total).....	-1,515	-1,854	-1,067
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).....	-6	-73	-37
The public (non-Federal sources).....	-1,306	-1,529	-972
Offsetting receipts:			
Proprietary receipts from the public.....	-203	-252	-58
Net obligations incurred.....	-63	-177	117

Table 3

BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>Financial Institutions (FDIC/RTC)</u>			
Total obligations incurred.....	9,424	4,870	2,882
Offsetting collections (total).....	-27,244	-18,174	-7,033
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-972	-1,459	-1,550
The public (non-Federal sources).....	-26,272	-16,715	-5,483
Net obligations incurred.....	-17,820	-13,304	-4,151
<u>Postal Service</u>			
Total obligations incurred.....	54,488	59,447	60,893
Offsetting collections (total).....	-54,812	-57,229	-59,158
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-1,501	-1,450	-1,434
The public (non-Federal sources).....	-53,311	-55,779	-57,724
Net obligations incurred.....	-324	2,218	1,735

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>Railroad Retirement Board</u>			
Total obligations incurred.....	14,802	15,170	15,319
Offsetting collections (total).....	-10,451	-10,341	-10,514
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-4	-4	-4
Offsetting receipts:			
Intragovernmental receipts:			
Intrafund transactions.....	-4,120	-3,836	-3,824
Interfund transactions.....	-6,327	-6,501	-6,686
Net obligations incurred.....	4,351	4,829	4,805
<u>Other Independent Agencies</u>			
Total obligations incurred.....	29,727	30,356	27,441
Offsetting collections (total).....	-11,106	-11,114	-9,923
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust).	-1,579	-1,774	-1,899
The public (non-Federal sources).....	-8,790	-8,595	-7,240
Offsetting receipts:			
Offsetting governmental receipts.....	-520	-473	-475
Proprietary receipts from the public.....	-104	-105	-105
Intragovernmental receipts:			
Interfund transactions.....	-113	-167	-204
Net obligations incurred.....	18,621	19,242	17,518

Table 3
BRIDGE FROM GROSS TO NET OBLIGATIONS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>Allowances</u>			
Total obligations incurred.....	---	-432	-5,006
Offsetting collections (total).....	---	-327	-76
Credited to appropriation or fund accounts from:			
The public (non-Federal sources).....	---	-327	-76
Net obligations incurred.....	---	-759	-5,082
<u>Undistributed offsetting receipts</u>			
Offsetting collections (total).....	-137,628	-139,866	-143,034
Offsetting receipts:			
Offsetting governmental receipts.....	-7,644	-4,350	-3,600
Proprietary receipts from the public.....	-2,419	-4,489	-4,098
Intragovernmental receipts:			
Interfund transactions.....	-127,565	-131,027	-135,336
Net obligations incurred.....	-137,628	-139,866	-143,034

Table 4

UNDISTRIBUTED OFFSETTING RECEIPTS

(in millions of dollars)	1995 actual	1996 estimate	1997 estimate
<u>Proprietary receipts:</u>			
Rents and royalties on the Outer Continental Shelf (OCS)(953).....	-2,418	-2,689	-3,108
Proceeds from the sale of the U.S. Enrichment Corporation (954).....	---	-1,800	---
Interest received from OCS escrow account (908)...	-1	---	-905
Proceeds from the sale of Power Marketing Administrations (954).....	---	---	-85
<u>Offsetting Governmental Receipts</u>			
Auction receipts, FCC (959).....	-7,644	-4,350	-3,600
<u>Interfund transactions:</u>			
Interest received by on-budget trust funds (902)..	-59,867	-61,158	-61,812
Interest received by off-budget trust funds (903).	-33,305	-36,440	-39,361
Employer share, employee retirement:			
DOD retirement (951).....	-12,238	-11,250	-11,192
On-budget civilians (951).....	-15,723	-15,888	-16,307
Off-budget civilians (952).....	-6,432	-6,291	-6,664
Total, Undistributed Offsetting Receipts....	-137,628	-139,866	-143,034

MOTOR VEHICLES

EXPLANATORY NOTES RELATING TO MOTOR VEHICLE TABLES

Motor Vehicle Obligation and Outlays

Subtitle C of Title XV of the Consolidated Omnibus Reconciliation Act (COBRA) of 1985 (Public Law 99-972) requires agencies that operate at least three hundred motor vehicles to report each year on total obligations and outlays for motor vehicles for the past, current and budget years, with their budget submissions to the President. In addition, the President is required to include a summary of agency submissions in a report to Congress. This section presents motor vehicle costs in terms of both obligations and outlays for affected agencies for the 1995-1997 period.

MOTOR VEHICLE OBLIGATIONS BY AGENCY

(In millions of dollars)

Department or other unit	1995 Actual	1996 Estimate	1997 Estimate
Department of Agriculture	134	142	153
Department of Commerce	4	4	4
Department of Defense--Military	640	616	630
Department of Defense--Civil	36	31	31
Department of Energy	93	93	95
Department of Health and Human Services	15	16	17
Department of the Interior	145	141	139
Department of Justice	174	150	171
Department of Labor	20	20	21
Department of State	18	18	18
Department of Transportation	45	45	40
Department of the Treasury	25	22	23
Department of Veterans Affairs	35	37	38
Environmental Protection Agency	4	4	5
General Services Administration	5	5	5
National Aeronautics and Space Administration	9	9	8
Office of Personnel Management	2	1	1
Other Independent Agencies:			
Agency for International Development	4	4	5
Peace Corps	4	4	3
United States Information Agency	4	4	5
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Total Obligations	1,416	1,366	1,412

MOTOR VEHICLE OUTLAYS BY AGENCY

(In millions of dollars)

Department or other unit	1995 Actual	1996 Estimate	1997 Estimate
Department of Agriculture	125	131	138
Department of Commerce	4	4	4
Department of Defense--Military	640	616	630
Department of Defense--Civil	36	31	31
Department of Energy	91	92	92
Department of Health and Human Services	15	16	17
Department of the Interior	127	129	128
Department of Justice	166	141	162
Department of Labor	20	20	20
Department of State	19	18	18
Department of Transportation	45	45	40
Department of the Treasury	25	22	23
Department of Veterans Affairs	35	37	38
Environmental Protection Agency	4	5	5
General Services Administration	5	5	5
National Aeronautics and Space Administration	9	9	8
Office of Personnel Management *			
Other Independent Agencies:			
Agency for International Development	3	4	5
Peace Corps	4	4	3
United States Information Agency	4	4	4
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Total Outlays	1,377	1,333	1,371

* \$500 thousand or less