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TESTIMONY

CURBING WASTEFUL YEAR-END FEDERAL GOVERNMENT SPENDING: REFORMING "USE IT OR LOSE IT" RULES

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Senate Committee on Homeland Security and Governmental Affairs
Subcommittee on Federal Spending Oversight and Emergency Management
Hearing: Prudent Planning or Wasteful Binge? A Look at End of the Year Spending

September 30, 2015

Good afternoon, Chairman Paul, Ranking Member Baldwin, and members of the Subcommittee. Thank you for inviting me to testify today.

My name is Jason Fichtner, and I am a senior research fellow at the Mercatus Center at George Mason University, where I research fiscal and economic issues, including Social Security. I am also an affiliated professor at Georgetown University, Johns Hopkins University, and Virginia Tech, where I teach courses in economics and public policy. Previously I served in several positions at the Social Security Administration, including deputy commissioner (acting) and chief economist. All opinions I express today are my own and do not necessarily reflect the views of my employers.

I would like to begin by thanking Chairman Paul and Senator Baldwin for the leadership you provide this committee to ensure that important public policy issues involving the federal budget and the stewardship of federal tax dollars get the attention and debate they deserve. I also appreciate that you ensure ideas and viewpoints from all sides are shared in a collegial and respectful manner. It is a privilege for me to testify before you today.

My testimony focuses on two key issues: first, the extent to which perception of a year-end spending problem is reality and second, how various reforms would improve the efficiency of spending by federal government agencies and departments.

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From this discussion, I hope to leave you with the following takeaways:

1. While anecdotes and media stories of year-end spending surges are widespread, empirical evidence for year-end spending surges and use-it-or-lose-it spending—or the motivation behind this spending—is significantly less available. However, my research and recent research by other scholars is beginning to demonstrate empirical evidence that a year-end spending phenomenon is real and potentially wasteful.

2. Allowing federal agencies limited rollover or carryover authority could reduce wasteful year-end spending splurges. Similar reforms at the state level and internationally have shown promise, but more research is still needed.

YEAR-END SPENDING: ANECDOTAL VS. EMPIRICAL EVIDENCE

The use-it-or-lose-it phenomenon refers to the propensity of US government agencies to spend unused financial resources toward the end of the fiscal year. This spending is allegedly driven by fear that leftover resources will be returned to the Department of the Treasury and will prompt future congressional budget cuts for the agency. Anecdotes and media stories of year-end spending surges are widespread,[1] but empirical evidence for year-end spending surges and use-it-or-lose-it spending, or the motivation behind them, is significantly less available.[2]

Recent research suggests that year-end spending surges exist and may facilitate wasteful spending. In their 2013 paper, economists Jeffrey Liebman and Neale Mahoney analyze data from the Federal Procurement Data System and the White House's IT Dashboard to show that not only is there a surge in federal spending at the end of the year, but also this spending is of lower quality.[3] According to Liebman and Mahoney, at the end of a fiscal year, "the prospect of expiring funds" causes agencies to spend all their remaining resources, "even if the marginal value is below the social costs of funds (our definition of wasteful spending)."[4] A 2009 International Monetary Fund report found that year-end spending surges are a "commonly observed phenomenon in government administrations."[5] Such surges have occurred in Canada, Taiwan, and the United Kingdom, to name a few countries.[6]

Given how few empirical analyses of year-end US agency spending exist, I developed my own analysis of federal contract spending trends with my coauthor, Robert Greene.[7] We analyzed publicly available data from USASpending.gov related to spending on prime contracts awarded by executive departments.[8] My analysis focused

1. For example, see David A. Fahrenthold, "As Congress Fights over the Budget, Agencies Go on Their 'Use It or Lose It' Shopping Sprees," *Washington Post*, September 28, 2013, http://www.washingtonpost.com/politics/as-congress-fights-over-the-budget-agencies-go-on-their-use-it-or-lose-it-shopping-sprees/2013/09/28/b8eef3cc-254c-11e3-b3e9-d97fb087acd6_story.html; Matthew Sabas, "'Use It or Lose It' Shows There's More Room to Cut Spending," *Heritage Foundation*, November 14, 2013, http://blog.heritage.org/2013/11/14/use-lose-shows-theres-room-cut-spending/; Josh Hicks, "Two Charts that Suggest Use-It-or-Lose-It Federal Spending is Real," *Washington Post*, April 17, 2015, http://www.washingtonpost.com/blogs/federal-eye/wp/2015/04/17/two-charts-that-suggest-use-it-or-lose-it-federal-spending-is-real/.
2. Jeffrey B. Liebman and Neale Mahoney, "Do Expiring Budgets Lead to Wasteful Year-End Spending? Evidence from Federal Procurement" (NBER Working Paper No. 19481, National Bureau of Economic Research, Cambridge, MA, September 2013).
3. Liebman and Mahoney, "Expiring Budgets."
4. Ibid., 1. "Our definition of wasteful spending" refers to Liebman and Mahoney's definition.
5. Ian Lienert and Gösta Ljungman, "Carry-Over of Budget Authority" (Public Financial Management Technical Guidance Note, Fiscal Affairs Department, International Monetary Fund, Washington, DC, 2009), 3.
6. Rowena Crawford et al., "A Survey of Public Spending in the UK" (IFS Briefing Note BN43, Institute for Fiscal Studies, London, September 2009); Noel Hyndman et al., "Annuality in Public Budgeting: An Exploratory Study" (research report, Chartered Institute of Management Accountants, London, 2005); Internal Audit Branch, Treasury Board of Canada Secretariat, *Government Wide Review of Year-End Spending*, June 1995, http://www.tbs-sct.gc.ca/report/orp/1995/gwr-1995-eng.asp; Jinn-Yang Uang and Ching-Wan Liang, "Does Monitoring Frequency Affect Budget Execution Patterns?," *Asia Pacific Management Review* 17, no. 1 (2012): 59–75.
7. Jason J. Fichtner and Robert Greene, "Curbing the Surge in Year-End Federal Government Spending: Reforming 'Use It or Lose It' Rules" (Mercatus Working Paper, Mercatus Center at George Mason University, Arlington, VA, September 2014).
8. All data were accessed on June 30, 2014. All data used from FY 2003–FY 2013 were last updated by USASpending.gov on June 17, 2014. Data from FY 2000–FY 2002 were last updated on July 15, 2013.

on this type of spending—which comprised roughly 12 percent of total 2013 federal spending[9]—because the data are readily available through the USASpending.gov data archive. Data were downloaded containing detailed information on all contracts executed by each executive branch department for fiscal years 2000 through 2013.

My research shows that a remarkably large percentage of executive branch contract spending occurred near the end of the fiscal year. If an agency were to spread its contract spending evenly over a 12-month period, roughly 8.3 percent of spending would occur in each month. However, in the last month of fiscal year 2013, September,[10] the Department of State spent 38.8 percent of its contracting expenditures and the Department of Health and Human Services spent 28.7 percent. Not all agencies exhibited a year-end surge in spending. For example, the Department of Energy spent only 6.0 percent of its annual contract expenditures. But as the data show, most federal agencies were well above 8 percent, and many were above 16 percent. Between 2003 and 2013, across all executive departments, 16.9 percent of obligated contract expenditures occurred during the month of September—more than twice what we would expect if spending were split evenly over 12 months at 8.3 percent per month.

The pattern of year-end spending surges is evident across all the fiscal years analyzed and is not unique to the current administration or the past few Congresses. Year-end spending surges have become the norm, regardless of administration, party control of Congress, or delays in finalizing agency appropriations.

POLICY RECOMMENDATIONS

Academic research and some anecdotal evidence suggests that the current budget rule of use it or lose it is not optimal and may be encouraging wasteful spending of taxpayer dollars. The question remains: If such spending is indeed wasteful, what can be done to reduce it?

One idea is to allow agencies limited rollover (also known as carryover) authority for funds not spent by the end of the fiscal year. The federal government could begin with a pilot exercise to test the merits of limited rollover authority. Within certain federal departments, agency subcomponents should be given the authority to roll over up to 5 percent of the contract budget authority into the next fiscal year. To maximize success in reducing waste, the rollover accounts of agency subcomponents should be segregated. The separation of accounts increases the incentive to save, as only the agency subcomponents that achieve cost savings will be able to deploy those savings in subsequent fiscal years. Departments or agencies that wish to participate in the pilot program could submit a request to Congress, which could direct the Government Accountability Office (GAO) to oversee, audit, and evaluate the program.

A legitimate concern regarding carryover accounts is that they could have the perverse consequence of decreasing government accountability by serving as annual “rat holes.”[11] Requiring midyear budget reviews could help address this concern and would further curb year-end spending surges. Executive departments should be required to submit midyear budget reviews to Congress and the GAO. These reviews would detail, by agency subcomponent, the anticipated expenditures for the remainder of the fiscal year, the anticipated surpluses at the end of the fiscal year, and the reasons for these surpluses. Midyear reports with similar components have yielded success in reducing use-it-or-lose-it pressures and year-end spending surges when tried at home in Oklahoma and overseas in Taiwan.[12] Of course, these midyear reviews would have limited value if Congress fails to conduct appropriate

9. Figure calculated by dividing the total amount of contract spending across the entire federal government in FY 2013 ($461,565,303,165.53, as reported by USASpending.gov) by the total amount of estimated federal government outlays during FY 2013 ($3,803,400,000,000.00, as reported by the Office of Management and Budget). USASpending.gov, “Data Feeds, Data Archives for Prime Award Spending Data,” accessed June 30, 2014, https://www.usaspending.gov/data; Office of Management and Budget, Executive Office of the President, “Fiscal Year 2013 Historical Tables,” 27 (table 1.3).
10. The federal fiscal year runs from October 1 to September 30.
11. L. R. Jones, “Outyear Budgetary Consequences of Agency Cost Savings: International Public Management Network Symposium,” *International Public Management Review* 6, no. 1 (2005): 156.
12. Douglas and Franklin, “Putting the Brakes on the Rush to Spend Down End-of-Year Balances: Carryover Money in Oklahoma State Agencies,” *Public Budgeting & Finance* 26, no. 3 (2006): 54 (Oklahoma); Uang and Liang, “Does Monitoring Frequency Affect Budget Execution Patterns?” (Taiwan).

oversight. If Congress fails to do so, these reports may just become mere paperwork exercises.

To further curb waste, an agency would be allowed to carry over up to 5 percent into a rollover account, but agencies would be permitted to carry over only 50 percent of any remaining balance in those accounts into the subsequent fiscal year. To avoid lengthy delays in the spending of rollover fund savings and to discourage large accumulations of rollover funds, such funds should be spent within two years.

These reforms may create undesirable new administrative burdens and could disrupt existing budgeting practices. However, the short-term costs would be outweighed by long-term benefits. These benefits include relieving agencies of a perceived pressure to spend remaining resources at the end of the fiscal year to protect their budgets from cuts, along with the public benefit of reducing wasteful expenditures associated with that pressure to spend. Furthermore, even if year-end spending spikes were not inherently wasteful, enabling executive departments to manage their budgets without artificial deadlines would likely improve the efficiency of spending by the departments and their subcomponents.

A pilot program that gives limited rollover authority to several departments, combined with congressional and GAO oversight of rollover accounts, would be a useful experiment to see whether these changes to the federal budget process would reduce wasteful year-end spending.

Thank you again for your time and this opportunity to testify today. I look forward to your questions.

Curbing the Surge in Year-End Federal Government Spending: Reforming "Use It or Lose It" Rules

Jason J. Fichtner and Robert Greene

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Abstract

The “use it or lose it” phenomenon refers to the propensity of US government agencies to spend unused financial resources toward the end of the fiscal year out of fear that leftover resources will be returned to the Department of the Treasury, and will prompt future congressional budget cuts for the agency. While anecdotes and media stories of year-end spending surges are widespread, empirical support for year-end spending surges or the motivation behind them is significantly less available. The budget and spending literature has examined the efficacy of policy solutions designed to curb year-end spending surges, but these studies have often been done without empirical evidence. In this paper, we examine existing literature on the prevalence, consequences, wastefulness, and causes of year-end spending surges. We then report executive departments’ year-end obligated federal contract expenditure patterns using data obtained from USASpending.gov. We review literature on purported solutions to curb year-end spending surges, and conclude with a policy recommendation of our own.

JEL codes: H1, H6

Keywords: federal budget, budget reform, year-end spending, use-it-or-lose-it, government accountability

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Curbing the Surge in Year-End Federal Government Spending:

Reforming "Use It or Lose It" Rules

Jason J. Fichtner and Robert Greene

The "use it or lose it" phenomenon refers to the propensity of US government agencies to spend unused financial resources toward the end of the fiscal year out of fear that leftover resources will be returned to the Department of the Treasury and will prompt future congressional budget cuts for the agency. While anecdotes and media stories of year-end spending surges are widespread,[1] empirical evidence for year-end spending surges and use-it-or-lose-it spending or the motivation behind it is significantly less available.[2] As we discuss in the next section, while the budget and spending literature has examined the efficacy of various policy solutions designed to curb year-end spending surges, these studies often lack empirical evidence. In this paper, we examine existing literature on the prevalence, consequences, wastefulness, and causes of year-end spending surges. We then report executive departments' year-end obligated federal contract expenditure patterns, using data obtained from USASpending.gov.[3] We review literature on purported solutions to curb year-end spending and conclude with a policy recommendation.

[1] For example, see David Fahrenthold, "As Congress Fights over the Budget, Agencies Go on Their 'Use It or Lose It' Shopping Spree," *Washington Post*, September 28, 2013, http://www.washingtonpost.com/politics/as-congress-fights-over-the-budget-agencies-go-on-their-use-it-or-lose-it-shopping-sprees/2013/09/28/b8eef3cc-254c-11e3-b3e9-d97fb087acd6_story.html; Matthew Sabas, "'Use It or Lose It' Shows There's More Room to Cut Spending," Heritage Foundation, November 14, 2013, http://blog.heritage.org/2013/11/14/use-lose-shows-theres-room-cut-spending/.

[2] Jeffrey B. Liebman and Neale Mahoney, "Do Expiring Budgets Lead to Wasteful Year-End Spending? Evidence from Federal Procurement" (Working Paper 19481, National Bureau of Economic Research, Cambridge, MA, 2013).

[3] USASpending.gov compiles data from the General Services Administration, from the US Census Bureau, and directly from 31 departments and agencies of the executive branch through various government sources.

Literature Survey on Year-End Spending Surges and Whether Use It or Lose It Is to Blame

Research suggests that year-end spending surges may facilitate wasteful spending. In a 2007 survey of Department of Defense financial management and contracting careerists, 95 percent of the respondents believe there is a problem with year-end agency spending.[4] In their 2013 paper, economists Jeffrey Liebman and Neale Mahoney analyze data from the Federal Procurement Data System and the White House's IT Dashboard to show not only that is there a surge in federal spending at the end of the year, but also that this spending is of lower quality.[5] According to Liebman and Mahoney, at the end of a fiscal year, "the prospect of expiring funds" causes agencies to spend all their remaining resources, "even if the marginal value is below the social costs of funds (our definition of wasteful spending)."[6]

In 1998, the US General Accounting Office (GAO)[7] reported that the number of year-end spending surges had declined since 1980, when Congress and the GAO first looked at the issue.[8] Among more than 3,200 Inspectors General reports, the GAO found only one that linked poor contracting practices with a high rate of year-end spending.[9] However, the GAO cautions that its analysis is limited because of "agencies' widespread reporting noncompliance" and "the absence of complete and accurate reporting" of agencies' spending.[10] A 2007 study partially confirmed the existence of year-end spending surges on the federal

[4] Michael F. McPherson, "An Analysis of Year-End Spending and the Feasibility of a Carryover Incentive for Federal Agencies" (MBA Professional Report, Naval Postgraduate School, Monterey, CA, 2007).
[5] Liebman and Mahoney, "Expiring Budgets."
[6] Ibid., 1. "Our definition of wasteful spending" refers to Liebman and Mahoney's definition.
[7] On July 7, 2004, the General Accounting Office's name was changed to the Government Accountability Office by the GAO Human Capital Reform Act of 2004.
[8] US General Accounting Office, *Year-End Spending: Reforms Underway but Better Reporting and Oversight Needed*, GAO/AIMD-98-185 (Washington, DC: United States General Accounting Office, 1998).
[9] Ibid., 7.
[10] Ibid., 13.

level by analyzing the spending patterns of military hospitals that are completely reliant on congressional appropriations for funding.[11]

However, some observers point out that little empirical evidence exists to prove that there is a link between year-end spending surges and the US federal budget process. A panel of budget experts at the International Public Management Network Symposium largely concluded that while year-end spending surges exist, little empirical evidence supports the use-it-or-lose-it phenomenon.[12] Panel member Fred Thompson of Willamette University calls the use-it-or-lose-it phenomenon's key premise—that fears of future budget cuts drive exhaustive spending—an "urban legend."[13] He points to the timing of the budget process, explaining that budget proposals are "formulated during the prior fiscal year and enacted into law well before the books [close] on the current year."[14] He also argues that because year-end spending surges exist at agencies in state governments and in Canada, US federal budgeting patterns cannot be a unique source.[15] Panel member Robert D. Behn of Harvard University argues that year-end spending surges may in fact be "socially optimal" and doubts the assumption that they are inherently wasteful.[16]

A 2009 International Monetary Fund report found that year-end spending surges are a "commonly observed phenomenon in government administrations."[17] Such surges have occurred in Canada, Taiwan, and the United Kingdom, to name a few countries.[18]

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[11] Ramji Balakrishnan et al., "Spending Patterns with Lapsing Budgets: Evidence from U.S. Army Hospitals," *Journal of Management Accounting Research* 19 (2007): 1–23.
[12] L. R. Jones, "Outyear Budgetary Consequences of Agency Cost Savings: International Public Management Network Symposium," *International Public Management Review* 6 (2005): 139–68.
[13] Ibid., 144.
[14] Ibid. However, it is worth noting that congressional action on appropriations is rarely complete by the start of the new fiscal year on temporary and limited continuing resolutions, which might disrupt any normal spending patterns.
[15] Ibid., 144.
[16] Ibid., 150–51.
[17] Ian Lienert and Gösta Ljungman, "Carry-Over of Budget Authority" (Public Financial Management Technical Guidance Note, Fiscal Affairs Department, International Monetary Fund, Washington, DC, 2009), 3.
[18] Rowena Crawford et al., "A Survey of Public Spending in the UK" (IFS Briefing Note BN43, Institute for Fiscal Studies, London, 2009); Noel Hyndman et al., "Annuality in Public Budgeting: An Exploratory Study" (research

On average, according to a 2009 study, 9.5 percent of UK central government funds are spent in the final month of the fiscal year.[19] UK public-sector expenditures were disproportionately high in the last quarter of fiscal year (FY) 1998 to FY 2003.[20] However, there may be positive, waste-reducing reasons for the late spending surge, such as ensuring that funds are available throughout the year.[21] Thus, while budgetary constraints similar to those in the United States may be facilitating year-end spending in the United Kingdom, the surge may not be entirely wasteful.

On the US state level, a 2012 report by Missouri's state auditor indicates that an annualized budget process does impact annual agency expenditure patterns and that a use-it-or-lose-it phenomenon does exist to a certain extent.[22] Between 2009 and 2011, various state agencies spent more than one-quarter of their total General Revenue Fund expenditures in the last two months of each fiscal year.[23] The audit finds that these expenditures resulted in expedited payments and higher inventory levels, and that inventory was "not placed into service in a timely manner."[24] State employees expressed concern that lapsing funds would result in future agency budget cuts.[25]

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report, Chartered Institute of Management Accountants, London, 2005); Internal Audit Branch, Treasury Board of Canada Secretariat, *Government Wide Review of Year-End Spending*, 1995, http://www.tbs-sct.gc.ca/report/orp/1995/gwr-1995-eng.asp; Jinn-Yang Uang and Ching-Wan Liang, "Does Monitoring Frequency Affect Budget Execution Patterns?," *Asia Pacific Management Review* 17 (2012): 59–75.

[19] Crawford et al., "Survey of Public Spending," 12.

[20] Hyndman et al., "Annuality in Public Budgeting," 5.

[21] "It is natural for budget-holders to want, if possible, to wait until the demands of the financial year are clearer before they spend their budgets," and "many budgets are, by their nature, difficult to profile so exactly, not least because three months, and especially since those three months are in the middle of the UK's winter, can be an uncertain time." Ibid., 6.

[22] Thomas A. Schweich, *Statewide Year End Spending Practices* (Report No. 2012-44, Missouri State Auditor, Jefferson City, 2012).

[23] Ibid., 5.

[24] Ibid., 18.

[25] Ibid., 7.

Analysis of Year-End Obligated Executive Department Contract Expenditures

Given how few empirical analyses of year-end US agency spending exist, we developed our own analysis of federal contract spending trends. To do so, we obtained publicly available executive department prime contract award spending data from USASpending.gov.[26] We focused our analysis on this type of spending—which comprised roughly 12 percent of total 2013 federal spending[27]—because the data are readily available through the USASpending.gov Data Archive. USASpending.gov compiles data from the General Services Administration (GSA), the US Census Bureau, and directly from 31 departments and agencies of the executive branch through various government sources, including the following:[28]

- Federal Procurement Data System—Next Generation (operated by GSA)
- Federal Assistance Award Data System PLUS ("used by 31 departments and agencies of the Executive branch . . . to submit assistance award actions directly to USAspending.gov")[29]
- SmartPay (operated by GSA)
- Federal Assistance Award Data System (operated by the US Census Bureau)
- Catalog of Federal Domestic Assistance (operated by GSA)

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[26] All data were accessed on June 30, 2014. All data used from FY 2003 through FY 2013 were last updated by USASpending.gov on June 17, 2014. Data from FY 2000–FY 2002 were last updated on July 15, 2013.
[27] Figure calculated by dividing the total amount of contract spending across the entire federal government in FY 2013 ($461,565,303,165.53, as reported by USASpending.gov) by the total amount of estimated federal government outlays during FY 2013 ($3,803,400,000,000.00, as reported by the Office of Management and Budget). USASpending.gov, "Data Feeds, Data Archives for Prime Award Spending Data," accessed June 30, 2014, http://usaspending.gov/data; Office of Management and Budget, Executive Office of the President, "Fiscal Year 2013 Historical Tables," 27 (table 1.3).
[28] USASpending.gov, "Data Feeds"; USASpending.gov, "Learn About USASpending.gov, Sources of Data," accessed June 30, 2014, http://usaspending.gov/learn?tab=About%20the%20Site.
[29] USASpending.gov, "Data Feeds."

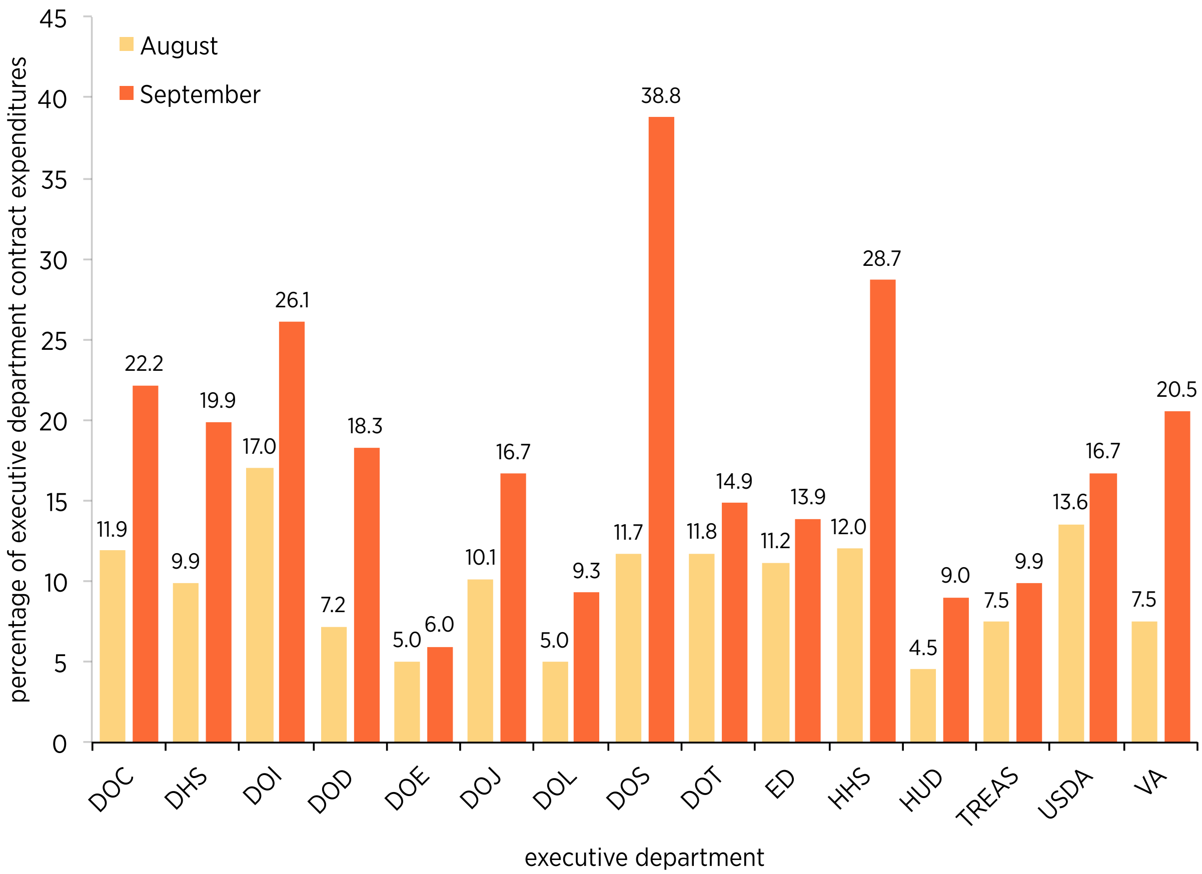
- Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (operated by GSA)
- Catalog of Federal Domestic Assistance (operated by GSA)

From USASpending.gov, we downloaded files containing detailed information on all contracts executed by each executive branch department for fiscal years 2000 through 2013. We then summed obligated monthly contract expenditures based on the date the contract was signed and the amount obligated by the contract, by department. We also summed all obligated amounts by fiscal year to determine each year's total contract expenditures. Using these monthly and annual tallies, we calculated monthly obligated contract expenditures as a percentage of annual fiscal year obligated contract expenditures by department for the first and last two months of each fiscal year. For a full list of our findings for these monthly obligated expenditures from 2000 through 2013, see the appendix.

Figure 1 shows that a remarkably large percentage of executive branch contract spending occurred near the end of FY 2013. If an agency were to spread its contract spending evenly over a 12-month period, roughly 8.33 percent of spending would occur in each month. However, in the last month of FY 2013 (September),[30] the Department of State spent 38.8 percent of its contracting expenditures and the Department of Health and Human Services spent 28.7 percent. Not all agencies exhibited a year-end surge in spending. For example, the Department of Energy spent only 6.0 percent of its annual contract expenditures. But, as the data show, most federal agencies were well above 8 percent and many were above 16 percent. The pattern of year-end spending surges is evident in other fiscal years as well, as the charts from FY 2012, FY 2011, and FY 2010 show (figures 2–4).

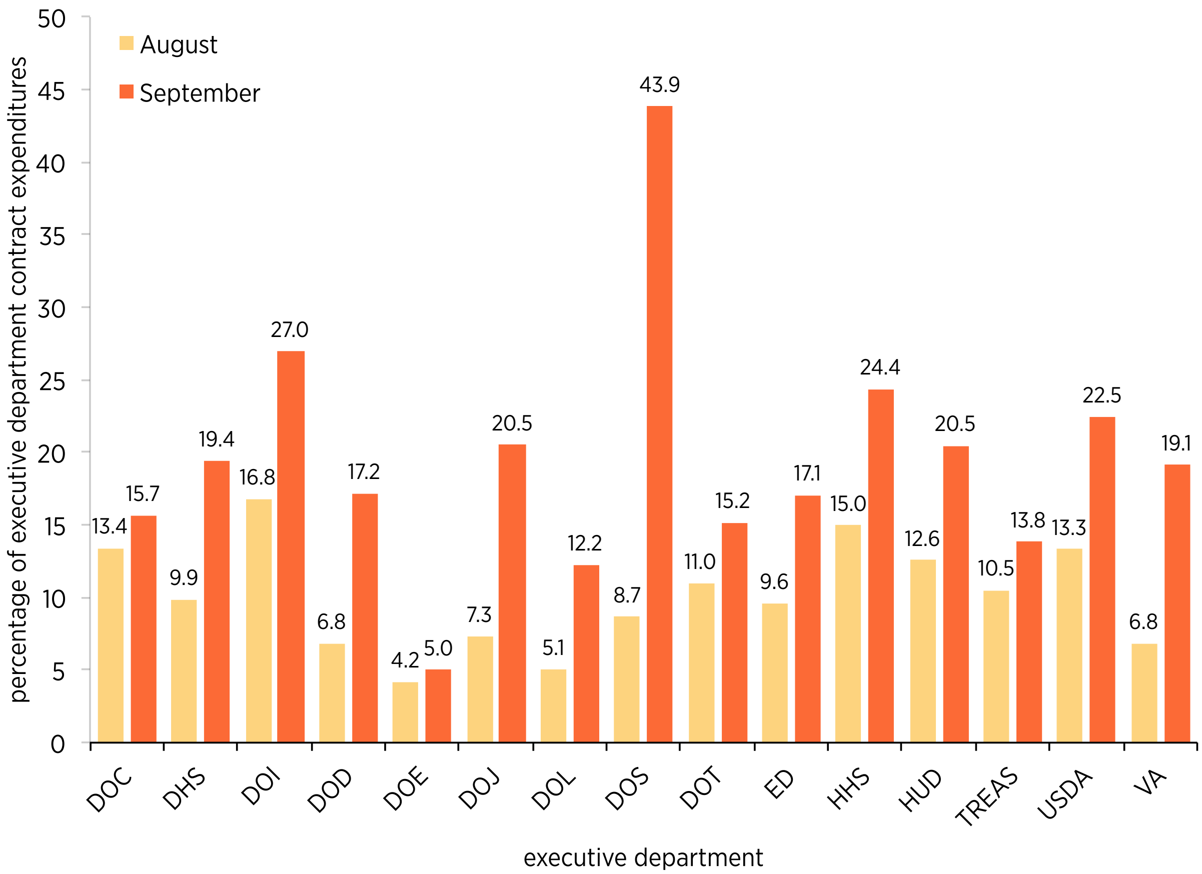
[30] The federal fiscal year runs from October 1 to September 30.

Figure 1. August and September Contract Expenditures, FY 2013



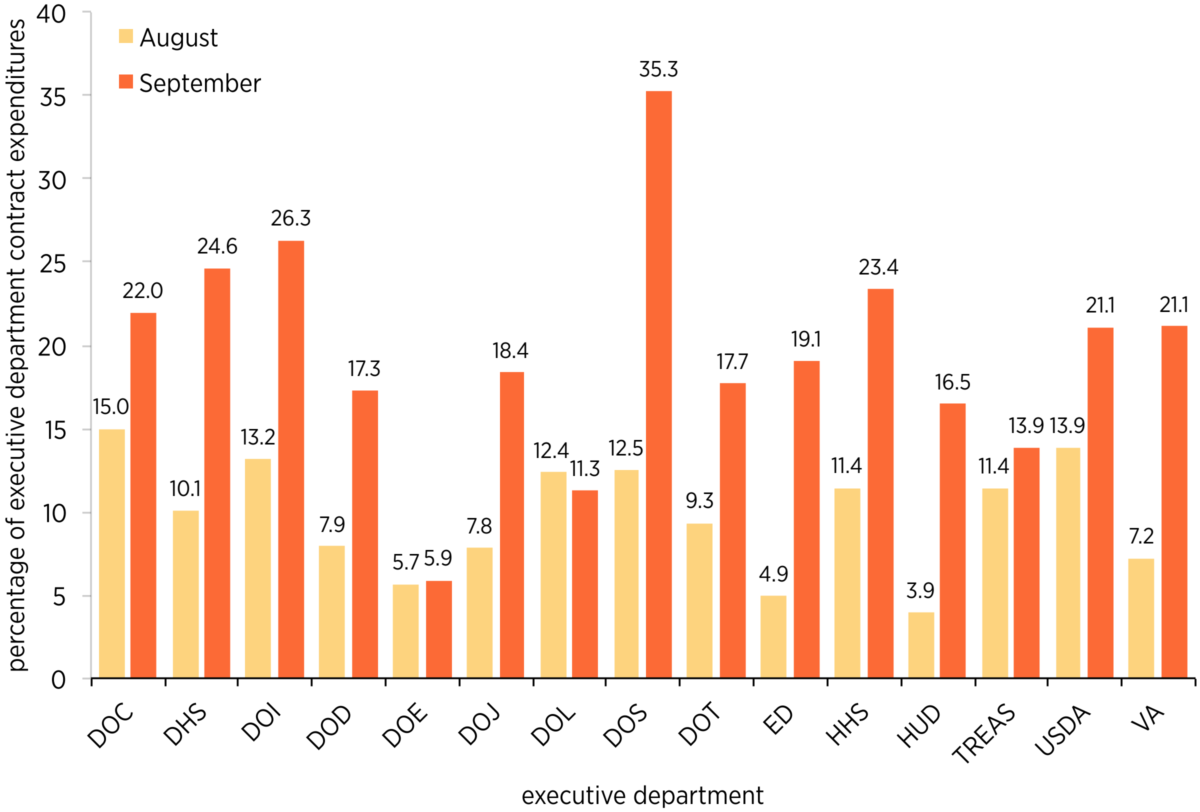
Source: USASpending.gov.
Note: See the appendix for a key for the executive department abbreviations.

Figure 2. August and September Contract Expenditures, FY 2012



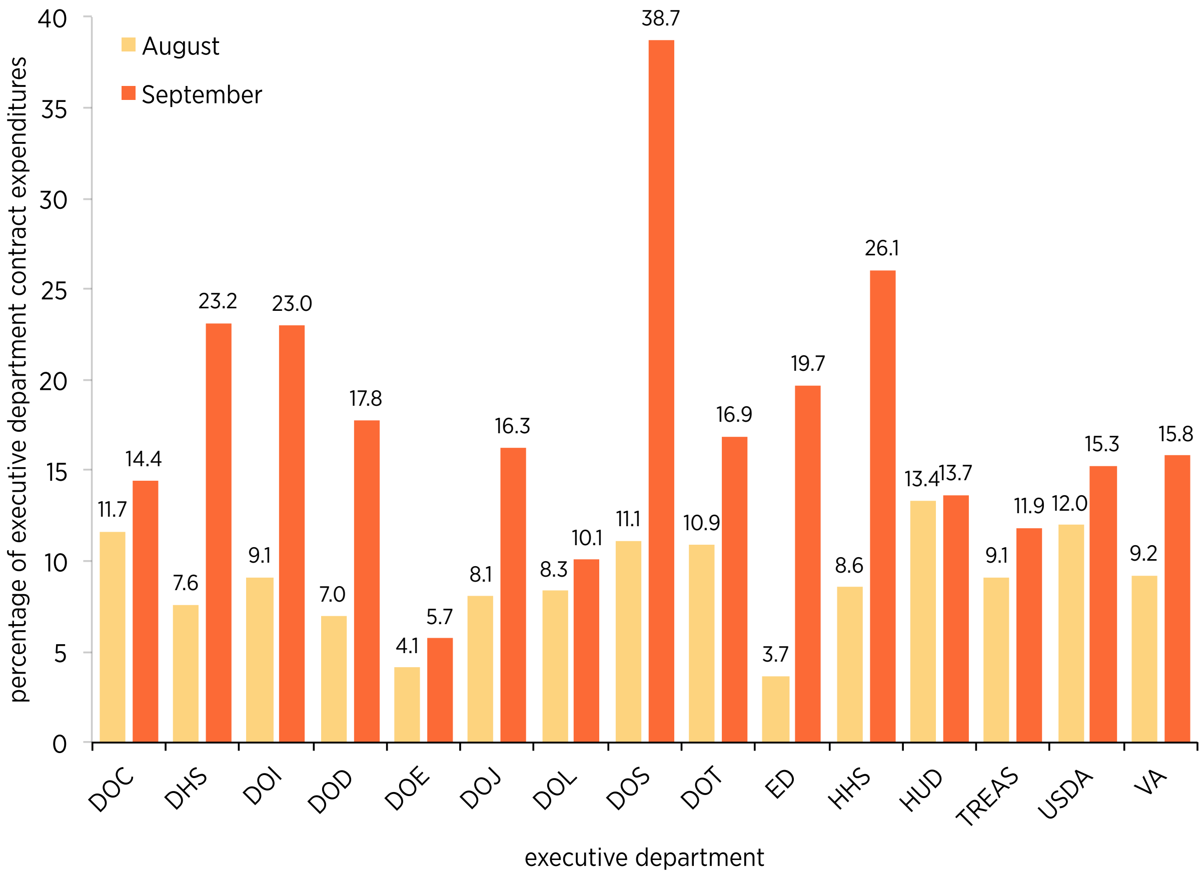
Source: USASpending.gov.
Note: See the appendix for a key for the executive department abbreviations.

Figure 3. August and September Contract Expenditures, FY 2011



Source: USASpending.gov.
Note: See the appendix for a key for the executive department abbreviations.

Figure 4. August and September Contract Expenditures, FY 2010



Source: USASpending.gov.
Note: See the appendix for a key for the executive department abbreviations.

It is unclear why the Department of State consistently spends a high level of contract expenditures during the last month of the fiscal year. This spending may not be wasteful, if the department is delaying spending throughout the fiscal year to ensure that it has enough funds to cover necessary end-of-year spending. However, news reports have suggested that some of this spending seems wasteful. For example, one article noted that the Department of State spent $1,000,000 on a piece of granite artwork in September 2013 as the fiscal year was closing,[31] while another highlighted a $5,000,000 expenditure on the eve of the 2013 government shutdown to enable high-end Vermont glassblower Simon Pearce "to provide 20 different styles of custom handcrafted stem and barware to the State Department for use in American embassies around the world."[32] An empirical study of reasons for the Department of State's high level of year-end contract spending does not exist. To address the concerns highlighted in the various news accounts, the GAO or State Department Inspector General should investigate the department's unusual contract spending trends to determine why these patterns occur and whether they are unusually wasteful.

Interestingly, some executive departments exhibit disproportionately high spending at the beginning of the fiscal year (see figures 5 and 6). This is likely due to agencies spending money as soon as budget resources become available, and it could explain why the Department of Energy spends a higher proportion of its funds in the first month of the fiscal year than in the last. However, most departments spend very low proportions of their budgets in the first two months of the fiscal year.

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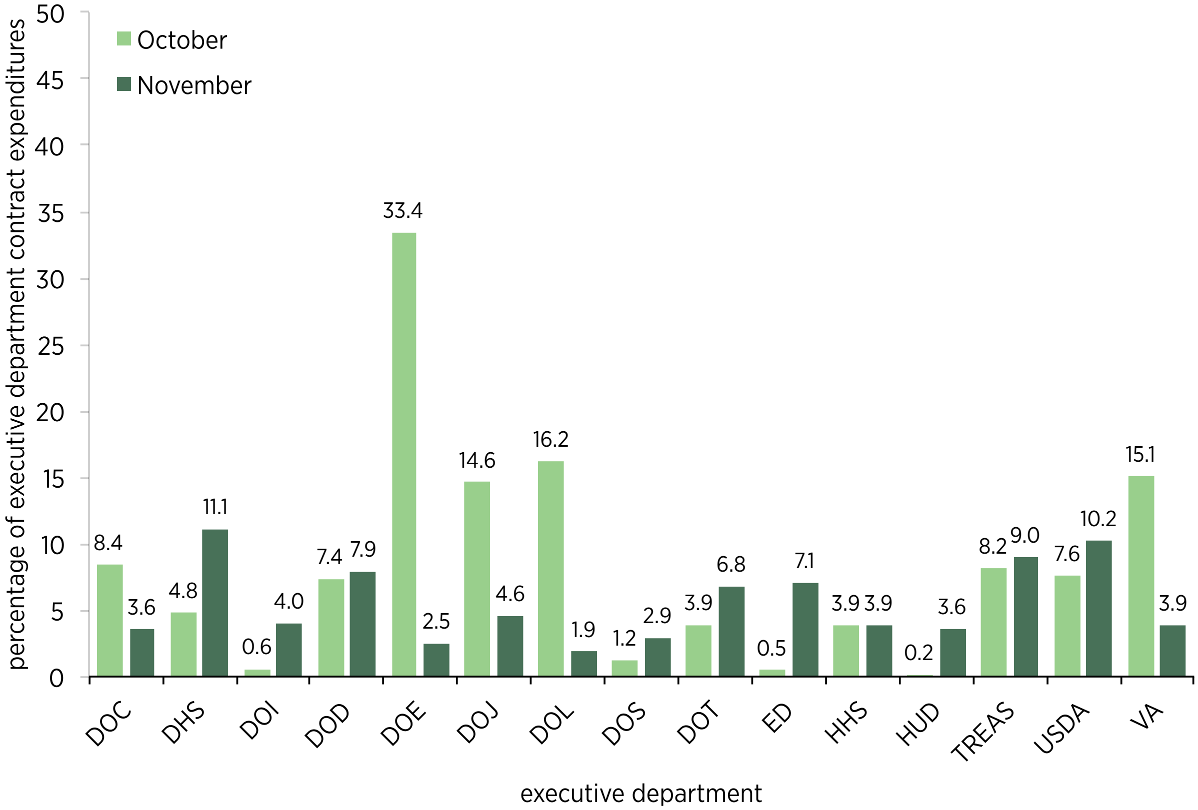
[31] Jeryl Bier, "State Department Buys Million Dollar Granite Sculpture from Irish-Born Artist," *Weekly Standard*, December 3, 2013, http://www.weeklystandard.com/blogs/state-department-buys-million-dollar-granite-sculpture-irish-artist_769513.html.

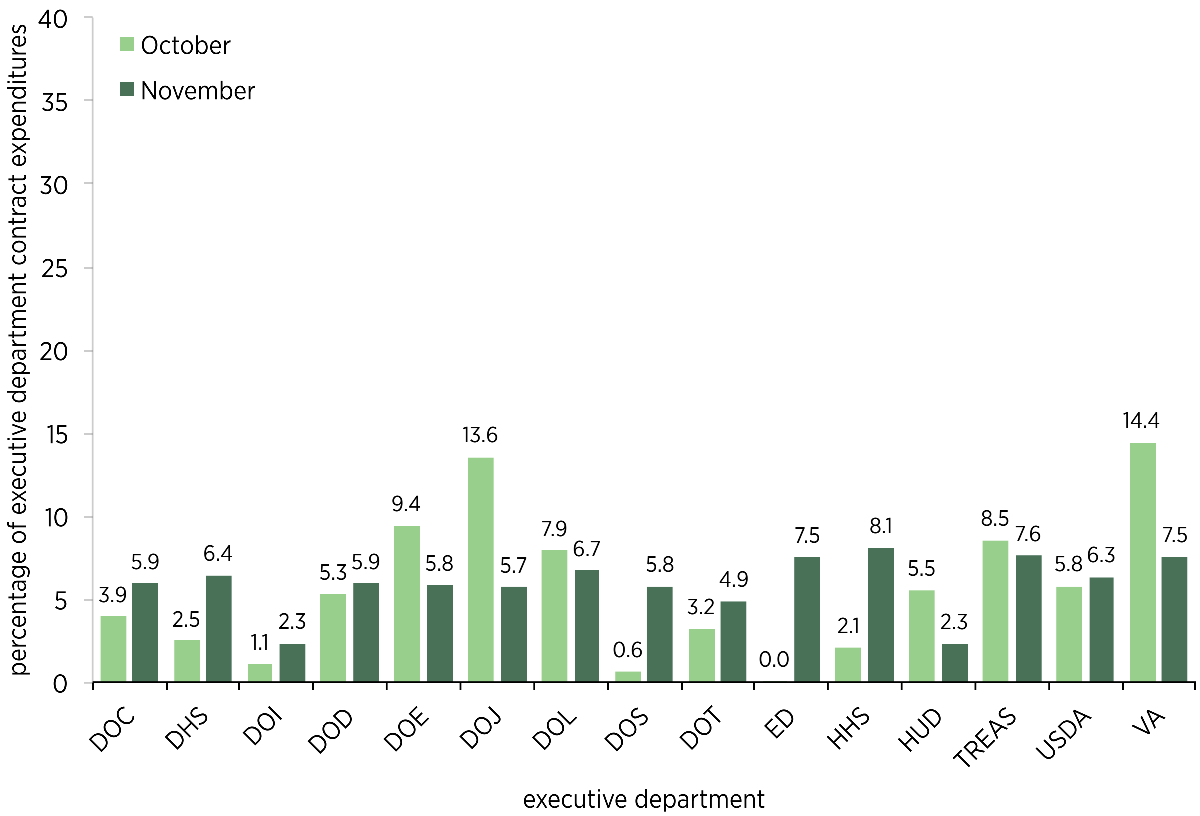
[32] Warren Johnston, "Simon Pearce Gets $5 Million Contract," *Valley News*, October 6, 2013, http://www.vnews.com/news/8803589-95/simon-pearce-gets-5-million-contract.

Figure 5. October and November Contract Expenditures, FY 2013



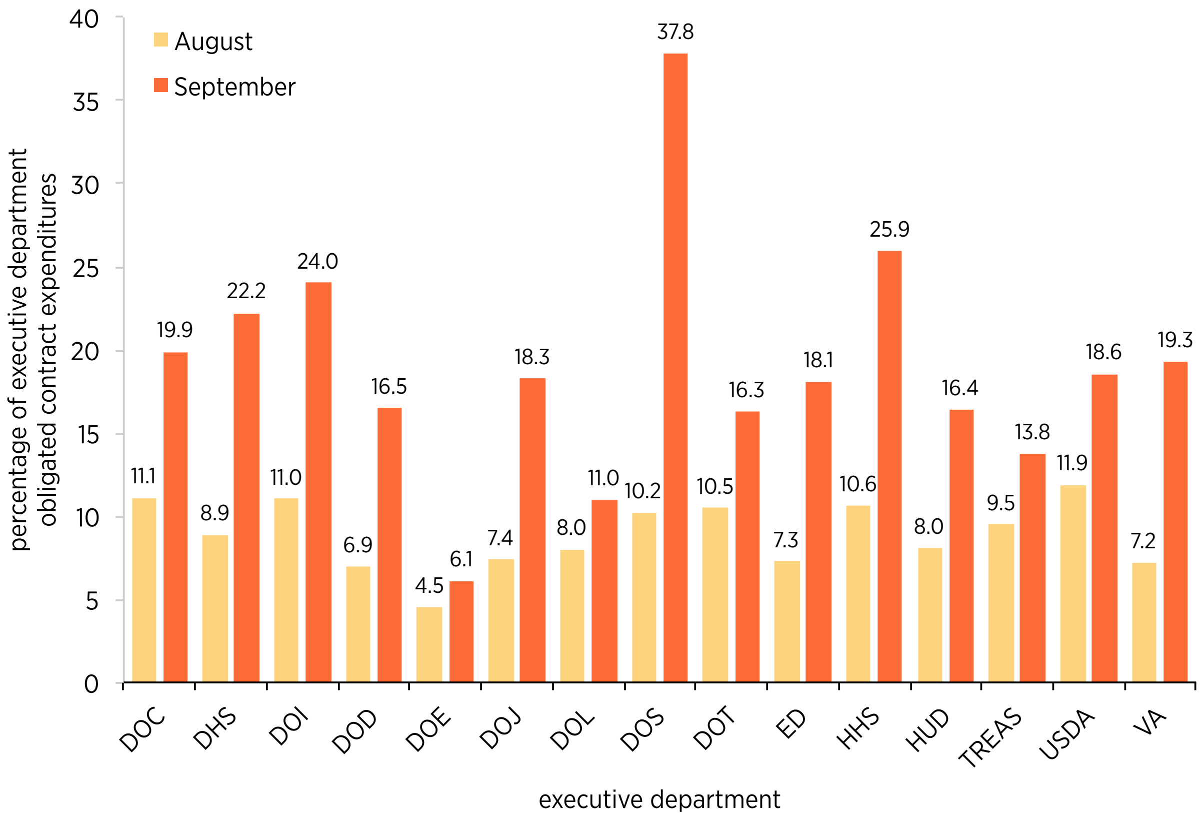
Source: USASpending.gov.
Note: See the appendix for a key for the executive department abbreviations.

Figure 6. October and November Contract Expenditures, FY 2012



Source: USASpending.gov.
Note: See the appendix for a key for the executive department abbreviations.

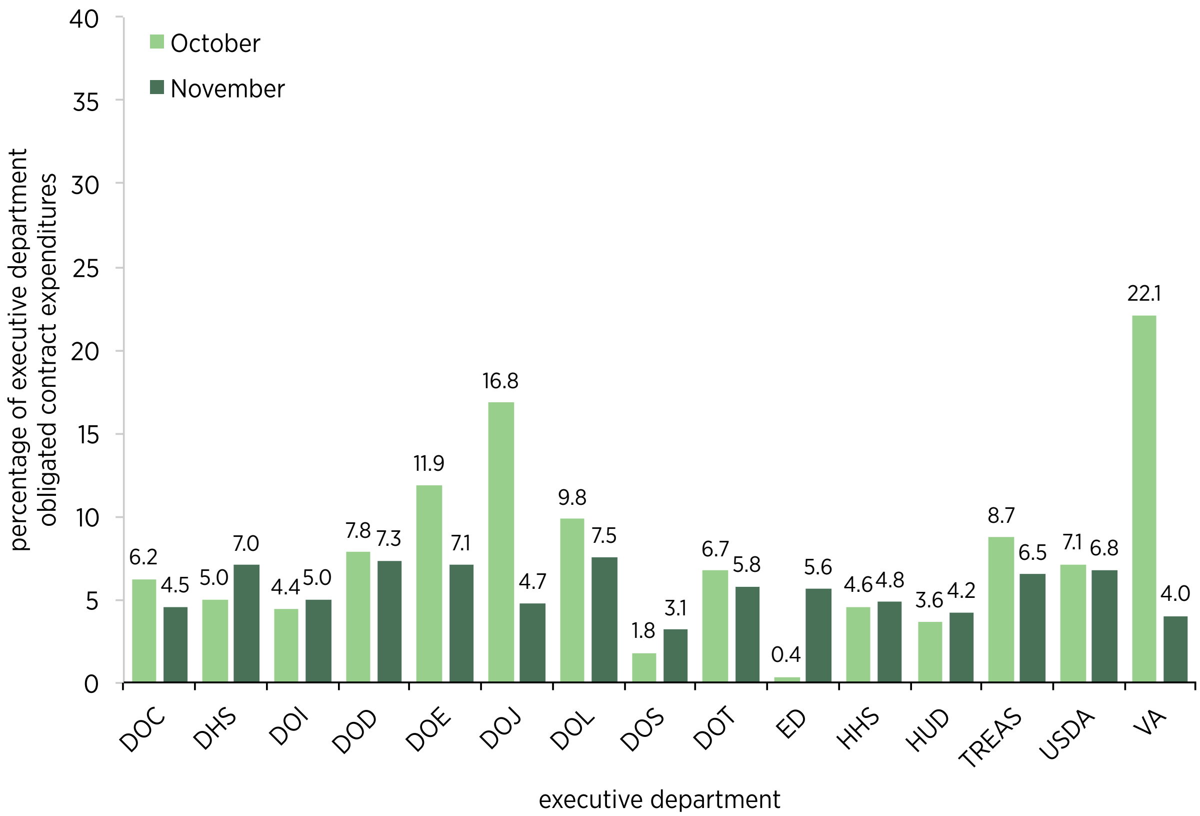
Figure 7. August and September Obligated Contract Expenditures, FY 2003–FY 2013



Source: USASpending.gov.
Note: See the appendix for a key for the executive department abbreviations.

To better understand each department's monthly spending patterns, we summed monthly expenditures by department for FY 2003 through FY 2013 and created a weighted average of each department's expenditures for every month as a percentage of its annual expenditures. As figure 7 shows, all but one executive department spent, on average, over 8.33 percent (the percentage that would be spent by month if spending were divided evenly between months) of annual expenditures during September, the final month of the fiscal year. On average, from 2003 through 2013, nine departments spent more than twice that much (over 16.66 percent) during September.

Figure 8. October and November Obligated Contract Expenditures, FY 2003–FY 2013

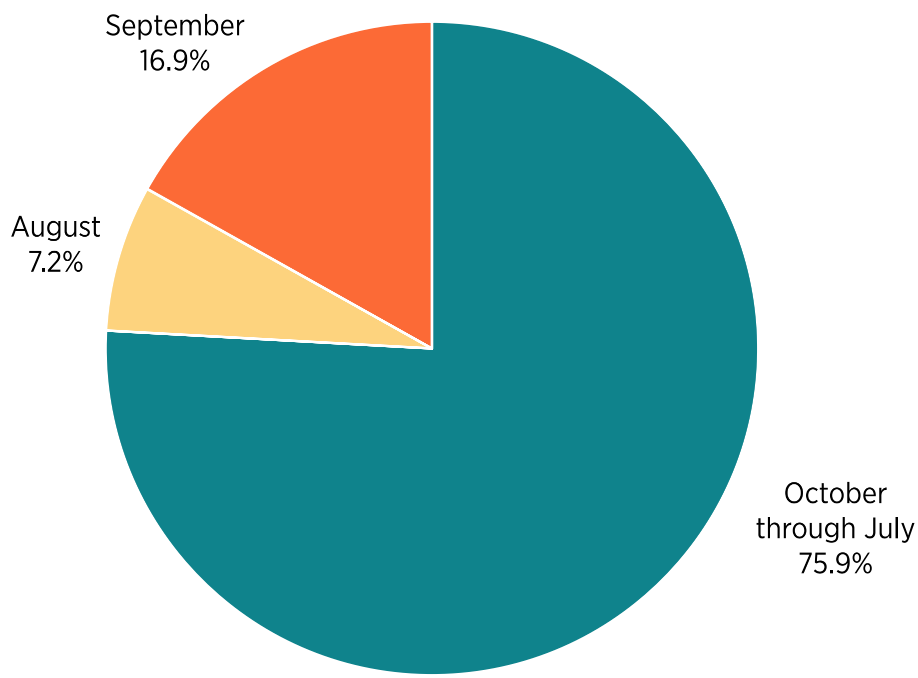


Source: USASpending.gov.
Note: See the appendix for a key for the executive department abbreviations.

Applying the same methodology, we find that between 2003 and 2013 several departments spent, on average, more than 8.33 percent during October, the first month of the fiscal year. However, as figure 8 illustrates, September expenditures are greater than October expenditures for all but two departments: the Department of Energy and the Department of Veterans Affairs.

Over the years and across departments, the trend of executive departments spending a disproportionately large amount of resources in the final month of the fiscal year is apparent, regardless of administration, party control of Congress, or delays in finalizing agency appropriations. Between 2003 and 2013, across all executive departments, 16.9 percent of obligated contract expenditures occurred during the month of September (see figure 9)—more than twice what we would expect if spending were split evenly over 12 months (8.3 percent per month).

Figure 9. Contract Expenditures as a Percentage of Total FY 2003–FY 2013 Obligated Contract Expenditures



Source: USASpending.gov.

Waste-Reducing Solutions for Year-End Spending Surges

Significantly more literature exists on how to curb year-end spending than empirical analyses on the extent to which such spending is wasteful. One of the most frequently discussed strategies is to grant agencies some degree of carry-over authority in their budgets.

Carry-over authority allows agencies to move a certain percentage of unspent funds from the fiscal year in which they were appropriated to the subsequent year. Because many carry-over programs have been implemented, a sizable amount of literature has assessed their impact on year-end spending surges. The results of these studies appear to be mixed.

Because of a 1992 law, the Department of Justice (DOJ), unlike other federal agencies, is allowed to carry over unlimited portions of unobligated balances that remain at the end of the fiscal year into a working capital fund.[33] These balances may accumulate and remain in the fund for an unlimited period and are used for "the department-wide acquisition of capital equipment, development and implementation of law enforcement or litigation related automated data processing systems, and for the improvement and implementation of the Department's financial management and payroll/personnel systems."[34]

As a result of this unique exception in the federal budgeting process, the DOJ's working capital fund has been the focus of multiple studies. In their recent paper, economists Liebman and Mahoney find that the DOJ's IT expenditures (which can tap the working capital fund) exhibit a relatively insignificant spending surge at the end of the fiscal year.[35] Year-end DOJ IT spending is also of relatively higher quality, suggesting that carry-over spending authority improves quality.[36] However, Liebman and Mahoney "caution that . . . DOJ evidence on quality is based on a single agency and a small number of contacts."[37] Including all DOJ expenditures, they find that the DOJ, on average, spends 17.9 percent of its budget in the final month of the year—more than six other executive departments and twice the monthly amount that would be spent if agency funds were spread evenly across each month.[38] Liebman and Mahoney explain a potential problem with DOJ's carry-over arrangement: "Unless the rollover balances stay with

[33] Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies Appropriations Act, 1992, Pub. L. No. 102-140, 28 U.S.C. § 527 note (1991).
[34] Ibid.
[35] Liebman and Mahoney, "Expiring Budgets," 29.
[36] Ibid.
[37] Ibid., 3.
[38] Ibid., 46 (table 2).

the same part of the organization that managed to save them, agency subcomponents will still have an incentive to use up the entirety of their allocations."[39]

A 2008 study by the Senate Subcommittee on Federal Financial Management casts doubt on the effectiveness of the DOJ's carry-over authority in curbing wasteful spending.[40] The study finds that the DOJ used this authority to accumulate and maintain unobligated fund balances in excess of $2.1 billion.[41] The study notes that the DOJ maintains a sizable working capital fund balance while simultaneously realizing expansions in its congressionally appropriated budget.[42] It recommends that DOJ accounts with large carry-over balances be subject to congressional oversight and that only 50 percent of unobligated funds be permitted to be carried over between fiscal years.[43] However, a 2012 GAO report finds that although the DOJ's working capital fund has been unavailable for departmental priorities in recent years, it has been effectively managed in compliance with the law and has helped curb agency costs.[44]

Michael McPherson's 2007 survey of Department of Defense financial management and contracting careerists finds that 75 percent favor a carry-over incentive.[45] And Robert McNab and Francois Melese argue that carry-over provisions enable departments to achieve cost savings by "defeating the 'use it or lose it' behavior associated with control oriented budgets."[46] L. R. Jones concludes that allowing agencies to obligate funds beyond the one year for which

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[39] Ibid., 35.
[40] Tom Coburn, *Justice Denied: Waste & Mismanagement at the Department of Justice*, Subcomm. on Federal Financial Management, Government Information, Federal Services, and International Security (Office of Senator Tom Coburn, Washington, DC: 2008), 82–85.
[41] Ibid., 83.
[42] Ibid.
[43] Ibid., 85.
[44] US Government Accountability Office, *Department of Justice: Working Capital Fund Adheres to Some Key Operating Principles but Could Better Measure Performance and Communicate with Customers*, GAO-12-289 (Washington, DC: United States Government Accountability Office, 2012).
[45] McPherson, "Analysis of Year-End Spending," 42.
[46] McNab and Melese, "Implementing the GPRA: Examining the Prospects for Performance Budgeting in the Federal Government," *Public Budgeting & Finance* 23 (2003): 73–95, 82.

they are appropriated could enable increased efficiency.[47] In 1997, Oklahoma began to allow government agencies to retain unspent appropriated funds for as long as 16.5 months.[48] James Douglas and Aimee Franklin conducted a survey of Oklahoma agency officials, which found that 72.5 percent believe carry-over provisions reduce wasteful year-end spending.[49] Douglas and Franklin explain that the Oklahoma legislature grants certain state agencies the authority to carry over funds each fiscal year.[50] In early June, agencies are required to estimate the amount of surplus funds they will have at the end of the fiscal year and explain why the surplus occurred.[51] Generally, carry-over surpluses "must be spent on nonrecurring items to prevent agencies from relying on this type of money for regular operating expenditures."[52] However, 17.5 percent of the survey respondents found that Oklahoma's carry-over law creates a costly paperwork burden,[53] and 12.5 percent worried that the use of a carry-over would lead to cuts in balances and appropriations.[54]

Robert D. Behn of Harvard University expressed a similar concern at the International Public Management Network Symposium, citing multiple examples in which agencies saved surplus funds only to be required to give them back.[55] Thomas Gardner, administrative services director for the City of Ventura, California, also expressed reservations at the symposium about carry-over spending authority.[56] He explained that carry-over programs can incentivize "saving from over budgeting," leading to the creation of a "rat hole" in which the agency annually

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[47] Jones, "Outyear Budgetary Consequences," 167.
[48] Douglas and Franklin, "Putting the Brakes on the Rush to Spend Down End-of-Year Balances: Carryover Money in Oklahoma State Agencies," *Public Budgeting & Finance* 26 (2006): 46–64, 54.
[49] Ibid., 57 (table 1).
[50] Ibid., 54–55.
[51] Ibid., 55.
[52] Ibid., 65.
[53] Ibid., 57 (table 1).
[54] Ibid.
[55] Jones, "Outyear Budgetary Consequences," 151.
[56] Ibid., 156.

accumulates excess funds.[57] This is similar to the concern over DOJ's carry-over authority expressed in the 2008 Senate subcommittee report.[58]

At the international level, the net effectiveness of carry-over authority in curbing year-end expenditures and waste is similarly inconclusive. In 1998, the United Kingdom enabled government departments to carry over funds from one fiscal year to the next.[59] Research shows that this adjustment has had little effect on the disproportionately high level of spending that takes place at the end of the fiscal year.[60] In Canada, carry-over authority was granted to all executive departments but was limited to 5 percent of fiscal year operating budgets.[61] An audit found that while subsequent year-end expenditures remained disproportionately high, "these expenditures were not made based on decisions to incur expenditures at year-end, but were part of the Secretariat's annual planning process."[62]

In a 2009 International Monetary Fund Technical Guidance Note, Ian Lienert and Gösta Ljungman counsel that "despite their popularity in [Organisation of Economic Co-operation and Development] countries, carry-over is generally not advisable for the vast majority of capacity-constrained countries operating basic budget systems."[63] They warn that if the size of carry-overs is too large, a conflict can quickly escalate between "the spending priorities of the government and the action pursued by the budget manager."[64] For advanced countries such as the United States, the paper lists six preconditions that must be met before the country implements carry-over authority: accurate appropriations, well-developed accounting and

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[57] Ibid.
[58] Coburn, *Justice Denied*, 82–85.
[59] Crawford et al., "Survey of Public Spending," 11–12.
[60] Ibid., 12.
[61] Internal Audit Branch, *Government Wide Review*.
[62] Ibid.
[63] Lienert and Ljungman, "Carry-Over of Budget Authority," 13.
[64] Ibid., 6.

reporting systems, access to financing, well-functioning internal control and external audit, devolved budget management powers, and medium-term approach to fiscal policy.[65] Even with these conditions, the authors recommend that carry-over be subject to a quantitative limit of 3–5 percent of the appropriation.[66]

Heightened budget transparency also may curb year-end spending. In 2002, Taiwan's government introduced a midyear budget execution review.[67] Government agencies determine the difference between amounts budgeted and actual results midway through the fiscal year (June in Taiwan, where the fiscal year ends in December).[68] The report is audited by the Ministry of Audit, then presented to the Congress, then made public.[69] According to a 2012 study of the Taiwan Ministry of National Defense's operations and maintenance budgets, the second half-year budget execution rate significantly decreased after the imposition of the midyear budget review.[70]

Policy Recommendations and Conclusion

Although correlation is not causation, and the data presented in this paper do not prove that wasteful year-end spending exists, some anecdotal evidence suggests that the current budget rule of use it or lose it is not optimal and may be encouraging wasteful spending of taxpayer dollars. The question remains: If such spending is indeed wasteful, what can be done to reduce it?

One idea expressed in the literature and discussed previously in this paper is to allow agencies limited rollover (also known as carry-over) authority for funds not spent by the end

[65] Ibid., 11–13.
[66] Ibid., 14.
[67] Uang and Liang, "Monitoring Frequency."
[68] Ibid., 64.
[69] Ibid.
[70] Ibid., 73.

of the fiscal year. But as Liebman and Mahoney point out, if subcomponent savings are aggregated at the agency level, subcomponents have a diminished incentive to save resources.[71]

To test the merits of limited rollover authority, we recommend that the federal government begin with a pilot exercise. Within certain federal departments, agency subcomponents should be given the authority to roll over up to 5 percent of the contract budget authority into the next fiscal year. McPherson notes that Canada "has had 5% carry forward limit for its federal agencies since 1987,"[72] and the 5 percent figure is along the lines suggested by Lienert and Ljungman in outlining best practices for agency rollover authority in advanced countries.[73] To maximize success in reducing waste, we recommend that rollover accounts of agency subcomponents be segregated. The separation of accounts increases the incentive to save, as only the agency subcomponents that achieve cost savings will be able to deploy those savings in subsequent fiscal years. Departments or agencies that wish to participate in the pilot program could submit a request to Congress, which could direct the GAO to oversee, audit, and evaluate the program.

A legitimate concern of carry-over accounts is that they could have the perverse consequence of decreasing government accountability by serving as annual "rat holes."[74] We believe midyear budget reviews could help address this concern and would further curb year-end spending surges. We recommend that executive departments be required to submit midyear budget reviews to Congress and the GAO in which they detail, by agency subcomponent, anticipated expenditures for the remainder of the fiscal year, anticipated surpluses at the end of

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[71] Liebman and Mahoney, "Expiring Budgets," 35.
[72] McPherson, "Analysis of Year-End Spending," 28.
[73] Lienert and Ljungman, "Carry-Over of Budget Authority," 14.
[74] Jones, "Outyear Budgetary Consequences," 156.

the fiscal year, and the reasons for these surpluses. Midyear reports with similar components have yielded success in reducing use-it-or-lose-it pressures and year-end spending surges in Oklahoma and Taiwan.[75] Of course, these midyear reviews would have limited value if Congress fails to conduct appropriate oversight. If Congress does not, then these reports may just become mere paperwork—hardly our intended outcome.

To further curb waste, all rollover accounts—including DOJ's working capital fund—should be permitted to roll over only 50 percent of their balance into the subsequent fiscal year, as recommended by the 2008 Senate subcommittee report.[76] To avoid lengthy delays in rollover fund savings being spent and to discourage large accumulations of rollover funds, we also recommend that such funds be spent within two years.

These reforms may create undesirable new administrative burdens and could disrupt existing budgeting practices. However, we believe that the short-term costs would be outweighed by the long-term benefits of relieving government agencies of a perceived pressure to spend resources at the end of the fiscal year in order to protect their budgets from cuts, and of the wasteful expenditures associated with that pressure. Furthermore, even if year-end spending spikes are not inherently wasteful, enabling executive departments to manage their budgets without artificial deadlines would likely improve the efficiency of spending by the departments and their subcomponents.

Although the Department of Justice already has limited rollover authority for projects associated with its unique working capital fund, the DOJ experience is not generalizable to the rest of the federal government. Furthermore, observers have pointed out potentially wasteful consequences of the DOJ's fund structure. A pilot program that gave limited rollover authority to

[75] Douglas and Franklin, "End-of-Year Balances" (Oklahoma); Uang and Liang, "Monitoring Frequency" (Taiwan).
[76] Coburn, *Justice Denied*, 85.

several departments, combined with congressional and GAO oversight of rollover accounts, would be a useful experiment to see whether our proposed changes to the federal budget process would reduce wasteful year-end spending.

Appendix

Executive Department Abbreviations

DOC	Department of Commerce
DHS	Department of Homeland Security
DOI	Department of the Interior
DOD	Department of Defense
DOE	Department of Education
DOJ	Department of Justice
DOL	Department of Labor
DOS	Department of State
DOT	Department of Transportation
ED	Department of Education
HHS	Department of Health and Human Services
HUD	Department of Housing and Urban Development
TREAS	Department of the Treasury
USDA	Department of Agriculture
VA	Department of Veterans Affairs

October, November, August, and September (Last Month of the Fiscal Year) Executive Department Prime Contract Award Expenditures, FY 2000–FY 2013

Fiscal Year	Department	Total	October	November	August	September
2000*	DOC	$1,802,353,890	$156,790,405 *(8.7%)*	$93,308,000 *(5.2%)*	$79,429,350 *(4.4%)*	$452,129,038 ***(25.1%)***
	DOI	$1,882,902,333	$82,713,184 *(4.4%)*	$297,378,636 *(15.8%)*	$138,537,342 *(7.4%)*	$598,387,528 ***(31.8%)***
	DOD	$133,371,044,127	$10,183,792,203 *(7.6%)*	$12,750,301,450 *(9.6%)*	$10,677,730,111 *(8.0%)*	$15,450,244,427 ***(11.6%)***
	DOE	$20,618,478,441	$3,359,352,782 *(16.3%)*	$8,948,069,885 *(43.4%)*	$580,472,422 *(2.8%)*	$646,419,597 ***(3.1%)***
	DOJ	$3,317,730,125	$349,000,102 *(10.5%)*	$113,089,012 *(3.4%)*	$260,692,840 *(7.9%)*	$606,755,928 ***(18.3%)***
	DOL	$1,292,653,980	$90,660,639 *(7.0%)*	$93,771,000 *(7.3%)*	$239,437,184 *(18.5%)*	$132,689,000 ***(10.3%)***
	DOS	$1,286,380,304	$33,700,145 *(2.6%)*	$21,476,686 *(1.7%)*	$207,260,484 *(16.1%)*	$540,370,315 ***(42.0%)***
	DOT	$1,845,981,198	$194,374,500 *(10.5%)*	$200,607,961 *(10.9%)*	$168,818,183 *(9.1%)*	$243,237,000 ***(13.2%)***
	ED	$903,276,785	$45,400,397 *(5.0%)*	$19,995,000 *(2.2%)*	$93,893,626 *(10.4%)*	$200,642,698 ***(22.2%)***
	HHS	$4,292,269,738	$177,470,302 *(4.1%)*	$157,162,845 *(3.7%)*	$415,329,198 *(9.7%)*	$1,721,309,515 ***(40.1%)***
	HUD	$1,190,584,717	$28,115,449 *(2.4%)*	$17,497,699 *(1.5%)*	$53,011,867 *(4.5%)*	$226,978,072 ***(19.1%)***
	TREAS	$2,869,512,599	$476,753,022 *(16.6%)*	$232,564,679 *(8.1%)*	$165,510,718 *(5.8%)*	$446,543,273 ***(15.6%)***
	USDA	$3,071,450,435	$190,357,702 *(6.2%)*	$172,432,754 *(5.6%)*	$809,445,610 *(26.4%)*	$501,720,974 ***(16.3%)***
	VA	$3,896,271,906	$1,003,164,904 *(25.7%)*	$70,700,309 *(1.8%)*	$148,399,890 *(3.8%)*	$751,985,073 ***(19.3%)***

Fiscal Year	Department	Total	October	November	August	September
2001*	DOC	$1,255,105,308	$70,646,064 (5.6%)	$62,308,213 (5.0%)	$95,171,474 (7.6%)	$261,969,501 (20.9%)
	DOI	$2,091,340,509	$203,977,830 (9.8%)	$87,912,568 (4.2%)	$196,665,109 (9.4%)	$418,804,947 (20.0%)
	DOD	$145,230,237,672	$15,623,995,829 (10.8%)	$14,462,934,862 (10.0%)	$7,053,193,657 (4.9%)	$20,317,445,660 (14.0%)
	DOE	$23,034,804,957	$1,494,587,919 (6.5%)	$5,292,716,580 (23.0%)	$774,039,998 (3.4%)	$809,417,355 (3.5%)
	DOJ	$3,979,698,868	$534,098,821 (13.4%)	$255,747,871 (6.4%)	$278,933,126 (7.0%)	$674,240,430 (16.9%)
	DOL	$1,462,838,844	$198,764,756 (13.6%)	$129,093,815 (8.8%)	$164,393,797 (11.2%)	$141,278,518 (9.7%)
	DOS	$1,808,224,467	$28,867,495 (1.6%)	$27,272,284 (1.5%)	$117,115,359 (6.5%)	$603,159,025 (33.4%)
	DOT	$2,369,110,157	$171,291,526 (7.2%)	$312,536,913 (13.2%)	$139,589,531 (5.9%)	$404,541,889 (17.1%)
	ED	$1,093,221,719	$107,912,000 (9.9%)	$500,160 (0.0%)	$130,312,405 (11.9%)	$263,125,929 (24.1%)
	HHS	$5,335,945,090	$233,546,108 (4.4%)	$347,177,933 (6.5%)	$384,502,833 (7.2%)	$1,908,373,404 (35.8%)
	HUD	$865,779,482	$46,370,259 (5.4%)	$23,618,564 (2.7%)	$30,959,183 (3.6%)	$84,344,499 (9.7%)
	TREAS	$3,264,116,121	$424,429,370 (13.0%)	$258,199,076 (7.9%)	$240,566,942 (7.4%)	$568,005,044 (17.4%)
	USDA	$3,149,754,377	$207,930,610 (6.6%)	$247,305,413 (7.9%)	$283,069,792 (9.0%)	$706,787,866 (22.4%)
	VA	$4,354,792,585	$1,128,789,099 (25.9%)	$72,971,420 (1.7%)	$142,852,668 (3.3%)	$746,794,169 (17.1%)
2002	DOC	$1,596,048,401	$111,008,685 (7.0%)	$57,744,238 (3.6%)	$129,203,161 (8.1%)	$256,708,141 (16.1%)
	DHS	$624,586,052	$71,803,796 (11.5%)	$119,736,858 (19.2%)	$187,261,496 (30.0%)	$123,720,208 (19.8%)
	DOI	$2,254,609,754	$102,476,060 (4.5%)	$91,640,129 (4.1%)	$226,580,542 (10.0%)	$700,932,281 (31.1%)
	DOD	$171,017,523,960	$16,263,360,192 (9.5%)	$10,151,367,425 (5.9%)	$9,140,610,927 (5.3%)	$23,785,272,811 (13.9%)
	DOE	$23,993,867,910	$1,299,272,689 (5.4%)	$3,046,811,390 (12.7%)	$822,195,016 (3.4%)	$1,061,450,837 (4.4%)
	DOJ	$4,290,080,411	$573,059,422 (13.4%)	$161,637,345 (3.8%)	$415,156,601 (9.7%)	$876,781,586 (20.4%)
	DOL	$1,878,589,483	$336,226,118 (17.9%)	$187,912,536 (10.0%)	$197,911,102 (10.5%)	$144,996,036 (7.7%)
	DOS	$2,652,499,892	$51,063,440 (1.9%)	$52,112,320 (2.0%)	$230,411,198 (8.7%)	$1,204,913,259 (45.4%)
	DOT	$3,922,889,045	$322,271,539 (8.2%)	$132,038,305 (3.4%)	$1,160,421,042 (29.6%)	$630,676,094 (16.1%)
	ED	$921,234,536	$206,724,413 (22.4%)	$73,477,024 (8.0%)	$32,805,875 (3.6%)	$190,953,179 (20.7%)
	HHS	$7,020,872,548	$176,136,064 (2.5%)	$248,897,001 (3.5%)	$613,704,798 (8.7%)	$2,249,612,931 (32.0%)
	HUD	$942,603,422	$107,547,789 (11.4%)	$3,179,500 (0.3%)	$73,727,404 (7.8%)	$134,068,953 (14.2%)
	TREAS	$3,545,082,541	$412,306,338 (11.6%)	$275,900,154 (7.8%)	$247,533,764 (7.0%)	$586,657,341 (16.5%)
	USDA	$3,075,326,663	$232,306,840 (7.6%)	$223,897,942 (7.3%)	$317,970,959 (10.3%)	$777,874,108 (25.3%)
	VA	$4,730,597,911	$939,784,741 (19.9%)	$83,823,473 (1.8%)	$161,365,273 (3.4%)	$1,025,377,108 (21.7%)
2003	DOC	$1,380,195,943	$71,982,942 (5.2%)	$30,394,750 (2.2%)	$97,721,341 (7.1%)	$278,396,855 (20.2%)
	DHS	$4,047,582,025	$22,733,591 (0.6%)	$10,789,536 (0.3%)	$322,136,896 (8.0%)	$794,117,799 (19.6%)
	DOI	$3,811,946,910	$114,519,329 (3.0%)	$198,148,698 (5.2%)	$380,184,151 (10.0%)	$874,592,674 (22.9%)
	DOD	$212,858,910,762	$17,568,503,908 (8.3%)	$19,441,647,547 (9.1%)	$14,343,732,072 (6.7%)	$30,055,153,140 (14.1%)
	DOE	$30,510,088,748	$2,392,983,632 (7.8%)	$2,145,619,102 (7.0%)	$585,837,243 (1.9%)	$1,440,667,635 (4.7%)
	DOJ	$3,374,272,982	$532,917,530 (15.8%)	$141,674,386 (4.2%)	$247,019,892 (7.3%)	$777,941,524 (23.1%)
	DOL	$1,688,265,411	$194,619,639 (11.5%)	$235,583,535 (14.0%)	$106,630,856 (6.3%)	$165,709,998 (9.8%)
	DOS	$3,472,713,808	$47,440,741 (1.4%)	$72,411,634 (2.1%)	$223,831,349 (6.4%)	$1,875,207,654 (54.0%)
	DOT	$2,642,291,019	$429,160,951 (16.2%)	$440,087,858 (16.7%)	$187,180,645 (7.1%)	$228,007,896 (8.6%)
	ED	$1,125,490,495	$5,753,040 (0.5%)	$49,697,714 (4.4%)	$93,387,667 (8.3%)	$225,292,200 (20.0%)
	HHS	$7,779,572,696	$197,161,954 (2.5%)	$237,564,242 (3.1%)	$638,450,243 (8.2%)	$2,831,558,984 (36.4%)
	HUD	$1,062,135,157	$7,275,677 (0.7%)	$28,577,613 (2.7%)	$203,014,088 (19.1%)	$135,464,771 (12.8%)
	TREAS	$3,005,304,668	$532,518,739 (17.7%)	$139,819,237 (4.7%)	$168,262,580 (5.6%)	$280,868,603 (9.3%)
	USDA	$4,533,267,440	$372,099,234 (8.2%)	$256,709,534 (5.7%)	$469,056,573 (10.3%)	$1,169,332,206 (25.8%)
	VA	$6,850,650,044	$1,169,852,223 (17.1%)	$84,264,749 (1.2%)	$315,423,426 (4.6%)	$2,154,307,906 (31.4%)
2004	DOC	$1,776,052,150	$98,704,412 (5.6%)	$34,280,330 (1.9%)	$142,296,693 (8.0%)	$338,600,978 (19.1%)
	DHS	$7,880,856,596	$569,490,108 (7.2%)	$369,709,007 (4.7%)	$865,812,057 (11.0%)	$1,341,076,615 (17.0%)
	DOI	$4,681,836,397	$354,716,815 (7.6%)	$267,278,084 (5.7%)	$445,093,152 (9.5%)	$774,127,690 (16.5%)
	DOD	$231,083,116,330	$28,208,189,303 (12.2%)	$19,250,342,690 (8.3%)	$13,518,805,466 (5.8%)	$26,560,569,693 (11.5%)
	DOE	$21,825,805,821	$1,837,519,099 (8.4%)	$1,500,876,592 (6.9%)	$457,026,403 (2.1%)	$946,373,368 (4.3%)
	DOJ	$4,062,623,308	$607,010,664 (14.9%)	$152,701,330 (3.8%)	$322,411,996 (7.9%)	$734,731,097 (18.1%)
	DOL	$1,782,120,505	$211,361,630 (11.8%)	$168,566,712 (9.4%)	$182,224,820 (10.2%)	$253,529,087 (14.3%)
	DOS	$4,161,816,700	$226,506,626 (5.4%)	$175,187,804 (4.2%)	$293,079,037 (7.0%)	$1,490,023,310 (35.8%)
	DOT	$2,188,695,294	$735,716,435 (33.8%)	$44,709,608 (2.1%)	$178,828,929 (8.2%)	$286,513,600 (13.0%)
	ED	$1,455,270,954	$1,476,181 (0.1%)	$6,008,006 (0.4%)	$98,392,570 (6.8%)	$321,608,926 (22.1%)
	HHS	$8,565,520,523	$321,338,467 (3.8%)	$217,400,357 (2.5%)	$1,001,622,667 (11.7%)	$2,693,937,213 (31.4%)
	HUD	$1,165,518,210	$19,678,744 (1.7%)	$14,093,121 (1.2%)	$61,731,387 (5.3%)	$208,110,662 (17.9%)
	TREAS	$4,677,988,726	$381,227,085 (8.2%)	$175,246,765 (3.7%)	$634,521,140 (13.6%)	$1,112,723,130 (23.8%)
	USDA	$4,091,605,935	$353,412,588 (8.6%)	$244,472,537 (6.0%)	$462,293,942 (11.3%)	$721,553,300 (17.6%)
	VA	$7,640,283,084	$2,412,455,519 (31.6%)	$108,461,740 (1.4%)	$350,770,360 (4.6%)	$1,256,512,893 (16.4%)

Fiscal Year	Department	Total	October	November	August	September
2005	DOC	$2,064,049,763	$94,671,398 *(4.6%)*	$52,284,710 *(2.5%)*	$238,336,733 *(11.5%)*	$485,543,862 ***(23.5%)***
	DHS	$12,786,767,783	$468,089,764 *(3.7%)*	$944,266,932 *(6.9%)*	$713,468,476 *(5.6%)*	$5,334,019,706 ***(41.9%)***
	DOI	$4,922,637,819	$390,957,802 *(7.9%)*	$315,619,683 *(6.4%)*	$450,442,960 *(9.2%)*	$983,542,653 ***(20.0%)***
	DOD	$270,868,494,757	$32,752,828,084 *(12.1%)*	$21,323,491,890 *(7.9%)*	$14,998,896,942 *(5.5%)*	$36,517,838,883 ***(13.5%)***
	DOE	$23,221,641,916	$2,505,506,258 *(10.8%)*	$716,395,830 *(3.1%)*	$819,212,136 *(3.5%)*	$1,457,503,635 ***(6.3%)***
	DOJ	$4,534,931,226	$1,299,759,048 *(28.7%)*	$203,592,426 *(4.5%)*	$318,187,286 *(7.0%)*	$822,078,481 ***(18.1%)***
	DOL	$1,723,947,630	$239,306,122 *(13.9%)*	$93,172,671 *(5.4%)*	$127,000,594 *(7.4%)*	$278,681,579 ***(16.2%)***
	DOS	$5,893,503,806	$217,452,999 *(3.7%)*	$103,845,547 *(1.8%)*	$591,015,081 *(10.0%)*	$1,864,138,907 ***(31.6%)***
	DOT	$1,693,533,590	$265,708,869 *(16.0%)*	$75,845,478 *(4.6%)*	$241,923,114 *(13.6%)*	$246,475,532 ***(14.6%)***
	ED	$1,403,739,579	$1,607,226 *(0.1%)*	$70,929,361 *(5.1%)*	$148,097,419 *(10.6%)*	$306,848,045 ***(21.9%)***
	HHS	$10,230,108,487	$297,694,898 *(2.9%)*	$1,148,715,974 *(11.2%)*	$901,057,443 *(8.8%)*	$2,821,537,679 ***(27.6%)***
	HUD	$1,077,171,472	$44,365,817 *(4.1%)*	$67,872,073 *(6.3%)*	$56,772,632 *(5.3%)*	$180,767,870 ***(16.5%)***
	TREAS	$3,648,625,894	$276,377,542 *(7.6%)*	$232,156,931 *(6.4%)*	$337,751,956 *(9.3%)*	$540,394,811 ***(14.8%)***
	USDA	$4,062,941,929	$315,147,251 *(7.8%)*	$251,006,522 *(6.2%)*	$418,701,918 *(10.3%)*	$636,932,617 ***(15.7%)***
	VA	$9,167,942,840	$1,970,028,167 *(21.5%)*	$199,257,097 *(2.2%)*	$960,057,456 *(10.5%)*	$1,426,361,049 ***(15.6%)***
2006	DOC	$2,244,435,471	$124,856,157 *(5.6%)*	$69,541,283 *(3.1%)*	$206,074,348 *(9.2%)*	$522,291,916 ***(23.3%)***
	DHS	$16,478,953,844	$1,387,729,168 *(8.4%)*	$1,211,226,452 *(7.4%)*	$1,170,465,684 *(7.1%)*	$2,380,594,098 ***(14.4%)***
	DOI	$4,741,022,124	$331,359,390 *(7.0%)*	$330,849,201 *(7.0%)*	$436,040,204 *(9.2%)*	$937,776,007 ***(19.8%)***
	DOD	$300,588,766,778	$23,351,608,232 *(7.8%)*	$17,678,562,570 *(5.9%)*	$20,900,883,451 *(7.0%)*	$46,127,648,955 ***(15.3%)***
	DOE	$22,948,865,247	$2,080,872,303 *(9.1%)*	$1,200,107,027 *(5.2%)*	$2,406,282,548 *(10.5%)*	$1,278,147,154 ***(5.6%)***
	DOJ	$4,941,595,765	$1,361,765,797 *(27.6%)*	$228,428,845 *(4.6%)*	$338,602,758 *(6.9%)*	$820,386,819 ***(16.6%)***
	DOL	$1,775,705,299	$185,646,239 *(10.5%)*	$171,585,442 *(9.7%)*	$149,073,564 *(8.4%)*	$178,257,919 ***(10.0%)***
	DOS	$5,400,422,326	$231,946,321 *(4.3%)*	$241,516,784 *(4.5%)*	$634,796,004 *(11.8%)*	$1,606,737,400 ***(29.8%)***
	DOT	$2,261,348,586	$210,148,693 *(9.3%)*	$72,048,318 *(3.2%)*	$228,945,021 *(10.1%)*	$544,720,361 ***(24.1%)***
	ED	$1,416,793,552	$531,448 *(0.0%)*	$71,188,291 *(5.0%)*	$94,243,766 *(6.7%)*	$279,060,819 ***(19.7%)***
	HHS	$12,656,213,687	$723,163,258 *(5.7%)*	$465,747,308 *(3.7%)*	$1,235,640,393 *(9.8%)*	$2,898,596,991 ***(22.9%)***
	HUD	$1,094,020,530	$60,052,358 *(5.5%)*	$68,719,679 *(6.3%)*	$52,795,239 *(4.8%)*	$190,574,533 ***(17.4%)***
	TREAS	$4,157,556,799	$297,566,723 *(7.2%)*	$224,537,058 *(5.4%)*	$391,756,078 *(9.4%)*	$637,541,038 ***(15.3%)***
	USDA	$4,159,688,645	$421,751,986 *(10.1%)*	$291,091,752 *(7.0%)*	$425,189,002 *(10.2%)*	$684,732,942 ***(16.5%)***
	VA	$10,612,797,849	$4,131,765,660 *(38.9%)*	$299,613,258 *(2.8%)*	$571,637,622 *(5.4%)*	$1,481,032,872 ***(14.0%)***
2007	DOC	$2,243,000,396	$61,241,410 *(2.7%)*	$49,499,422 *(2.2%)*	$390,731,574 *(17.4%)*	$441,395,545 ***(19.7%)***
	DHS	$12,459,981,568	$616,632,827 *(4.9%)*	$830,296,533 *(6.7%)*	$1,832,786,523 *(14.7%)*	$2,253,717,561 ***(18.1%)***
	DOI	$4,093,571,712	$250,017,211 *(6.1%)*	$208,531,102 *(5.1%)*	$374,580,064 *(9.2%)*	$1,050,008,842 ***(25.7%)***
	DOD	$333,663,116,058	$29,288,081,423 *(8.8%)*	$31,490,446,704 *(9.4%)*	$23,750,571,471 *(7.1%)*	$48,769,044,694 ***(14.6%)***
	DOE	$23,394,695,765	$2,032,744,485 *(8.7%)*	$1,026,690,209 *(4.4%)*	$1,154,570,019 *(4.9%)*	$1,636,628,457 ***(7.0%)***
	DOJ	$7,037,370,767	$1,176,955,263 *(16.7%)*	$251,758,214 *(3.6%)*	$420,839,794 *(6.0%)*	$1,057,772,438 ***(15.0%)***
	DOL	$1,857,811,233	$258,066,856 *(13.9%)*	$55,510,848 *(3.0%)*	$135,913,298 *(7.3%)*	$173,741,119 ***(9.4%)***
	DOS	$5,995,449,696	$129,558,857 *(2.2%)*	$111,466,329 *(1.9%)*	$556,027,620 *(9.3%)*	$2,487,474,647 ***(41.5%)***
	DOT	$4,791,686,915	$207,388,968 *(4.3%)*	$230,084,160 *(4.8%)*	$679,176,192 *(14.2%)*	$688,491,555 ***(14.4%)***
	ED	$1,448,873,321	$1,894,923 *(0.1%)*	$39,445,139 *(2.7%)*	$68,291,167 *(4.7%)*	$335,473,938 ***(23.2%)***
	HHS	$14,321,963,135	$768,363,763 *(5.4%)*	$666,038,958 *(4.7%)*	$1,205,623,242 *(8.4%)*	$3,288,354,991 ***(23.0%)***
	HUD	$846,076,866	$61,983,746 *(7.3%)*	$25,077,948 *(3.0%)*	$59,762,769 *(7.1%)*	$119,423,166 ***(14.1%)***
	TREAS	$4,133,237,462	$353,444,636 *(8.6%)*	$242,263,263 *(5.9%)*	$379,736,203 *(9.2%)*	$543,907,600 ***(13.2%)***
	USDA	$4,622,481,039	$266,312,713 *(5.8%)*	$270,335,755 *(5.8%)*	$611,796,781 *(13.2%)*	$818,213,705 ***(17.7%)***
	VA	$12,698,469,425	$1,797,940,763 *(14.2%)*	$555,833,105 *(4.4%)*	$1,166,202,777 *(9.2%)*	$2,894,085,700 ***(22.8%)***
2008	DOC	$2,492,941,301	$72,824,710 *(2.9%)*	$124,881,444 *(5.0%)*	$239,947,713 *(9.6%)*	$598,412,290 ***(24.0%)***
	DHS	$14,033,454,696	$691,533,642 *(4.9%)*	$571,732,840 *(4.1%)*	$1,121,996,114 *(8.0%)*	$3,216,972,430 ***(22.9%)***
	DOI	$3,803,206,804	$172,428,465 *(4.5%)*	$153,851,970 *(4.0%)*	$421,702,499 *(11.1%)*	$979,960,991 ***(25.8%)***
	DOD	$397,497,817,762	$26,371,865,019 *(6.6%)*	$25,988,788,404 *(6.5%)*	$29,120,595,768 *(7.3%)*	$84,379,529,870 ***(21.2%)***
	DOE	$24,194,359,764	$1,792,970,116 *(7.4%)*	$1,398,004,913 *(5.8%)*	$1,060,415,557 *(4.4%)*	$1,491,675,595 ***(6.2%)***
	DOJ	$5,893,464,182	$874,784,863 *(14.8%)*	$316,637,822 *(5.4%)*	$369,363,264 *(6.3%)*	$1,083,218,426 ***(18.4%)***
	DOL	$1,839,807,842	$159,789,389 *(8.7%)*	$155,473,686 *(8.5%)*	$165,868,399 *(9.0%)*	$139,664,941 ***(7.6%)***
	DOS	$6,185,436,092	$120,698,113 *(2.0%)*	$168,247,144 *(2.7%)*	$656,493,968 *(10.6%)*	$2,119,023,863 ***(34.3%)***
	DOT	$5,696,223,135	$348,193,874 *(6.1%)*	$252,633,590 *(4.4%)*	$448,647,827 *(7.9%)*	$1,094,957,588 ***(19.2%)***
	ED	$1,379,118,056	$11,147,769 *(0.8%)*	$62,136,141 *(4.5%)*	$61,440,814 *(4.5%)*	$189,413,235 ***(13.7%)***
	HHS	$13,832,674,327	$1,070,885,962 *(7.7%)*	$508,548,388 *(3.7%)*	$1,237,535,420 *(8.9%)*	$3,483,550,118 ***(25.2%)***
	HUD	$990,128,306	$98,522,280 *(10.0%)*	$6,069,500 *(0.6%)*	$56,687,503 *(5.7%)*	$213,480,220 ***(21.6%)***
	TREAS	$4,561,017,940	$357,159,236 *(7.8%)*	$320,313,202 *(7.0%)*	$417,772,132 *(9.2%)*	$530,743,837 ***(11.6%)***
	USDA	$5,337,927,668	$440,702,437 *(8.3%)*	$377,239,173 *(7.1%)*	$670,207,124 *(12.6%)*	$857,107,711 ***(16.1%)***
	VA	$14,924,536,098	$5,956,881,399 *(39.9%)*	$397,070,152 *(2.7%)*	$772,372,263 *(5.2%)*	$3,118,293,411 ***(20.9%)***

Fiscal Year	Department	Total	October	November	August	September
2009	DOC	$3,213,034,372	$254,223,686 (7.9%)	$158,911,149 (4.9%)	$207,044,933 (6.4%)	$613,352,563 (19.1%)
	DHS	$14,286,606,249	$865,065,295 (6.1%)	$1,172,024,433 (8.2%)	$1,017,378,667 (7.1%)	$3,068,370,674 (21.5%)
	DOI	$4,342,778,484	$170,488,001 (3.9%)	$271,961,508 (6.3%)	$409,600,788 (9.4%)	$1,465,420,795 (33.7%)
	DOD	$373,208,447,472	$30,527,212,743 (8.2%)	$26,968,720,107 (7.2%)	$26,141,856,854 (7.0%)	$61,528,278,813 (16.5%)
	DOE	$31,656,515,505	$5,398,467,318 (17.1%)	$854,706,614 (2.7%)	$1,325,291,524 (4.2%)	$3,066,341,762 (9.7%)
	DOJ	$7,617,069,978	$1,338,903,026 (17.6%)	$335,214,733 (4.4%)	$462,894,162 (6.1%)	$1,647,414,679 (21.6%)
	DOL	$2,047,850,645	$163,836,674 (8.0%)	$104,581,504 (5.1%)	$172,520,513 (8.4%)	$226,451,326 (11.1%)
	DOS	$7,479,746,657	$57,026,507 (0.8%)	$216,653,492 (2.9%)	$716,998,253 (9.6%)	$2,735,641,007 (36.6%)
	DOT	$5,802,045,197	$344,236,811 (5.9%)	$427,365,857 (7.4%)	$598,970,908 (10.3%)	$1,022,886,726 (17.6%)
	ED	$1,507,616,631	$7,917,332 (0.5%)	$114,255,653 (7.6%)	$101,911,673 (6.8%)	$187,398,030 (12.4%)
	HHS	$19,538,083,037	$1,037,674,356 (5.3%)	$535,241,919 (2.7%)	$2,106,257,740 (10.8%)	$4,740,437,242 (24.3%)
	HUD	$868,865,796	$100,482,655 (11.6%)	$31,528,664 (3.6%)	$51,768,509 (6.0%)	$216,452,214 (24.9%)
	TREAS	$4,895,087,737	$482,087,542 (9.8%)	$341,541,562 (7.0%)	$379,253,356 (7.7%)	$721,879,318 (14.7%)
	USDA	$5,417,054,539	$420,523,508 (7.8%)	$379,270,133 (7.0%)	$500,498,433 (9.2%)	$1,051,030,110 (19.4%)
	VA	$14,810,192,007	$4,185,780,355 (28.3%)	$601,222,245 (4.1%)	$1,059,276,531 (7.2%)	$2,497,823,676 (16.9%)
2010	DOC	$3,952,524,574	$407,369,804 (10.3%)	$389,834,283 (9.9%)	$460,946,166 (11.7%)	$570,230,630 (14.4%)
	DHS	$13,576,479,219	$593,733,418 (4.4%)	$798,251,625 (5.9%)	$1,033,055,104 (7.6%)	$3,143,322,305 (23.2%)
	DOI	$6,165,230,029	$176,563,667 (2.9%)	$284,496,307 (4.6%)	$562,705,875 (9.1%)	$1,418,940,197 (23.0%)
	DOD	$367,962,894,340	$21,904,811,763 (6.0%)	$25,169,667,353 (6.8%)	$25,693,994,437 (7.0%)	$65,431,500,254 (17.8%)
	DOE	$25,692,022,456	$1,730,061,111 (6.7%)	$8,243,055,792 (32.1%)	$1,060,902,543 (4.1%)	$1,474,287,716 (5.7%)
	DOJ	$6,751,935,837	$928,758,683 (13.8%)	$367,004,086 (5.4%)	$544,930,388 (8.1%)	$1,098,397,957 (16.3%)
	DOL	$2,239,037,335	$91,313,902 (4.1%)	$188,134,738 (8.4%)	$186,904,201 (8.3%)	$225,974,265 (10.1%)
	DOS	$8,137,422,558	$64,099,785 (0.8%)	$226,125,669 (2.8%)	$905,392,852 (11.1%)	$3,152,027,024 (38.7%)
	DOT	$6,322,029,932	$189,016,249 (3.0%)	$340,330,780 (5.4%)	$690,848,766 (10.9%)	$1,068,724,961 (16.9%)
	ED	$1,835,448,675	$1,145,496 (0.1%)	$86,007,380 (4.7%)	$67,409,746 (3.7%)	$361,416,076 (19.7%)
	HHS	$19,131,133,732	$1,282,725,641 (6.7%)	$676,845,059 (3.5%)	$1,642,141,793 (8.6%)	$4,988,361,263 (26.1%)
	HUD	$1,673,229,217	$6,612,930 (0.4%)	$7,745,967 (0.5%)	$223,394,639 (13.4%)	$228,790,523 (13.7%)
	TREAS	$6,089,314,957	$569,592,972 (9.4%)	$365,116,232 (6.0%)	$554,955,055 (9.1%)	$721,712,042 (11.9%)
	USDA	$6,136,997,239	$282,341,906 (4.6%)	$407,105,251 (6.6%)	$736,140,656 (12.0%)	$937,736,411 (15.3%)
	VA	$16,235,855,987	$2,363,248,165 (14.6%)	$900,129,399 (5.5%)	$1,498,870,552 (9.2%)	$2,567,188,619 (15.8%)
2011	DOC	$2,382,062,297	$173,199,571 (7.3%)	$68,070,487 (2.9%)	$356,914,983 (15.0%)	$522,911,390 (22.0%)
	DHS	$14,240,554,935	$580,594,566 (4.1%)	$1,384,454,854 (9.7%)	$1,435,874,871 (10.1%)	$3,507,241,766 (24.6%)
	DOI	$4,176,984,153	$111,885,150 (2.7%)	$140,602,205 (3.4%)	$549,678,375 (13.2%)	$1,099,389,055 (26.3%)
	DOD	$374,160,151,829	$23,750,771,433 (6.3%)	$26,115,939,042 (7.0%)	$29,564,937,020 (7.9%)	$64,668,063,888 (17.3%)
	DOE	$25,091,037,810	$2,785,938,092 (11.1%)	$500,961,980 (2.0%)	$1,418,593,707 (5.7%)	$1,476,274,323 (5.9%)
	DOJ	$7,322,861,881	$918,892,629 (12.5%)	$390,699,439 (5.3%)	$572,708,464 (7.8%)	$1,343,965,720 (18.4%)
	DOL	$1,964,143,750	$70,645,920 (3.6%)	$224,252,413 (11.4%)	$242,784,760 (12.4%)	$221,430,855 (11.3%)
	DOS	$9,179,887,383	$42,843,107 (0.5%)	$241,882,000 (2.6%)	$1,146,582,096 (12.5%)	$3,238,722,075 (35.3%)
	DOT	$6,310,227,606	$187,643,888 (3.0%)	$286,347,153 (4.5%)	$589,309,264 (9.3%)	$1,117,733,978 (17.7%)
	ED	$1,864,906,980	$19,940,528 (1.1%)	$181,000,965 (9.7%)	$91,784,482 (4.9%)	$355,295,902 (19.1%)
	HHS	$19,574,913,448	$656,808,149 (3.4%)	$1,190,524,366 (6.1%)	$2,239,673,894 (11.4%)	$4,576,575,247 (23.4%)
	HUD	$1,697,197,350	$9,958,532 (0.6%)	$225,933,629 (13.3%)	$67,011,087 (3.9%)	$279,665,707 (16.5%)
	TREAS	$7,228,010,478	$495,185,899 (6.9%)	$482,894,172 (6.7%)	$825,780,174 (11.4%)	$1,002,180,652 (13.9%)
	USDA	$5,281,304,649	$286,033,070 (5.4%)	$324,849,742 (6.2%)	$732,078,680 (13.9%)	$1,113,222,548 (21.1%)
	VA	$17,503,218,907	$2,989,702,911 (17.1%)	$714,257,316 (4.1%)	$1,261,332,471 (7.2%)	$3,698,439,446 (21.1%)
2012	DOC	$2,361,406,667	$93,041,680 (3.9%)	$139,890,360 (5.9%)	$316,642,959 (13.4%)	$369,924,309 (15.7%)
	DHS	$12,409,034,172	$307,475,488 (2.5%)	$799,256,698 (6.4%)	$1,224,746,884 (9.9%)	$2,409,720,036 (19.4%)
	DOI	$4,147,643,054	$44,467,062 (1.1%)	$97,233,196 (2.3%)	$697,039,649 (16.8%)	$1,118,660,592 (27.0%)
	DOD	$361,593,594,294	$19,171,341,588 (5.3%)	$21,448,097,502 (5.9%)	$24,758,239,233 (6.8%)	$62,111,393,731 (17.2%)
	DOE	$25,155,984,021	$2,370,205,294 (9.4%)	$1,468,281,334 (5.8%)	$1,056,646,440 (4.2%)	$1,260,889,900 (5.0%)
	DOJ	$6,648,176,935	$901,336,403 (13.6%)	$380,071,195 (5.7%)	$487,639,677 (7.3%)	$1,363,142,562 (20.5%)
	DOL	$2,014,770,774	$159,514,285 (7.9%)	$135,343,375 (6.7%)	$101,927,100 (5.1%)	$246,582,741 (12.2%)
	DOS	$8,315,467,866	$53,454,888 (0.6%)	$478,842,365 (5.8%)	$721,670,698 (8.7%)	$3,646,548,452 (43.9%)
	DOT	$6,404,053,760	$206,679,561 (3.2%)	$311,055,456 (4.9%)	$702,084,447 (11.0%)	$971,690,730 (15.2%)
	ED	$2,061,985,966	$918,806 (0.0%)	$154,894,411 (7.5%)	$197,721,998 (9.6%)	$352,159,338 (17.1%)
	HHS	$19,238,618,782	$398,632,235 (2.1%)	$1,557,160,577 (8.1%)	$2,880,260,355 (15.0%)	$4,687,013,243 (24.4%)
	HUD	$1,451,823,200	$80,347,664 (5.5%)	$33,700,154 (2.3%)	$182,257,525 (12.6%)	$297,304,988 (20.5%)
	TREAS	$5,911,528,160	$505,106,035 (8.5%)	$450,445,924 (7.6%)	$621,363,425 (10.5%)	$817,306,245 (13.8%)
	USDA	$5,248,763,530	$304,071,951 (5.8%)	$332,975,385 (6.3%)	$699,076,084 (13.3%)	$1,178,881,401 (22.5%)
	VA	$17,285,288,474	$2,495,335,542 (14.4%)	$1,303,860,813 (7.5%)	$1,182,525,441 (6.8%)	$3,307,602,035 (19.1%)

Fiscal Year	Department	Total	October	November	August	September
2013	DOC	$2,298,565,529	$193,709,775 *(8.4%)*	$82,075,898 *(3.6%)*	$273,238,263 *(11.9%)*	$509,541,651 ***(22.2%)***
	DHS	$12,230,567,804	$589,479,567 *(4.8%)*	$1,360,716,558 *(11.1%)*	$1,208,787,907 *(9.9%)*	$2,429,640,659 ***(19.9%)***
	DOI	$3,687,124,139	$21,844,600 *(0.6%)*	$148,663,378 *(4.0%)*	$627,152,666 *(17.0%)*	$962,790,034 ***(26.1%)***
	DOD	$308,242,488,005	$22,742,796,036 *(7.4%)*	$24,485,720,752 *(7.9%)*	$22,165,840,927 *(7.2%)*	$56,406,263,800 ***(18.3%)***
	DOE	$23,954,010,428	$8,005,081,960 *(33.4%)*	$598,317,428 *(2.5%)*	$1,199,582,770 *(5.0%)*	$1,430,564,041 ***(6.0%)***
	DOJ	$7,267,817,297	$1,063,497,250 *(14.6%)*	$333,896,624 *(4.6%)*	$736,421,256 *(10.1%)*	$1,211,767,270 ***(16.7%)***
	DOL	$1,958,350,398	$317,108,145 *(16.2%)*	$36,898,968 *(1.9%)*	$97,672,493 *(5.0%)*	$181,932,367 ***(9.3%)***
	DOS	$7,334,415,105	$90,891,163 *(1.2%)*	$214,457,398 *(2.9%)*	$857,767,119 *(11.7%)*	$2,843,646,433 ***(38.8%)***
	DOT	$6,095,962,285	$237,929,113 *(3.9%)*	$415,439,590 *(6.8%)*	$716,426,411 *(11.8%)*	$906,049,255 ***(14.9%)***
	ED	$2,627,989,210	$13,097,963 *(0.5%)*	$185,864,139 *(7.1%)*	$293,523,353 *(11.2%)*	$365,391,502 ***(13.9%)***
	HHS	$19,973,620,522	$772,044,857 *(3.9%)*	$770,842,458 *(3.9%)*	$2,405,105,317 *(12.0%)*	$5,727,069,754 ***(28.7%)***
	HUD	$1,582,129,780	$2,503,937 *(0.2%)*	$57,306,621 *(3.6%)*	$71,692,234 *(4.5%)*	$142,642,021 ***(9.0%)***
	TREAS	$6,870,628,676	$560,287,387 *(8.2%)*	$617,818,099 *(9.0%)*	$514,156,537 *(7.5%)*	$678,541,852 ***(9.9%)***
	USDA	$5,145,656,679	$391,367,791 *(7.6%)*	$526,479,728 *(10.2%)*	$698,223,719 *(13.6%)*	$861,217,033 ***(16.7%)***
	VA	$18,277,463,787	$2,758,836,858 *(15.1%)*	$704,382,781 *(3.9%)*	$1,376,881,471 *(7.5%)*	$3,755,005,687 ***(20.5%)***

*For these years, DHS had not yet been established. Source: USASpending.gov, Data Archives for Prime Award Spending Data, June 2014

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