

**NAVAL POSTGRADUATE SCHOOL
Monterey, California**



THESIS

**ANALYSIS OF CHANGES IN FEDERAL FINANCIAL
RATIOS**

by

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June 2001

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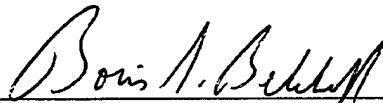
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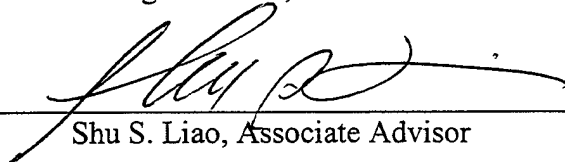


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ABSTRACT

During the past decade, Congress has passed legislation in an attempt to improve federal accounting practices. Furthermore, the Office of Management and Budget standardized the format for federal entities to follow in preparing their annual financial statements. The central objective of this study was to analyze the patterns over time in federal financial ratios created from data contained in these annual statements. The study examined the form and content of the new federal financial statements and developed and applied a framework of 31 financial ratios to the FY 1998, 1999 and 2000 financial statements of 22 of the 24 federal entities affected by the CFO Act of 1990. It analyzed ratio values in order to answer: (1) What patterns in financial ratio values exist across the various entities of the federal government? (2) What changes occur in federal entities' financial ratios over time? (3) What growth trends exist in financial ratios over time, and how consistent are those trends? (4) How stable are the financial ratios? (5) How do the various financial ratios correlate to one another, and how stable are these ratio relationships over time? Although there exists no strong evidence for overall trends in federal financial ratios, the ratios are informative in the sense that they discriminate both between the entities and across time; if differences exist between the financial conditions of the entities, or if changes in a particular entity's financial condition occur over time, the ratios will detect them.

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TABLE OF CONTENTS

I.	INTRODUCTION.....	1
	A. BACKGROUND	1
	B. SCOPE AND OBJECTIVE	3
	C. METHODOLOGY	3
	D. ORGANIZATION	4
II.	FEDERAL FINANCIAL REPORTING.....	7
	A. FEDERAL FINANCIAL MANAGEMENT LEGISLATION	7
	1. Chief Financial Officers (CFO) Act of 1990.....	7
	2. The Government Performance and Results Act (GPRA) of 1993.....	9
	3. The Government Management Reform Act (GMRA) of 1994.....	9
	4. The Federal Financial Management Improvement Act (FFMIA) of 1996	9
	B. FORM AND CONTENT OF FEDERAL FINANCIAL STATEMENTS.....	10
	1. Balance Sheet.....	12
	2. Statement of Net Cost.....	14
	3. Statement of Changes in Net Position	16
	4. Statement of Budgetary Resources.....	17
	5. Statement of Financing.....	18
	6. Statement of Custodial Activities	20
III.	DEVELOPING FINANCIAL RATIOS FROM FEDERAL FINANCIAL STATEMENTS.....	23
	A. BUDGETARY INTEGRITY	24
	B. OPERATING PERFORMANCE.....	33
	C. STEWARDSHIP	41
IV.	FINANCIAL RATIO CONSTRUCTION AND ANALYSIS	49
	A. DATA	49
	B. ANALYSIS	51
	1. Patterns in Financial Ratio Values.....	51
	2. Ratio Trends	54
	3. Ratio Stability.....	55
	4. Stability of Relationships Between Ratios	58
V.	SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS FOR FURTHER STUDY	63
	A. SUMMARY	63
	B. CONCLUSIONS	64
	1. What Financial Ratios, or Groupings of Financial Ratios, Indicate an Entity's Financial Condition?.....	64

2.	What Patterns in Financial Ratio Values Exist Across the Various Entities of the Federal Government?.....	66
3.	What Growth Trends Exist in Financial Ratios over Time, and How Consistent are Those Trends?.....	66
4.	How Stable are the Financial Ratios?	67
5.	How do the Various Financial Ratios Correlate One to Another, and How Stable are these Ratio Relationships over Time?.....	68
C.	CONCLUSION	68
D.	RECOMMENDATIONS FOR FURTHER STUDY	69
1.	Validation of the Framework of Ratios	69
2.	Financial Ratio Analysis of Individual Agencies	69
3.	Detailed Studies of Individual Financial Ratios Across All Entities'.....	69
APPENDIX A. RATIO VALUES.....		71
APPENDIX B. DESCRIPTIVE STATISTICS		81
APPENDIX C. RATIO TRENDS.....		113
APPENDIX D. RATIO CHANGE RATES		129
APPENDIX E. WINSORIZED DATA		145
APPENDIX F. CORRELATION ANALYSIS.....		177
LIST OF REFERENCES		183
INITIAL DISTRIBUTION LIST		185

LIST OF FIGURES

Figure 2.1.	Balance Sheet [Ref. 4:p 54].	12
Figure 2.2.	Statement of Net Cost [Ref. 4:p. 57].	15
Figure 2.3.	Statement of Changes in Net Position [Ref. 4:p. 59].	16
Figure 2.4.	Statement of Budgetary Resources [Ref. 4:p. 60].	18
Figure 2.5.	Statement of Financing [Ref. 4:p. 63].	19
Figure 2.6.	Statement of Custodial Activities [Ref. 4:p. 60].	20
Figure 3.1.	Budget Authority to Total Budgetary Resources.	25
Figure 3.2.	Other Sources of Funds to Total Budgetary Resources.	26
Figure 3.3.	Self-Sufficiency Ratio.	26
Figure 3.4.	Outlays Related Ratios.	27
Figure 3.5.	Total Outlays to Net Obligations.	28
Figure 3.6.	Net Obligations to Budget Authority.	29
Figure 3.7.	Net Obligations to Total Budgetary Resources Ratio.	30
Figure 3.8.	Brady's Utilization Ratio.	31
Figure 3.9.	Utilization Ratio.	31
Figure 3.10.	Reliance on Other Sources of Funding.	31
Figure 3.11.	Percentage of Uncovered Liabilities.	32
Figure 3.12.	Liabilities to Assets.	33
Figure 3.13.	Entity Liabilities to Entity Assets.	34
Figure 3.14.	Operating Efficiency Ratio.	34
Figure 3.15.	Total Liabilities to Net Position.	35
Figure 3.16.	Earned Revenues to Entity Assets.	36
Figure 3.17.	Net Cost of Operations to Appropriations Used.	36
Figure 3.18.	Total Cost of Operations to Total Financing.	37
Figure 3.19.	Net Results of Operations to PP&E.	38
Figure 3.20.	Net Cost of Operations Growth.	38
Figure 3.21.	Costs Not Assigned to Programs, to Program Costs.	39
Figure 3.22.	Costs Not Assigned to Programs, to Net Cost of Operations.	39
Figure 3.23.	Return on Net Cost.	40
Figure 3.24.	Return on Appropriated Funds.	40
Figure 3.25.	Return on Average Net Position.	40
Figure 3.26.	Fixed Assets to Total Assets.	42
Figure 3.27.	Fixed Assets to Entity Assets.	42
Figure 3.28.	Fixed Assets to Equity.	42
Figure 3.29.	Depreciation to PP&E.	43
Figure 3.30.	Inventory to Assets.	43
Figure 3.31.	Inventory to Entity Assets.	43
Figure 3.32.	Depreciation to Total Cost.	44
Figure 3.33.	Capital Investment.	45
Figure 3.34.	Change in PP&E to Entity Assets.	45
Figure 3.35.	Total Assets Maintenance.	45

Figure 3.36. Entity Assets to Appropriations Used.....46
Figure 3.37. Fixed Assets Maintenance.46
Figure 3.38. Receivables Management.47
Figure 3.39. Entity Receivables Management.....47
Figure 3.40. Non-Entity Assets to Totals Assets.....47

LIST OF TABLES

Table 4.1	Ratios Used in this Study.....	50
Table 4.2.	Descriptive Statistical Summaries of Ratios.....	51
Table 4.3.	Source of Outliers.....	52
Table 4.4.	Ratio Median Trends.....	54
Table 4.5.	Ratio Change Rates.....	56
Table 4.6.	Ratio Relationships Stability.....	59

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I. INTRODUCTION

A. BACKGROUND

Business firms publish financial statements for various external users such as owners, lenders, regulators and employees. These financial statements summarize each firm's business activities in such a way that the external users can employ them in making decisions. For example, an owner might decide to adjust a firm's goals and strategies based on information presented in the firm's financial statements, or a potential investor would certainly study the financial statements while considering whether or not to buy or hold stock in that firm. Lenders and suppliers rely heavily on financial statements in assessing a firm's credit risk. Government regulators, such as tax officials, banking authorities and financial markets regulators, base their regulatory activities on the information found in financial statements. Labor unions also use them while preparing negotiating positions. [Ref. 1:p. 337]

Likewise, the United States Constitution requires that "...a regular statement and account of the receipts and expenditures of all public money shall be published from time to time" by the federal government [Ref. 2:Art. I, Sec. IX]. Until relatively recently there existed no standard format for federal financial reporting, and federal financial statements were inconsistent, unreliable, and difficult to interpret. During the past decade, however, Congress has passed legislation in an attempt to improve federal accounting practices, requiring the federal government to adhere to many of the same accounting standards that govern private businesses. Legislation such as the Chief Financial Officers Act (CFO Act) of 1990, the Government Performance and Results Act (GPRA) of 1993, the

Government Management Reform Act (GMRA) of 1994, and the Federal Financial Management Improvement Act (FFMIA) of 1996 have all served to make federal financial accounting more reliable and useful as a basis for decision-making.

Furthermore, the Office of Management and Budget (OMB), which consolidates the financial statements of the 24 federal entities affected by the CFO Act, standardized the format for those entities to follow in preparing their annual CFO statements (financial statements). This standardized format, published in OMB Bulletin 97-01, became effective beginning with the Fiscal Year 1998 CFO statements.

One method a decision maker may use to analyze financial statements is ratio analysis. Considering the large quantity of measures found in a financial statement, ratios are useful because they summarize these measures into a format that is more readily understandable and comparable. For example, net income by itself does not reveal much concerning a firm's profitability. The same net income would mean one thing for a very small firm and something quite different for a very large firm. However, comparing net income to the total assets required to create that income can be informative. This comparison, known as Return on Assets (ROA), is expressed in the form of a ratio by dividing Net Income (plus Interest Expense Net of Income Tax Savings) by Average Total Assets. This ROA can then be used to track a given firm's ability to generate profit with its invested assets over time (time-series analysis), or it can be used to compare a firm's profitability with that of other firms (cross-section analysis). [Ref. 3:pp. 233-235] ROA is just one of many ratios employed in financial statement analysis.

Since federal entities' CFO statements are now standardized, ratio analyses can also be applied to them, just as with private businesses.

B. SCOPE AND OBJECTIVE

This thesis first reviews the legislation effecting federal financial reporting since 1990. Then, it examines the form and content of the new CFO statements. Next it selects a framework of financial ratios and applies them to the FY 1998, 1999 and 2000 CFO statements of the 24 federal entities impacted by the CFO Act of 1990. Finally, it performs time-series and cross-section analyses on these ratios in order to answer the following primary and secondary research questions.

Primary research question:

- What changes occur in federal entities' financial ratios over time?

Secondary research questions:

- What financial ratios, or groupings of financial ratios, indicate an entity's financial condition?
- What patterns in financial ratio values exist across the various entities of the federal government?
- What growth trends exist in financial ratios over time, and how consistent are those trends (do they go up or down)?
- How stable are the financial ratios over time?
- How do the various financial ratios correlate to one another, and how stable are these ratio relationships?

C. METHODOLOGY

The methodology for this thesis consists of three phases: literature review, data collection, and data analyses.

The literature review phase briefly discusses the federal financial reporting environment. It describes:

- Recent legislation and its effect on federal financial reporting.
- The information that appears in the new CFO statements.

- The financial ratios (and their meanings) that this thesis will calculate from information in the CFO statements.

The data collection phase consists of four stages:

- Collect the CFO statements, for Fiscal Years 1997 through 2000, of the 24 entities impacted by the CFO Act of 1990. Although the analysis begins with FY 1998 (the first year that OMB 97-01 standardized the financial statement formats), a few 1998 ratios require figures from the 1997 statements.
- Identify the information, appropriate for generating financial ratios, from the CFO statements.
- Develop a database containing the relevant financial information, from which ratios can be calculated.
- Compute the financial ratios.

The data analysis phase involves four steps:

- For each ratio, determine general descriptive statistics (such as mean, median, range, variability, trends, etc.) across all entities.
- Calculate metrics and conduct tests of relationships to identify any trends or patterns over time.
- Check for correlation between differing ratios.
- Conduct any other analyses that may become apparent during the data collection phases.

D. ORGANIZATION

This thesis consists of five chapters. Following the introduction in Chapter I, Chapter II briefly portrays the federal financial reporting environment. It discusses recent legislation effecting federal financial reporting, and it describes the form and content of the new CFO statements.

Chapter III discusses the financial ratios (and their meanings) that this thesis derives from information in the CFO statements.

Chapter IV contains the actual calculated ratios for each agency. It also contains descriptive statistics and correlation analyses, both time-series and cross-sectional.

Chapter V presents a summary and conclusions, and suggests areas for further research.

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II. FEDERAL FINANCIAL REPORTING

Although federal agencies have traditionally prepared financial reports summarizing the receipts and expenditures of public funds, they had until recently used a variety of accounting methods, which caused inconsistency among federal agencies, making their reports unreliable and difficult to interpret [Ref. 4:p. 53]. Beginning in 1990, Congress enacted a series of laws aimed at improving federal financial management and reporting.

A. FEDERAL FINANCIAL MANAGEMENT LEGISLATION

1. Chief Financial Officers (CFO) Act of 1990

Public Law 101-576, commonly known as the Chief Financial Officers (CFO) Act of 1990, significantly changed the financial management systems of the federal government. The CFO Act established a Deputy Director for Management within the Office of Management and Budget (OMB) who serves as the Chief Financial Officer of the United States and coordinates and supervises OMB's general management functions. The CFO Act also created within OMB an Office of Federal Financial Management, with a Financial Controller who reports to the Deputy Director of Management. It also created, within each of 23 (later expanded to 24) specified federal entities, a Chief Financial Officer and a Deputy Chief Financial Officer. [Ref. 5:Title II]

Furthermore, the CFO Act required the Director of OMB to submit to Congress a five-year plan, updated annually, to improve the financial management of the federal government. This plan required provisions for development of systems that would provide complete, accurate and timely reporting of financial information. The CFO Act

also required each executive agency to submit an annual financial statement to the Director of OMB, who would then submit to Congress an analysis of those statements.

[Ref. 5:Title III]

The agencies affected by the CFO Act are:

- Department of Agriculture
- Department of Commerce
- Department of Defense
- Department of Education
- Department of Energy
- Department of Health and Human Services
- Department of Housing and Urban Development
- Department of the Interior
- Department of Justice
- Department of Labor
- Department of State
- Department of Transportation
- Department of the Treasury
- Department of Veterans Affairs
- Agency for International Development
- Environmental Protection Agency
- Federal Emergency Management Agency
- General Services Administration
- National Aeronautics and Space Administration
- National Science Foundation
- Nuclear Regulatory Commission
- Office of Personnel Management
- Small Business Administration
- Social Security Administration [Ref. 6:p. 7]

2. The Government Performance and Results Act (GPRA) of 1993

While the CFO Act established criteria to ensure accuracy of financial reporting, the Government Performance and Results Act (GPRA) of 1993 (Public Law 103-62) sought to ensure that public funds were being used as effectively as possible. The GPRA requires each executive agency to submit, to the Director of OMB and to Congress, a five-year *strategic* plan for performance goals for each of that agency's program activities. This strategic plan must be updated every three years. Additionally, each agency must submit a detailed annual *performance* plan covering each of that agency's program activities, along with a report describing how well it met goals planned for the previous year, citing specific performance indicators. [Ref. 7]

3. The Government Management Reform Act (GMRA) of 1994

Public Law 103-356, better known as the Government Management Reform Act (GMRA) of 1994, was primarily congressional reform that sought to improve operations and save costs through various methods such as limiting automatic federal pay increases, and streamlining management controls. In the area of financial management, the GMRA requires each agency's annual financial statement to be audited before being submitted to OMB. [Ref. 8:Title IV]

4. The Federal Financial Management Improvement Act (FFMIA) of 1996

Public Law 104-208, the Federal Financial Management Improvement Act (FFMIA) of 1996, requires each executive agency to implement financial management systems that meet federal accounting standards and the U.S. Government Standard General Ledger at the transaction level. It calls for auditors to report whether agencies were in compliance with these standards, and for Agency Heads to determine the status

of compliance implementation. The Act also requires the Agency Head, in the case of noncompliance with the standards, to create a correction plan to bring the agency into compliance within three years. [Ref. 9:Title VIII]

B. FORM AND CONTENT OF FEDERAL FINANCIAL STATEMENTS

The Office of Management and Budget (OMB) assists the President in assembling the federal budget for submission to Congress, and in overseeing and administering the approved budget in all executive agencies. It also weighs competing demands for funding among federal agencies, sets funding priorities, and evaluates the effectiveness of agency programs and policies. [Ref. 10]

In the area of financial management, the CFO Act required certain major executive entities to submit annual financial statements to the Director of OMB. The CFO Act also tasked the OMB to define the form and content for those financial statements, and the OMB did so via OMB Bulletin No. 97-01, "Formats and Instructions for the Form and Content of Agency Financial Statements". These instructions, which for the first time standardized all federal financial statements, became effective with Fiscal Year 1998 financial statements. [Ref. 6:pp. 1-2]

The instructions contained in OMB Bulletin No. 97-01 comply with accounting recommendations of the Federal Accounting Standards Advisory Board (FASAB) [Ref. 6:p. 1]. The FASAB, established in 1990 by the Secretary of the Treasury and the Director of OMB (representing the President) and the General Accounting Office (representing Congress), is concerned with recommending accounting standards applicable to agencies and programs within the federal government in order to improve federal financial reporting practices. FASAB membership includes representatives from

the Department of the Treasury, the OMB, the GAO (General Accounting Office), the CBO (Congressional Budget Office), the defense and international agencies, the civilian agencies, and three non-federal members from the accounting and finance fields. FASAB recommendations are published in general Statements of Federal Financial Accounting Concepts (SFFACs) and in more specific Statements of Federal Financial Accounting Standards (SFFASs). [Ref. 11] These concepts and standards are incorporated into OMB Bulletin No. 97-01, and thereby into the federal financial statements since Fiscal Year 1998.

Per OMB Bulletin No. 97-01, a federal entity's financial statement consists of an overview of the reporting entity, principle statements (with related notes), required supplemental stewardship information, required supplemental information, plus any additional information that the entity's management feels will aid a reader in better understanding its programs and operation. Of the above, the principle statements are of interest to this thesis. The principle statements include the (1) Balance Sheet, (2) Statement of Net Cost, (3) Statement of Changes in Net Position, (4) Statement of Budgetary Resources, (5) Statement of Financing, and (6) Statement of Custodial Activity. [Ref. 6:pp. 4-5]

1. Balance Sheet

Federal Service Agency CONSOLIDATED BALANCE SHEET As of September 30, 1998 (in billions of dollars)	
ASSETS	
<i>Entity assets</i>	
Intragovernmental	\$ 500
Governmental	<u>\$ 13</u>
<i>Total entity assets</i>	<u>\$ 513</u>
<i>Nonentity assets</i>	
Intragovernmental	\$ 2
Governmental	<u>\$ 5</u>
<i>Total nonentity assets</i>	<u>\$ 7</u>
Total assets	<u>\$ 520</u>
LIABILITIES	
<i>Liabilities covered by budgetary resources</i>	
Intragovernmental liabilities	\$ 4
Governmental liabilities	<u>\$ 36</u>
<i>Total liabilities covered by budgetary resources</i>	<u>\$ 40</u>
<i>Liabilities not covered by budgetary resources</i>	
Intragovernmental liabilities	\$ 1
Governmental liabilities	<u>\$ 6</u>
<i>Total liabilities not covered by budgetary resources</i>	<u>\$ 7</u>
Total liabilities	<u>\$ 47</u>
NET POSITION	
Unexpended appropriations	\$ 3
Cumulative results of operations	<u>\$ 470</u>
Total net position	<u>\$ 473</u>
Total liabilities and net position	<u>\$ 520</u>

Figure 2.1. Balance Sheet [From Ref. 4:p 54].

Figure 2.1 illustrates the format of a hypothetical federal entity's Balance Sheet.

[Ref. 4:p. 54]

On the Balance Sheet, assets are sorted into two categories: entity assets and non-entity assets. Entity assets are those that are available for the entity to spend in its

operations. Non-entity assets are those that are not available for that entity's spending, but are being held for transfer to another federal entity. An example of non-entity assets is income tax receivables collected by the Internal Revenue Service (IRS) on behalf of the U.S. government, but not available for the IRS to spend. [Ref. 6:p. 16]

Entity and non-entity assets are each divided into two sub-categories: intragovernmental assets and governmental assets. Intragovernmental assets result from transactions between the reporting entity and other federal entities, while governmental assets result from transactions with non-federal entities, such as domestic and foreign persons and organizations that are outside the federal government. [Ref. 6:pp. 16-17]

Liabilities are divided into two categories: those covered by budgetary resources and those not covered by budgetary resources. Budgetary resources include not only new budget authority, but also other resources available to the entity to cover liabilities for specific purposes, such as spending authority from offsetting collections, recoveries of unexpired budget authority by decreases in previous years' obligations, and unobligated balances at the beginning of the year or net transfers during the year of prior year balances. [Ref. 6:p.21] An example of a liability not covered by budgetary resources would be that related to environmental damage. An entity is required to report as a liability the current cost of cleaning up environmental damage, but the resources to pay for the cleanup are only provided annually. Therefore, the portions of environmental cleanup costs that will be paid out of *future* years' resources are reported as a liability not covered by (current) budgetary resources. [Ref. 4:p. 54]

Liabilities, whether or not covered by budgetary resources, are further subdivided into intragovernmental and governmental liabilities, just as described for assets, above. [Ref. 6:p. 21]

Net position accounts for the difference between total assets and total liabilities. Net position is divided into unexpended appropriations (those appropriations not yet expended or obligated) and the cumulative results of operations. [Ref. 6:p. 24] Most federal entities calculate the cumulative results of operations by subtracting total liabilities and unexpended appropriations from total assets. Because they are not economically independent, federal entities may show either a positive or negative cumulative result of operations. [Ref. 4:p. 57]

2. Statement of Net Cost

Figure 2.2 illustrates the format of a hypothetical federal entity's Statement of Net Cost. [Ref. 4:p. 57]

The Statement of Net Cost is an accrual-based, "business-like" full-cost method of accounting, and represents a significant departure from traditional budgetary accounting. It excludes "unearned" funds such as appropriations, and its purpose is to disclose to decision makers the full cost of programs. [Ref. 4:p. 57]

The costs of goods and services provided to other programs (labeled "Intragovernmental" on the statement) are reported separately from those provided to the public (labeled "With the public"). Costs and revenues are assigned to individual programs whenever reasonably possible. If it proves not practical to do so, they are reported further down the Statement of Net Cost as "Cost not assigned to programs" or "Less earned revenues not attributed to programs". Deferred maintenance is reported in a

note near the bottom of the statement, with no associated dollar amount. The Net Cost of Operations represents the total costs incurred by the entity, less any exchange revenues earned by its activities. [Ref. 6:p. 28]

Federal Service Agency				
CONSOLIDATED STATEMENT OF NET COST				
As of September 30, 1998				
(in billions of dollars)				
	Suborganization A	Suborganization B	Suborganization C	Consolidated Totals
COSTS:				
<i>Crosscutting programs</i>				
Program A:				
Intragovernmental	\$ 10	\$ -	\$ 5	\$ 15
With the public	<u>\$ 130</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 230</u>
Total	\$ 140	\$ -	\$ 105	\$ 245
Less earned revenues	<u>\$ (7)</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (8)</u>
Net program costs	<u>\$ 133</u>	<u>\$ -</u>	<u>\$ 104</u>	<u>\$ 237</u>
<i>Other programs</i>				
Program B:	\$ -	\$ 63	\$ -	\$ 63
Program C:	\$ -	\$ 47	\$ -	\$ 47
Program D:	\$ -	\$ 26	\$ -	\$ 26
<i>Cost not assigned to programs to programs</i>	\$ 6	\$ 8	\$ 1	\$ 15
<i>Less earned revenues not attributed to programs</i>	<u>\$ (3)</u>	<u>\$ (4)</u>	<u>\$ (2)</u>	<u>\$ (9)</u>
DEFERRED MAINTENANCE				
(Note X)				
NET COST OF OPERATIONS	<u>\$ 136</u>	<u>\$ 139</u>	<u>\$ 103</u>	<u>\$ 378</u>

Figure 2.2. Statement of Net Cost [From Ref. 4:p. 57].

3. Statement of Changes in Net Position

Figure 2.3 illustrates the format of a hypothetical federal entity's Statement of Changes in Net Position. [Ref. 4:p. 59]

Federal Service Agency CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION As of September 30, 1998 (in billions of dollars)				
	Suborganization A	Suborganization B	Suborganization C	Consolidated Totals
Net cost of operations:	\$ (136)	\$ (139)	\$ (103)	\$ (378)
Financing sources (other than exchange revenues)				
Appropriations used	\$ 134	\$ 134	\$ 103	\$ 371
Taxes, donations, and other non-exchange revenues	\$ 12	\$ 8	\$ 4	\$ 24
Transfers-in(out)	\$ -	\$ -	\$ -	\$ -
Imputed financing	<u>\$ 4</u>	<u>\$ 5</u>	<u>\$ 1</u>	<u>\$ 10</u>
Net results of operations	\$ 14	\$ 8	\$ 5	\$ 27
Prior period adjustments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in cumulative results of operations	\$ 14	\$ 8	\$ 5	\$ 27
Increase (decrease) in unexpended appropriations	<u>\$ (3)</u>	<u>\$ 2</u>	<u>\$ (1)</u>	<u>\$ (2)</u>
Change in net position	\$ 11	\$ 10	\$ 4	\$ 25
Net position - beginning of period	\$ 159	\$ 250	\$ 39	\$ 473
Net position - end of period	<u>\$ 170</u>	<u>\$ 260</u>	<u>\$ 43</u>	<u>\$ 494</u>

Figure 2.3. Statement of Changes in Net Position [From Ref. 4:p. 59].

The Statement of Changes in Net Position explains the increase (or decrease) in the Balance Sheet's net position since the previous year's financial statement. Its focus is on how the net cost of operations is financed. The statement begins with the net cost of operations and adds financing sources other than exchange revenues (recall that the net cost of operations included exchange revenues but excluded "unearned" funds such as appropriations). Next it adds (or subtracts, as appropriate) prior period adjustments (retroactive corrections and accounting adjustments) and increases (decreases) in unexpended appropriations. The end result is the change in net position, which equals the difference between the beginning-of-period and the end-of-period net positions. [Ref. 4:p. 59]

One of the non-exchange financing sources is "imputed financing". Imputed financing describes costs that are incurred by one entity but financed by another, or costs incurred by the entity's activities that do not require payments by that activity. For example, pension benefits for civilian retirees are paid by the Office of Personnel Management (OPM), not by the agencies from which they retired. These benefits are out-of-pocket costs to OPM, while at the same time are imputed financing to the employer agencies [Ref. 4:p. 59] Other non-exchange sources of financing are "transfers-in (out)". Transfers-in or -out represent transfers of cash or capitalized assets between entities without reimbursement. [Ref. 6:pp. 31-32]

4. Statement of Budgetary Resources

Figure 2.4 illustrates the format of a hypothetical federal entity's Statement of Budgetary Resources. [Ref. 4:p. 60]

Federal Service Agency STATEMENT OF BUDGETARY RESOURCES As of September 30, 1998 (in billions of dollars)	
Budgetary resources:	
Budget authority	\$ 444
Unobligated balances - beginning of period	\$ 83
Spending authority from offsetting collections	\$ 4
Adjustments	<u>\$ 2</u>
Total budgetary resources	<u>\$ 533</u>
Status of budgetary resources:	
Obligations incurred, gross	\$ 381
Unobligated balances - available, ending	\$ 150
Unobligated balances - not available, ending	<u>\$ 2</u>
Total status of budgetary resources	<u>\$ 533</u>
Outlays:	
Obligations incurred, net	\$ 374
Obligated balance transferred, net	\$ -
Obligated balance, net - beginning of period	\$ 35
Less obligated balance, net - end of period	<u>\$ (39)</u>
Total outlays	<u>\$ 370</u>

Figure 2.4. Statement of Budgetary Resources [From Ref. 4:p. 60].

The Statement of Budgetary Resources describes, using budgetary accounting rules, all the budgetary resources available to a federal entity during the fiscal year, and compares them to the status of those resources at the end of the fiscal year. It also reconciles obligations incurred with actual cash outlays during the year. This statement provides decision makers with a report of federal budget execution at the reporting entity level. [Ref. 4:p. 60]

5. Statement of Financing

Figure 2.5 illustrates the format of a hypothetical federal entity's Statement of Financing. [Ref. 4:p. 63]

**Federal Service Agency
STATEMENT OF FINANCING
As of September 30, 1998
(in billions of dollars)**

Obligations and nonbudgetary resources:	
Obligations incurred, gross	\$ 381
Less: spending authority from offsetting collections and adjustments	\$ (6)
Donations and other revenues not in budget	\$ 15
Financing imputed for cost subsidies	\$ -
Transfers-in(out)	<u>\$ -</u>
Total obligations as adjusted, and nonbudgetary resources	\$ 390
 Resources that do not fund net cost of operations:	
Change in amount of goods, services, and benefits ordered but not yet received or provided	\$ (43)
Costs capitalized on the balance sheet	\$ (14)
Financing sources that fund costs of prior periods	<u>\$ (7)</u>
Total resources that do not fund net cost of operations	\$ (64)
 Costs that do not require resources:	
Depreciation and amortization	\$ 19
Revaluation of assets and liabilities	<u>\$ 5</u>
Total costs that do not require resources	\$ 24
 Financing sources yet to be provided	 <u><u>\$ 28</u></u>
 Net cost of operations	 <u><u>\$ 378</u></u>

Figure 2.5. Statement of Financing [From Ref. 4:p. 63].

The Statement of Financing reconciles obligations (as reported in the Statement of Budgetary Resources, which reflects the budgetary method of accounting) to the net cost of operations (as reported in the Statement of Net Cost, an accrual-based document). It begins with obligations and nonbudgetary resources, subtracts resources that do not fund the net cost of operations (such as capitalized equipment costs and changes in undelivered orders), adds costs that do not require resources (such as depreciation, which

is a “non-cash” cost), and adds financing sources yet to be provided (such as budgetary resources that will be provided to cover sick leave in the future, when employees actually take the leave). The end result equals the net cost of operations. [Ref. 4:p. 60]

6. Statement of Custodial Activities

Figure 2.6 illustrates the format of a hypothetical federal entity’s Statement of Custodial Activities. [Ref. 4:p. 60]

Federal Service Agency STATEMENT OF CUSTODIAL ACTIVITIES As of September 30, 1998 (in billions of dollars)	
Sources of collections	
Cash collections (by type of tax or duty)	\$ 50
Less refunds and other payments	\$ (4)
Net collections	<u>\$ 46</u>
Accrual adjustment	\$ 7
Total revenue	<u>\$ 53</u>
Disposition of collections	
Transferred to others net of refunds (by recipient)	\$ 43
Increase (decrease) in amounts to be transferred	\$ 3
Retained by the entity	<u>\$ 7</u>
Total disposition of revenue	<u>\$ 53</u>
Net custodial activity	<u><u>\$ 0</u></u>

Figure 2.6. Statement of Custodial Activities [From Ref. 4:p. 60].

The Statement of Custodial Activities is required only for those activities whose primary mission is to collect nonexchange revenue (such as taxes collected by the IRS) for the General Fund of the Treasury, trust funds, or other recipient entities. The statement summarizes the sources and dispositions of collections, and the net custodial

activity (the difference between total collections and total disposition of collections) is always equal to zero. [Ref. 6:pp. 39-40]

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III. DEVELOPING FINANCIAL RATIOS FROM FEDERAL FINANCIAL STATEMENTS

The purpose of this chapter is to develop and explain the meaning of the financial ratios to be used in this thesis. In developing a series of financial ratios to apply to federal financial statements, this thesis built upon earlier research performed in Brady's "Framework for Financial Ratio Analysis of Audited Federal Financial Reports", which had developed a list of ratios that financial statement users could extract directly from federal financial reports. Brady developed 29 possible ratios, and then narrowed the list down to a final selection of 13. [Ref. 12] This thesis began with Brady's initial 29 ratios, modified some, and dropped others. Additionally, a few new ratios were added, keeping the following two precautions in mind:

- When developing financial ratios, one must avoid creating "pseudo" ratios, or ratios derived from two data elements that cannot logically be compared [Ref. 13:p. 158]. As an example, dividing imputed financing (from the Statement of Changes in Net Position) by accounts payable (from the Balance Sheet) probably would not provide a useful ratio; there is no logical relationship between the two.
- Likewise, ratios should compare only numbers that are significant to the entity and that are at least partially under management's control. A ratio composed of employee income taxes withheld divided by employee wages paid meets the logical relationship described above, but it lacks significance to the entity because the entity's management cannot legally change it. [Ref. 13:p. 158]

Brady had suggested SFFAC No. 1, "Objectives of Federal Financial Reporting", as a logical starting place for developing useful financial ratios [Ref. 12:p. 88]. SFFAC No. 1 describes four objective areas from which users of federal financial reports need information that will help them assess how well the federal government is doing:

- Budgetary Integrity
- Operating Performance
- Stewardship
- Systems and Control [Ref. 14:par. 11]

The fourth objective, Systems and Control, is concerned with the processes that control the quality and completeness of information going into federal financial reports. The fact that a given federal entity is able to prepare accurate financial statements attests to the effectiveness of its internal controls and processes. Examples of other indicators are management's assertions and auditors' opinions. [Ref. 14:par. 149-150] However, this objective does not lend itself well to ratio analysis. Therefore this thesis focuses on developing and analyzing ratios in support of the first three objectives: Budgetary Integrity, Operating Performance, and Stewardship.

A. BUDGETARY INTEGRITY

The Budgetary Integrity objective arises from the federal government's responsibility to be accountable for funds raised and spent, and to do so in a lawful manner. Specifically, to meet this objective, a financial statement should help the user determine (1) how budgetary resources were obtained and used and whether those resources were obtained and used legally, (2) the status of budgetary resources, and (3) how this accounting of the use of budgetary resources compares with accrual-based measures of the costs of government programs. [Ref. 14:par. 112-121]

The new format for federal financial statements, as spelled out in OMB Bulletin No. 97-01 and reviewed in Chapter II, incorporates the Budgetary Integrity reporting objective. The following financial ratios may be useful in measuring various aspects of budgetary integrity.

The *Budget Authority to Total Budgetary Resources* ratio (Figure 3.1) shows what percentage of Total Budgetary Resources is made up of Budget Authority. [Ref. 12:p. 109]

$$\frac{\text{Budget Authority}}{\text{Total Budgetary Resources}}$$

Figure 3.1. Budget Authority to Total Budgetary Resources.

Budgetary Authority and Total Budgetary Resources both appear on the Statement of Budgetary Resources. The Total Budgetary Resources amount also includes Budget Authority, in addition to unobligated balances brought forward from the previous reporting period, spending authority from offsetting collections, and other adjustments. Thus, the ratio indicates to what extent the budgetary resources to which the entity had access depended on that year's Budget Authority. A high ratio could indicate that the entity depends heavily on each year's new budgetary authority, with relatively little brought forward from the previous year. This would be typical of an entity that uses primarily one-year, as opposed to multi-year, appropriations. Likewise, a low ratio could characterize one that uses primarily multi-year (such as procurement) funding.

Alternatively, the *Other Sources of Funds to Total Budgetary Resources* ratio (Figure 3.2) shows what percentage of Total Budgetary Resources is *not* made up of Budget Authority; it focuses rather on other sources of funding such as unobligated balances brought forward from prior fiscal years and spending authority from offsetting collections. [Ref. 12:p. 109]

$$\frac{\text{Total Budgetary Resources - Budget Authority}}{\text{Total Budgetary Resources}}$$

Figure 3.2. Other Sources of Funds to Total Budgetary Resources.

However, since these first two ratios are complementary (they always sum to 100%), this thesis uses only the first.

A new ratio suggested by this thesis is the *Self-Sufficiency* ratio (Figure 3.3), which describes to what extent an entity has achieved “independence” from reliance on appropriated funds.

$$\frac{\text{Earned Revenue}}{\text{Budget Authority}}$$

Figure 3.3. Self-Sufficiency Ratio.

Earned Revenue appears on the Statement of Net Cost, and represents exchange-type revenue generated through business-type activities (such as the sale of services or materials to the public and to other entities), as opposed to appropriated funds granted by Congress. Budget Authority is spending authority that takes into account both appropriated funds and the amount of Earned Revenue the entity is expected to generate during the year.

Although federal entities are not intended to operate as profit centers, users of financial statements may be interested in knowing how much an entity is able to reduce its dependence on tax dollars. The Self-Sufficiency Ratio shows the portion of an entity’s Budget Authority that it generates through its activities. The closer the ratio approaches

100%, the less the entity, due to the nature of its particular programs and activities, relies on appropriated funds. The lower the ratio, the more sensitive the entity is to fluctuations in annual appropriated funding.

Four of Brady's proposed ratios (Figure 3.4) include Outlays, in either the numerator or the denominator. [Ref. 12:p. 109]

$\frac{\text{Budget Authority}}{\text{Total Outlays}}$	$\frac{\text{Total Outlays}}{\text{Total Budgetary Resources}}$
$\frac{\text{Total Outlays}}{\text{Obligations Incurred}}$	$\frac{\text{Total Outlays}}{\text{Budget Authority} + \text{Unobl Bal (beg)} - \text{Unobl Bal (end)}}$

Figure 3.4. Outlays Related Ratios.

When a federal entity places an order, awards a contract, or takes some other action for which it will have to make payment sometime in the future, it incurs an *obligation*. Cash does not normally change hands, however, until the goods or services ordered are actually received by the ordering entity (unless there is some other arrangement for payment spelled out in the agreement). An *outlay* occurs when payment is actually made, whether by check, cash, or electronic transfer of funds. Outlays may be made to liquidate obligations incurred either during the current or previous fiscal years. [Ref. 15:pp. 62-62]

Outlays, then, represent the final disposition of funds that have *already* been set aside, and there is a lag in the relationships between Outlays and the other terms in the ratios listed in Figure 3.4, above. The greatest lags, and most indirect relationships, exist between Outlays and the other terms (Budget Authority and Total Budgetary Resources)

in the first two ratios in Figure 3-4. Therefore, the first two ratios (Budgetary Outlays to Budget Authority, and Total Budgetary Resources to Total Outlays) are not used in this thesis.

The third ratio in Figure 3.4, Total Outlays to Obligations Incurred, is modified by this thesis as the *Total Outlays to Net Obligations* ratio (Figure 3.5):

$$\frac{\text{Total Outlays}}{\text{Obligations Incurred, Net}}$$

Figure 3.5. Total Outlays to Net Obligations.

The difference between Obligations Incurred and Net Obligations Incurred is that Net Obligations Incurred also accounts for Spending Authority due to Offsetting Collections and Adjustments, which apply against Obligations Incurred. Examples of offsetting collections are reimbursements and refunds for previous overpayments. Total Outlays and Obligations Incurred, Net both appear on the Statement of Budgetary Resources. Although there is a lag between the two, over time they should average out to equal values. Therefore, over a period of several years, an entity's *Total Outlays to Net Obligations* ratio should average to 100%.

Over time, decreasing ratios could indicate the entity's disbursing office is delaying paying invoices. (Thus this ratio could also be used as an Operating Performance indicator). Late payments result in late fees under the Prompt Payment Act. Alternatively, decreasing ratios could result from changes in the entity's buying patterns, such as would happen if the entity began contracting for materials to be delivered later than previous deliveries (i.e., deliveries phased over time, as opposed to an up-front bulk

delivery). Since payment is ordinarily made after delivery, later deliveries result in later payments.

The fourth ratio in Figure 3.4 (Total Outlays to Budget Authority + Unobligated Balance (beginning) – Unobligated Balance (ending)) is not used in this thesis because the denominator is equal to Net Obligations Incurred; thus, the ratio is a duplicate of the *Total Outlays to Net Obligations* ratio.

The *Net Obligations to Budget Authority* ratio (Figure 3.6) compares Obligations Incurred, Net (from the Statement of Budgetary Resources) to that reporting year's Budget Authority. Brady proposed this ratio as an indication of whether or not the entity obligated more than it was appropriated for that fiscal year, and whether or not the entity had to rely on other sources of funding. [Ref. 12:p. 109]

$$\frac{\text{Obligations Incurred, Net}}{\text{Budget Authority}}$$

Figure 3.6. Net Obligations to Budget Authority.

However, obligations can also be incurred against both current and previous years' appropriations, while Budget Authority identifies only with that particular budget year. Additionally, Budget Authority can consist of more than just appropriations; in some cases it includes earned revenue. Therefore, this thesis does not use the Net Obligations to Budget Authority ratio.

An alternative to the previous ratio is the *Net Obligations to Total Budgetary Resources* ratio (Figure 3.7), also proposed by Brady; it indicates the percentage of Total Budgetary Resources the entity obligated during the reporting year. [Ref. 12:p. 109]

$$\frac{\text{Obligations Incurred, Net}}{\text{Total Budgetary Resources}}$$

Figure 3.7. Net Obligations to Total Budgetary Resources Ratio.

Rather than limiting the denominator to one particular year's Budget Authority, this ratio uses the more inclusive Total Budgetary Resources in the denominator. Total Budgetary Resources, as stated earlier, also incorporates unobligated balances brought forward from the previous year, against which obligations can also be made. Thus, a more logical relationship exists between numerator and denominator.

This ratio should never exceed 100%. A ratio greater than 100% would indicate obligations in excess of resources - a possible violation of the Antideficiency Act. However, it should be noted that smaller ratios do not guarantee compliance with the Antideficiency Act, as Total Budgetary Resources can include several different appropriations (such as Operations and Maintenance, Military Construction, etc.), each of which, if overspent, would constitute a violation. [Ref. 12:pp. 116-117]

Brady's *Utilization Ratio* (Figure 3.8) indicates how much Budget Authority was used as a percentage of Total Budgetary Resources. [Ref. 12:p. 109]

$$\frac{\text{Budget Authority} + \text{Unobl Bal (beg)} - \text{Unobl Bal (end)}}{\text{Total Budgetary Resources}}$$

Figure 3.8. Brady's Utilization Ratio.

However, Total Budgetary Resources includes more than Budget Authority plus the beginning unobligated balance. It also includes (from the Statement of Budgetary Resources) Spending Authority from Offsetting Collections, plus Adjustments.

Therefore, this thesis proposes an alternative utilization ratio (Figure 3-9), which more accurately describes the percentage of available resources the entity obligated during the year.

$$\frac{\text{Total Budgetary Resources} - \text{Unobl Bal (end)}}{\text{Total Budgetary Resources}}$$

Figure 3.9. Utilization Ratio.

Unobligated Balances (ending) come from the Statement of Budgetary Resources.

Figure 3.10 illustrates the *Reliance on Other Sources of Funding* ratio, with which Brady intended to indicate the extent to which the entity required sources of funding other than Budget Authority, as a percentage of Budget Authority. [Ref. 12:p. 109]

$$\frac{\text{Obligations Incurred} - \text{Budget Authority}}{\text{Budget Authority}}$$

Figure 3.10. Reliance on Other Sources of Funding.

In order to avoid redundancy, this thesis does not use this ratio, since the information it provides substantially duplicates that provided by the *Net Obligations to Total Budgetary Resources* ratio, discussed earlier.

The *Percentage of Uncovered Liabilities* ratio (Figure 3.11) reveals the portion of an entity's total liabilities that are not covered by budgetary resources. [Ref. 12:p. 109]

$$\frac{\text{Total Liabilities Not Covered by Budgetary Resources}}{\text{Total Liabilities}}$$

Figure 3.11. Percentage of Uncovered Liabilities.

Both numerator and denominator come from the Balance Sheet. As explained in Chapter II, an example of a liability not covered by budgetary resources would be that related to environmental damage. An entity is required to report as a liability the current cost of cleaning up environmental damage, but the resources to pay for the cleanup are only provided annually. Therefore, the portions of environmental cleanup costs that will be paid out of *future* years' resources are reported as a liability not covered by (current) budgetary resources. A high ratio, then, would indicate future demands for funds, and may be a cause for concern.

In summary, this thesis uses the following six Budgetary Integrity ratios:

- The Budget Authority to Total Budgetary Resources ratio (Figure 3.1)
- The Self-Sufficiency ratio (Figure 3.3)
- The Total Outlays to Net Obligations ratio (Figure 3.5)
- The Net Obligations to Total Budgetary Resources ratio (Figure 3.6)
- The Utilization ratio (Figure 3.9)
- The Percentage of Uncovered Liabilities ratio (Figure 3.11)

B. OPERATING PERFORMANCE

The Operating Performance objective arises from the federal government's responsibility to be accountable to the people for managing public resources and providing services economically, efficiently and effectively. Specifically, to meet this objective, a financial statement should help the user determine (1) the costs of providing specific programs and activities, (2) the efforts and accomplishments related to these programs, and (3) the efficiency and effectiveness of the federal government's management of its assets and liabilities. [Ref. 14:par. 122-132]

The new federal financial statement format incorporates the objective of reporting operating performance. The following financial ratios may be useful in measuring various aspects of operating performance.

The *Liabilities to Assets* ratio (Figure 3.12) is a well-known financial ratio that compares what an entity owes to the value of the assets it holds. [Ref. 12:p. 111]

$$\frac{\text{Total Liabilities}}{\text{Total Assets}}$$

Figure 3.12. Liabilities to Assets.

This ratio encompasses both entity and non-entity assets. As discussed in Chapter II, some federal entities also hold non-entity assets, which are not available for that entity's spending, but are being held for transfer to another federal entity. An example of non-entity assets is income tax receivables collected by the Internal Revenue Service (IRS) on behalf of the U.S. government, but not available for the IRS to spend. When an entity takes custody of non-entity assets for future transfer to another entity, it posts a

matching liability so that the net effect is zero. [Ref. 16:par. 26] For those entities whose primary mission is collecting such non-exchange revenue, this accounting is summarized on the Statement of Custodial Activities.

Some users of federal financial statements may find it helpful to know an entity's financial condition as it relates to those assets it actually has use of, rather than just to Total Assets as shown in Figure 3.12. Therefore, this thesis proposes a new ratio, the *Entity Liabilities to Entity Assets* ratio (Figure 3.13).

Liabilities are not divided into Entity and Non-Entity Liabilities. However, since the receipt of Non-Entity Assets (for future transfer) cause the posting of matching liabilities, then subtracting Non-Entity Assets from Total Liabilities in the numerator, effectively makes the numerator the same as Entity Liabilities.

$$\frac{\text{Total Liabilities - NonEntity Assets}}{\text{Entity Assets}}$$

Figure 3.13. Entity Liabilities to Entity Assets.

Figure 3.14 illustrates Brady's *Operating Efficiency* ratio. It divides each entity's Net Cost of Operations by some reporting entity-specific service base. [Ref. 12:p. 111]

$$\frac{\text{Net Cost of Operations}}{\text{Service Base}}$$

Figure 3.14. Operating Efficiency Ratio.

Since the service base is not readily available in the primary financial statements, this thesis does not use this particular *Operating Efficiency* ratio.

The *Total Liabilities to Net Position* ratio (Figure 3.15) was adapted from the “Debt to Equity” ratio described by Gates. Gates’ *Debt to Equity* ratio (Total Liabilities divided by Stockholders’ Equity) compares the total of what is owed to what is owned. In a private business, a ratio in excess of 100% means that the capital provided by lenders exceeds that provided by stockholders. Owners may seek high leverage and prefer higher *Debt to Equity* ratios, if the cost of borrowing is less than the return that can be earned on the borrowed funds, leading to higher returns on owner investments. On the other hand, potential lenders prefer to see a lower ratio as assurance that the company can repay its debts. [Ref. 13:p. 55]

$$\frac{\text{Total Liabilities}}{\text{Net Position}}$$

Figure 3.15. Total Liabilities to Net Position.

The *Total Liabilities to Net Position* ratio substitutes Net Position for Stockholders’ Equity. Both numerator and denominator come from the Balance Sheet. The lower the ratio, the better the entity’s financial condition.

Another new ratio proposed by this thesis is the *Earned Revenues to Entity Assets* ratio (Figure 3.16).

$$\frac{\text{Earned Revenues}}{\text{Entity Assets}}$$

Figure 3.16. Earned Revenues to Entity Assets.

This ratio excludes Non-Entity Assets from the denominator (as the entity does not have use of Non-Entity Assets, but only holds them on behalf of another entity). Similarly to how a “Sales to Assets” ratio summarizes how well a company uses its assets to generate sales, the *Earned Revenues to Entity Assets* ratio indicates how well the entity is able to use its *entity* assets (those assets it is allowed to spend) to generate revenues.

Brady also proposed the *Net Cost of Operations to Appropriations Used* ratio (Figure 3.17) to indicate the extent that the Net Cost of Operations exceeded the Appropriations Used. [Ref. 12:p. 111]

$$\frac{\text{Net Cost of Operations}}{\text{Appropriations Used}}$$

Figure 3.17. Net Cost of Operations to Appropriations Used.

Net Cost of Operations can be found in the Statement of Net Cost; Appropriations Used can be found in the Statement of Changes in Net Position. The higher the ratio is above 100%, the greater the degree to which the entity’s net costs exceeded the appropriations it used. However, the user should be aware of a limitation with this ratio – it mixes an accrual accounting based term (Net Cost of Operations) with a budgetary accounting based term (appropriations used). Nevertheless, it may still be useful as an

indicator of how much the entity depends on sources of funding other than appropriations.

An alternative to Brady's *Net Cost of Operations to Appropriations* ratio, proposed by this thesis but still subject to the same limitation of mixing accrual and budgetary terms, is the *Total Cost of Operations to Total Financing* ratio (Figure 3.18).

$$\frac{\text{Total Cost of Operations}}{\text{Non-Exchange Financing Sources + Earned Revenues}}$$

Figure 3.18. Total Cost of Operations to Total Financing.

The numerator, Total Cost of Operations, comes from the Statement of Net Cost, as does one of the denominator terms, Earned Revenues. Non-Exchange Financing Sources, the other denominator term, comes from the Statement of Changes in Net Position. Non-Exchange Financing Sources includes all *non-exchange* sources of financing, such as appropriations used, taxes, donations, net transfers and imputed financing. Thus, this ratio compares total costs to all (exchange and non-exchange) sources of financing. Ratios smaller than 100% mean that the entity's total costs were less than its total sources of financing. On the other hand, ratios greater than 100% indicate that the entity's total costs exceeded its total sources of financing, eroding its net position, and could call for greater management attention.

Brady's *Net Results of Operations to PP&E* ratio (Figure 3.19) provides an indication of a return on fixed assets for the reporting entity. [Ref. 12:p. 111]

$$\frac{\text{Net Results of Operations}}{\text{PP\&E}}$$

Figure 3.19. Net Results of Operations to PP&E.

Net Results of Operations appears on the Statement of Changes in Net Position. PP&E (Plant, Property and Equipment) can be found on the Balance Sheet.

FASAB has cautioned against using Net Results of Operations as a performance measure, because federal entities are not economically independent – some will show positives, while others will show negatives, by design. [Ref. 4:p. 47] However, for the purposes of this thesis, it may still be useful to see how these ratios behave over time.

The *Net Cost of Operations Growth* ratio (Figure 3.20) describes the growth trends in Net Cost of Operations from one year to the next. [Ref. 12:p. 111]

$$\frac{\text{Net Cost of Operations (current yr)} - \text{Net Cost of Operations (prior yr)}}{\text{Net Cost of Operations (prior yr)}}$$

Figure 3.20. Net Cost of Operations Growth.

This ratio will not be used in this thesis, as it measures growth of just one term (Net Cost of Operations) while every other ratio in this framework compares two different terms. Thus, this ratio is conceptually different from the other ratios, and does not lend itself well to analysis in this thesis.

The *Costs Not Assigned to Programs, to Program Costs* ratio (Figure 3.21) provides an indication of the entity's cost tracking ability. [Ref. 12:p. 111]

$$\frac{\text{Total Costs Not Assigned to Programs}}{\text{Total Program Costs}}$$

Figure 3.21. Costs Not Assigned to Programs, to Program Costs.

Both numerator and denominator come from the Statement of Net Cost. The ratio discloses which percentage of program costs have not been allocated among the programs. The lower the ratio, the more thoroughly the entity has allocated costs to programs. Those federal entities that have fully allocated all costs will show zero for this ratio.

Figure 3.22 illustrates the *Costs Not Assigned to Programs, to Net Cost of Operations* ratio. [Ref. 12:p. 111]

$$\frac{\text{Total Costs Not Assigned to Programs}}{\text{Net Cost of Operations}}$$

Figure 3.22. Costs Not Assigned to Programs, to Net Cost of Operations.

Again, both parts of the ratio come from the Statement of Net Cost. Like the previous ratio, this one serves as an indication of the entity's efficiency in allocating costs to programs. The two ratios should correlate closely to the extent that Total Program Expense behaves similarly to Net Cost of Operations.

The *Return on Net Cost* ratio (Figure 3.23) indicates the return, in terms of Net Results of Operations, on the entity's Net Cost of Operations. [Ref. 12:p. 111]

$$\frac{\text{Net Results of Operations}}{\text{Net Cost of Operations}}$$

Figure 3.23. Return on Net Cost.

Again, the Net Results of Operations (which appears on the Statement of Changes in Net Position) should not be used by itself as a measure of operating performance, but the trend over time can serve as a useful indicator. A decreasing ratio would invite more detailed attention. This same precaution applies toward the following two ratios, which also use Net Results of Operations.

The *Return on Appropriated Funds* ratio (Figure 3.24) indicates the return, in terms of the Net Results of Operations, on the appropriated funds used by the entity. [Ref. 12:p. 111]

$$\frac{\text{Net Results of Operations}}{\text{Appropriations Used}}$$

Figure 3.24. Return on Appropriated Funds.

Likewise, the *Return on Average Net Position* ratio (Figure 3.25) indicates the return, in terms of the Net Results of Operations, on the entity's average net position. This ratio was adapted from Gate's "Return on Net Worth". [Ref. 13:p. 40]

$$\frac{\text{Net Results of Operations}}{\text{Average Net Position}}$$

Figure 3.25. Return on Average Net Position.

In summary, this thesis uses the follow 12 Operating Performance ratios:

- The Liabilities to Assets ratio (Figure 3.12)
- The Entity Liabilities to Entity Assets ratio (Figure 3.13)
- The Total Liabilities to Net Position ratio (Figure 3.15)
- The Earned Revenues to Entity Assets ratio (Figure 3.16)
- The Net Cost of Operations to Appropriations Used ratio (Figure 3.17)
- The Total Cost of Operations to Total Financing ratio (Figure 3.18)
- The Net Results of Operations to PP&E ratio (Figure 3.19)
- The Costs Not Assigned to Programs to Program Costs ratio (Figure 3.21)
- The Costs Not Assigned to Programs to Net Cost of Operations ratio (Figure 3.22)
- The Return on Net Cost ratio (Figure 3.23)
- The Return on Appropriated Funds ratio (Figure 3.24)
- Return on Average Net Position ratio (Figure 3.25)

C. STEWARDSHIP

The Stewardship objective arises due to the federal government's responsibility for the nation's long-term general welfare. It focuses on how the government's operations and investments have changed the nation's current and projected financial conditions. Specifically, to meet this objective, a financial statement should help the user determine (1) the level of improvement or deterioration of the government's financial position during the reporting period, (2) the likelihood that future budgetary resources will be able to sustain public services and meet obligations as they become due, and (3) the government's contribution to the nation's current and future well-being. [Ref. 14:par. 134-145]

The new federal financial statement format also incorporates the objective of reporting stewardship. The following financial ratios may be useful in measuring various aspects of stewardship.

The *Fixed Assets to Total Assets* ratio (Figure 3-26) indicates the percentage of the entity's Total Assets that is made up of PP&E (Plant, Property and Equipment). [Ref. 12:p. 113]

$$\frac{\text{PP\&E}}{\text{Total Assets}}$$

Figure 3.26. Fixed Assets to Total Assets.

Both numerator and denominator come from the Balance Sheet. The larger this ratio is, the greater the entity has resources tied up in long-term, relatively illiquid property. Therefore, a higher ratio indicates less flexibility in an entity's ability to make resource allocation decisions.

As an alternative, this thesis suggests the *Fixed Assets to Entity Assets* ratio (Figure 3.27), since PP&E consists of Entity Assets.

$$\frac{\text{PP\&E}}{\text{Entity Assets}}$$

Figure 3.27. Fixed Assets to Entity Assets.

Similarly, the *Fixed Assets to Equity* ratio (Figure 3.28) describes the entity's PP&E as a percentage of its Net Position. [Ref. 12:p. 113]

$$\frac{\text{PP\&E}}{\text{Net Position}}$$

Figure 3.28. Fixed Assets to Equity.

Again, both ratio components come from the Balance Sheet, and higher ratios indicate less flexibility in resource allocation decisions.

Brady also proposed Figure 3.29, *Depreciation to PP&E*, as a measure of the depreciation rate used by the entity [Ref. 12:p. 113]. However, since the primary federal financial statements do not disclose how much of PP&E is made up by land (to which depreciation does not apply), the *Depreciation to PP&E* ratio is not used in this thesis.

$$\frac{\text{Depreciation Expense}}{\text{PP\&E}}$$

Figure 3.29. Depreciation to PP&E.

The *Inventory to Assets* ratio (Figure 3.30) measures the percentage of an entity's assets tied up in inventory. Brady reasoned that, since government inventories are not typically held for resale, then this ratio would indicate the entity's percentage of Total Assets is committed to operating materials and supplies. [Ref. 12:p. 113]

$$\frac{\text{Inventory and Related Property}}{\text{Total Assets}}$$

Figure 3.30. Inventory to Assets.

$$\frac{\text{Inventory and Related Property}}{\text{Entity Assets}}$$

Figure 3.31. Inventory to Entity Assets.

Alternatively, since operating materials and supplies would logically be used in support of Entity Assets (assets available for use by the reporting entity), as opposed to Non-Entity Assets (assets being held temporarily for eventual transfer to another entity), this thesis proposes the *Inventory to Entity Assets* ratio (Figure 3.31).

Figure 3.32 is the *Depreciation to Total Cost* ratio. Depreciation Expense comes from the Statement of Financing, under “Costs that Do Not Require Resources”. This ratio had been proposed as an indication of the relative aggressiveness of the entity’s depreciation policy. [Ref. 12:p. 113]

$$\frac{\text{Depreciation Expense}}{\text{Total Cost of Operations}}$$

Figure 3.32. Depreciation to Total Cost.

There is some doubt regarding this ratio’s ability, by itself, to indicate depreciation policy, as in the case of an entity that has few capital assets. However, users of federal financial reports may find it useful to know what percentage depreciation makes up of Total Cost of Operations, so this thesis includes the *Depreciation to Total Cost* ratio.

The *Capital Investment* ratio (Figure 3.33) relates the entity’s net investment in capital assets during the reporting period, as a percentage of its Total Assets. [Ref. 12:p. 113]

$$\frac{\text{Change in PP\&E}}{\text{Total Assets}}$$

Figure 3.33. Capital Investment.

As an alternative, this thesis proposes the *Change in PP&E to Entity Assets* (Figure 3.34), since an entity would carry its PP&E as Entity, as opposed to Non-Entity, Assets.

$$\frac{\text{Change in PP\&E}}{\text{Entity Assets}}$$

Figure 3.34. Change in PP&E to Entity Assets.

Figure 3.35, the *Total Assets Maintenance* ratio, shows the level of appropriations needed to maintain the level of assets used by the entity; it is an overall indication of that entity's ability to manage its assets. [Ref. 12:p. 113]

$$\frac{\text{Total Assets}}{\text{Appropriations Used}}$$

Figure 3.35. Total Assets Maintenance.

A higher ratio indicates that the entity, possibly due to earned revenues or some other reason, uses a relatively lower amount of appropriated funding to sustain its assets, and therefore suggests that those assets may be self-sustaining.

Alternatively, this thesis adds the *Entity Assets to Appropriations Used* ratio (Figure 3.36), which provides the same information as the *Total Assets Maintenance* ratio, but more accurately reflects the linkage between appropriated funding and Entity Assets.

$$\frac{\text{Entity Assets}}{\text{Appropriations Used}}$$

Figure 3.36. Entity Assets to Appropriations Used.

Similarly to the preceding two ratios, the *Fixed Assets Maintenance* ratio (Figure 3.37) purports to show the level of appropriations required by the entity to maintain its fixed assets. [Ref. 12:p. 113]

$$\frac{\text{PP\&E}}{\text{Appropriations Used}}$$

Figure 3.37. Fixed Assets Maintenance.

However, the financial statements do not break out the percentage of appropriated funds spent solely on maintaining PP&E separately from those spent on all other assets, so the validity of this ratio is questionable; this thesis does not use it.

The *Receivables Management* ratio (Figure 3.38) shows the percentage of Total Assets made up by Net Total Receivables. [Ref. 12:p. 113]

$$\frac{\text{Total Receivables, Net}}{\text{Total Assets}}$$

Figure 3.38. Receivables Management.

Both terms come from the Balance Sheet. Rising values for this ratio may indicate the entity is experiencing increasing difficulty collecting its receivables.

As an alternative, the *Entity Receivables Management* ratio (Figure 3.39), proposed by this thesis, directly links those receivables that will be available for the entity's use ("entity" receivables) to Entity Assets.

$$\frac{\text{Accounts Receivable, Net (Assets for Use by Entity)}}{\text{Entity Assets}}$$

Figure 3.39. Entity Receivables Management.

The final additional ratio proposed in this thesis is the *Non-Entity Assets to Total Assets* ratio (Figure 3.40), which indicates the percentage of an entity's assets being held for eventual transfer to other entity's, of which the entity cannot make use in its own operations.

$$\frac{\text{Non-Entity Assets}}{\text{Total Assets}}$$

Figure 3.40. Non-Entity Assets to Totals Assets.

In summary, this thesis uses the following 13 Stewardship ratios:

- The *Fixed Assets to Total Assets* ratio (Figure 3.26)
- The *Fixed Assets to Entity Assets* ratio (Figure 3.27)

- The *Fixed Assets to Equity* ratio (Figure 3.28)
- The *Inventory to Assets* ratio (Figure 3.30)
- The *Inventory to Entity Assets* ratio (Figure 3.31)
- The *Depreciation to Total Cost* ratio (Figure 3.32)
- The *Capital Investment* ratio (Figure 3.33)
- The *Change in PP&E to Entity Assets* (Figure 3.34)
- The *Total Assets Maintenance* ratio (Figure 3.35)
- The *Entity Assets to Appropriations Used* ratio (Figure 3.36)
- The *Receivables Management* ratio (Figure 3.38)
- The *Entity Receivables Management* ratio (Figure 3.39)
- The *Non-Entity Assets to Total Assets* ratio (Figure 3.40)

Chapter IV contains descriptive statistics and correlation analyses of the ratios described above. Appendix A lists all the actual calculated ratios.

IV. FINANCIAL RATIO CONSTRUCTION AND ANALYSIS

This chapter presents an analysis to address four questions related to federal financial ratios and their changes over time:

- What patterns in financial ratio values exist across the various entities of the federal government?
- What growth trends exist in financial ratios over time, and how consistent are those trends (do they go up or down)?
- How stable are the financial ratios?
- How do the various financial ratios correlate to one another, and how stable are these ratio relationships over time?

A. DATA

For this thesis, the financial statements of 22 of the 24 federal entities affected by the CFO Act were collected in order to compute the 31 financial ratios described in the previous chapter. The two missing entities were the Department of State and the Department of Justice, because their Fiscal Year 2000 statements were not available during the research phase of this thesis. Most of the other financial statements were available via the Internet, and several were obtained through direct correspondence with the federal entities concerned. Table 4-1 summarizes these 31 ratios.

Next, the appropriate data were extracted from the financial statements and inserted into an Excel spreadsheet. From these data the ratios themselves were computed on the same spreadsheet. Appendix A reproduces this spreadsheet in its entirety.

Ratio	Ratio Calculation
Budget Authority to Total Budgetary Resources	Budget Authority Total Budgetary Resources
Self-Sufficiency	Earned Revenues Budget Authority
Total Outlays to Net Obligations	Total Outlays Obligations Incurred, Net
Net Obligations to Total Budgetary Resources	Obligations Incurred, Net Total Budgetary Resources
Utilization	Total Budgetary Resources - Unobligated Balance (ending) Total Budgetary Resources
Percentage of Uncovered Liabilities	Total Liabilities Not Covered by Budgetary Resources Total Liabilities
Liabilities to Assets	Total Liabilities Total Assets
Entity Liabilities to Entity Assets	Total Liabilities - Non-Entity Assets Entity Assets
Total Liabilities to Net Position	Total Liabilities Net Position
Earned Revenues to Entity Assets	Earned Revenues (Assigned & Not Assigned to Programs) Entity Assets
Net Cost of Operations to Appropriations	Net Cost of Operations Appropriations Used
Total Cost of Operations to Total Financing	Total Cost of Operations Non-Exchange Financing Sources + Earned Revenue
Net Results of Operations to PP&E	Net Results of Operations PP&E
Costs Not Assigned to Programs to Program Costs	Total Costs Not Assigned to Programs Total Program Costs
Costs Not Assigned to Programs to Net Cost of Operations	Total Costs Not Assigned to Programs Net Cost of Operations
Return on Net Cost	Net Results of Operations Net Cost of Operations
Return on Appropriated Funds	Net Results of Operations Appropriations Used
Return on Average Net Position	Net Results of Operations Average Net Position
Fixed Assets to Total Assets	PP&E Total Assets
Fixed Assets to Entity Assets	PP&E Entity Assets
Fixed Assets to Equity	PP&E Net Position
Inventory to Assets	Inventory and Related Property Total Assets
Inventory to Entity Assets	Inventory and Related Property Entity Assets
Depreciation to Total Costs	Depreciation Expense Total Cost of Operations
Capital Investment	Change in PP&E Total Assets
Change in PP&E to Entity Assets	Change in PP&E Entity Assets
Total Assets Maintenance	Total Assets Appropriations Used
Entity Assets to Appropriations Used	Entity Assets Appropriations Used
Receivables Management	Total Receivables, Net Total Assets
Entity Receivables Management	Accounts Receivable, Net (Assets for Use by Entity) Entity Assets
Non-Entity Asset to Total Assets	Non-Entity Assets Total Assets

Table 4.1 Ratios Used in this Study.

B. ANALYSIS

1. Patterns in Financial Ratio Values

Ratio	Mean	Median	Std Dev	Skewness	Minimum	Maximum
Budget Authority to Total Budgetary Resources	0.67773	0.70593	0.27979	-0.46418	0.01041	1.32246
Self-Sufficiency	2.15011	0.09066	9.83788	5.82728	0.00623	69.87143
Total Outlays to Net Obligations	-1.10127	0.98365	16.59810	-8.12161	-133.88889	1.35400
Net Obligations to Total Budgetary Resources	0.60392	0.61281	0.25453	-0.59857	-0.02717	0.99139
Utilization	0.67414	0.71393	0.23020	-0.88704	-0.03420	0.97232
Percentage of Uncovered Liabilities	0.37128	0.23672	0.36955	0.65419	0.00062	0.99412
Liabilities to Assets	1.17648	0.34513	2.55549	4.02035	0.04479	13.15864
Entity Liabilities to Entity Assets	1.16495	0.33855	2.60638	4.02732	0.04309	13.48396
Total Liabilities to Net Position	6.87557	0.17847	86.11726	6.16644	-247.38774	648.94802
Earned Revenues to Entity Assets	0.18749	0.05444	0.42994	3.59922	0.00070	2.05145
Net Cost of Operations to Appropriations	1.91034	1.01836	2.91558	3.02586	-1.15216	13.55341
Total Cost of Operations to Total Financing	1.02250	0.99187	0.57143	1.72629	-0.98150	3.52489
Net Results of Operations to PP&E	-35.52363	0.08254	387.56966	-6.55688	-2882.50000	446.89150
Costs Not Assigned to Programs, to Program Costs	0.05852	0.00029	0.23628	4.15780	-0.16999	1.34720
Costs Not Assigned to Programs, to Net Cost of Operations	0.04174	0.00009	0.17663	3.74898	-0.21846	0.97232
Return on Net Cost	-0.33911	0.00321	1.94933	-7.22474	-15.31579	0.97232
Return on Appropriated Funds	0.30777	0.01551	1.11420	1.73636	-2.57954	4.55521
Return on Average Net Position	0.02493	0.03431	0.75733	1.74705	-3.07827	4.48199
Fixed Assets to Total Assets	0.16547	0.02445	0.24050	1.67111	0.00000	0.97232
Fixed Assets to Entity Assets	0.16830	0.02445	0.24213	1.63197	0.00000	0.97232
Fixed Assets to Equity	0.15817	0.00800	0.36210	0.51419	-1.01151	1.01128
Inventory to Assets	0.04813	0.00045	0.14598	4.63024	0.00000	0.97232
Inventory to Entity Assets	0.04834	0.00071	0.14599	4.62656	0.00000	0.97232
Depreciation to Total Costs	0.03614	0.00327	0.12341	6.97394	-0.01912	0.97232
Capital Investment	-0.00037	0.00042	0.18867	-0.97690	-1.10085	0.97232
Change in PP&E to Entity Assets	-0.00028	0.00049	0.18904	-0.99541	-1.10360	0.97232
Total Assets Maintenance	9.41898	3.10441	15.36958	4.34003	0.96590	106.21053
Entity Assets to Appropriations Used	8.85715	2.95342	15.32051	4.41852	0.40996	105.75120
Receivables Management	0.04398	0.01853	0.12177	7.06526	0.00013	0.97232
Entity Receivables Management	0.04207	0.01534	0.12221	7.03325	0.00000	0.97232
Non-Entity Asset to Total Assets	0.05265	0.00224	0.20309	4.40448	0.00000	0.97460

Table 4.2. Descriptive Statistical Summaries of Ratios.

Table 4.2 provides a statistical summary of these 31 ratios across 22 federal entities over the three years covered in this thesis. The objective of these descriptive statistical summaries is to provide a general picture of each ratio's distribution by calculating its mean, median, standard deviation, skewness, minimum and maximum during a period of three years. Outliers outside of three standard deviations of the mean are identified. Calculations were performed on an Excel spreadsheet, with all three years grouped together.

The mean of a ratio is the arithmetic average of the 22 values for that ratio, and is affected by outliers. The median is the middle value in a distribution, or in the case of an

even number of values, it is the average of the two middle values in the distribution. Since outliers do not affect the median, the median can be useful for making comparisons from year to year or between entities. The level of skewness depicts the degree of asymmetry of a distribution around its mean. A negative skewness indicates more values fall below the mean, while a positive skewness indicates more values fall above it. The standard deviation, minimum and maximum help describe a ratio's variation from the mean.

Ratio	Outliers
Budget Authority to Total Budgetary Resources	
Self-Sufficiency	General Services Administration (2000, above Mean)
Total Outlays to Net Obligations	General Services Administration (1998, below Mean)
Net Obligations to Total Budgetary Resources	
Utilization	Department of Transportation (1999, below Mean)
Percentage of Uncovered Liabilities	
Liabilities to Assets	Veterans Administration (1998, 1999, 2000 all above Mean)
Entity Liabilities to Entity Assets	Veterans Administration (1998, 1999, 2000 all above Mean)
Total Liabilities to Net Position	Small Business Administration (1998, above Mean)
Eamed Revenues to Entity Assets	Nuclear Regulatory Commission (1998, 1999, 2000 all above Mean)
Net Cost of Operations to Appropriations	Social Security Administration (1998, 1999, 2000 all above Mean)
Total Cost of Operations to Total Financing	Veterans Administration (1998 above Mean, 1999 below Mean, 2000 above Mean)
Net Results of Operations to PP&E	Office of Personnel Management (2000, below Mean)
Costs Not Assigned to Programs, to Program Costs	Department of Energy (1998, 1999 both above Mean), Department of Transportation (1998, above Mean)
Costs Not Assigned to Programs, to Net Cost of Operations	Department of Energy (1998, 1999 both above Mean), Department of Transportation (1998, above Mean)
Return on Net Cost	General Services Administration (1998, below Mean)
Return on Appropriated Funds	Social Security Administration (1998, 1999, both above Mean)
Return on Average Net Position	Department of Agriculture (2000 above Mean), Small Business Administration (2000, below Mean)
Fixed Assets to Total Assets	Department of the Treasury (1998, above Mean)
Fixed Assets to Entity Assets	Department of the Treasury (1998, above Mean)
Fixed Assets to Equity	Department of Agriculture (1999, below Mean)
Inventory to Assets	Department of the Treasury (1998, above Mean)
Inventory to Entity Assets	Department of the Treasury (1998, above Mean)
Depreciation to Total Costs	Department of the Treasury (1998, above Mean)
Capital Investment	Department of Defense (1998, below Mean), Department of the Treasury (1998, above Mean)
Change in PP&E to Entity Assets	Department of Defense (1998, below Mean), Department of the Treasury (1998, above Mean)
Total Assets Maintenance	General Services Administration (2000, above Mean)
Entity Assets to Appropriations Used	General Services Administration (2000, above Mean)
Receivables Management	Department of the Treasury (1998, above Mean)
Entity Receivables Management	Department of the Treasury (1998, above Mean)
Non-Entity Asset to Total Assets	Department of the Treasury (1998, 1999, 2000, all above Mean)

Table 4.3. Source of Outliers.

Out of 2,046 observations, 48 were outliers outside three standard deviations from the means. Table 4.3 describes which ratios had outliers, and divulges the source entities for those outliers and whether those outliers were above or below the means.

Outliers influence the means, standard deviations, skewnesses, minimums and maximums of all but three ratios' distributions. The only three ratios free of outliers are the *Budget Authority to Total Budgetary Resources*, the *Self-Sufficiency*, and the *Total Outlays to Net Obligations* ratios. Twenty-three of the 31 distributions are positively skewed. This propensity toward positive skewness is at least partially explained by the fact that 39 of the 48 outliers fell above the means, while only nine fell below. Also, due to the construction of ratios, if both numerator and denominator can only take on non-negative values (which is the case for most financial ratios used in this thesis), then the ratios can only range from zero to positive infinity, creating a greater likelihood for the resulting data distribution to skew to the positive side of the mean.

Most outliers occurred during 1998 (25 outliers), followed by 11 in 1999 and 12 in 2000. The greatest source of outliers during the three years was the Department of the Treasury (12 outliers), while the Office of Personnel Management contributed the fewest (one).

In conclusion, then, financial ratios ranged widely across the 22 entities. Therefore, they detected and discriminated differing financial conditions of the various federal entities.

Appendix B lists each federal entity's ratios, from which the above statistics were calculated. Outliers are highlighted.

2. Ratio Trends

Table 4.4 summarizes information regarding the growth trends and growth consistency of each ratio's median. Appendix C contains the data, including breakdowns by federal entity, from which Table 4.4 was developed.

Ratio	% Growth in Median		Run (# of entities consistent in % Growth of Ratio)			% of Entities Experiencing Increases	
	1998 to 1999	1999 to 2000	Up	Down	Mixed	1998 to 1999	1999 to 2000
Budget Authority to Total Budgetary Resources	7.5086%	-2.1261%	8	6	8	55%	55%
Self-Sufficiency	-8.2286%	-6.2055%	7	6	9	45%	59%
Total Outlays to Net Obligations	-0.4781%	0.9984%	5	5	12	45%	55%
Net Obligations to Total Budgetary Resources	7.1275%	5.1986%	4	4	14	45%	55%
Utilization	2.2508%	2.4270%	5	3	14	55%	55%
Percentage of Uncovered Liabilities	-6.5778%	12.2165%	5	7	10	41%	50%
Liabilities to Assets	-11.0402%	-2.7028%	6	8	8	45%	45%
Entity Liabilities to Entity Assets	-11.7542%	-3.2909%	5	7	10	41%	50%
Total Liabilities to Net Position	-31.0799%	-8.0854%	6	8	8	41%	50%
Earned Revenues to Entity Assets	9.7090%	-9.2807%	4	5	13	45%	50%
Net Cost of Operations to Appropriations	-1.9248%	6.5241%	3	10	9	32%	36%
Total Cost of Operations to Total Financing	-2.5293%	1.7181%	3	5	14	50%	41%
Net Results of Operations to PP&E	132.1757%	10.6055%	3	10	9	41%	23%
Costs Not Assigned to Programs, to Program Costs	-38.4390%	-4.9667%	5	3	14	41%	32%
Costs Not Assigned to Programs, to Net Cost of Operations	-100.0000%	#DIV/0!	4	4	14	36%	27%
(Note: this ratio's 1999 median happened to be 0, resulting in a -100% growth rate following by a division by zero error. 1998 and 2000 values for this ratio were 0.0005 and 0.0003, respectively.)							
Return on Net Cost	-64.3823%	32.2828%	3	11	8	36%	27%
Return on Appropriated Funds	147.8168%	-72.3163%	5	12	5	36%	32%
Return on Average Net Position	74.7266%	18.8922%	2	10	10	45%	18%
Fixed Assets to Total Assets	-15.2500%	20.1354%	4	9	9	36%	36%
Fixed Assets to Entity Assets	-15.5448%	20.1517%	4	9	9	36%	36%
Fixed Assets to Equity	-50.0383%	20.9130%	3	11	8	32%	27%
Inventory to Assets	-61.8548%	2.3734%	3	5	14	23%	32%
Inventory to Entity Assets	-26.4388%	9.2550%	3	5	14	23%	32%
Depreciation to Total Costs	-46.4283%	73.3241%	6	6	10	50%	36%
Capital Investment	120.3989%	-10.3887%	0	10	12	18%	32%
Change in PP&E to Entity Assets	150.0286%	-6.1981%	0	10	12	18%	32%
Total Assets Maintenance	1.2090%	1.6661%	7	3	12	45%	73%
Entity Assets to Appropriations Used	-4.3192%	2.2625%	7	5	10	36%	73%
Receivables Management	-25.3067%	12.1844%	5	4	13	36%	68%
Entity Receivables Management	-18.0002%	9.5178%	6	4	12	36%	68%
Non-Entity Asset to Total Assets	41.6787%	-45.0933%	3	6	13	27%	32%

Table 4.4. Ratio Median Trends.

The first pair of columns, labeled *% Growth in Median*, describe how the ratios' medians changed during two periods, 1998 to 1999, and 1999 to 2000. For example, from 1998 to 1999 the median *Budget Authority to Total Budgetary Resources* ratio increased by 7.51%, but from 1999 to 2000 it decreased by 2.13%. During the first period (1998 to 1999) 11 ratio medians increased while 20 decreased. During the second period the opposite occurred – 20 increased while 11 decreased. Thus, no obvious trends are readily

apparent. Whether an increase in a ratio is “good” or “bad” depends upon the ratio itself and the particular entity concerned

The following three columns, labeled *Run*, indicate whether the 22 federal entities experienced consecutive increases or decreases for each ratio during the two periods. Returning again to the *Budget Authority to Total Budgetary Resources* example, the table shows that eight entities experienced increases in this ratio during both periods (the “Up” column), six experienced decreases (the “Down” column) during both periods, while the remaining eight experienced one increase and one decrease (“Mixed”).

Forty-nine of the 337 observations in the “Mixed” category are entities for which the particular ratio does not apply. For example, the Office of Personnel Management has no Non-Entity Assets, making its *Non-Entity Assets to Entity Assets* ratio zero in all cases. In order to avoid the illusion of consistency in an entity to which a ratio does not apply, such cases were grouped with the “Mixed” category. Such occurrences can be identified in the far right column of Appendix C, where they are identified by italic print.

Observations sum to 134, 211 and 337 under the “Up”, “Down”, and “Mixed” columns, respectively. Thus, more ratios experienced consistent decreases than increases during the two periods, while most were inconsistent. The finding, then, is that no strong evidence exists that ratios for individual entities tended to change in a consistent direction over time.

3. Ratio Stability

Table 4.5 displays information relating to the stability of rates of change for each ratio. It is important to understand that percentages listed in this table are *rates of change*, not the values of the ratios themselves. Values in Table 4.5 were calculated by taking the

absolute values of each ratio's growth rates during two periods (1998 to 1999, and 1999 to 2000) and finding the medians, minimums and maximums of the results. High values indicate large percentage changes in ratios from year to year, thus instability. The fourth column for each period indicates how many of the 22 federal entities experienced rates of change in excess of 50% for the corresponding ratio. The growth rates per ratio for each entity, from which Table 4.5 was derived, are in Appendix D.

RATIO CHANGE RATES	1998 to 1999				1999 to 2000			
	Median	Min	Max	Change > 50%	Median	Min	Max	Change > 50%
Budget Authority to Total Budgetary Resources	4.26%	0.03%	178.28%	1	7.12%	0.14%	199.15%	3
Self-Sufficiency	9.15%	1.18%	6526.54%	2	17.82%	3.27%	196.92%	4
Total Outlays to Net Obligations	4.10%	0.08%	174.42%	3	1.00%	0.11%	216.11%	2
Net Obligations to Total Budgetary Resources	4.13%	0.44%	9944.93%	3	2.97%	0.06%	193.60%	2
Utilization	3.38%	0.04%	111.46%	2	5.45%	0.28%	413.88%	4
Percentage of Uncovered Liabilities	8.93%	0.00%	204.71%	3	6.03%	0.01%	2436.37%	3
Liabilities to Assets	9.32%	0.65%	32.66%	0	3.22%	0.41%	23.85%	0
Entity Liabilities to Entity Assets	11.54%	0.90%	59.50%	1	3.54%	0.41%	19.77%	0
Total Liabilities to Net Position	20.02%	0.20%	505.90%	5	11.95%	0.79%	710.47%	4
Earned Revenues to Entity Assets	8.59%	1.42%	8090.43%	2	9.36%	1.88%	76.08%	2
Net Cost of Operations to Appropriations	18.65%	0.03%	812.30%	4	17.87%	0.28%	304.66%	4
Total Cost of Operations to Total Financing	4.22%	0.26%	129.23%	3	5.93%	0.34%	459.13%	2
Net Results of Operations to PP&E	105.93%	8.88%	31000.79%	15	100.00%	0.21%	2659.16%	17
Costs Not Assigned to Programs, to Program Costs	60.04%	5.75%	6714.82%	8	27.13%	0.65%	200.89%	6
Costs Not Assigned to Programs, to Net Cost of Operations	69.09%	5.69%	8159.13%	8	35.50%	0.60%	202.58%	6
Return on Net Cost	113.22%	0.18%	21769.90%	15	125.43%	4.48%	3750.81%	17
Return on Appropriated Funds	100.57%	5.14%	27545.78%	15	121.97%	4.34%	4958.40%	17
Return on Average Net Position	112.76%	7.94%	7790.39%	15	129.02%	2.41%	4288.92%	18
Fixed Assets to Total Assets	5.39%	0.48%	99.95%	1	6.78%	0.58%	100.00%	1
Fixed Assets to Entity Assets	5.30%	0.40%	98.46%	1	8.18%	0.56%	100.00%	1
Fixed Assets to Equity	10.75%	0.26%	493.14%	4	6.73%	0.11%	162.51%	2
Inventory to Assets	9.74%	0.07%	217.44%	2	9.36%	0.68%	2186.01%	1
Inventory to Entity Assets	9.83%	0.15%	217.48%	2	8.08%	1.24%	2186.62%	2
Depreciation to Total Costs	39.19%	0.78%	1827.67%	7	16.46%	0.24%	321.11%	5
Capital Investment	90.58%	40.75%	475.90%	17	91.18%	3.75%	1474.49%	13
Change in PP&E to Entity Assets	90.58%	40.73%	475.71%	17	91.19%	3.53%	1474.49%	13
Total Assets Maintenance	12.90%	0.99%	1764.97%	2	10.68%	1.42%	216.85%	2
Entity Assets to Appropriations Used	13.10%	0.17%	66.19%	1	9.42%	1.42%	217.00%	2
Receivables Management	10.21%	0.30%	239.47%	4	20.79%	0.91%	237.18%	3
Entity Receivables Management	18.24%	0.30%	292.11%	6	22.94%	0.56%	420.21%	4
Non-Entity Asset to Total Assets	15.94%	0.30%	92.88%	2	15.14%	0.53%	397.85%	7

Table 4.5. Ratio Change Rates.

Comparing across the 31 ratios, median rates of change varied noticeably, from a low of 1.00% to a high of 129.02%. Most of the ratios with the lower rates of change (the most stable ratios) tended to concentrate toward the top of Table 4.5, in the Budgetary Integrity category (the first six ratios in Table 4.5 are Budgetary Integrity indicators). Those ratios with the greatest rates of change (the least stable ratios) were the four ratios in which Net Results of Operations make up the numerator: *Net Results of Operations to*

PP&E, Return on Net Cost, Return on Appropriated Funds, and Return on Average Net Position. These ratios' rates of change also displayed some of the greatest ranges, the largest range being from a minimum of 8.88% to a maximum of 31,000.79%. These are four of the Operating Performance indicators; the Operating Performance ratios are the seventh through the eighteenth ratios listed in Table 4.5. The median rates of change for the Stewardship indicators (the last 13 ratios listed) generally fell between those of the Budgetary Integrity and Operating Performance ratios.

Also notable are the numbers of federal entities that experienced change rates of greater than 50%. Nearly every ratio changed by more than 50% for at least one federal entity, and most changed for several. About three quarters of the 22 federal agencies experienced greater than 50% changes in the four ratios identified previously in which Net Results of Operations make up the numerator (*Net Results of Operations to PP&E, Return on Net Cost, Return on Appropriated Funds, and Return on Average Net Position*), and in the two ratios in which changes in Plant, Property and Equipment make up the numerator (*Capital Investment and Change in PP&E to Entity Assets*). These first four ratios have detected the fact that every entity (except for the Department of Labor) experienced wide swings in its Net Result of Operations from year to year (see the Net Result of Operations column on the third page of Appendix A). The final two (PP&E-related) ratios detected the entities' patterns of converting assets into PP&E also varied significantly from year to year; see the General PP&E column on page two of Appendix A (the numerators) and the Total Assets and Entity Assets columns on the same page (the denominators).

Again, the “Change > 50%” column of Table 4.5 reveals nine relatively stable ratios in which, over both change periods, no more than two federal entities experienced changes greater than 50%: the *Liabilities to Assets*, *Entity Liabilities to Entity Assets*, *Earned Revenues to Entity Assets*, *Fixed Assets to Total Assets*, *Fixed Assets to Entity Assets*, *Inventory to Assets*, *Inventory to Entity Assets*, *Total Assets Maintenance*, and *Entity Assets to Appropriations Used* ratios. What these nine ratios have in common is “assets” (either total or entity) which tended not to change significantly over time.

4. Stability of Relationships Between Ratios

In order to identify relationships between ratios and observe the stability of these relationships over time, a correlation analysis was performed on the 31 ratios for each of the three years. First, though, the outliers were Winsorized in order to prevent them from unduly influencing the results of the correlation analysis. Winsorization involves replacing outliers with the score that is closest to them in the tail of the distribution in which they occur. [Ref. 17:p. 275] This thesis applied Winsorization to outliers greater than three standard deviations from the mean of each ratio. Appendix E displays the complete dataset both before and after Winsorization, side by side for comparison. Outliers appear in bold print.

The correlation analysis (an Excel spreadsheet) appears in Appendix F. Table 4.6 lists 25 pairs of ratios with a linear correlation coefficient greater than +/-0.7 during at least one of the three years examined.

Ratio Relationships				Change			Stable? (<.2=yes, >.3=no)
	1998	1999	2000	1998 to 1999	1999 to 2000	1998 to 2000	
BA/TBR x NO/TBR	0.9325	0.9169	0.8827	-0.01558	-0.03416	-0.04974	YES
ER/BA x ER/EA	0.8543	0.8318	0.8048	-0.02247	-0.02698	-0.04945	YES
TL/TA x EL/EA	0.9997	0.9897	0.9912	-0.01001	0.00153	-0.00848	YES
ER/EA x RCV/TA	0.8747	0.6926	0.6591	-0.18214	-0.03350	-0.21564	CLOSE
ER/EA x EntRCV/EA	0.8745	0.7065	0.6710	-0.16798	-0.03546	-0.20345	YES
TCO/TF x NRO/AU	-0.7375	-0.4685	-0.4439	0.26897	0.02461	0.29358	CLOSE
TCNA/TPC x TCNA/NCO	0.9995	0.7525	0.5830	-0.24706	-0.16951	-0.41657	NO
TCNA/TPC x INV/EA	0.9150	0.0503	-0.3223	-0.86475	-0.37259	-1.23735	NO
TCNA/TPC x INV/TA	0.9148	0.0534	-0.3154	-0.86137	-0.36881	-1.23018	NO
TCNA/NCO x INV/EA	0.9116	0.0071	0.1480	-0.90451	0.14096	-0.76355	NO
TCNA/NCO x INV/TA	0.9113	0.0093	0.1642	-0.90208	0.15493	-0.74716	NO
NRO/NP x ChPPE/TA	0.8022	0.1761	0.0777	-0.62617	-0.09834	-0.72452	NO
NRO/NP x ChPPE/EA	0.8015	0.1801	0.0710	-0.62147	-0.10910	-0.73057	NO
PPE/TA x PPE/EA	0.9996	0.9990	0.9994	-0.00063	0.00045	-0.00018	YES
PPE/TA x PPE/NP	0.8525	0.7785	0.6324	-0.07402	-0.14607	-0.22010	CLOSE
PPE/TA x DEPR/TCO	0.9259	0.8334	0.8612	-0.09247	0.02775	-0.06472	YES
PPE/EA x PPE/NP	0.8534	0.7778	0.6343	-0.07561	-0.14350	-0.21911	CLOSE
PPE/EA x DEPR/TCO	0.9220	0.8295	0.8612	-0.09245	0.03165	-0.06081	YES
PPE/NP x DEPR/TCO	0.7753	0.8073	0.7662	0.03205	-0.04106	-0.00900	YES
PPE/NP x ChPPE/EA	0.4581	0.8138	0.7831	0.35571	-0.03068	0.32503	NO
PPE/NP x ChPPE/TA	0.4580	0.7973	0.7817	0.33932	-0.01558	0.32375	NO
INV/TA x INV/EA	1.0000	1.0000	0.9995	0.00000	-0.00046	-0.00046	YES
ChPPE/TA x ChPPE/EA	1.0000	0.9928	0.9998	-0.00716	0.00693	-0.00023	YES
TA/AU x EA/AU	0.9999	0.8460	0.9373	-0.15389	0.09126	-0.06262	YES
RCV/TA x EntRCV/EA	0.9915	0.9857	0.9894	-0.00584	0.00369	-0.00216	YES

Abbreviations			
BA/TBR	Budget Authority to Total Budgetary Resources	PPE/EA	Fixed Assets to Entity Assets
ER/BA	Self-Sufficiency	PPE/NP	Fixed Assets to Equity
NO/TBR	Net Obligations to Total Budgetary Resources	INV/TA	Inventory to Assets
TL/TA	Liabilities to Assets	INV/EA	Inventory to Entity Assets
EL/EA	Entity Liabilities to Entity Assets	DEPR/TCO	Depreciation to Total Costs
ER/EA	Earned Revenues to Entity Assets	ChPPE/TA	Capital Investment
TCO/TF	Total Cost of Operations to Total Financing	ChPPE/EA	Change in PP&E to Entity Assets
TCNA/TPC	Costs Not Assigned to Programs, to Program Costs	TA/AU	Total Assets Maintenance
TCNA/NCO	Costs Not Assigned to Programs, to Net Cost of Ops	EA/AU	Entity Assets to Appropriations Used
NRO/AU	Return on Appropriated Funds	RCV/TA	Receivables Management
NRO/NP	Return on Average Net Position	EntRCV/EA	Entity Receivables Management
PPE/TA	Fixed Assets to Total Assets		

Table 4.6. Ratio Relationships Stability.

The first three numerical columns list the correlation coefficients corresponding to the pairs of ratios to the left. The following three columns take the difference between the correlation coefficients between the three years (1999-1998, 2000-1999, and 2000-1998). The final column employs a +/-0.2 difference criteria to judge stability in ratio relationships. If the maximum change for a relationship was less than 0.2, then that

relationship was considered stable. If either of a relationship's changes exceeded 0.3, then that relationship was considered unstable. If all three differences fell between 0.2 and 0.3, then it scored a "close".

The table identifies 12 pairs of relationships as stable from 1998 through 2000. Eleven of the 12 also maintained correlation coefficients above 0.7 for all three years; the twelfth dropped only slightly below 0.7 during 2000, to a value of 0.6710. Thus these relationships are both strong and stable. They are:

- Budget Authority to Total Budgetary Resources : Net Obligations to Total Budgetary Resources
- Self-Sufficiency : Earned Revenue to Entity Assets
- Liabilities to Assets : Entity Liabilities to Entity Assets
- Earned Revenue to Entity Assets : Entity Receivables Management
- Fixed Assets to Total Assets : Fixed Assets to Entity Assets
- Fixed Assets to Total Assets : Depreciation to Total Costs
- Fixed Assets to Entity Assets : Depreciation to Total Costs
- Fixed Assets to Equity (Net Position) : Depreciation to Total Costs
- Inventory to Total Assets : Inventory to Entity Assets
- Capital Investment (Change in PP&E to Total Assets) : Change in PP&E to Entity Assets
- Total Assets Maintenance (Total Assets to Appropriations Used) : Entity Assets to Appropriations Used
- Receivables Management (Receivables to Total Assets) : Entity Receivables Management
- Of these 12 pairs, five show almost no change at all. They are:
- Liabilities to Assets : Entity Liabilities to Entity Assets
- Fixed Assets to Total Assets : Fixed Assets to Entity Assets
- Inventory to Total Assets : Inventory to Entity Assets
- Capital Investment (Change in PP&E to Total Assets) : Change in PP&E to Entity Assets
- Receivables Management : Entity Receivables Management

These five pairs have something specific in common. Their stabilities in relationships are due to the fact that, within each pair, the only differences relate to the divergence between entity and non-entity assets or liabilities. Other than the Department of the Treasury and, to a lesser extent, the Department of the Interior, none of the 22 federal entities have any significant non-entity assets or liabilities.

This chapter began by presenting brief statistical summaries of each ratio, followed by observations regarding those ratios' trends and stability over time, and ended with observations regarding the stability of relationships between ratios. The following chapter provides a summary and conclusions, and suggests areas for further research.

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V. SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS FOR FURTHER STUDY

A. SUMMARY

This thesis reviewed legislation affecting federal financial reporting since 1990, and then examined the form and content of the new federal financial statements. Next, it developed and applied a framework of financial ratios to the FY 1998, 1999 and 2000 financial statements of 22 of the 24 federal entities affected by the CFO Act of 1990. (The Department of State and the Department of Justice were not included in this research as their FY 2000 financial statements were not available at the time this thesis was written). Finally, it analyzed the resulting 2,046 ratio values in order to answer the following questions.

Primary research question:

- What changes occur in federal entities' financial ratios over time?
- Secondary research questions:
 - What financial ratios, or groupings of financial ratios, indicate an entity's financial condition?
 - What patterns in financial ratio values exist across the various entities of the federal government?
 - What growth trends exist in financial ratios over time, and how consistent are those trends (do they go up or down)?
 - How stable are the financial ratios?
 - How do the various financial ratios correlate to one another, and how stable are these ratio relationships over time?

B. CONCLUSIONS

The primary research question – What changes occur in federal entities' financial ratios over time? – was in fact answered in several parts by addressing the five secondary research questions:

1. **What Financial Ratios, or Groupings of Financial Ratios, Indicate an Entity's Financial Condition?**

In developing a series of financial ratios to apply to federal financial statements, this thesis built upon earlier research performed in Brady's "Framework for Financial Ratio Analysis of Audited Federal Financial Reports", which had developed a list of ratios that financial statement users could extract directly from federal financial reports. Brady developed 29 possible ratios, and then narrowed the list down to a final selection of 13. This thesis began with Brady's initial 29 ratios, modified some, and dropped others. Additionally, 12 new ratios were added: the *Self-Sufficiency*, *Entity Liabilities to Entity Assets*, *Total Liabilities to Net Position*, *Earned Revenues to Entity Assets*, *Total Cost of Operations to Total Financing*, *Return on Average Net Position*, *Fixed Assets to Entity Assets*, *Inventory to Entity Assets*, *Change in PP&E to Entity Assets*, *Entity Assets to Appropriations Used*, *Entity Receivables Management*, and *Non-Entity Assets to Total Assets* ratios. Eight of these 12 new ratios aim to more accurately measure the effect that the segregation of assets into Entity and Non-Entity Assets has on the financial condition of federal entities.

The final list of 31 financial ratios suggested by this thesis were grouped into the first three objective areas suggested by SFFAC No. 1: Budgetary Integrity, Operating Performance, and Stewardship. A fourth objective, Systems and Control, does not generally lend itself well to ratio analysis; however, one of the Operating Performance

ratios, *Costs Not Assigned to Programs, to Program Costs*, possibly could also double as a Systems and Control ratio, since it measures the entity's accounting system's ability to capture costs efficiently and assign them to programs. Groupings were as follows:

- Budgetary Integrity
 - Budget Authority to Total Budgetary Resources
 - Self-Sufficiency
 - Total Outlays to Net Obligations
 - Net Obligations to Total Budgetary Resources
 - Utilization
 - Percentage of Uncovered Liabilities
- Operating Performance
 - Liabilities to Assets
 - Entity Liabilities to Entity Assets
 - Total Liabilities to Net Position
 - Earned Revenues to Entity Assets
 - Net Cost of Operations to Appropriations Used
 - Total Cost of Operations to Total Financing
 - Net Results of Operations to PP&E
 - Costs Not Assigned to Programs to Program Costs
 - Costs Not Assigned to Programs to Net Cost of Operations
 - Return on Net Cost
 - Return on Appropriated Funds
 - Return on Average Net Position
- Stewardship
 - Fixed Assets to Total Assets
 - Fixed Assets to Entity Assets
 - Fixed Assets to Equity
 - Inventory to Assets
 - Inventory to Entity Assets
 - Depreciation to Total Cost
 - Capital Investment
 - Change in PP&E to Entity Assets
 - Total Assets Maintenance
 - Entity Assets to Appropriations Used
 - Receivables Management
 - Entity Receivables Management
 - Non-Entity Assets to Total Assets

Accordingly, this thesis proposes the 31 ratios listed above as indicative of a federal entity's financial condition.

2. What Patterns in Financial Ratio Values Exist Across the Various Entities of the Federal Government?

A descriptive statistical summary of the 2,046 ratios calculated demonstrated that the ratio values are not normally distributed about the mean. Outliers (identified as values outside of three standard deviations of the means) influence the means, standard deviations, skewnesses, minimums and maximums of all but three ratios' distributions. The only three ratios free of outliers are the *Budget Authority to Total Budgetary Resources*, the *Self-Sufficiency*, and the *Total Outlays to Net Obligations* ratios. Twenty-three of the 31 distributions are positively skewed. This tendency toward positive skewness is partially explained by the fact that 39 of the 48 outliers fall above the means, while only nine fall below, and by the construction of the ratios themselves, in which most of the numerators and denominators can only take on positive values, resulting in a greater propensity for values to fall to the positive side of the means.

In general, then, all the ratios take on widely different values across the various federal entities. Hence, the ratios are informative in that they discriminate between the entities; if differences exist between the financial conditions of the entities, the ratios will detect them.

3. What Growth Trends Exist in Financial Ratios over Time, and How Consistent are Those Trends?

Three tests were used to ascertain the existence of trends in the financial ratios: percentage growth in the ratios' medians, runs (consistent increases or decreases), and percentages of federal entities experiencing ratio increases. None provided strong evidence of overall trends.

From 1998 to 1999, 11 ratio medians increased while 20 decreased. However, from 1999 to 2000, the opposite occurred – 20 increased while 11 decreased. Thus, no obvious trends are readily apparent.

During both growth periods (1998 to 1999, and 1999 to 2000), more ratios experienced consecutive decreases than increases during the two periods, while most were inconsistent. Whether an increase in a ratio is “good” or “bad” depends upon the ratio itself and the particular entity concerned. For example, the median *Self-Sufficiency* ratio decreased twice consecutively, possibly indicating that the federal entities in general generated less earned revenues than previously, forcing them to rely more on other sources of funding such as appropriated funds. Two consecutive decreases do not necessarily constitute a definite trend, but this ratio could bear watching in coming years as an indicator of possible problems in the long term. On the other hand, the median *Liabilities to Assets* ratio also decreased twice consecutively; however, unlike the *Self-Sufficiency* ratio, a decrease in the *Liabilities to Assets* ratio is an indicator of financial health.

4. How Stable are the Financial Ratios?

Across the 31 ratios, median rates of change varied noticeably, from a low of 1.00% to a high of 129.02%. Also notable are the numbers of federal entities that experienced change rates of greater than 50%. Nearly every ratio changed by more than 50% for at least one federal entity, and most changed for several. About three quarters of the 22 federal agencies experienced greater than 50% changes in the four ratios in which Net Results of Operations make up the numerator (*Net Results of Operations to PP&E*, *Return on Net Cost*, *Return on Appropriated Funds*, and *Return on Average Net*

Position), and in the two ratios in which changes in Plant, Property and Equipment make up the numerator (*Capital Investment* and *Change in PP&E to Entity Assets*). Thus, at least in the early years of standardized financial reporting, those ratios related to Net Results of Operations and PP&E showed substantial annual change.

5. How do the Various Financial Ratios Correlate One to Another, and How Stable are these Ratio Relationships over Time?

After correcting for outliers, a correlation analysis found 25 pairs of ratios with linear correlation coefficients greater than +/-0.7 during at least one of the three years examined. Employing a +/-0.2 difference criteria to judge stability in ratio relationships from year to year, 12 pairs of relationships were identified as stable from 1998 through 2000. Eleven of the 12 also maintained correlation coefficients above 0.7 for all three years; the twelfth dropped only slightly below 0.7 during 2000, to a value of 0.6710. Thus these relationships are both strong and stable.

Five pairs showed almost no change in relationships at all over time. These particular stabilities in relationships are due to the fact that, within each pair, the only differences relate to the divergence between entity and non-entity assets or liabilities. Other than the Department of the Treasury and, to a lesser extent, the Department of the Interior, none of the 22 federal entities have any significant non-entity assets or liabilities.

C. CONCLUSION

In conclusion, then, the Chief Financial Officers Act of 1990 began the process that eventually culminated in a standardized federal financial reporting format to which ratio analysis could be applied in order to make comparisons among the various federal entities. Although there exists no strong evidence for overall trends in federal financial ratios, the ratios are informative in the sense that they discriminate both between the

entities and across time; if differences exist between the financial conditions of the entities, or if changes in a particular entity's financial condition occur over time, the ratios will detect them.

D. RECOMMENDATIONS FOR FURTHER STUDY

The fact that the current federal financial reporting format is still relatively new suggests the need for additional research in the area of financial ratio analysis.

1. Validation of the Framework of Ratios

The framework of financial ratios presented in this thesis could be applied to several top-performing federal entities that have consistently earned unqualified audit reports, to see if the ratios behave any differently, over a longer period of time, than was observed by this thesis. Special attention could be paid to ratio stability in top-performing agencies, and modifications made to the ratio framework accordingly. Benchmarks for financial ratios could also be developed in order to facilitate analysis of other federal entities.

2. Financial Ratio Analysis of Individual Agencies

The framework of financial ratios presented in this thesis could be employed to conduct trend analyses of individual agencies over time. Or, it could be used in a cross-sectional analysis to compare different components within an agency. For example, it could be used within the Department of Defense to make comparisons between the Army, Navy and Air Force.

3. Detailed Studies of Individual Financial Ratios Across All Entities

More detailed studies could be made of an individual financial ratio, how it compares across all entities, and how well it reflects the financial condition of the entity

concerned. Or, a similar study could be made of a small group of correlated ratios, and how well their relationship holds up across all entities.

The dollar values to the right were taken from the principle financial statements and accompanying notes of the twenty-two federal entities listed below.

Agency	Year	PP&E (Beginning)	Accounts	Accounts
			Receivable, Net (Assets for Use by Entity)	Receivable, Net (Assets Not for Use by Entity)
Department of Defense	1998	777,032,816,000	6,997,019,000	147,562,000
Department of Defense	1999	126,219,193,000	3,387,800,000	413,600,000
Department of Defense	2000	119,337,800,000	2,963,100,000	2,572,500,000
Department of Energy	1998	20,756,000,000	5,022,000,000	0
Department of Energy	1999	19,840,000,000	5,049,000,000	0
Department of Energy	2000	18,501,000,000	9,702,000,000	0
Department of Treasury	1998	1,393,833,000	0	152,000,000
Department of Treasury	1999	1,461,000,000	0	737,000,000
Department of Treasury	2000	2,658,000,000	0	941,000,000
Federal Emergency Management Agency	1998	21,121,000	164,925,000	0
Federal Emergency Management Agency	1999	24,576,000	71,664,000	0
Federal Emergency Management Agency	2000	29,547,000	109,805,000	0
Nuclear Regulatory Commission	1998	35,798,569	28,318,274	36,606
Nuclear Regulatory Commission	1999	39,432,602	36,191,240	43,762
Nuclear Regulatory Commission	2000	40,471,198	43,822,811	214,176
Department of Commerce	1998	1,707,148,000	140,062,000	428,000
Department of Commerce	1999	3,868,550,000	137,326,000	1,491,000
Department of Commerce	2000	4,082,449,000	143,619,000	1,331,000
Department of Health and Human Services	1998	1,340,000,000	3,981,000,000	1,290,000,000
Department of Health and Human Services	1999	1,686,000,000	10,961,000,000	2,000,000
Department of Health and Human Services	2000	1,822,000,000	6,067,000,000	87,000,000
Department of Labor	1998	580,581,000	5,106,887,000	44,548,000
Department of Labor	1999	646,834,000	5,333,201,000	53,003,000
Department of Labor	2000	690,281,000	5,637,537,000	107,893,000
Department of Veterans Affairs	1998	11,655,000,000	1,150,000,000	0
Department of Veterans Affairs	1999	11,941,000,000	1,310,000,000	0
Department of Veterans Affairs	2000	12,036,000,000	1,230,000,000	0
General Services Administration	1998	13,214,000,000	1,790,000,000	2,000,000
General Services Administration	1999	14,520,000,000	1,723,000,000	1,000,000
General Services Administration	2000	15,180,000,000	2,087,000,000	3,000,000
Office of Personnel Management	1998	20,396,000	184,022,000	0
Office of Personnel Management	1999	12,888,000	195,328,000	0
Office of Personnel Management	2000	12,166,000	286,000,000	0
Department of Agriculture	1998	9,582,849,000	408,471,000	92,083,000
Department of Agriculture	1999	3,632,659,000	1,561,195,000	92,083,000
Department of Agriculture	2000	3,780,000,000	2,072,000,000	27,000,000
Department of Housing and Urban Development	1998	15,100,000	348,000,000	407,000,000
Department of Housing and Urban Development	1999	24,000,000	670,000,000	360,000,000
Department of Housing and Urban Development	2000	29,000,000	689,000,000	307,000,000
Agency for International Development	1998	55,000,000	505,000,000	0
Agency for International Development	1999	28,000,000	387,339,000	120,310,000
Agency for International Development	2000	28,554,000	477,815,000	43,994,000
National Aeronautical Space Administration	1998	27,593,191,000	152,988,000	5,499,000
National Aeronautical Space Administration	1999	21,367,659,000	127,663,000	3,444,000
National Aeronautical Space Administration	2000	23,478,807,000	119,316,000	6,700,000
Small Business Administration	1998	2,005,000	400,110,000	0
Small Business Administration	1999	686,000	371,754,000	0
Small Business Administration	2000	740,000	455,657,000	0
Department of Education	1998	0	14,080,000	1,846,880,000
Department of Education	1999	0	14,140,000	1,846,880,000
Department of Education	2000	0	82,703,000	2,231,814,000
Department of the Interior	1998	17,158,242,000	829,376,000	569,721,000
Department of the Interior	1999	17,299,757,000	662,599,000	591,620,000
Department of the Interior	2000	16,764,648,000	959,261,000	663,183,000
Department of Transportation	1998	26,504,000,000	490,404,000	10,055,000
Department of Transportation	1999	13,821,827,000	524,270,000	14,488,000
Department of Transportation	2000	15,176,965,000	725,831,000	14,747,000
Environmental Protection Agency	1998	201,158,000	816,511,000	0
Environmental Protection Agency	1999	273,071,000	833,483,000	0
Environmental Protection Agency	2000	399,375,000	775,785,000	0
National Science Foundation	1998	77,835,000	893,000	0
National Science Foundation	1999	92,546,000	1,237,000	0
National Science Foundation	2000	101,471,000	4,655,000	0
Social Security Administration	1998	301,000,000	2,431,000,000	1,648,000,000
Social Security Administration	1999	307,000,000	2,719,000,000	1,838,000,000
Social Security Administration	2000	340,000,000	3,362,000,000	1,835,000,000

Ratio Type:	Operating Performance	Operating Performance	Operating Performance	Operating Performance	Operating Performance	Operating Performance
Ratio:	Entry Liabilities to Entry Asset	Total Liabilities to Net Position	Earning Performance to Entry Assets	Net Cost of Operations to Appropriations Used	Total Cost of Operations to Total Appropriations	Net Results of Operations to PPAE
Numerator:	Total Liabilities - Non Entry Assets	Total Liabilities	Earned Revenues (Assigned and Not Assigned to Programs)	Net Cost of Operations	Total Cost of Operations	Net Results of Operations
Denominator:	Entry Asset	Net Position	Entry Asset	Appropriations Used	Non-Exchange Financing Sources - Earned Revenue	PPAE
1999	1.2532104	-2.4571894	0.06252076	1.01332671	0.99913330	0.0022304
1999	1.67072971	-0.4705047	0.02446518	1.22314029	1.22556006	-0.02228931
2000	1.63037031	-0.51515993	0.04476207	1.11255147	1.07473221	-0.23187296
1999	2.35125069	-0.27450728	0.05759216	1.24434443	1.53233377	-0.38407953
2000	2.82303194	-0.21451334	0.06945411	1.86487896	1.84416689	-0.29955964
1999	2.81135641	-0.34411866	0.06425430	1.31903272	1.23395969	-0.26957019
2000	0.49838302	1.6619310	0.06185763	0.85337041	0.96473507	2.27173169
1999	0.35381041	0.45874338	0.06418539	0.03358547	0.05401848	1.33384844
2000	0.44254337	3.34844893	0.06977671	0.03273377	0.05742920	-2.25771050
1999	0.22520378	0.30991280	0.13648171	1.02186954	1.01173469	1.86390917
2000	0.34330706	0.43519521	0.17320123	0.99707027	0.99765057	0.86264155
1999	0.25709709	0.34293452	0.15825310	0.83903242	0.87459073	2.27173169
2000	0.48588092	0.61342548	1.96463244	1.30181016	0.98717959	0.1885184
1999	0.49275546	0.71052049	1.59677212	1.29317226	0.99297542	0.08799161
2000	0.51740283	0.38176123	2.05145259	1.82581943	1.01092624	-0.13232463
1999	0.24151088	0.1982692	0.16323862	0.97343349	0.95222898	0.07332029
2000	0.2586834	0.23473706	0.17008225	0.87678106	0.96315158	0.02422429
1999	0.26145227	0.26819798	0.15489226	1.01584542	1.00194542	-0.04037725
2000	0.19777861	0.22020118	0.09577819	2.26446083	0.98282592	3.8773428
1999	0.11423333	0.18738816	0.38733798	1.47116944	1.09962482	16.02019759
2000	0.14951377	0.15679292	0.15389396	1.46995973	0.79962379	18.8642522
1999	0.09021196	0.01366817	0.02765256	4.47570742	0.83221842	13.01549877
2000	0.08305558	0.01572480	0.02532900	4.33020967	0.83221842	15.46944041
1999	0.0693821	0.02227749	0.02454808	4.30730036	0.80649662	11.46944041
2000	0.48339178	-0.04393910	0.08115971	3.96682295	3.35744882	-0.17736607
1999	10.95470860	-0.05233392	0.07931772	-1.15216254	-0.38150256	-6.36338901
2000	13.12036534	-0.04932228	0.05701885	2.26849594	3.54486542	0.04438254
1999	0.28008424	0.33437805	0.60751514	-0.09223301	0.95422207	0.08254282
2000	0.26301176	0.30783475	0.63640000	-0.84444227	0.91488382	0.08254282
1999	0.25942823	0.31442373	0.66387857	-0.99521531	0.93395138	0.04232277
2000	2.39655042	-0.01011330	0.1363227	1.8002102	1.04915643	-36.62942224
1999	2.2821983	0.01048422	0.13418156	0.5934862	0.38199178	137.54329015
2000	2.27404681	-0.0178158	0.13155856	2.07967585	1.28990244	-2882.03300000
1999	0.8832456	7.50187244	0.07489445	2.1555138	1.16772549	-2.6592721
2000	0.9877925	-30.44982926	0.08338997	1.15102276	1.17370388	-2.82751323
1999	0.93144574	13.1537745	0.08164827	0.86495522	0.88656222	1.98825648
2000	0.91394485	0.2262882	0.04418330	0.82849496	0.81595951	-3.04186867
1999	0.30060668	0.31687868	0.03690399	0.70986502	0.80881447	-205.55172414
2000	0.29542115	0.32610503	0.04660825	0.94771375	0.88513255	-59.74074074
1999	0.32270988	1.02634957	0.00286944	1.02970142	0.98133852	1.96428571
2000	0.48739255	0.93137659	0.03375295	1.01001129	1.00127796	-0.40032020
1999	0.48134794	0.88221267	0.00375414	1.01000963	0.99769186	0.22419306
2000	0.18641000	0.13152327	0.02378473	1.00620289	0.99769213	0.00162644
1999	0.14414831	0.11915439	0.02547188	0.83763141	0.83689226	0.10042318
2000	0.12845685	0.12845685	0.02140708	0.82639846	0.82662238	0.02732349
1999	0.99846572	649.94801950	0.00038689	0.78631021	2.20969422	-531.70699708
2000	0.97598331	40.52417586	0.05700479	0.42549533	0.38345303	20.4823424
1999	1.00378959	-247.36773798	0.06441397	0.78571806	1.49991216	
2000	0.28619862	1.37868311	0.03842071	1.05843854	1.04844834	
1999	0.70169793	2.40630956	0.09279289	1.03671293	1.03247113	
2000	0.77220602	3.6274764	0.04366077	0.87963326	0.87963326	405.04437543
1999	0.12039236	0.22456452	0.04178366	0.94065213	0.84567211	0.03789866
2000	0.11530031	0.22413974	0.05140416	-0.91837651	0.86454891	0.0512366
1999	0.12874204	0.18957121	0.04971075	1.24482902	0.96245719	0.09841254
2000	0.56000098	0.38504525	0.01432522	4.07399330	3.95405739	-0.09836560
1999	0.37924432	0.11178866	0.013337079	0.63877467	0.72613100	1.04515237
2000	0.38615852	0.12806895	0.01122556	7.60984884	0.85616563	0.34365501
1999	0.08631865	0.08631865	0.08118229	0.90584523	1.03618411	-0.86409029
2000	0.10707407	0.11229282	0.05012254	0.88757043	1.03851778	-0.71861017
1999	0.10789946	0.11140456	0.02119137	1.12803145	1.02478542	5.43240265
2000	0.05475813	0.05204113	0.02248664	1.01653400	0.98222098	0.6731636
1999	0.07286445	0.0738222	0.01692548	1.01987727	1.00959347	-0.13075657
2000	0.07444892	0.07789725	0.01850079	1.08855847	0.99919151	0.10178353
1999	0.05261396	0.05261396	0.00426408	13.46803096	0.8050086	324.51465798
2000	0.04844339	0.04844339	0.00387128	13.55340780	0.77015043	370.48235294
1999	0.04038604	0.04321392	0.00380086	13.23692245	0.74564446	446.89145660

The ratios to the right were calculated from the principle financial statements and accompanying notes of the twenty-two federal entities listed below.

	Ratio Type: Operating Performance			Assessing Stewardship		
	Operating Performance	Operating Performance	Operating Performance	Operating Performance	Operating Performance	Operating Performance
	Costs Not Assigned to Programs to Program Costs	Costs Not Assigned to Programs to Net Cost of Operations	Return on Net Cost	Return on Appropriated Funds	Return on Average Net Position	Fixed Assets to Total Assets
	Ratio:	Ratio:	Return on Net Cost	Return on Appropriated Funds	Return on Average Net Position	Fixed Assets to Total Assets

The ratios to the right were calculated from the principle financial statements and accompanying notes of the twenty-two federal entities listed below.

Agency	Year	Operating Performance	Operating Performance	Operating Performance	Operating Performance	Operating Performance	
		Ratio:	Ratio:	Return on Net Cost	Return on Appropriated Funds	Return on Average Net Position	
		Numerator:	Total Costs Not Assigned to Programs	Net Results of Operations	Net Results of Operations	Net Results of Operations	
		Denominator:	Total Program Costs	Net Cost of Operations	Appropriations Used	Average Net Position	
				Net Results of Operations		Total Assets	
				Net Results of Operations		P/E	
Department of Defense	1999	0.0000000	0.0000000	0.00091824	0.00092859	0.02125397	0.21398097
Department of Defense	1999	0.0000000	0.0000000	-0.19811425	-0.25438950	0.18710791	0.19923473
Department of Defense	2000	0.0000000	0.0000000	-0.07321226	-0.04428650	0.06653170	0.18244336
Department of Energy	1999	0.81029222	0.52102698	-0.36341138	-0.45202893	0.05938633	0.20236369
Department of Energy	1999	1.34719644	0.67604584	-0.45774714	-0.85364300	0.09491763	0.18923176
Department of Energy	2000	0.60186824	0.48037270	-0.21585713	-0.28472262	0.02771862	0.16365019
Department of Treasury	1999	0.05118239	0.08356269	0.25374618	0.00846761	0.04033089	0.00022648
Department of Treasury	1999	0.03048720	0.05735502	0.43826079	0.01676821	0.05868939	0.00045877
Department of Treasury	2000	0.04654144	0.0798974	-0.50892097	-0.01938343	-0.09091443	0.00065022
Federal Emergency Management Agency	1999	0.0000000	0.0000000	0.01748880	0.01793299	0.00650564	0.00261118
Federal Emergency Management Agency	2000	0.0000000	0.0000000	0.00958472	0.00957803	0.00378553	0.00346893
Nuclear Regulatory Commission	1999	0.0000000	0.0000000	0.21929258	0.18047832	0.10150050	0.00298331
Nuclear Regulatory Commission	1999	0.0000000	0.0000000	0.13592756	0.17899187	0.05143101	0.16720371
Nuclear Regulatory Commission	1999	0.0000000	0.0000000	0.06105904	0.07897278	0.02938210	0.17698871
Nuclear Regulatory Commission	2000	0.0000000	0.0000000	-0.11612647	-0.21202584	-0.05207440	0.18025218
Department of Commerce	1999	0.0009125	0.00080523	0.07098012	0.06888208	0.04456887	0.43227387
Department of Commerce	1999	0.0064813	0.0034899	0.0141734	0.04488297	0.03676088	0.43438014
Department of Commerce	2000	0.00043449	0.00251820	-0.00214234	-0.00218486	-0.00241158	0.28744846
Department of Health and Human Services	1999	0.0000000	0.0000000	0.01881240	0.04248445	0.03666944	0.00716566
Department of Health and Human Services	1999	0.0000000	0.0000000	0.08448394	0.12428943	0.14685243	0.00670736
Department of Health and Human Services	2000	0.0000000	0.0000000	0.08840124	0.12968425	0.13811620	0.00644433
Department of Labor	1999	0.0019474	0.00209249	0.26991624	1.20913578	0.11478749	0.00747057
Department of Labor	1999	0.00166611	0.00178707	0.21660482	0.93794430	0.08485878	0.00720337
Department of Labor	2000	0.00188837	0.00202714	0.25637906	1.1291290	0.05932178	0.00716186
Department of Veterans Affairs	1999	0.00089139	0.00091218	-0.7191819	-2.3076833	0.21162177	0.00520414
Department of Veterans Affairs	1999	-0.0012220	-0.00113463	-1.87116084	2.1588162	-0.18348972	0.24631896
Department of Veterans Affairs	2000	-0.0005728	-0.0009319	-0.57818470	-1.36338666	0.12404699	0.25308126
General Services Administration	1999	0.0000000	0.0000000	-15.31578947	1.41262136	0.04128242	0.72310757
General Services Administration	1999	0.0000000	0.0000000	-2.33768657	1.96703297	0.08348046	0.71990713
General Services Administration	2000	0.0000000	0.0000000	-2.44230789	2.43062201	0.03194185	0.70582935
Office of Personnel Management	1999	0.0000000	0.0000000	-0.15205149	-0.17942399	0.00681501	0.00002541
Office of Personnel Management	1999	0.0000000	0.0000000	0.06836882	0.06401706	-0.00247748	0.00002341
Office of Personnel Management	2000	0.0000000	0.0000000	-0.51878048	-1.07837636	0.04183477	0.00001811
Department of Agriculture	1999	0.00015136	0.00017555	-0.16661328	-0.20252700	-0.36215714	0.02884328
Department of Agriculture	1999	0.00045716	0.00051534	-0.16680612	-0.19211274	-2.05894818	0.03191501
Department of Agriculture	2000	0.00137566	0.00158829	0.14284200	0.12337894	4.48199330	0.04326723
Department of Housing and Urban Development	1999	0.00828653	0.00546943	-0.00231946	-0.00214870	-0.00099904	0.00021522
Department of Housing and Urban Development	1999	0.01212538	0.01440443	-0.22016020	-0.15628851	-0.01882825	0.00025884
Department of Housing and Urban Development	2000	0.01001943	0.01053792	-0.04941184	-0.04682328	-0.02158827	0.00023225
Agency for International Development	1999	-0.00045186	-0.00045244	0.00834978	0.00859778	0.00443823	0.00154508
Agency for International Development	1999	-0.00050250	-0.00051286	-0.00182916	-0.00185682	-0.00123912	0.00148946
Agency for International Development	2000	-0.00052922	-0.00053515	0.00119813	0.00121022	0.00081701	0.00186549
National Aeronautical Space Administration	1999	-0.00236461	-0.00247985	0.00250314	0.00251571	0.00124951	0.71028861
National Aeronautical Space Administration	1999	-0.18642653	-0.20479707	0.20668313	0.17282170	0.08971554	0.75119729
National Aeronautical Space Administration	2000	-0.16899203	-0.2184806	0.22317693	0.16476325	0.08615368	0.73817025
Small Business Administration	1999	0.01076710	0.01084305	-0.56802626	-0.43732038	-1.35048699	0.00004311
Small Business Administration	1999	0.02398619	0.02388504	0.02944969	0.01250432	0.07348594	0.00004577
Small Business Administration	2000	0.02642906	0.01292884	-0.79338563	-0.60750962	-3.07826887	0.00000000
Department of Education	1999	0.03610293	0.03687799	0.05078987	0.05382288	0.04725860	0.00000000
Department of Education	1999	0.00601849	0.00586894	-0.03481466	-0.03659271	-0.03380778	0.00000000
Department of Education	2000	0.00000000	0.00000000	0.01220092	0.01429142	0.01443257	0.00001098
Department of the Interior	1999	0.06175639	0.07142284	0.07895330	0.07426756	0.01660443	0.34291189
Department of the Interior	1999	0.06963091	-0.08108873	-0.10369920	0.09515226	0.02388112	0.33034887
Department of the Interior	2000	0.07084829	0.0809839	0.14817480	0.18460047	0.03681499	0.33426164
Department of Transportation	1999	0.00438543	0.00466761	-0.03322023	-0.13531797	-0.03441526	0.21044084
Department of Transportation	1999	0.00548447	0.00588348	0.37360348	2.23610723	0.42283913	0.19698594
Department of Transportation	2000	0.00514215	0.00527168	0.11517172	0.8911532	0.11179542	0.19130033
Environmental Protection Agency	1999	0.00000000	0.00000000	-0.03639545	-0.03475680	-0.01473725	0.01532091
Environmental Protection Agency	1999	0.00000000	0.00000000	-0.4197894	-0.0372547	-0.01775882	0.02220640
Environmental Protection Agency	2000	0.01833446	0.01942926	0.35300434	0.39855300	0.16450086	0.02588508
National Science Foundation	1999	0.00000000	0.00000000	0.01883206	0.01894012	0.01625406	0.02254443
National Science Foundation	1999	0.00000000	0.00000000	-0.00384128	-0.00400780	-0.00287771	0.02218917
National Science Foundation	2000	0.00000000	0.00000000	0.00391533	0.00394533	0.00394432	0.02353334
Social Security Administration	1999	0.00258886	0.00272267	0.24411227	3.28722737	0.15200248	0.00041024
Social Security Administration	1999	0.00233446	0.00254898	0.30091950	4.07848470	0.16407684	0.00038863
Social Security Administration	2000	0.00251790	0.00233372	0.34412987	4.56521014	0.16802650	0.00033131

Agency	Year	Ratio Type:	Assessing Stewardship	Assessing Stewardship	Assessing Stewardship	Assessing Stewardship	Assessing Stewardship
		Ratio:	Fixed Assets to Entity Assets	Fixed Assets to Equity	Inventory to Assets	Inventory to Entity Assets	Depreciation to Total Cost
Numerator:	PP&E	PP&E	Inventory and Related Property	Inventory and Related Property	Depreciation Expense		
Denominator:	Entity Assets	Net Position	Total Assets	Entity Assets	Total Cost of Operations		
Department of Defense	1999	0.21403308	-0.35323592	0.20658130	0.21070986	0.01400558	
Department of Defense	2000	0.20012423	-0.29836792	0.21404806	0.21500369	0.01308125	
Department of Energy	1999	0.18374665	-0.29149034	0.22548995	0.22709851	0.01092788	
Department of Energy	2000	0.18923176	-0.14993048	0.38106811	0.38106811	0.06505520	
Department of Energy	1999	0.18385019	-0.10149819	0.37452690	0.38419131	0.03883879	
Department of Energy	2000	0.00926631	0.01847309	0.00064008	0.37452690	0.03695849	
Department of Treasury	1999	0.01500542	0.02411014	0.00013118	0.00231469	0.01118140	
Department of Treasury	2000	0.01792771	0.02624302	0.00110659	0.00396486	0.02436430	
Federal Emergency Management Agency	1999	0.00251118	0.00329394	0.00043866	0.00043866	0.00058489	
Federal Emergency Management Agency	2000	0.00346383	-0.00499116	0.00045955	0.00045955	0.00076898	
Nuclear Regulatory Commission	1999	0.00298521	0.00401844	0.00045182	0.00045182	0.00207290	
Nuclear Regulatory Commission	2000	0.18576277	0.31354189	0.00000000	0.00000000	0.01936240	
Nuclear Regulatory Commission	1999	0.17813225	0.38723342	0.00000000	0.00000000	0.02089124	
Nuclear Regulatory Commission	2000	0.18842197	0.43529862	0.00000000	0.00000000	0.01216456	
Department of Commerce	1999	0.43853931	0.57822057	0.01171165	0.00000000	0.01279182	
Department of Commerce	2000	0.44029299	0.56938120	0.01116402	0.01133552	0.06488651	
Department of Health and Human Services	1999	0.39221779	0.53106627	0.00989889	0.00981828	0.01936240	
Department of Health and Human Services	2000	0.00720516	0.00895917	0.00036976	0.00031280	0.02086647	
Department of Health and Human Services	1999	0.00671017	0.00812569	0.00027611	0.00027621	-0.00133182	
Department of Labor	1999	0.00654651	0.00770099	0.00020151	0.00020158	0.00254841	
Department of Labor	2000	0.00748643	0.00222869	0.00000000	0.00000000	0.00175085	
Department of Labor	1999	0.00721980	0.00788106	0.00000000	0.00000000	0.00107523	
Department of Labor	2000	0.00717544	0.00786319	0.00000000	0.00000000	0.00116184	
Department of Veterans Affairs	1999	0.26470262	-0.02126341	0.00000000	0.00000000	0.00116184	
Department of Veterans Affairs	2000	0.25692719	-0.02570916	0.00194309	0.00199508	0.00550081	
General Services Administration	1999	0.26336286	-0.02172892	0.00168350	0.00161902	-0.01912038	
General Services Administration	2000	0.72803851	1.01128291	0.00155575	0.00158530	0.00522427	
General Services Administration	1999	0.71435294	0.98928676	0.00081708	0.00085822	0.01989072	
Office of Personnel Management	2000	0.70889512	0.97033505	0.00851428	0.00851428	0.01867432	
Office of Personnel Management	1999	0.00002641	-0.00001905	0.00000000	0.00000000	0.00000000	
Office of Personnel Management	2000	0.00002341	-0.00001803	0.00000000	0.00000000	0.00000000	
Department of Agriculture	1999	0.00018111	-0.00001422	0.00000000	0.00000000	0.00000000	
Department of Agriculture	2000	0.03002948	-1.01150556	0.00363835	0.00366104	0.00046260	
Department of Agriculture	1999	0.03205699	0.85327103	0.00362492	0.00384176	0.00891744	
Department of Housing and Urban Development	1999	0.04334671	0.00031452	0.00489361	0.00487873	0.02267715	
Department of Housing and Urban Development	2000	0.00021672	0.00031452	0.00000000	0.00000000	0.00000000	
Department of Housing and Urban Development	1999	0.00027067	0.00038701	0.00000000	0.00000000	0.00000000	
Agency for International Development	2000	0.00025495	0.00036242	0.00000000	0.00000000	0.00017296	
Agency for International Development	1999	0.00154508	0.00322371	0.00148990	0.00148990	0.00090416	
Agency for International Development	2000	0.00149901	0.00292427	0.00095302	0.00095913	0.00091118	
National Aeronautics and Space Administration	1999	0.00187626	0.00302560	0.00109547	0.00109815	0.00076747	
National Aeronautics and Space Administration	2000	0.17193846	0.85221787	0.01758210	0.01758210	0.15360626	
National Aeronautics and Space Administration	1999	0.73127572	0.85442210	0.07027141	0.07027141	0.15360626	
National Aeronautics and Space Administration	2000	0.73831361	0.84713277	0.07785395	0.07786903	0.15943448	
Small Business Administration	1999	0.00004311	0.02809978	0.00000000	0.00000000	0.00000000	
Small Business Administration	2000	0.00004577	0.00190965	0.00000000	0.00000000	0.00000000	
Department of Education	1999	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	
Department of Education	2000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	
Department of Education	1999	0.00000000	0.00000000	0.00000000	0.00000000	-0.00000027	
Department of Education	2000	0.00001119	0.00004914	0.00000000	0.00000000	0.00000000	
Department of the Interior	1999	0.38178428	0.43208326	0.00771191	0.00000000	0.00000000	
Department of the Interior	2000	0.36760750	0.41740393	0.00761818	0.00847745	0.03285856	
Department of the Interior	1999	0.35475975	0.40764896	0.00756668	0.00823069	0.03548615	
Department of Transportation	1999	0.21354836	0.48533826	0.03335273	0.03384524	0.01147248	
Department of Transportation	2000	0.20222169	0.32574024	0.02852161	0.02896924	0.01972485	
Environmental Protection Agency	1999	0.15596036	0.30630767	0.02729286	0.02787237	0.02282087	
Environmental Protection Agency	2000	0.01532081	0.01685053	0.00000000	0.00000000	0.00000000	
Environmental Protection Agency	1999	0.02221219	0.02487573	0.00000415	0.00000415	0.00345145	
Environmental Protection Agency	2000	0.02699566	0.03025366	0.00001318	0.00001318	0.00207784	
National Science Foundation	1999	0.02254443	0.02385145	0.00000000	0.00000000	0.00308814	
National Science Foundation	2000	0.02218917	0.02392868	0.00000000	0.00000000	0.00218929	
National Science Foundation	1999	0.02635334	0.02847313	0.00000000	0.00000000	0.00271804	
Social Security Administration	1999	0.00041114	0.00043965	0.00000000	0.00000000	0.00287551	
Social Security Administration	2000	0.00038945	0.00040928	0.00000000	0.00000000	0.00000000	
Social Security Administration	1999	0.00033191	0.00034685	0.00000000	0.00000000	0.00040278	
Social Security Administration	2000					0.00022161	

Agency	Year	Ratio Type:	Assessing Stewardship	Assessing Stewardship	Assessing Stewardship	Assessing Stewardship	Assessing Stewardship
		Ratio:	Capital Investment Ratio	Change in PP&E to Entity Assets	Total Assets Maintenance	Entity Assets to Appropriations Used	Receivables Management
		Numerator:	Change in PP&E	Change in PP&E	Total Assets	Entity Assets	Total Receivables, Net
Denominator:	Total Assets	Entity Assets	Appropriations Used	Appropriations Used	Total Assets		
Department of Defense	1998	-1.1026522	-1.1026522	2.1732885	2.1425112	0.012038097	
Department of Defense	1999	-0.01148250	-0.01152979	2.0344077	2.02576373	0.00824644	
Department of Defense	2000	-0.01105402	-0.01113288	1.99411586	1.97991142	0.00887566	
Department of Energy	1998	-0.09335262	-0.09335262	5.79947886	5.79947886	0.09128153	
Department of Energy	1999	-0.01369555	-0.01369555	5.66251283	5.66251283	0.09164214	
Department of Energy	2000	0.00054493	0.00054493	5.74281650	5.74281650	0.09612603	
Department of Treasury	1998	0.00001179	0.00042500	14.52642320	0.40229123	0.00022568	
Department of Treasury	1999	0.00020660	0.00075752	18.32903400	0.36023425	0.00012721	
Department of Treasury	2000	0.00002154	0.00084819	16.14166132	0.40996238	0.00015567	
Federal Emergency Management Agency	1998	0.00035303	0.00035303	3.84128632	3.84128632	0.01585205	
Federal Emergency Management Agency	1999	0.00028276	0.00028276	1.9223712	1.9223712	0.00840126	
Federal Emergency Management Agency	2000	-0.00021384	-0.00021384	2.5697138	2.5697138	0.01188854	
Nuclear Regulatory Commission	1998	0.01543585	0.01544226	6.27375185	6.27375185	0.12047096	
Nuclear Regulatory Commission	1999	0.00451915	0.00452001	5.09629910	5.09629910	0.15766613	
Nuclear Regulatory Commission	2000	0.00511777	0.00512365	8.64117639	8.64117639	0.19491738	
Department of Commerce	1998	0.24151735	0.24501680	2.11381132	2.09262077	0.01558840	
Department of Commerce	1999	0.02272464	0.02306905	1.80711125	1.78279502	0.01476999	
Department of Commerce	2000	0.00200734	0.02023205	1.2887301	1.27260775	0.01368534	
Department of Health and Human Services	1998	0.00141053	0.00147884	1.53164894	1.5232248	0.02240224	
Department of Health and Human Services	1999	0.00050067	0.00050087	1.11489446	1.11442939	0.04035945	
Department of Health and Human Services	2000	0.00071649	0.00071672	1.18977886	1.18533507	0.01968417	
Department of Labor	1998	0.00076519	0.0007671	12.41622079	12.39157029	0.0949617	
Department of Labor	1999	0.00045339	0.00045442	12.74627261	12.71725748	0.09027225	
Department of Labor	2000	0.00047137	0.00047153	13.5237424	13.49616507	0.09259262	
Department of Veterans Affairs	1998	0.00617478	0.0063392	1.09024574	1.06183504	0.02482836	
Department of Veterans Affairs	1999	0.00194669	0.00202003	1.10106611	1.09999525	0.02641624	
Department of Veterans Affairs	2000	-0.01073801	-0.01074850	0.96869611	0.96486332	0.02739253	
General Services Administration	1998	0.06503884	0.06548335	48.73786408	48.40776899	0.0824303	
General Services Administration	1999	0.03096901	0.03105682	33.32115309	33.32843765	0.06078007	
General Services Administration	2000	0.02198396	0.02207945	105.21028232	105.2119671	0.08413263	
Office of Personnel Management	1998	-0.00001538	-0.00001538	19.07282743	19.07282743	0.00037703	
Office of Personnel Management	1999	-0.00000139	-0.00000139	19.87967837	19.87967837	0.00037589	
Office of Personnel Management	2000	-0.00000392	-0.00000392	20.62648073	20.62648073	0.00051800	
Department of Agriculture	1998	-0.04888243	-0.04918738	2.61322360	2.61322360	0.00411219	
Department of Agriculture	1999	0.00124408	0.00124955	2.12880613	2.11947730	0.01395949	
Department of Agriculture	2000	0.01288461	0.01288078	1.43116062	1.43147471	0.01587136	
Department of Housing and Urban Development	1998	0.00007985	0.00008037	3.28083246	3.25957142	0.00677325	
Department of Housing and Urban Development	1999	0.00004635	0.00004667	2.87819014	2.85905063	0.00654823	
Department of Housing and Urban Development	2000	-0.00001876	-0.00001889	3.09513718	3.0748287	0.00942229	
Agency for International Development	1998	-0.00148990	-0.00148990	2.83289042	2.83289042	0.02766688	
Agency for International Development	1999	0.00020290	0.00020290	3.11368416	3.09355762	0.02648024	
Agency for International Development	2000	0.00038457	0.00038501	2.85363865	2.86638531	0.02706302	
National Aeronautics and Space Administration	1998	-0.20838380	-0.20838380	2.13842845	2.13842845	0.0026818	
National Aeronautics and Space Administration	1999	0.05474719	0.05475425	2.35132865	2.35132865	0.04083025	
National Aeronautics and Space Administration	2000	0.05771571	0.05772692	2.57120461	2.57120461	0.00365215	
Small Business Administration	1998	-0.00008290	-0.00008290	19.0768282	19.0768282	0.02514663	
Small Business Administration	1999	0.00000334	0.00000334	13.33192967	13.33192967	0.02292119	
Small Business Administration	2000	-0.00004591	-0.00004591	19.42564488	19.42564488	0.02829618	
Department of Education	1998	0.00000000	0.00000000	2.74467702	2.69752075	0.02894362	
Department of Education	1999	0.00000000	0.00000000	3.07395844	3.0224521	0.01763645	
Department of Education	2000	0.0001098	0.00001119	3.15925983	3.13366026	0.01944996	
Department of the Interior	1998	0.00280506	0.00312306	5.71468999	5.1323332	0.02773259	
Department of the Interior	1999	-0.01054401	-0.01123362	5.04234883	4.50125745	0.02411435	
Department of the Interior	2000	-0.00119253	-0.00126566	6.17657645	5.81992221	0.03246448	
Department of Transportation	1998	-0.19308931	-0.19584061	6.51803928	6.42319991	0.00781962	
Department of Transportation	1999	0.01777716	0.01806622	10.84217488	10.67465648	0.00705761	
Department of Transportation	2000	0.01180774	0.01197192	13.45792762	13.31281334	0.00875655	
Environmental Protection Agency	1998	0.00403472	0.00403472	2.62641999	2.62641999	0.0481038	
Environmental Protection Agency	1999	0.00702382	0.00702470	2.33514291	2.33404995	0.04632032	
Environmental Protection Agency	2000	0.00483759	0.00483849	2.71875806	2.71875806	0.04302144	
National Science Foundation	1998	0.00386364	0.00386364	1.27811238	1.27811238	0.00021754	
National Science Foundation	1999	0.00195167	0.00195167	1.38134110	1.38134110	0.00021550	
National Science Foundation	2000	0.00647170	0.00647170	1.47272019	1.47272019	0.00051207	
Social Security Administration	1998	0.00000002	0.00000004	24.65231531	24.65793443	0.00545066	
Social Security Administration	1999	0.00003772	0.00003780	28.28627489	28.28627489	0.00520885	
Social Security Administration	2000	0.00000097	0.00000097	30.76557014	30.76557014	0.00504938	

The ratios to the right were calculated from the principle financial statements and accompanying notes of the twenty-two federal entities listed below.

Ratio Type: Assessing Stewardship Assessing Stewardship
Entity Receivables Non-Entity Asset
Ratio: Management Management
Numerator: Accounts Receivable, Net
(Assets for Use by Entity) Non-Entity Assets
Denominator: Entity Assets Total Assets

The ratios to the right were calculated from the principle financial statements and accompanying notes of the twenty-two federal entities listed below.

Agency	Year		
Department of Defense	1998	0.01186502	0.00249718
Department of Defense	1999	0.00568119	0.00444472
Department of Defense	2000	0.00483877	0.00708311
Department of Energy	1998	0.05128153	0.00000000
Department of Energy	1999	0.05164214	0.00000000
Department of Energy	2000	0.09612603	0.00000000
Department of Treasury	1998	0.00000000	0.97232123
Department of Treasury	1999	0.00000000	0.96942611
Department of Treasury	2000	0.00000000	0.97460222
Federal Emergency Management Agency	1998	0.01685205	0.00000000
Federal Emergency Management Agency	1999	0.00840126	0.00000000
Federal Emergency Management Agency	2000	0.01188894	0.00000000
Nuclear Regulatory Commission	1998	0.12033414	0.00015553
Nuclear Regulatory Commission	1999	0.15750570	0.00019042
Nuclear Regulatory Commission	2000	0.19415344	0.00094799
Department of Commerce	1998	0.01587745	0.01428252
Department of Commerce	1999	0.01481064	0.01345586
Department of Commerce	2000	0.01372659	0.01215989
Department of Health and Human Services	1998	0.01701289	0.00548262
Department of Health and Human Services	1999	0.04036784	0.00039023
Department of Health and Human Services	2000	0.01941235	0.00033265
Department of Labor	1998	0.05909899	0.00198532
Department of Labor	1999	0.05578109	0.00227581
Department of Labor	2000	0.05478362	0.00244593
Department of Veterans Affairs	1998	0.02549267	0.02605898
Department of Veterans Affairs	1999	0.02785515	0.03729709
Department of Veterans Affairs	2000	0.02801248	0.00106925
General Services Administration	1998	0.08975130	0.00677291
General Services Administration	1999	0.08108235	0.00482368
General Services Administration	2000	0.09442584	0.00432471
Office of Personnel Management	1998	0.00037703	0.00000000
Office of Personnel Management	1999	0.00037589	0.00000000
Office of Personnel Management	2000	0.00051800	0.00000000
Department of Agriculture	1998	0.00337663	0.00619983
Department of Agriculture	1999	0.01324000	0.00438219
Department of Agriculture	2000	0.01668559	0.00187281
Department of Housing and Urban Development	1998	0.00314250	0.00648646
Department of Housing and Urban Development	1999	0.00625350	0.00676741
Department of Housing and Urban Development	2000	0.00650589	0.00664090
Agency for International Development	1998	0.02786668	0.00000000
Agency for International Development	1999	0.02033428	0.00636755
Agency for International Development	2000	0.02484194	0.00243993
National Aeronautical Space Administration	1998	0.00508631	0.00018279
National Aeronautical Space Administration	1999	0.00397622	0.00010726
National Aeronautical Space Administration	2000	0.00345865	0.00019418
Small Business Administration	1998	0.02514663	0.00000000
Small Business Administration	1999	0.02299219	0.00000000
Small Business Administration	2000	0.02826618	0.00000000
Department of Education	1998	0.00016182	0.02078516
Department of Education	1999	0.00013615	0.01747268
Department of Education	2000	0.00070828	0.01875497
Department of the Interior	1998	0.01830330	0.10181768
Department of the Interior	1999	0.01452917	0.10135980
Department of the Interior	2000	0.02037152	0.05778027
Department of Transportation	1998	0.00757678	0.01455184
Department of Transportation	1999	0.00698551	0.01545505
Department of Transportation	2000	0.00870351	0.01371427
Environmental Protection Agency	1998	0.04581085	0.00000000
Environmental Protection Agency	1999	0.04635614	0.00012546
Environmental Protection Agency	2000	0.04303831	0.00039196
National Science Foundation	1998	0.00021754	0.00000000
National Science Foundation	1999	0.00027050	0.00000000
National Science Foundation	2000	0.00091207	0.00000000
Social Security Administration	1998	0.00325565	0.00220218
Social Security Administration	1999	0.00311448	0.00210091
Social Security Administration	2000	0.00327233	0.00178288

APPENDIX B. DESCRIPTIVE STATISTICS

Ratio Type: Budgetary Integrity

Numerator:	Budget Authority
Denominator:	Total Budgetary Resources

*Budget Authority to
Budgetary
Resources*

	Ratio:	
Department of Defense	1998	0.53131438
Department of Energy	1998	0.71025944
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.31278229
Nuclear Regulatory Commission	1998	0.91590683
Department of Commerce	1998	0.66650815
Department of Health and Human Services	1998	0.71831422
Department of Labor	1998	0.39407095
Department of Veterans Affairs	1998	0.63419469
General Services Administration	1998	0.02437038
Office of Personnel Management	1998	0.87758008
Department of Agriculture	1998	0.70919814
Department of Housing and Urban Development	1998	0.37172530
Agency for International Development	1998	0.74029296
National Aeronautical Space Administration	1998	0.89098863
Small Business Administration	1998	0.14789009
Department of Education	1998	0.69969328
Department of the Interior	1998	0.61508630
Department of Transportation	1998	0.61455910
Environmental Protection Agency	1998	0.71992306
National Science Foundation	1998	0.93790414
Social Security Administration	1998	0.46108327
Department of Defense	1999	0.53147180
Department of Energy	1999	0.72407335
Department of Treasury	1999	0.86656050
Federal Emergency Management Agency	1999	0.39542488
Nuclear Regulatory Commission	1999	0.90883240
Department of Commerce	1999	0.66723575
Department of Health and Human Services	1999	1.00216275
Department of Labor	1999	0.36280326
Department of Veterans Affairs	1999	0.62895832
General Services Administration	1999	0.02389735
Office of Personnel Management	1999	0.87280571
Department of Agriculture	1999	0.74547650
Department of Housing and Urban Development	1999	0.35282241
Agency for International Development	1999	0.78690404
National Aeronautical Space Administration	1999	0.88536969
Small Business Administration	1999	0.18666687
Department of Education	1999	0.70266822
Department of the Interior	1999	0.56558090
Department of Transportation	1999	0.85314549
Environmental Protection Agency	1999	0.74471059
National Science Foundation	1999	0.92983257
Social Security Administration	1999	1.28311602
Department of Defense	2000	0.53935478
Department of Energy	2000	0.73739053
Department of Treasury	2000	0.68840436
Federal Emergency Management Agency	2000	0.68103545
Nuclear Regulatory Commission	2000	0.91483903
Department of Commerce	2000	0.74104317
Department of Health and Human Services	2000	1.02355332
Department of Labor	2000	1.08531358
Department of Veterans Affairs	2000	0.61941733
General Services Administration	2000	0.01041099
Office of Personnel Management	2000	0.81605179
Department of Agriculture	2000	1.09107832
Department of Housing and Urban Development	2000	0.32554985
Agency for International Development	2000	0.68063861
National Aeronautical Space Administration	2000	0.89921276
Small Business Administration	2000	0.15214257
Department of Education	2000	0.70016551
Department of the Interior	2000	0.66632804
Department of Transportation	2000	0.67795554
Environmental Protection Agency	2000	0.74575564
National Science Foundation	2000	0.92530690
Social Security Administration	2000	1.32245643

<i>Budget Authority to Budgetary Resources</i>	
Mean	0.677725618
Standard Error	0.034439773
Median	0.70593318
Mode	#N/A
Standard Deviation	0.279790035
Sample Variance	0.078282464
Kurtosis	0.398735832
Skewness	-0.464176802
Range	1.312045441
Minimum	0.010410986
Maximum	1.322456427
Sum	44.72989079
Count	66
Confidence Level(95.0%)	0.068780933

For identifying outliers:	
Mean minus 3 Std Dev =	-0.161644489
Mean plus 3 Std Dev =	1.517095724
(Outliers are in bold, with the cell highlighted)	

Ratio Type: Budgetary Integrity

Numerator:	Earned Revenues
Denominator:	Budget Authority
Ratio:	Self-Sufficiency

Agency	Year	Ratio
Department of Defense	1998	0.11561736
Department of Energy	1998	0.32341304
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.46594084
Nuclear Regulatory Commission	1998	0.96095112
Department of Commerce	1998	0.32910492
Department of Health and Human Services	1998	0.04954384
Department of Labor	1998	0.05642063
Department of Veterans Affairs	1998	0.08120331
General Services Administration	1998	28.91885442
Office of Personnel Management	1998	0.87140919
Department of Agriculture	1998	0.12077246
Department of Housing and Urban Development	1998	0.14947711
Agency for International Development	1998	0.00816583
National Aeronautical Space Administration	1998	0.05241240
Small Business Administration	1998	0.00661486
Department of Education	1998	0.05976859
Department of the Interior	1998	0.19131632
Department of Transportation	1998	0.01811805
Environmental Protection Agency	1998	0.08992658
National Science Foundation	1998	0.02656023
Social Security Administration	1998	0.00623292
Department of Defense	1999	0.09724007
Department of Energy	1999	0.30795344
Department of Treasury	1999	0.03546190
Federal Emergency Management Agency	1999	0.44840348
Nuclear Regulatory Commission	1999	0.94130313
Department of Commerce	1999	0.28505450
Department of Health and Human Services	1999	0.04896129
Department of Labor	1999	0.05722991
Department of Veterans Affairs	1999	0.07866160
General Services Administration	1999	29.49130435
Office of Personnel Management	1999	0.88549305
Department of Agriculture	1999	0.09139040
Department of Housing and Urban Development	1999	0.11561369
Agency for International Development	1999	0.00856648
National Aeronautical Space Administration	1999	0.05986152
Small Business Administration	1999	0.43833645
Department of Education	1999	0.07343509
Department of the Interior	1999	0.22850202
Department of Transportation	1999	0.01762136
Environmental Protection Agency	1999	0.11467728
National Science Foundation	1999	0.01957542
Social Security Administration	1999	0.00632401
Department of Defense	2000	0.07746484
Department of Energy	2000	0.32396272
Department of Treasury	2000	0.02775045
Federal Emergency Management Agency	2000	0.34792532
Nuclear Regulatory Commission	2000	0.98106417
Department of Commerce	2000	0.18053134
Department of Health and Human Services	2000	0.09226785
Department of Labor	2000	0.06298071
Department of Veterans Affairs	2000	0.08753365
General Services Administration	2000	69.87142857
Office of Personnel Management	2000	0.95476516
Department of Agriculture	2000	0.07118834
Department of Housing and Urban Development	2000	0.17728611
Agency for International Development	2000	0.01058163
National Aeronautical Space Administration	2000	0.05408601
Small Business Administration	2000	0.48770812
Department of Education	2000	0.08939145
Department of the Interior	2000	0.19352408
Department of Transportation	2000	0.01674058
Environmental Protection Agency	2000	0.04620881
National Science Foundation	2000	0.02104749
Social Security Administration	2000	0.00653109

Self-Sufficiency	
Mean	2.150107336
Standard Error	1.210959603
Median	0.090658493
Mode	#N/A
Standard Deviation	9.837882317
Sample Variance	96.78392849
Kurtosis	36.67574397
Skewness	5.82727976
Range	69.86519565
Minimum	0.00623292
Maximum	69.87142857
Sum	141.9070842
Count	66
Confidence Level(95.0%)	2.418451838

For identifying outliers:
 Mean minus 3 Std Dev = -27.36353962
 Mean plus 3 Std Dev = 31.66375429
(Outliers are in bold, with the cell highlighted)

Ratio Type: Budgetary Integrity

Numerator:	Total Outlays
Denominator:	Obligations Incurred, Net

Ratio: $\frac{\text{Outlays to}}{\text{Obligations}}$

	Ratio:	Outlays to Obligations
Department of Defense	1998	1.01288297
Department of Energy	1998	0.98999942
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.56798648
Nuclear Regulatory Commission	1998	1.04444771
Department of Commerce	1998	0.97243249
Department of Health and Human Services	1998	0.98306454
Department of Labor	1998	0.94909460
Department of Veterans Affairs	1998	0.99010110
General Services Administration	1998	-133.88888889
Office of Personnel Management	1998	0.99544916
Department of Agriculture	1998	0.99578582
Department of Housing and Urban Development	1998	1.35400404
Agency for International Development	1998	0.98510972
National Aeronautical Space Administration	1998	1.04271096
Small Business Administration	1998	0.45095843
Department of Education	1998	0.89205519
Department of the Interior	1998	0.97217592
Department of Transportation	1998	0.98596478
Environmental Protection Agency	1998	0.89459094
National Science Foundation	1998	0.94810661
Social Security Administration	1998	0.99672869
Department of Defense	1999	0.98423227
Department of Energy	1999	0.97869917
Department of Treasury	1999	1.00186748
Federal Emergency Management Agency	1999	0.99205347
Nuclear Regulatory Commission	1999	1.01725666
Department of Commerce	1999	0.96058548
Department of Health and Human Services	1999	0.98006517
Department of Labor	1999	0.96129668
Department of Veterans Affairs	1999	1.00534000
General Services Administration	1999	-0.06754032
Office of Personnel Management	1999	0.99626402
Department of Agriculture	1999	0.93232169
Department of Housing and Urban Development	1999	1.21291915
Agency for International Development	1999	0.85426754
National Aeronautical Space Administration	1999	0.98893726
Small Business Administration	1999	1.23753098
Department of Education	1999	0.94743733
Department of the Interior	1999	0.97810978
Department of Transportation	1999	0.91075393
Environmental Protection Agency	1999	0.96257539
National Science Foundation	1999	0.88658723
Social Security Administration	1999	1.00013457
Department of Defense	2000	0.99801157
Department of Energy	2000	0.97660002
Department of Treasury	2000	1.00717802
Federal Emergency Management Agency	2000	1.24585858
Nuclear Regulatory Commission	2000	1.02659795
Department of Commerce	2000	0.95499092
Department of Health and Human Services	2000	0.98115902
Department of Labor	2000	1.01062071
Department of Veterans Affairs	2000	1.03908935
General Services Administration	2000	-0.21350365
Office of Personnel Management	2000	0.99396427
Department of Agriculture	2000	1.00088884
Department of Housing and Urban Development	2000	1.20023957
Agency for International Development	2000	0.98435643
National Aeronautical Space Administration	2000	0.98211374
Small Business Administration	2000	0.61538583
Department of Education	2000	0.92075543
Department of the Interior	2000	0.96884440
Department of Transportation	2000	0.90581902
Environmental Protection Agency	2000	1.00170795
National Science Foundation	2000	0.89075855
Social Security Administration	2000	0.99573415

Outlays to Obligations	
Mean	-1.101273522
Standard Error	2.043084893
Median	0.983648407
Mode	#N/A
Standard Deviation	16.59810013
Sample Variance	275.496928
Kurtosis	65.97314772
Skewness	-8.121605733
Range	135.2428929
Minimum	-133.8888889
Maximum	1.354004042
Sum	-72.68405247
Count	66
Confidence Level(95.0%)	4.080319776

For identifying outliers:
 Mean minus 3 Std Dev = -50.89557392
 Mean plus 3 Std Dev = 48.69302688
(Outliers are in bold, with the cell highlighted)

Ratio Type: Budgetary Integrity

Numerator:	Net Obligations Incurred
Denominator:	Total Budgetary Resources
	Net Obligations to Total Budgetary Resources

	Ratio:	
Department of Defense	1998	0.50733908
Department of Energy	1998	0.70048467
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.42933762
Nuclear Regulatory Commission	1998	0.90484607
Department of Commerce	1998	0.65348152
Department of Health and Human Services	1998	0.70368330
Department of Labor	1998	0.30965041
Department of Veterans Affairs	1998	0.59935609
General Services Administration	1998	-0.00052347
Office of Personnel Management	1998	0.53463050
Department of Agriculture	1998	0.54648756
Department of Housing and Urban Development	1998	0.28770606
Agency for International Development	1998	0.59335038
National Aeronautical Space Administration	1998	0.88933871
Small Business Administration	1998	0.20763459
Department of Education	1998	0.67142200
Department of the Interior	1998	0.56915182
Department of Transportation	1998	0.48489768
Environmental Protection Agency	1998	0.73528380
National Science Foundation	1998	0.91234694
Social Security Administration	1998	0.37358923
Department of Defense	1999	0.50277253
Department of Energy	1999	0.68505657
Department of Treasury	1999	0.84983562
Federal Emergency Management Agency	1999	0.49420259
Nuclear Regulatory Commission	1999	0.91130597
Department of Commerce	1999	0.64789940
Department of Health and Human Services	1999	0.95308316
Department of Labor	1999	0.29778276
Department of Veterans Affairs	1999	0.58632671
General Services Administration	1999	0.05153514
Office of Personnel Management	1999	0.52926154
Department of Agriculture	1999	0.58933344
Department of Housing and Urban Development	1999	0.30043263
Agency for International Development	1999	0.64168795
National Aeronautical Space Administration	1999	0.89540618
Small Business Administration	1999	0.06547898
Department of Education	1999	0.60367189
Department of the Interior	1999	0.56642806
Department of Transportation	1999	0.69619457
Environmental Protection Agency	1999	0.72409635
National Science Foundation	1999	0.91633132
Social Security Administration	1999	0.99138704
Department of Defense	2000	0.51412115
Department of Energy	2000	0.66164136
Department of Treasury	2000	0.67790876
Federal Emergency Management Agency	2000	0.37265156
Nuclear Regulatory Commission	2000	0.91373367
Department of Commerce	2000	0.68750320
Department of Health and Human Services	2000	0.96256895
Department of Labor	2000	0.87429371
Department of Veterans Affairs	2000	0.59260013
General Services Administration	2000	-0.02716772
Office of Personnel Management	2000	0.52741752
Department of Agriculture	2000	0.60331250
Department of Housing and Urban Development	2000	0.29284520
Agency for International Development	2000	0.56166111
National Aeronautical Space Administration	2000	0.90133755
Small Business Administration	2000	0.09680855
Department of Education	2000	0.64960017
Department of the Interior	2000	0.66050129
Department of Transportation	2000	0.62194049
Environmental Protection Agency	2000	0.73208959
National Science Foundation	2000	0.90538242
Social Security Administration	2000	0.99083429

Net Obligations to Total Budgetary Resources	
Mean	0.603922919
Standard Error	0.031330557
Median	0.61280619
Mode	#N/A
Standard Deviation	0.254530647
Sample Variance	0.06478585
Kurtosis	0.037619182
Skewness	-0.598569077
Range	1.018554754
Minimum	-0.027167716
Maximum	0.991387038
Sum	39.85891264
Count	66
Confidence Level(95.0%)	0.062571404

For identifying outliers:
 Mean minus 3 Std Dev = -0.159669023
 Mean plus 3 Std Dev = 1.36751486
(Outliers are in bold, with the cell highlighted)

Ratio Type: Budgetary Integrity

Numerator:	Total Budgetary Resources - Unobligated Balance (End)
	Total Budgetary Resources
Denominator:	Total Budgetary Resources
Ratio:	Utilization Ratio

Agency	Year	Utilization Ratio
Department of Defense	1998	0.68898092
Department of Energy	1998	0.87117664
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.61513324
Nuclear Regulatory Commission	1998	0.93302749
Department of Commerce	1998	0.89344423
Department of Health and Human Services	1998	0.72012919
Department of Labor	1998	0.32699640
Department of Veterans Affairs	1998	0.66982061
General Services Administration	1998	0.79311348
Office of Personnel Management	1998	0.38415769
Department of Agriculture	1998	0.59920813
Department of Housing and Urban Development	1998	0.40464899
Agency for International Development	1998	0.63903743
National Aeronautical Space Administration	1998	0.92865995
Small Business Administration	1998	0.46289711
Department of Education	1998	0.79142826
Department of the Interior	1998	0.78977169
Department of Transportation	1998	0.29853505
Environmental Protection Agency	1998	0.75329417
National Science Foundation	1998	0.95437551
Social Security Administration	1998	0.37599828
Department of Defense	1999	0.67937085
Department of Energy	1999	0.85489661
Department of Treasury	1999	0.86585485
Federal Emergency Management Agency	1999	0.73309566
Nuclear Regulatory Commission	1999	0.93484490
Department of Commerce	1999	0.90107447
Department of Health and Human Services	1999	0.58590531
Department of Labor	1999	0.31604806
Department of Veterans Affairs	1999	0.69270097
General Services Administration	1999	0.79931425
Office of Personnel Management	1999	0.38431772
Department of Agriculture	1999	0.63040093
Department of Housing and Urban Development	1999	0.49257314
Agency for International Development	1999	0.66143434
National Aeronautical Space Administration	1999	0.94100185
Small Business Administration	1999	0.28404483
Department of Education	1999	0.73921962
Department of the Interior	1999	0.80878730
Department of Transportation	1999	-0.03420321
Environmental Protection Agency	1999	0.75011346
National Science Foundation	1999	0.94883047
Social Security Administration	1999	0.70773037
Department of Defense	2000	0.68127470
Department of Energy	2000	0.79580978
Department of Treasury	2000	0.89731347
Federal Emergency Management Agency	2000	0.41767356
Nuclear Regulatory Commission	2000	0.94095081
Department of Commerce	2000	0.86601303
Department of Health and Human Services	2000	0.91385316
Department of Labor	2000	0.69560641
Department of Veterans Affairs	2000	0.70022528
General Services Administration	2000	0.77556889
Office of Personnel Management	2000	0.44832687
Department of Agriculture	2000	0.30961574
Department of Housing and Urban Development	2000	0.44365843
Agency for International Development	2000	0.68579703
National Aeronautical Space Administration	2000	0.94520240
Small Business Administration	2000	0.35086438
Department of Education	2000	0.77883463
Department of the Interior	2000	0.79904378
Department of Transportation	2000	0.10735646
Environmental Protection Agency	2000	0.79169202
National Science Foundation	2000	0.93669043
Social Security Administration	2000	0.66818765

Utilization Ratio	
Mean	0.674137444
Standard Error	0.028336
Median	0.71392978
Mode	#N/A
Standard Deviation	0.230202751
Sample Variance	0.052993307
Kurtosis	0.276911458
Skewness	-0.887039323
Range	1.006524439
Minimum	-0.034203211
Maximum	0.972321228
Sum	44.49307133
Count	66
Confidence Level(95.0%)	0.056590865

For identifying outliers:
 Mean minus 3 Std Dev = -0.01647081
 Mean plus 3 Std Dev = 1.364745698
(Outliers are in bold, with the cell highlighted)

Ratio Type: Budgetary Integrity

Numerator:	Total Liabilities Not Covered by Budgetary Resources
Denominator:	Total Liabilities

Percentage of

Ratio: Uncovered Liabilities

Agency	Year	Ratio
Department of Defense	1998	0.81322877
Department of Energy	1998	0.84224218
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.00577123
Nuclear Regulatory Commission	1998	0.29611206
Department of Commerce	1998	0.41174692
Department of Health and Human Services	1998	0.12022844
Department of Labor	1998	0.86530755
Department of Veterans Affairs	1998	0.95389856
General Services Administration	1998	0.16095771
Office of Personnel Management	1998	0.99412262
Department of Agriculture	1998	0.01560692
Department of Housing and Urban Development	1998	0.29063913
Agency for International Development	1998	0.04420411
National Aeronautical Space Administration	1998	0.34189403
Small Business Administration	1998	0.00276326
Department of Education	1998	0.00062360
Department of the Interior	1998	0.15110324
Department of Transportation	1998	0.69758300
Environmental Protection Agency	1998	0.11154210
National Science Foundation	1998	0.04611712
Social Security Administration	1998	0.07362947
Department of Defense	1999	0.81143651
Department of Energy	1999	0.86147352
Department of Treasury	1999	0.99134326
Federal Emergency Management Agency	1999	0.01758581
Nuclear Regulatory Commission	1999	0.26886986
Department of Commerce	1999	0.32640215
Department of Health and Human Services	1999	0.11378067
Department of Labor	1999	0.79034117
Department of Veterans Affairs	1999	0.94087553
General Services Administration	1999	0.15302178
Office of Personnel Management	1999	0.99407767
Department of Agriculture	1999	0.02933549
Department of Housing and Urban Development	1999	0.27953366
Agency for International Development	1999	0.05203632
National Aeronautical Space Administration	1999	0.29300784
Small Business Administration	1999	0.00279353
Department of Education	1999	0.00144922
Department of the Interior	1999	0.14959643
Department of Transportation	1999	0.81508441
Environmental Protection Agency	1999	0.06464925
National Science Foundation	1999	0.03390728
Social Security Administration	1999	0.08051212
Department of Defense	2000	0.80168504
Department of Energy	2000	0.97157367
Department of Treasury	2000	0.94107317
Federal Emergency Management Agency	2000	0.00906288
Nuclear Regulatory Commission	2000	0.27260657
Department of Commerce	2000	0.30344008
Department of Health and Human Services	2000	0.13614584
Department of Labor	2000	0.77505339
Department of Veterans Affairs	2000	0.95415430
General Services Administration	2000	0.16096513
Office of Personnel Management	2000	0.99397076
Department of Agriculture	2000	0.03387432
Department of Housing and Urban Development	2000	0.24578831
Agency for International Development	2000	0.05422233
National Aeronautical Space Administration	2000	0.29142554
Small Business Administration	2000	0.07085438
Department of Education	2000	0.00319259
Department of the Interior	2000	0.22764382
Department of Transportation	2000	0.78474863
Environmental Protection Agency	2000	0.08025432
National Science Foundation	2000	0.03157889
Social Security Administration	2000	0.07838799

Percentage of Uncovered Liabilities

Mean	0.371279708
Standard Error	0.045488046
Median	0.236716064
Mode	#N/A
Standard Deviation	0.369546629
Sample Variance	0.136564711
Kurtosis	-1.294210865
Skewness	0.654190405
Range	0.993499012
Minimum	0.000623605
Maximum	0.994122617
Sum	24.5044607
Count	66
Confidence Level(95.0%)	0.090845844

For identifying outliers:

Mean minus 3 Std Dev =	-0.737360181
Mean plus 3 Std Dev =	1.479919596

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator:	Total Liabilities
Denominator:	Total Assets

Ratio: Liabilities to Assets

Agency	Year	Ratio
Department of Defense	1998	1.60440795
Department of Energy	1998	2.35125089
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.23763739
Nuclear Regulatory Commission	1998	0.46566403
Department of Commerce	1998	0.25240316
Department of Health and Human Services	1998	0.20018785
Department of Labor	1998	0.09212799
Department of Veterans Affairs	1998	13.15864243
General Services Administration	1998	0.28496016
Office of Personnel Management	1998	2.38555042
Department of Agriculture	1998	0.88394855
Department of Housing and Urban Development	1998	0.31541408
Agency for International Development	1998	0.52070688
National Aeronautical Space Administration	1998	0.16656238
Small Business Administration	1998	0.99846572
Department of Education	1998	0.56853495
Department of the Interior	1998	0.20994298
Department of Transportation	1998	0.56640378
Environmental Protection Agency	1998	0.08831965
National Science Foundation	1998	0.05479813
Social Security Administration	1998	0.05832966
Department of Defense	1999	1.66774850
Department of Energy	1999	2.82303184
Department of Treasury	1999	0.98146643
Federal Emergency Management Agency	1999	0.30600706
Nuclear Regulatory Commission	1999	0.49285206
Department of Commerce	1999	0.26594970
Department of Health and Human Services	1999	0.17452528
Department of Labor	1999	0.08599043
Department of Veterans Affairs	1999	10.53342716
General Services Administration	1999	0.26656676
Office of Personnel Management	1999	2.29821663
Department of Agriculture	1999	0.98983400
Department of Housing and Urban Development	1999	0.30539976
Agency for International Development	1999	0.49065462
National Aeronautical Space Administration	1999	0.14424010
Small Business Administration	1999	0.97598331
Department of Education	1999	0.70689994
Department of the Interior	1999	0.20856786
Department of Transportation	1999	0.38883814
Environmental Protection Agency	1999	0.10718609
National Science Foundation	1999	0.07269545
Social Security Administration	1999	0.05044253
Department of Defense	2000	1.62590533
Department of Energy	2000	2.81136431
Department of Treasury	2000	0.98591041
Federal Emergency Management Agency	2000	0.25709709
Nuclear Regulatory Commission	2000	0.57441333
Department of Commerce	2000	0.27043293
Department of Health and Human Services	2000	0.15019655
Department of Labor	2000	0.08918946
Department of Veterans Affairs	2000	13.10742561
General Services Administration	2000	0.27259213
Office of Personnel Management	2000	2.27404681
Department of Agriculture	2000	0.93157412
Department of Housing and Urban Development	2000	0.30121375
Agency for International Development	2000	0.48261342
National Aeronautical Space Administration	2000	0.12862508
Small Business Administration	2000	1.00376999
Department of Education	2000	0.77647829
Department of the Interior	2000	0.18002578
Department of Transportation	2000	0.37485119
Environmental Protection Agency	2000	0.10803920
National Science Foundation	2000	0.07444890
Social Security Administration	2000	0.04479439

Liabilities to Assets

Statistic	Value
Mean	1.176484121
Standard Error	0.314559139
Median	0.345132638
Mode	#N/A
Standard Deviation	2.555490528
Sample Variance	6.53053184
Kurtosis	15.14922228
Skewness	4.020352777
Range	13.11384804
Minimum	0.044794391
Maximum	13.15864243
Sum	77.64795199
Count	66
Confidence Level(95.0%)	0.628217595

For identifying outliers:

Mean minus 3 Std Dev =	-6.489987464
Mean plus 3 Std Dev =	8.842955706

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator:	Total Liabilities - Non Entity Assets
Denominator:	Entity Assets

Entity Liabilities to Entity

Ratio: Assets

Department of Defense	1998	1.60592104
Department of Energy	1998	2.35125089
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.23763739
Nuclear Regulatory Commission	1998	0.46558092
Department of Commerce	1998	0.24157088
Department of Health and Human Services	1998	0.19577861
Department of Labor	1998	0.09032198
Department of Veterans Affairs	1998	13.48396178
General Services Administration	1998	0.28008424
Office of Personnel Management	1998	2.38555042
Department of Agriculture	1998	0.88322456
Department of Housing and Urban Development	1998	0.31094455
Agency for International Development	1998	0.52070688
National Aeronautical Space Administration	1998	0.16641000
Small Business Administration	1998	0.99846572
Department of Education	1998	0.55937652
Department of the Interior	1998	0.12038236
Department of Transportation	1998	0.56000098
Environmental Protection Agency	1998	0.08831965
National Science Foundation	1998	0.05479813
Social Security Administration	1998	0.05625136
Department of Defense	1999	1.67072971
Department of Energy	1999	2.82303184
Department of Treasury	1999	0.39381041
Federal Emergency Management Agency	1999	0.30600706
Nuclear Regulatory Commission	1999	0.49275548
Department of Commerce	1999	0.25583634
Department of Health and Human Services	1999	0.17420303
Department of Labor	1999	0.08390558
Department of Veterans Affairs	1999	10.95470880
General Services Administration	1999	0.26301176
Office of Personnel Management	1999	2.29821663
Department of Agriculture	1999	0.98978925
Department of Housing and Urban Development	1999	0.30060668
Agency for International Development	1999	0.48739055
National Aeronautical Space Administration	1999	0.14414831
Small Business Administration	1999	0.97598331
Department of Education	1999	0.70169763
Department of the Interior	1999	0.11930031
Department of Transportation	1999	0.37924432
Environmental Protection Agency	1999	0.10707407
National Science Foundation	1999	0.07269545
Social Security Administration	1999	0.04844339
Department of Defense	2000	1.63037031
Department of Energy	2000	2.81136431
Department of Treasury	2000	0.44524337
Federal Emergency Management Agency	2000	0.25709709
Nuclear Regulatory Commission	2000	0.57400950
Department of Commerce	2000	0.26145227
Department of Health and Human Services	2000	0.14991377
Department of Labor	2000	0.08695621
Department of Veterans Affairs	2000	13.12038534
General Services Administration	2000	0.26943263
Office of Personnel Management	2000	2.27404681
Department of Agriculture	2000	0.93144574
Department of Housing and Urban Development	2000	0.29654215
Agency for International Development	2000	0.48134794
National Aeronautical Space Administration	2000	0.12845585
Small Business Administration	2000	1.00376999
Department of Education	2000	0.77220602
Department of the Interior	2000	0.12974204
Department of Transportation	2000	0.36615852
Environmental Protection Agency	2000	0.10768946
National Science Foundation	2000	0.07444890
Social Security Administration	2000	0.04308834

Entity Liabilities to Entity Assets

Mean	1.164948584
Standard Error	0.320822872
Median	0.338551536
Mode	#N/A
Standard Deviation	2.606377335
Sample Variance	6.793202811
Kurtosis	16.12663415
Skewness	4.027315831
Range	13.44087345
Minimum	0.043088336
Maximum	13.48396178
Sum	76.88660657
Count	66
Confidence Level(95.0%)	0.640727125

For identifying outliers:

Mean minus 3 Std Dev = -6.65418342

Mean plus 3 Std Dev = 8.984080589

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator:	Total Liabilities
Denominator:	Net Position

	Ratio:	Total Liabilities to Net Position
Department of Defense	1998	-0.49578640
Department of Energy	1998	-0.27450728
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.30991280
Nuclear Regulatory Commission	1998	0.61342548
Department of Commerce	1998	0.19860562
Department of Health and Human Services	1998	0.22020118
Department of Labor	1998	0.01366817
Department of Veterans Affairs	1998	-0.04989310
General Services Administration	1998	0.33437805
Office of Personnel Management	1998	-0.01011930
Department of Agriculture	1998	7.50187244
Department of Housing and Urban Development	1998	0.32682882
Agency for International Development	1998	1.03839497
National Aeronautical Space Administration	1998	0.13152237
Small Business Administration	1998	648.94801950
Department of Education	1998	1.31686311
Department of the Interior	1998	0.22456452
Department of Transportation	1998	0.39504525
Environmental Protection Agency	1998	0.08606996
National Science Foundation	1998	0.05530141
Social Security Administration	1998	0.05738195
Department of Defense	1999	-0.47095047
Department of Energy	1999	-0.21451334
Department of Treasury	1999	0.45874338
Federal Emergency Management Agency	1999	0.43318261
Nuclear Regulatory Commission	1999	0.71052049
Department of Commerce	1999	0.23473708
Department of Health and Human Services	1999	0.18736816
Department of Labor	1999	0.01972480
Department of Veterans Affairs	1999	-0.06529392
General Services Administration	1999	0.30783475
Office of Personnel Management	1999	-0.01048422
Department of Agriculture	1999	-30.44982606
Department of Housing and Urban Development	1999	0.31667868
Agency for International Development	1999	0.91317559
National Aeronautical Space Administration	1999	0.11916499
Small Business Administration	1999	40.52417986
Department of Education	1999	2.40830896
Department of the Interior	1999	0.22410874
Department of Transportation	1999	0.11763886
Environmental Protection Agency	1999	0.11229282
National Science Foundation	1999	0.07573622
Social Security Administration	1999	0.04884517
Department of Defense	2000	-0.51515993
Department of Energy	2000	-0.04411966
Department of Treasury	2000	3.34844893
Federal Emergency Management Agency	2000	0.34293452
Nuclear Regulatory Commission	2000	0.98176123
Department of Commerce	2000	0.25819798
Department of Health and Human Services	2000	0.15267992
Department of Labor	2000	0.02202749
Department of Veterans Affairs	2000	-0.04963228
General Services Administration	2000	0.31442373
Office of Personnel Management	2000	-0.01076158
Department of Agriculture	2000	13.15317749
Department of Housing and Urban Development	2000	0.32510503
Agency for International Development	2000	0.88221267
National Aeronautical Space Administration	2000	0.10459384
Small Business Administration	2000	-247.38773798
Department of Education	2000	3.46274784
Department of the Interior	2000	0.16957121
Department of Transportation	2000	0.12906885
Environmental Protection Agency	2000	0.11140466
National Science Foundation	2000	0.07789725
Social Security Administration	2000	0.04321902

Total Liabilities to Net Position	
Mean	6.875565211
Standard Error	10.60030195
Median	0.178469684
Mode	#N/A
Standard Deviation	86.11726012
Sample Variance	7416.18249
Kurtosis	50.27833184
Skewness	6.166436356
Range	896.3357575
Minimum	-247.387738
Maximum	648.9480195
Sum	453.7873039
Count	66
Confidence Level(95.0%)	21.17025182

For identifying outliers:
 Mean minus 3 Std Dev = -251.4762151
 Mean plus 3 Std Dev = 265.2273456

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator:	Earned Revenues (Assigned and Not Assigned to Programs)
Denominator:	Entity Assets

	Ratio:	<i>Earned Revenues to Entity Assets</i>
Department of Defense	1998	0.06292070
Department of Energy	1998	0.05759216
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.13649171
Nuclear Regulatory Commission	1998	1.96463244
Department of Commerce	1998	0.16522862
Department of Health and Human Services	1998	0.09577819
Department of Labor	1998	0.02766255
Department of Veterans Affairs	1998	0.08119971
General Services Administration	1998	0.60755114
Office of Personnel Management	1998	0.13660527
Department of Agriculture	1998	0.07489445
Department of Housing and Urban Development	1998	0.04401300
Agency for International Development	1998	0.00286944
National Aeronautical Space Administration	1998	0.02378473
Small Business Administration	1998	0.00069599
Department of Education	1998	0.03394201
Department of the Interior	1998	0.04178365
Department of Transportation	1998	0.01432522
Environmental Protection Agency	1998	0.03816629
National Science Foundation	1998	0.02249864
Social Security Administration	1998	0.00426408
Department of Defense	1999	0.05446518
Department of Energy	1999	0.05845411
Department of Treasury	1999	0.06416539
Federal Emergency Management Agency	1999	0.17350123
Nuclear Regulatory Commission	1999	1.93677212
Department of Commerce	1999	0.17026626
Department of Health and Human Services	1999	0.08739798
Department of Labor	1999	0.02532900
Department of Veterans Affairs	1999	0.07963172
General Services Administration	1999	0.63840000
Office of Personnel Management	1999	0.13418195
Department of Agriculture	1999	0.06938897
Department of Housing and Urban Development	1999	0.03696099
Agency for International Development	1999	0.00327526
National Aeronautical Space Administration	1999	0.02547168
Small Business Administration	1999	0.05700479
Department of Education	1999	0.03927928
Department of the Interior	1999	0.05140416
Department of Transportation	1999	0.01337079
Environmental Protection Agency	1999	0.05012254
National Science Foundation	1999	0.01600548
Social Security Administration	1999	0.00397128
Department of Defense	2000	0.04476307
Department of Energy	2000	0.06405430
Department of Treasury	2000	0.06977671
Federal Emergency Management Agency	2000	0.16952310
Nuclear Regulatory Commission	2000	2.05146258
Department of Commerce	2000	0.15489626
Department of Health and Human Services	2000	0.15389095
Department of Labor	2000	0.02454808
Department of Veterans Affairs	2000	0.09701883
General Services Administration	2000	0.66387657
Office of Personnel Management	2000	0.13165955
Department of Agriculture	2000	0.08164827
Department of Housing and Urban Development	2000	0.04660825
Agency for International Development	2000	0.00375414
National Aeronautical Space Administration	2000	0.02140708
Small Business Administration	2000	0.05441397
Department of Education	2000	0.04356077
Department of the Interior	2000	0.04671075
Department of Transportation	2000	0.01122556
Environmental Protection Agency	2000	0.02119137
National Science Foundation	2000	0.01650079
Social Security Administration	2000	0.00380085

<i>Earned Revenues to Entity Assets</i>	
Mean	0.187489745
Standard Error	0.05292184
Median	0.054439577
Mode	#N/A
Standard Deviation	0.429939057
Sample Variance	0.184847593
Kurtosis	12.6283348
Skewness	3.599223581
Range	2.050756597
Minimum	0.000695993
Maximum	2.05145259
Sum	12.37432317
Count	66
Confidence Level(95.0%)	0.105692147

For identifying outliers:
 Mean minus 3 Std Dev = -1.102327426
 Mean plus 3 Std Dev = 1.477306916

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Net Cost of Operations
 Denominator: Appropriations Used

Net Cost of Operations to
 Appropriations Used

Department	Year	Ratio
Department of Defense	1998	1.01350971
Department of Energy	1998	1.24434443
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	1.02186854
Nuclear Regulatory Commission	1998	1.30181016
Department of Commerce	1998	0.97043349
Department of Health and Human Services	1998	2.25646083
Department of Labor	1998	4.47967042
Department of Veterans Affairs	1998	3.58683269
General Services Administration	1998	-0.09223301
Office of Personnel Management	1998	1.18002102
Department of Agriculture	1998	1.21555138
Department of Housing and Urban Development	1998	0.92638488
Agency for International Development	1998	1.02970142
National Aeronautical Space Administration	1998	1.00502089
Small Business Administration	1998	0.78651031
Department of Education	1998	1.05500554
Department of the Interior	1998	0.94055213
Department of Transportation	1998	4.07336030
Environmental Protection Agency	1998	0.90584563
National Science Foundation	1998	1.01653400
Social Security Administration	1998	13.46603095
Department of Defense	1999	1.28365005
Department of Energy	1999	1.86487895
Department of Treasury	1999	0.03364947
Federal Emergency Management Agency	1999	0.99707027
Nuclear Regulatory Commission	1999	1.29317226
Department of Commerce	1999	0.97678108
Department of Health and Human Services	1999	1.47116044
Department of Labor	1999	4.33020967
Department of Veterans Affairs	1999	-1.15216264
General Services Administration	1999	-0.84144427
Office of Personnel Management	1999	0.93634882
Department of Agriculture	1999	1.15102276
Department of Housing and Urban Development	1999	0.70986602
Agency for International Development	1999	1.01501129
National Aeronautical Space Administration	1999	0.83763141
Small Business Administration	1999	0.42459933
Department of Education	1999	1.03671293
Department of the Interior	1999	-0.91837651
Department of Transportation	1999	6.03877467
Environmental Protection Agency	1999	0.88767043
National Science Foundation	1999	1.01687727
Social Security Administration	1999	13.55340780
Department of Defense	2000	1.12350147
Department of Energy	2000	1.31903272
Department of Treasury	2000	0.03273377
Federal Emergency Management Agency	2000	0.82300242
Nuclear Regulatory Commission	2000	1.82581843
Department of Commerce	2000	1.01985010
Department of Health and Human Services	2000	1.46699573
Department of Labor	2000	4.30730306
Department of Veterans Affairs	2000	2.35804694
General Services Administration	2000	-0.99521531
Office of Personnel Management	2000	2.07867565
Department of Agriculture	2000	0.86495522
Department of Housing and Urban Development	2000	0.94771375
Agency for International Development	2000	1.01008363
National Aeronautical Space Administration	2000	0.82596945
Small Business Administration	2000	0.76571805
Department of Education	2000	0.87863326
Department of the Interior	2000	1.24582902
Department of Transportation	2000	7.50698484
Environmental Protection Agency	2000	1.12903145
National Science Foundation	2000	1.00893947
Social Security Administration	2000	13.23689245

Net Cost of Operations to Appropriations Used	
Mean	1.91034309
Standard Error	0.358882896
Median	1.018363683
Mode	#N/A
Standard Deviation	2.915578433
Sample Variance	8.500597597
Kurtosis	9.567170996
Skewness	3.025855816
Range	14.70557045
Minimum	-1.152162643
Maximum	13.5534078
Sum	126.0826439
Count	66
Confidence Level(95.0%)	0.716738196

For identifying outliers:
 Mean minus 3 Std Dev = -6.836392208
 Mean plus 3 Std Dev = 10.65707839
 (Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Total Cost of Operations
 Denominator: Non-Exchange Financing Sources + Earned Revenue

	Ratio:	Total Cost of Operations to Total Financing
Department of Defense	1998	0.99919330
Department of Energy	1998	1.53239377
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	1.01173469
Nuclear Regulatory Commission	1998	0.98717969
Department of Commerce	1998	0.95022868
Department of Health and Human Services	1998	0.98282592
Department of Labor	1998	0.79953279
Department of Veterans Affairs	1998	3.35744882
General Services Administration	1998	0.95403207
Office of Personnel Management	1998	1.04975643
Department of Agriculture	1998	1.16772049
Department of Housing and Urban Development	1998	0.99799561
Agency for International Development	1998	0.99133552
National Aeronautical Space Administration	1998	0.99762313
Small Business Administration	1998	2.20859423
Department of Education	1998	1.04904932
Department of the Interior	1998	0.84967211
Department of Transportation	1998	1.03357719
Environmental Protection Agency	1998	1.03578411
National Science Foundation	1998	0.99220298
Social Security Administration	1998	0.80500856
Department of Defense	1999	1.22314229
Department of Energy	1999	1.64416699
Department of Treasury	1999	0.05401848
Federal Emergency Management Agency	1999	0.99575097
Nuclear Regulatory Commission	1999	0.99297542
Department of Commerce	1999	0.96315169
Department of Health and Human Services	1999	1.09592482
Department of Labor	1999	0.83221842
Department of Veterans Affairs	1999	-0.98150258
General Services Administration	1999	0.97486382
Office of Personnel Management	1999	0.98199178
Department of Agriculture	1999	1.17370388
Department of Housing and Urban Development	1999	0.83887447
Agency for International Development	1999	1.00127788
National Aeronautical Space Administration	1999	0.83869226
Small Business Administration	1999	0.36345033
Department of Education	1999	1.03224713
Department of the Interior	1999	0.86454891
Department of Transportation	1999	0.73261300
Environmental Protection Agency	1999	1.03851778
National Science Foundation	1999	1.00387235
Social Security Administration	1999	0.77015043
Department of Defense	2000	1.07473231
Department of Energy	2000	1.20305969
Department of Treasury	2000	0.05744293
Federal Emergency Management Agency	2000	0.87459073
Nuclear Regulatory Commission	2000	1.01056264
Department of Commerce	2000	1.00194542
Department of Health and Human Services	2000	0.87572008
Department of Labor	2000	0.80649662
Department of Veterans Affairs	2000	3.52488642
General Services Administration	2000	0.93595138
Office of Personnel Management	2000	1.28990244
Department of Agriculture	2000	0.88836622
Department of Housing and Urban Development	2000	0.88513255
Agency for International Development	2000	0.99789186
National Aeronautical Space Administration	2000	0.82662528
Small Business Administration	2000	1.49991125
Department of Education	2000	0.98615661
Department of the Interior	2000	0.99240579
Department of Transportation	2000	0.89616563
Environmental Protection Agency	2000	1.02478542
National Science Foundation	2000	0.99619131
Social Security Administration	2000	0.74564446

Total Cost of Operations to Total Financing	
Mean	1.022497397
Standard Error	0.07033873
Median	0.991870656
Mode	#N/A
Standard Deviation	0.571434548
Sample Variance	0.326537442
Kurtosis	10.98572563
Skewness	1.726287915
Range	4.506389
Minimum	-0.981502579
Maximum	3.524886421
Sum	67.4848282
Count	66
Confidence Level(95.0%)	0.140476059

For identifying outliers:
 Mean minus 3 Std Dev = -0.691806246
 Mean plus 3 Std Dev = 2.73680104
(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Net Results of Operations

Denominator: PP&E

Ratio: $\frac{\text{Net Results of Operations}}{\text{Operations to PP\&E}}$

Agency	Year	Ratio
Department of Defense	1998	0.00203004
Department of Energy	1998	-0.38487903
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	1.85909017
Nuclear Regulatory Commission	1998	0.16835184
Department of Commerce	1998	0.07536209
Department of Health and Human Services	1998	3.86773428
Department of Labor	1998	13.03563047
Department of Veterans Affairs	1998	-9.17753957
General Services Administration	1998	0.04008264
Office of Personnel Management	1998	-356.26249224
Department of Agriculture	1998	-2.59692721
Department of Housing and Urban Development	1998	-3.04166667
Agency for International Development	1998	1.96428571
National Aeronautical Space Administration	1998	0.00165554
Small Business Administration	1998	-531.70699708
Department of Education	1998	
Department of the Interior	1998	0.03789868
Department of Transportation	1998	-0.09865259
Environmental Protection Agency	1998	-0.86409029
National Science Foundation	1998	0.65731636
Social Security Administration	1998	324.51465798
Department of Defense	1999	-0.62729831
Department of Energy	1999	-0.79665964
Department of Treasury	1999	1.99398044
Federal Emergency Management Agency	1999	0.85264155
Nuclear Regulatory Commission	1999	0.08799151
Department of Commerce	1999	0.06240249
Department of Health and Human Services	1999	16.62019759
Department of Labor	1999	10.21546877
Department of Veterans Affairs	1999	7.94699236
General Services Administration	1999	0.08254282
Office of Personnel Management	1999	137.54529015
Department of Agriculture	1999	-2.82751323
Department of Housing and Urban Development	1999	-205.55172414
Agency for International Development	1999	-0.40032920
National Aeronautical Space Administration	1999	0.10040318
Small Business Administration	1999	20.49324324
Department of Education	1999	
Department of the Interior	1999	0.05712366
Department of Transportation	1999	1.04515237
Environmental Protection Agency	1999	-0.71851017
National Science Foundation	1999	-0.13075657
Social Security Administration	1999	370.48235294
Department of Defense	2000	-0.23167266
Department of Energy	2000	-0.26967019
Department of Treasury	2000	-2.25770609
Federal Emergency Management Agency	2000	23.52571449
Nuclear Regulatory Commission	2000	-0.13232463
Department of Commerce	2000	-0.00437726
Department of Health and Human Services	2000	16.65542522
Department of Labor	2000	11.49044401
Department of Veterans Affairs	2000	-5.36535801
General Services Administration	2000	0.03242277
Office of Personnel Management	2000	-2882.50000000
Department of Agriculture	2000	1.98829649
Department of Housing and Urban Development	2000	-59.74074074
Agency for International Development	2000	0.22419306
National Aeronautical Space Administration	2000	0.09732349
Small Business Administration	2000	
Department of Education	2000	406.04437643
Department of the Interior	2000	0.08941254
Department of Transportation	2000	0.34355501
Environmental Protection Agency	2000	5.43240055
National Science Foundation	2000	0.10178363
Social Security Administration	2000	446.89149560

Net Results of Operations to PP&E

Mean	-35.52363241
Standard Error	48.82918698
Median	0.082542819
Mode	#N/A
Standard Deviation	387.5696564
Sample Variance	150210.2386
Kurtosis	48.7488943
Skewness	-6.556875771
Range	3329.391496
Minimum	-2882.5
Maximum	446.8914956
Sum	-2237.988842
Count	63
Confidence Level(95.0%)	97.60804621

For identifying outliers:

Mean minus 3 Std Dev = -1198.232602

Mean plus 3 Std Dev = 1127.185337

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Total Costs Not Assigned to Programs

Denominator: Total Program Costs

Costs Not Assigned to Programs to Program Costs

Department	Year	Ratio
Department of Defense	1998	0.00000000
Department of Energy	1998	0.81095022
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.00000000
Nuclear Regulatory Commission	1998	0.00000000
Department of Commerce	1998	0.00059125
Department of Health and Human Services	1998	0.00000000
Department of Labor	1998	0.00194754
Department of Veterans Affairs	1998	0.00089195
General Services Administration	1998	0.00000000
Office of Personnel Management	1998	0.00000000
Department of Agriculture	1998	0.00000000
Department of Housing and Urban Development	1998	0.00015136
Agency for International Development	1998	0.00826653
National Aeronautical Space Administration	1998	-0.00045188
Small Business Administration	1998	-0.00235461
Department of Education	1998	0.01076770
Department of the Interior	1998	0.03810293
Department of Transportation	1998	0.06175639
Environmental Protection Agency	1998	0.00458543
National Science Foundation	1998	0.00000000
Social Security Administration	1998	0.00000000
Department of Defense	1999	0.00000000
Department of Energy	1999	1.34718644
Department of Treasury	1999	0.03048720
Federal Emergency Management Agency	1999	0.00000000
Nuclear Regulatory Commission	1999	0.00000000
Department of Commerce	1999	0.00064813
Department of Health and Human Services	1999	0.00000000
Department of Labor	1999	0.00166611
Department of Veterans Affairs	1999	-0.00122255
General Services Administration	1999	0.00000000
Office of Personnel Management	1999	0.00000000
Department of Agriculture	1999	0.00045716
Department of Housing and Urban Development	1999	0.01272638
Agency for International Development	1999	-0.00050780
National Aeronautical Space Administration	1999	-0.16046263
Small Business Administration	1999	0.02396819
Department of Education	1999	0.00501949
Department of the Interior	1999	0.06963091
Department of Transportation	1999	0.00548447
Environmental Protection Agency	1999	0.00000000
National Science Foundation	1999	0.00000000
Social Security Administration	1999	0.00253446
Department of Defense	2000	0.00000000
Department of Energy	2000	0.60158824
Department of Treasury	2000	0.04654144
Federal Emergency Management Agency	2000	0.00000000
Nuclear Regulatory Commission	2000	0.00000000
Department of Commerce	2000	0.00043445
Department of Health and Human Services	2000	0.00000000
Department of Labor	2000	0.00188037
Department of Veterans Affairs	2000	-0.00005728
General Services Administration	2000	0.00000000
Office of Personnel Management	2000	0.00000000
Department of Agriculture	2000	0.00137556
Department of Housing and Urban Development	2000	0.01001543
Agency for International Development	2000	-0.00092522
National Aeronautical Space Administration	2000	-0.16998203
Small Business Administration	2000	0.02642906
Department of Education	2000	0.00000000
Department of the Interior	2000	0.07084929
Department of Transportation	2000	0.00514215
Environmental Protection Agency	2000	0.01883446
National Science Foundation	2000	0.00000000
Social Security Administration	2000	0.00251790

Costs Not Assigned to Programs to Program Costs	
Mean	0.058522345
Standard Error	0.029084511
Median	0.000292907
Mode	0
Standard Deviation	0.236283683
Sample Variance	0.055829979
Kurtosis	17.79562997
Skewness	4.15779533
Range	1.517188464
Minimum	-0.169992028
Maximum	1.347196435
Sum	3.862474768
Count	66
Confidence Level(95.0%)	0.058085743

For identifying outliers:
 Mean minus 3 Std Dev = -0.650328704
 Mean plus 3 Std Dev = 0.767373394
 (Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Total Costs Not Assigned to Programs

Denominator: Net Cost of Operations

Costs Not Assigned to Programs to Net Cost of Operations

	Ratio:	
Department of Defense	1998	0.00000000
Department of Energy	1998	0.62102698
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.00000000
Nuclear Regulatory Commission	1998	0.00000000
Department of Commerce	1998	0.00080053
Department of Health and Human Services	1998	0.00000000
Department of Labor	1998	0.00209249
Department of Veterans Affairs	1998	0.00091218
General Services Administration	1998	0.00000000
Office of Personnel Management	1998	0.00000000
Department of Agriculture	1998	0.00017555
Department of Housing and Urban Development	1998	0.00946843
Agency for International Development	1998	-0.00045544
National Aeronautical Space Administration	1998	-0.00247965
Small Business Administration	1998	0.01084305
Department of Education	1998	0.03987799
Department of the Interior	1998	0.07142584
Department of Transportation	1998	0.00466761
Environmental Protection Agency	1998	0.00000000
National Science Foundation	1998	0.00000000
Social Security Administration	1998	0.00270267
Department of Defense	1999	0.00000000
Department of Energy	1999	0.67804584
Department of Treasury	1999	0.05753502
Federal Emergency Management Agency	1999	0.00000000
Nuclear Regulatory Commission	1999	0.00000000
Department of Commerce	1999	0.00084899
Department of Health and Human Services	1999	0.00000000
Department of Labor	1999	0.00178707
Department of Veterans Affairs	1999	-0.00113463
General Services Administration	1999	0.00000000
Office of Personnel Management	1999	0.00000000
Department of Agriculture	1999	0.00051534
Department of Housing and Urban Development	1999	0.01440443
Agency for International Development	1999	-0.00051286
National Aeronautical Space Administration	1999	-0.20479707
Small Business Administration	1999	0.02398504
Department of Education	1999	0.00556594
Department of the Interior	1999	-0.08160873
Department of Transportation	1999	0.00558348
Environmental Protection Agency	1999	0.00000000
National Science Foundation	1999	0.00000000
Social Security Administration	1999	0.00254899
Department of Defense	2000	0.00000000
Department of Energy	2000	0.48037270
Department of Treasury	2000	0.07596974
Federal Emergency Management Agency	2000	0.00000000
Nuclear Regulatory Commission	2000	0.00000000
Department of Commerce	2000	0.00051820
Department of Health and Human Services	2000	0.00000000
Department of Labor	2000	0.00202114
Department of Veterans Affairs	2000	-0.00009319
General Services Administration	2000	0.00000000
Office of Personnel Management	2000	0.00000000
Department of Agriculture	2000	0.00155929
Department of Housing and Urban Development	2000	0.01053792
Agency for International Development	2000	-0.00093515
National Aeronautical Space Administration	2000	-0.21845806
Small Business Administration	2000	0.06129284
Department of Education	2000	0.00000000
Department of the Interior	2000	0.08059839
Department of Transportation	2000	0.00521768
Environmental Protection Agency	2000	0.01942926
National Science Foundation	2000	0.00000000
Social Security Administration	2000	0.00253372

Costs Not Assigned to Programs to Net Cost of Operations

Mean	0.041738029
Standard Error	0.0217417
Median	8.77772E-05
Mode	0
Standard Deviation	0.176630406
Sample Variance	0.0311983
Kurtosis	15.40642244
Skewness	3.748978373
Range	1.190779289
Minimum	-0.218458061
Maximum	0.972321228
Sum	2.754709914
Count	66
Confidence Level(95.0%)	0.043421147

For identifying outliers:
 Mean minus 3 Std Dev = -0.488153189
 Mean plus 3 Std Dev = 0.571629247

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Net Results of Operations
 Denominator: Net Cost of Operations

Ratio:	Year	Return on Net Cost
Department of Defense	1998	0.00091424
Department of Energy	1998	-0.36341138
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.01754980
Nuclear Regulatory Commission	1998	0.13592755
Department of Commerce	1998	0.07096012
Department of Health and Human Services	1998	0.01881240
Department of Labor	1998	0.26991624
Department of Veterans Affairs	1998	-0.71916815
General Services Administration	1998	-15.31579947
Office of Personnel Management	1998	-0.15205149
Department of Agriculture	1998	-0.16661328
Department of Housing and Urban Development	1998	-0.00231945
Agency for International Development	1998	0.00834978
National Aeronautical Space Administration	1998	0.00250314
Small Business Administration	1998	-0.55602626
Department of Education	1998	0.05079867
Department of the Interior	1998	0.07895330
Department of Transportation	1998	-0.03322023
Environmental Protection Agency	1998	-0.03836945
National Science Foundation	1998	0.01863206
Social Security Administration	1998	0.24411257
Department of Defense	1999	-0.19811435
Department of Energy	1999	-0.45774714
Department of Treasury	1999	0.49826079
Federal Emergency Management Agency	1999	0.00569472
Nuclear Regulatory Commission	1999	0.06106904
Department of Commerce	1999	0.05014734
Department of Health and Human Services	1999	0.08448394
Department of Labor	1999	0.21660482
Department of Veterans Affairs	1999	-1.87116084
General Services Administration	1999	-2.33768657
Office of Personnel Management	1999	0.06836882
Department of Agriculture	1999	-0.16690612
Department of Housing and Urban Development	1999	-0.22016620
Agency for International Development	1999	-0.00182916
National Aeronautical Space Administration	1999	0.20608313
Small Business Administration	1999	0.02944969
Department of Education	1999	-0.03481456
Department of the Interior	1999	-0.10360920
Department of Transportation	1999	0.37360348
Environmental Protection Agency	1999	-0.04197894
National Science Foundation	1999	-0.00394128
Social Security Administration	1999	0.30091950
Department of Defense	2000	-0.07502126
Department of Energy	2000	-0.21585713
Department of Treasury	2000	-0.50692097
Federal Emergency Management Agency	2000	0.21929258
Nuclear Regulatory Commission	2000	-0.11612647
Department of Commerce	2000	-0.00214234
Department of Health and Human Services	2000	0.08840124
Department of Labor	2000	0.25837806
Department of Veterans Affairs	2000	-0.57818470
General Services Administration	2000	-2.44230769
Office of Personnel Management	2000	-0.51878048
Department of Agriculture	2000	0.14264200
Department of Housing and Urban Development	2000	-0.04941184
Agency for International Development	2000	0.00119813
National Aeronautical Space Administration	2000	0.22371693
Small Business Administration	2000	-0.79338553
Department of Education	2000	0.01622002
Department of the Interior	2000	0.14817480
Department of Transportation	2000	0.11817172
Environmental Protection Agency	2000	0.35300434
National Science Foundation	2000	0.00391533
Social Security Administration	2000	0.34412987

Return on Net Cost	
Mean	-0.339111826
Standard Error	0.239946361
Median	0.003209235
Mode	#N/A
Standard Deviation	1.94933345
Sample Variance	3.799900898
Kurtosis	55.7010235
Skewness	-7.224736751
Range	16.2881107
Minimum	-15.31578947
Maximum	0.972321228
Sum	-22.38138054
Count	66
Confidence Level(95.0%)	0.479205678

For identifying outliers:
 Mean minus 3 Std Dev = -6.187112176
 Mean plus 3 Std Dev = 5.50888523
Outliers are in bold, with the cell highlighted

Ratio Type: Operating Performance

Numerator: Net Results of Operations

Denominator: Appropriations Used

Return on Appropriated Funds

	Ratio:	Return on Appropriated Funds
Department of Defense	1998	0.00092659
Department of Energy	1998	-0.45220893
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.01793359
Nuclear Regulatory Commission	1998	0.17695187
Department of Commerce	1998	0.06886208
Department of Health and Human Services	1998	0.04244945
Department of Labor	1998	1.20913578
Department of Veterans Affairs	1998	-2.57953583
General Services Administration	1998	1.41262136
Office of Personnel Management	1998	-0.17942395
Department of Agriculture	1998	-0.20252700
Department of Housing and Urban Development	1998	-0.00214870
Agency for International Development	1998	0.00859778
National Aeronautical Space Administration	1998	0.00251571
Small Business Administration	1998	-0.43732038
Department of Education	1998	0.05359288
Department of the Interior	1998	0.07426759
Department of Transportation	1998	-0.13531797
Environmental Protection Agency	1998	-0.03475680
National Science Foundation	1998	0.01894012
Social Security Administration	1998	3.26722737
Department of Defense	1999	-0.25430950
Department of Energy	1999	-0.85364300
Department of Treasury	1999	0.01676621
Federal Emergency Management Agency	1999	0.00567803
Nuclear Regulatory Commission	1999	0.07897278
Department of Commerce	1999	0.04898297
Department of Health and Human Services	1999	0.12428943
Department of Labor	1999	0.93794430
Department of Veterans Affairs	1999	2.15588162
General Services Administration	1999	1.96703297
Office of Personnel Management	1999	0.06401706
Department of Agriculture	1999	-0.19211274
Department of Housing and Urban Development	1999	-0.15628851
Agency for International Development	1999	-0.00185662
National Aeronautical Space Administration	1999	0.17262170
Small Business Administration	1999	0.01250432
Department of Education	1999	-0.03609271
Department of the Interior	1999	0.09515226
Department of Transportation	1999	2.25610723
Environmental Protection Agency	1999	-0.03726347
National Science Foundation	1999	-0.00400780
Social Security Administration	1999	4.07848470
Department of Defense	2000	-0.08428650
Department of Energy	2000	-0.28472262
Department of Treasury	2000	-0.01659343
Federal Emergency Management Agency	2000	0.18047832
Nuclear Regulatory Commission	2000	-0.21202584
Department of Commerce	2000	-0.00218486
Department of Health and Human Services	2000	0.12968425
Department of Labor	2000	1.11291260
Department of Veterans Affairs	2000	-1.36338666
General Services Administration	2000	2.43062201
Office of Personnel Management	2000	-1.07837636
Department of Agriculture	2000	0.12337894
Department of Housing and Urban Development	2000	-0.04682828
Agency for International Development	2000	0.00121022
National Aeronautical Space Administration	2000	0.18478335
Small Business Administration	2000	-0.60750962
Department of Education	2000	0.01425145
Department of the Interior	2000	0.18460047
Department of Transportation	2000	0.88711332
Environmental Protection Agency	2000	0.39855300
National Science Foundation	2000	0.00395033
Social Security Administration	2000	4.56521014

Return on Appropriated Funds

Mean	0.307769687
Standard Error	0.137148844
Median	0.01550883
Mode	#N/A
Standard Deviation	1.114202472
Sample Variance	1.241447149
Kurtosis	5.049782354
Skewness	1.736362301
Range	7.134745965
Minimum	-2.579535825
Maximum	4.555210139
Sum	20.31279932
Count	66
Confidence Level(95.0%)	0.273904986

For identifying outliers:

Mean minus 3 Std Dev = -3.03483773

Mean plus 3 Std Dev = 3.650377103

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Net Results of Operations

Denominator: Average Net Position

Return on Average Net Position

	Ratio:	Position
Department of Defense	1998	0.02125597
Department of Energy	1998	0.05935853
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.00605064
Nuclear Regulatory Commission	1998	0.05143101
Department of Commerce	1998	0.04456687
Department of Health and Human Services	1998	0.03666944
Department of Labor	1998	0.11478749
Department of Veterans Affairs	1998	0.21555177
General Services Administration	1998	0.04128245
Office of Personnel Management	1998	0.00681501
Department of Agriculture	1998	-0.36215714
Department of Housing and Urban Development	1998	-0.00999904
Agency for International Development	1998	0.00443823
National Aeronautical Space Administration	1998	0.00124951
Small Business Administration	1998	-1.35904869
Department of Education	1998	0.04725860
Department of the Interior	1998	0.01660443
Department of Transportation	1998	-0.03441525
Environmental Protection Agency	1998	-0.01473755
National Science Foundation	1998	0.01625406
Social Security Administration	1998	0.15200248
Department of Defense	1999	0.19770571
Department of Energy	1999	0.09491763
Department of Treasury	1999	0.05686939
Federal Emergency Management Agency	1999	0.00376553
Nuclear Regulatory Commission	1999	0.02939210
Department of Commerce	1999	0.03676008
Department of Health and Human Services	1999	0.14685243
Department of Labor	1999	0.08485878
Department of Veterans Affairs	1999	-0.18548972
General Services Administration	1999	0.08348046
Office of Personnel Management	1999	-0.00247748
Department of Agriculture	1999	-2.05894818
Department of Housing and Urban Development	1999	-0.07882835
Agency for International Development	1999	-0.00123912
National Aeronautical Space Administration	1999	0.08971554
Small Business Administration	1999	0.07348594
Department of Education	1999	-0.03580785
Department of the Interior	1999	0.02388112
Department of Transportation	1999	0.42259313
Environmental Protection Agency	1999	-0.01776582
National Science Foundation	1999	-0.00326771
Social Security Administration	1999	0.16407694
Department of Defense	2000	0.06633170
Department of Energy	2000	0.02771862
Department of Treasury	2000	-0.05897443
Federal Emergency Management Agency	2000	0.10150050
Nuclear Regulatory Commission	2000	-0.05207440
Department of Commerce	2000	-0.00241158
Department of Health and Human Services	2000	0.13911620
Department of Labor	2000	0.09352178
Department of Veterans Affairs	2000	0.12404609
General Services Administration	2000	0.03194165
Office of Personnel Management	2000	0.04183477
Department of Agriculture	2000	4.48199330
Department of Housing and Urban Development	2000	-0.02158827
Agency for International Development	2000	0.00081701
National Aeronautical Space Administration	2000	0.08615368
Small Business Administration	2000	-3.07826687
Department of Education	2000	0.01843357
Department of the Interior	2000	0.03681499
Department of Transportation	2000	0.11175545
Environmental Protection Agency	2000	0.16450086
National Science Foundation	2000	0.00305432
Social Security Administration	2000	0.16802850

Return on Average Net Position	
Mean	0.024929061
Standard Error	0.09322112
Median	0.034305545
Mode	#N/A
Standard Deviation	0.757331955
Sample Variance	0.573551691
Kurtosis	23.05342615
Skewness	1.747048333
Range	7.560260169
Minimum	-3.078266869
Maximum	4.4819933
Sum	1.645318039
Count	66
Confidence Level(95.0%)	0.186175317

For identifying outliers:
 Mean minus 3 Std Dev = -2.247066805
 Mean plus 3 Std Dev = 2.296924927
(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator:	PP&E
Denominator:	Total Assets

Fixed Assets to Total Assets

	Ratio:	Assets
Department of Defense	1998	0.21349860
Department of Energy	1998	0.20259369
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.00251118
Nuclear Regulatory Commission	1998	0.16753671
Department of Commerce	1998	0.43227587
Department of Health and Human Services	1998	0.00716566
Department of Labor	1998	0.00747057
Department of Veterans Affairs	1998	0.25780474
General Services Administration	1998	0.72310757
Office of Personnel Management	1998	0.00002641
Department of Agriculture	1998	0.02984328
Department of Housing and Urban Development	1998	0.00021532
Agency for International Development	1998	0.00154508
National Aeronautical Space Administration	1998	0.71026861
Small Business Administration	1998	0.00004311
Department of Education	1998	0.00000000
Department of the Interior	1998	0.34291189
Department of Transportation	1998	0.21044084
Environmental Protection Agency	1998	0.01532081
National Science Foundation	1998	0.02254443
Social Security Administration	1998	0.00041024
Department of Defense	1999	0.19923473
Department of Energy	1999	0.18923176
Department of Treasury	1999	0.00045877
Federal Emergency Management Agency	1999	0.00346383
Nuclear Regulatory Commission	1999	0.17609871
Department of Commerce	1999	0.43436847
Department of Health and Human Services	1999	0.00670756
Department of Labor	1999	0.00720337
Department of Veterans Affairs	1999	0.24638186
General Services Administration	1999	0.71090713
Office of Personnel Management	1999	0.00002341
Department of Agriculture	1999	0.03191651
Department of Housing and Urban Development	1999	0.00026884
Agency for International Development	1999	0.00148946
National Aeronautical Space Administration	1999	0.73119729
Small Business Administration	1999	0.00004577
Department of Education	1999	0.00000000
Department of the Interior	1999	0.33034687
Department of Transportation	1999	0.19909654
Environmental Protection Agency	1999	0.02220940
National Science Foundation	1999	0.02218917
Social Security Administration	1999	0.00038863
Department of Defense	2000	0.18244536
Department of Energy	2000	0.18385019
Department of Treasury	2000	0.00045532
Federal Emergency Management Agency	2000	0.00298531
Nuclear Regulatory Commission	2000	0.18525218
Department of Commerce	2000	0.38744846
Department of Health and Human Services	2000	0.00654433
Department of Labor	2000	0.00716188
Department of Veterans Affairs	2000	0.26308126
General Services Administration	2000	0.70582935
Office of Personnel Management	2000	0.00001811
Department of Agriculture	2000	0.04326753
Department of Housing and Urban Development	2000	0.00025325
Agency for International Development	2000	0.00186549
National Aeronautical Space Administration	2000	0.73817025
Small Business Administration	2000	0.00000000
Department of Education	2000	0.00001098
Department of the Interior	2000	0.33426164
Department of Transportation	2000	0.19130033
Environmental Protection Agency	2000	0.02698508
National Science Foundation	2000	0.02635334
Social Security Administration	2000	0.00033131

Fixed Assets to Total Assets	
Mean	0.165469014
Standard Error	0.029603863
Median	0.024448885
Mode	0
Standard Deviation	0.240502923
Sample Variance	0.057841656
Kurtosis	2.060836906
Skewness	1.671113935
Range	0.972321228
Minimum	0
Maximum	0.972321228
Sum	10.9209549
Count	66
Confidence Level(95.0%)	0.059122961

For identifying outliers:
 Mean minus 3 Std Dev = -0.556039756
 Mean plus 3 Std Dev = 0.886977783
(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator:	PP&E
Denominator:	Entity Assets

Fixed Assets to Entity

Ratio:	Assets
Department of Defense	1998 0.21403308
Department of Energy	1998 0.20259369
Department of Treasury	1998 0.97232123
Federal Emergency Management Agency	1998 0.00251118
Nuclear Regulatory Commission	1998 0.16756277
Department of Commerce	1998 0.43853931
Department of Health and Human Services	1998 0.00720516
Department of Labor	1998 0.00748543
Department of Veterans Affairs	1998 0.26470262
General Services Administration	1998 0.72803851
Office of Personnel Management	1998 0.00002641
Department of Agriculture	1998 0.03002946
Department of Housing and Urban Development	1998 0.00021672
Agency for International Development	1998 0.00154508
National Aeronautical Space Administration	1998 0.71039846
Small Business Administration	1998 0.00004311
Department of Education	1998 0.00000000
Department of the Interior	1998 0.38178428
Department of Transportation	1998 0.21354836
Environmental Protection Agency	1998 0.01532081
National Science Foundation	1998 0.02254443
Social Security Administration	1998 0.00041114
Department of Defense	1999 0.20012423
Department of Energy	1999 0.18923176
Department of Treasury	1999 0.01500542
Federal Emergency Management Agency	1999 0.00346383
Nuclear Regulatory Commission	1999 0.17613225
Department of Commerce	1999 0.44029299
Department of Health and Human Services	1999 0.00671017
Department of Labor	1999 0.00721980
Department of Veterans Affairs	1999 0.25592719
General Services Administration	1999 0.71435294
Office of Personnel Management	1999 0.00002341
Department of Agriculture	1999 0.03205699
Department of Housing and Urban Development	1999 0.00027067
Agency for International Development	1999 0.00149901
National Aeronautical Space Administration	1999 0.73127572
Small Business Administration	1999 0.00004577
Department of Education	1999 0.00000000
Department of the Interior	1999 0.36760750
Department of Transportation	1999 0.20222189
Environmental Protection Agency	1999 0.02221219
National Science Foundation	1999 0.02218917
Social Security Administration	1999 0.00038945
Department of Defense	2000 0.18374685
Department of Energy	2000 0.18385019
Department of Treasury	2000 0.01792771
Federal Emergency Management Agency	2000 0.00298531
Nuclear Regulatory Commission	2000 0.18542797
Department of Commerce	2000 0.39221779
Department of Health and Human Services	2000 0.00654651
Department of Labor	2000 0.00717944
Department of Veterans Affairs	2000 0.26336286
General Services Administration	2000 0.70889512
Office of Personnel Management	2000 0.00001811
Department of Agriculture	2000 0.04334871
Department of Housing and Urban Development	2000 0.00025495
Agency for International Development	2000 0.00187005
National Aeronautical Space Administration	2000 0.73831361
Small Business Administration	2000 0.00000000
Department of Education	2000 0.00001119
Department of the Interior	2000 0.35475975
Department of Transportation	2000 0.19396036
Environmental Protection Agency	2000 0.02699566
National Science Foundation	2000 0.02635334
Social Security Administration	2000 0.00033191

Fixed Assets to Entity Assets	
Mean	0.168295015
Standard Error	0.029804689
Median	0.024448885
Mode	0
Standard Deviation	0.242134435
Sample Variance	0.058629085
Kurtosis	1.895319743
Skewness	1.631973563
Range	0.972321228
Minimum	0
Maximum	0.972321228
Sum	11.10747101
Count	66
Confidence Level(95.0%)	0.059524037

For identifying outliers:
 Mean minus 3 Std Dev = -0.55810829
 Mean plus 3 Std Dev = 0.894698321
(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator:	PP&E
Denominator:	Net Position

Ratio: Fixed Assets to Equity

	Ratio:	Fixed Assets to Equity
Department of Defense	1998	-0.35323592
Department of Energy	1998	-0.14993048
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.00329394
Nuclear Regulatory Commission	1998	0.31354189
Department of Commerce	1998	0.57822057
Department of Health and Human Services	1998	0.00895917
Department of Labor	1998	0.00822866
Department of Veterans Affairs	1998	-0.02120341
General Services Administration	1998	1.01128291
Office of Personnel Management	1998	-0.00001906
Department of Agriculture	1998	0.25728869
Department of Housing and Urban Development	1998	0.00031452
Agency for International Development	1998	0.00322371
National Aeronautical Space Administration	1998	0.85221567
Small Business Administration	1998	0.02809978
Department of Education	1998	0.00000000
Department of the Interior	1998	0.43208326
Department of Transportation	1998	0.48533826
Environmental Protection Agency	1998	0.01680503
National Science Foundation	1998	0.02385145
Social Security Administration	1998	0.00043565
Department of Defense	1999	-0.29836792
Department of Energy	1999	-0.10380058
Department of Treasury	1999	0.02477074
Federal Emergency Management Agency	1999	0.00499116
Nuclear Regulatory Commission	1999	0.34723342
Department of Commerce	1999	0.56938120
Department of Health and Human Services	1999	0.00812569
Department of Labor	1999	0.00788106
Department of Veterans Affairs	1999	-0.02570916
General Services Administration	1999	0.96928576
Office of Personnel Management	1999	-0.00001803
Department of Agriculture	1999	-1.01150656
Department of Housing and Urban Development	1999	0.00038701
Agency for International Development	1999	0.00292427
National Aeronautical Space Administration	1999	0.85444210
Small Business Administration	1999	0.00190565
Department of Education	1999	0.00000000
Department of the Interior	1999	0.41740393
Department of Transportation	1999	0.32574024
Environmental Protection Agency	1999	0.02487573
National Science Foundation	1999	0.02392868
Social Security Administration	1999	0.00040928
Department of Defense	2000	-0.29149034
Department of Energy	2000	-0.10149819
Department of Treasury	2000	0.02624302
Federal Emergency Management Agency	2000	0.00401844
Nuclear Regulatory Commission	2000	0.43528662
Department of Commerce	2000	0.53106627
Department of Health and Human Services	2000	0.00770099
Department of Labor	2000	0.00786319
Department of Veterans Affairs	2000	-0.02172892
General Services Administration	2000	0.97033505
Office of Personnel Management	2000	-0.00001422
Department of Agriculture	2000	0.63232703
Department of Housing and Urban Development	2000	0.00036242
Agency for International Development	2000	0.00360560
National Aeronautical Space Administration	2000	0.84713277
Small Business Administration	2000	0.00000000
Department of Education	2000	0.00004914
Department of the Interior	2000	0.40764896
Department of Transportation	2000	0.30600767
Environmental Protection Agency	2000	0.03025366
National Science Foundation	2000	0.02847313
Social Security Administration	2000	0.00034685

Fixed Assets to Equity

Mean	0.158172566
Standard Error	0.044571701
Median	0.008003378
Mode	0
Standard Deviation	0.362102209
Sample Variance	0.131118009
Kurtosis	1.525621747
Skewness	0.514189997
Range	2.022789465
Minimum	-1.011506556
Maximum	1.011282908
Sum	10.439388936
Count	66
Confidence Level(95.0%)	0.089015778

For identifying outliers:

Mean minus 3 Std Dev =	-0.92813406
Mean plus 3 Std Dev =	1.244479192

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator:	Inventory and Related Property
Denominator:	Total Assets

Ratio: *Inventory to Assets*

	1998	2000
Department of Defense	0.20658130	
Department of Energy	0.38106811	
Department of Treasury	0.97232123	
Federal Emergency Management Agency	0.00043866	
Nuclear Regulatory Commission	0.00000000	
Department of Commerce	0.01117165	
Department of Health and Human Services	0.00036976	
Department of Labor	0.00000000	
Department of Veterans Affairs	0.00194309	
General Services Administration	0.00981076	
Office of Personnel Management	0.00000000	
Department of Agriculture	0.00363835	
Department of Housing and Urban Development	0.00000000	
Agency for International Development	0.00148990	
National Aeronautical Space Administration	0.07580719	
Small Business Administration	0.00000000	
Department of Education	0.00000000	
Department of the Interior	0.00771691	
Department of Transportation	0.0335273	
Environmental Protection Agency	0.00000415	
National Science Foundation	0.00000000	
Social Security Administration	0.00000000	
Department of Defense	0.21404806	
Department of Energy	0.38419131	
Department of Treasury	0.00007318	
Federal Emergency Management Agency	0.00045955	
Nuclear Regulatory Commission	0.00000000	
Department of Commerce	0.01116402	
Department of Health and Human Services	0.00027611	
Department of Labor	0.00000000	
Department of Veterans Affairs	0.00155575	
General Services Administration	0.00861706	
Office of Personnel Management	0.00000000	
Department of Agriculture	0.00382492	
Department of Housing and Urban Development	0.00000000	
Agency for International Development	0.00095302	
National Aeronautical Space Administration	0.07026388	
Small Business Administration	0.00000000	
Department of Education	0.00000000	
Department of the Interior	0.00761818	
Department of Transportation	0.02852161	
Environmental Protection Agency	0.00001318	
National Science Foundation	0.00000000	
Social Security Administration	0.00000000	
Department of Defense	0.22548995	
Department of Energy	0.37452690	
Department of Treasury	0.00010069	
Federal Emergency Management Agency	0.00045182	
Nuclear Regulatory Commission	0.00000000	
Department of Commerce	0.00969889	
Department of Health and Human Services	0.00020151	
Department of Labor	0.00000000	
Department of Veterans Affairs	0.00168350	
General Services Administration	0.00851428	
Office of Personnel Management	0.00000000	
Department of Agriculture	0.00466997	
Department of Housing and Urban Development	0.00000000	
Agency for International Development	0.00109547	
National Aeronautical Space Administration	0.07765395	
Small Business Administration	0.00000000	
Department of Education	0.00000000	
Department of the Interior	0.00756668	
Department of Transportation	0.02729286	
Environmental Protection Agency	0.00030129	
National Science Foundation	0.00000000	
Social Security Administration	0.00000000	

<i>Inventory to Assets</i>	
Mean	0.048129415
Standard Error	0.017968879
Median	0.000445242
Mode	0
Standard Deviation	0.145979867
Sample Variance	0.021310122
Kurtosis	25.41189518
Skewness	4.630244848
Range	0.972321228
Minimum	0
Maximum	0.972321228
Sum	3.176541362
Count	66
Confidence Level(95.0%)	0.035886308

For identifying outliers:
 Mean minus 3 Std Dev = -0.389810186
 Mean plus 3 Std Dev = 0.486069015
(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator:	Inventory and Related Property
Denominator:	Entity Assets

Ratio: Inventory to Entity Assets

Entity	Year	Ratio
Department of Defense	1998	0.20709846
Department of Energy	1998	0.38106811
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.00043866
Nuclear Regulatory Commission	1998	0.00000000
Department of Commerce	1998	0.01133352
Department of Health and Human Services	1998	0.00037180
Department of Labor	1998	0.00000000
Department of Veterans Affairs	1998	0.00199508
General Services Administration	1998	0.00987766
Office of Personnel Management	1998	0.00000000
Department of Agriculture	1998	0.00366104
Department of Housing and Urban Development	1998	0.00000000
Agency for International Development	1998	0.00148990
National Aeronautical Space Administration	1998	0.07582105
Small Business Administration	1998	0.00000000
Department of Education	1998	0.00000000
Department of the Interior	1998	0.00859170
Department of Transportation	1998	0.03384524
Environmental Protection Agency	1998	0.00000415
National Science Foundation	1998	0.00000000
Social Security Administration	1998	0.00000000
Department of Defense	1999	0.21500369
Department of Energy	1999	0.38419131
Department of Treasury	1999	0.00239364
Federal Emergency Management Agency	1999	0.00045955
Nuclear Regulatory Commission	1999	0.00000000
Department of Commerce	1999	0.01131629
Department of Health and Human Services	1999	0.00027621
Department of Labor	1999	0.00000000
Department of Veterans Affairs	1999	0.00161602
General Services Administration	1999	0.00865882
Office of Personnel Management	1999	0.00000000
Department of Agriculture	1999	0.00384175
Department of Housing and Urban Development	1999	0.00000000
Agency for International Development	1999	0.00095913
National Aeronautical Space Administration	1999	0.07027141
Small Business Administration	1999	0.00000000
Department of Education	1999	0.00000000
Department of the Interior	1999	0.00847745
Department of Transportation	1999	0.02896934
Environmental Protection Agency	1999	0.00001318
National Science Foundation	1999	0.00000000
Social Security Administration	1999	0.00000000
Department of Defense	2000	0.22709851
Department of Energy	2000	0.37452690
Department of Treasury	2000	0.00396466
Federal Emergency Management Agency	2000	0.00045182
Nuclear Regulatory Commission	2000	0.00000000
Department of Commerce	2000	0.00981828
Department of Health and Human Services	2000	0.00020158
Department of Labor	2000	0.00000000
Department of Veterans Affairs	2000	0.00168530
General Services Administration	2000	0.00855126
Office of Personnel Management	2000	0.00000000
Department of Agriculture	2000	0.00467873
Department of Housing and Urban Development	2000	0.00000000
Agency for International Development	2000	0.00109815
National Aeronautical Space Administration	2000	0.07766903
Small Business Administration	2000	0.00000000
Department of Education	2000	0.00000000
Department of the Interior	2000	0.00803069
Department of Transportation	2000	0.02767237
Environmental Protection Agency	2000	0.00030141
National Science Foundation	2000	0.00000000
Social Security Administration	2000	0.00000000

Inventory to Entity Assets

Mean	0.048335062
Standard Error	0.017970161
Median	0.000709337
Mode	0
Standard Deviation	0.145990274
Sample Variance	0.02131316
Kurtosis	25.37820823
Skewness	4.626564795
Range	0.972321228
Minimum	0
Maximum	0.972321228
Sum	3.190114095
Count	66
Confidence Level(95.0%)	0.035898867

For identifying outliers:

Mean minus 3 Std Dev =	-0.389635761
Mean plus 3 Std Dev =	0.486305885

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator:	Depreciation Expense
Denominator:	Total Cost of Operations

	Ratio: Depreciation to Total Cost
Department of Defense	1998 0.01400556
Department of Energy	1998 0.06506520
Department of Treasury	1998 0.97232123
Federal Emergency Management Agency	1998 0.00058489
Nuclear Regulatory Commission	1998 0.01089925
Department of Commerce	1998 0.06488651
Department of Health and Human Services	1998 0.02080647
Department of Labor	1998 0.00175065
Department of Veterans Affairs	1998 0.00550081
General Services Administration	1998 0.07989072
Office of Personnel Management	1998 0.00000000
Department of Agriculture	1998 0.00046260
Department of Housing and Urban Development	1998 0.00005503
Agency for International Development	1998 0.00090416
National Aeronautical Space Administration	1998 0.13560635
Small Business Administration	1998 0.00000000
Department of Education	1998 -0.00000027
Department of the Interior	1998 0.03285856
Department of Transportation	1998 0.01147248
Environmental Protection Agency	1998 0.00345145
National Science Foundation	1998 0.00189529
Social Security Administration	1998 0.00032093
Department of Defense	1999 0.01308125
Department of Energy	1999 0.03883879
Department of Treasury	1999 0.02436430
Federal Emergency Management Agency	1999 0.00076898
Nuclear Regulatory Commission	1999 0.01216456
Department of Commerce	1999 0.07936240
Department of Health and Human Services	1999 -0.00133182
Department of Labor	1999 0.00107523
Department of Veterans Affairs	1999 -0.01912038
General Services Administration	1999 0.07882452
Office of Personnel Management	1999 0.00000000
Department of Agriculture	1999 0.00891744
Department of Housing and Urban Development	1999 0.00029000
Agency for International Development	1999 0.00091118
National Aeronautical Space Administration	1999 0.16943448
Small Business Administration	1999 0.00000000
Department of Education	1999 0.00000000
Department of the Interior	1999 0.03678895
Department of Transportation	1999 0.01972485
Environmental Protection Agency	1999 0.00207784
National Science Foundation	1999 0.00271804
Social Security Administration	1999 0.00040278
Department of Defense	2000 0.01092789
Department of Energy	2000 0.03669849
Department of Treasury	2000 0.00833844
Federal Emergency Management Agency	2000 0.00207290
Nuclear Regulatory Commission	2000 0.01279782
Department of Commerce	2000 0.05265124
Department of Health and Human Services	2000 0.00294481
Department of Labor	2000 0.00116184
Department of Veterans Affairs	2000 0.00522427
General Services Administration	2000 0.07863565
Office of Personnel Management	2000 0.00000000
Department of Agriculture	2000 0.02567715
Department of Housing and Urban Development	2000 0.00017296
Agency for International Development	2000 0.00076747
National Aeronautical Space Administration	2000 0.19097798
Small Business Administration	2000 0.00000000
Department of Education	2000 0.00000000
Department of the Interior	2000 0.03546615
Department of Transportation	2000 0.02282087
Environmental Protection Agency	2000 0.00308814
National Science Foundation	2000 0.00287651
Social Security Administration	2000 0.00022161

Depreciation to Total Cost	
Mean	0.036144749
Standard Error	0.015190161
Median	0.003269793
Mode	0
Standard Deviation	0.12340545
Sample Variance	0.015228905
Kurtosis	52.81703367
Skewness	6.973944415
Range	0.991441606
Minimum	-0.019120378
Maximum	0.972321228
Sum	2.385553414
Count	66
Confidence Level(95.0%)	0.030338827
For identifying outliers:	
Mean minus 3 Std Dev =	-0.334071803
Mean plus 3 Std Dev =	0.4063611
(Outliers are in bold, with the cell highlighted)	

Ratio Type: Assessing Stewardship

Numerator:	Change in PP&E
Denominator:	Total Assets

Ratio: Capital Investment Ratio

Department of Defense	1998	-1.10084523
Department of Energy	1998	-0.00935362
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.00035303
Nuclear Regulatory Commission	1998	0.01543986
Department of Commerce	1998	0.24151735
Department of Health and Human Services	1998	0.00147053
Department of Labor	1998	0.00076518
Department of Veterans Affairs	1998	0.00617471
General Services Administration	1998	0.06503984
Office of Personnel Management	1998	-0.00001538
Department of Agriculture	1998	-0.04888243
Department of Housing and Urban Development	1998	0.00007985
Agency for International Development	1998	-0.00148990
National Aeronautical Space Administration	1998	-0.20693890
Small Business Administration	1998	-0.00008290
Department of Education	1998	0.00000000
Department of the Interior	1998	0.00280508
Department of Transportation	1998	-0.19308931
Environmental Protection Agency	1998	0.00403472
National Science Foundation	1998	0.00358364
Social Security Administration	1998	0.00000802
Department of Defense	1999	-0.01148850
Department of Energy	1999	-0.01369555
Department of Treasury	1999	0.00020660
Federal Emergency Management Agency	1999	0.00058276
Nuclear Regulatory Commission	1999	0.00451915
Department of Commerce	1999	0.02275864
Department of Health and Human Services	1999	0.00050067
Department of Labor	1999	0.00045339
Department of Veterans Affairs	1999	0.00194469
General Services Administration	1999	0.03090901
Office of Personnel Management	1999	-0.00000139
Department of Agriculture	1999	0.00124408
Department of Housing and Urban Development	1999	0.00004635
Agency for International Development	1999	0.00002890
National Aeronautical Space Administration	1999	0.06574719
Small Business Administration	1999	0.00000334
Department of Education	1999	0.00000000
Department of the Interior	1999	-0.01054431
Department of Transportation	1999	0.01777716
Environmental Protection Agency	1999	0.00702382
National Science Foundation	1999	0.00195167
Social Security Administration	1999	0.00003772
Department of Defense	2000	-0.01105402
Department of Energy	2000	0.00054493
Department of Treasury	2000	0.00002154
Federal Emergency Management Agency	2000	-0.00021384
Nuclear Regulatory Commission	2000	0.00611777
Department of Commerce	2000	0.00200734
Department of Health and Human Services	2000	0.00071649
Department of Labor	2000	0.00047038
Department of Veterans Affairs	2000	-0.01073801
General Services Administration	2000	0.02198396
Office of Personnel Management	2000	-0.00000392
Department of Agriculture	2000	0.01288461
Department of Housing and Urban Development	2000	-0.00001876
Agency for International Development	2000	0.00038457
National Aeronautical Space Administration	2000	0.05771571
Small Business Administration	2000	-0.00004591
Department of Education	2000	0.00001098
Department of the Interior	2000	-0.00119253
Department of Transportation	2000	0.01180774
Environmental Protection Agency	2000	0.00483759
National Science Foundation	2000	0.00647170
Social Security Administration	2000	0.00000097

Capital Investment Ratio	
Mean	-0.000369545
Standard Error	0.023223916
Median	0.000418979
Mode	0
Standard Deviation	0.188671983
Sample Variance	0.035597117
Kurtosis	28.39360746
Skewness	-0.976902379
Range	2.073166459
Minimum	-1.100845231
Maximum	0.972321228
Sum	-0.024389969
Count	66
Confidence Level(95.0%)	0.046381334
For identifying outliers:	
Mean minus 3 Std Dev =	-0.566385494
Mean plus 3 Std Dev =	0.565646404
(Outliers are in bold, with the cell highlighted)	

Ratio Type: Assessing Stewardship

Numerator:	Change in PP&E
Denominator:	Entity Assets

Change in PP&E to Entity

Ratio:	Assets
Department of Defense	1998 -1.10360113
Department of Energy	1998 -0.00935362
Department of Treasury	1998 0.97232123
Federal Emergency Management Agency	1998 0.00035303
Nuclear Regulatory Commission	1998 0.01544226
Department of Commerce	1998 0.24501680
Department of Health and Human Services	1998 0.00147864
Department of Labor	1998 0.00076671
Department of Veterans Affairs	1998 0.00633992
General Services Administration	1998 0.06548335
Office of Personnel Management	1998 -0.00001538
Department of Agriculture	1998 -0.04918738
Department of Housing and Urban Development	1998 0.00008037
Agency for International Development	1998 -0.00148990
National Aeronautical Space Administration	1998 -0.20697674
Small Business Administration	1998 -0.00008290
Department of Education	1998 0.00000000
Department of the Interior	1998 0.00312306
Department of Transportation	1998 -0.19594061
Environmental Protection Agency	1998 0.00403472
National Science Foundation	1998 0.00358364
Social Security Administration	1998 0.00000804
Department of Defense	1999 -0.01153979
Department of Energy	1999 -0.01369555
Department of Treasury	1999 0.00675752
Federal Emergency Management Agency	1999 0.00059276
Nuclear Regulatory Commission	1999 0.00452001
Department of Commerce	1999 0.02306905
Department of Health and Human Services	1999 0.00050087
Department of Labor	1999 0.00045442
Department of Veterans Affairs	1999 0.00202003
General Services Administration	1999 0.03105882
Office of Personnel Management	1999 -0.00000139
Department of Agriculture	1999 0.00124955
Department of Housing and Urban Development	1999 0.00004667
Agency for International Development	1999 0.00002908
National Aeronautical Space Administration	1999 0.06575425
Small Business Administration	1999 0.00000334
Department of Education	1999 0.00000000
Department of the Interior	1999 -0.01173362
Department of Transportation	1999 0.01805622
Environmental Protection Agency	1999 0.00702470
National Science Foundation	1999 0.00195167
Social Security Administration	1999 0.00003780
Department of Defense	2000 -0.01113288
Department of Energy	2000 0.00054493
Department of Treasury	2000 0.00084819
Federal Emergency Management Agency	2000 -0.00021384
Nuclear Regulatory Commission	2000 0.00612358
Department of Commerce	2000 0.00203205
Department of Health and Human Services	2000 0.00071672
Department of Labor	2000 0.00047153
Department of Veterans Affairs	2000 -0.01074950
General Services Administration	2000 0.02207945
Office of Personnel Management	2000 -0.00000392
Department of Agriculture	2000 0.01290878
Department of Housing and Urban Development	2000 -0.00001889
Agency for International Development	2000 0.00038551
National Aeronautical Space Administration	2000 0.05772692
Small Business Administration	2000 -0.00004591
Department of Education	2000 0.00001119
Department of the Interior	2000 -0.00126566
Department of Transportation	2000 0.01197192
Environmental Protection Agency	2000 0.00483949
National Science Foundation	2000 0.00647170
Social Security Administration	2000 0.00000097

Change in PP&E to Entity Assets	
Mean	-0.00028435
Standard Error	0.023269637
Median	0.000486199
Mode	0
Standard Deviation	0.189043424
Sample Variance	0.035737416
Kurtosis	28.34700535
Skewness	-0.995414561
Range	2.075922354
Minimum	-1.103601126
Maximum	0.972321228
Sum	-0.018767132
Count	66
Confidence Level(95.0%)	0.046472645

For identifying outliers:
 Mean minus 3 Std Dev = -0.567414623
 Mean plus 3 Std Dev = 0.566845922

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator:	Total Assets
Denominator:	Appropriations Used

Ratio: Total Assets Maintenance

	1998	2000
Department of Defense	2.13789985	
Department of Energy	5.79947886	
Department of Treasury	0.97232123	
Federal Emergency Management Agency	3.84139832	
Nuclear Regulatory Commission	6.27375165	
Department of Commerce	2.11381132	
Department of Health and Human Services	1.53164994	
Department of Labor	12.41622079	
Department of Veterans Affairs	1.09024574	
General Services Administration	48.73786408	
Office of Personnel Management	19.07682743	
Department of Agriculture	2.61322380	
Department of Housing and Urban Development	3.28083240	
Agency for International Development	2.83289042	
National Aeronautical Space Administration	2.13942858	
Small Business Administration	19.07668282	
Department of Education	2.74456702	
Department of the Interior	5.71468999	
Department of Transportation	6.51803928	
Environmental Protection Agency	2.62541999	
National Science Foundation	1.27811238	
Social Security Administration	24.69231531	
Department of Defense	2.03480787	
Department of Energy	5.66251593	
Department of Treasury	18.32800400	
Federal Emergency Management Agency	1.92253712	
Nuclear Regulatory Commission	5.09659910	
Department of Commerce	1.80711125	
Department of Health and Human Services	1.11489446	
Department of Labor	12.74627551	
Department of Veterans Affairs	1.10106611	
General Services Administration	33.52119309	
Office of Personnel Management	19.87967837	
Department of Agriculture	2.12880613	
Department of Housing and Urban Development	2.82819014	
Agency for International Development	3.11368416	
National Aeronautical Space Administration	2.35132865	
Small Business Administration	13.33192967	
Department of Education	3.07395544	
Department of the Interior	5.04234893	
Department of Transportation	10.84217488	
Environmental Protection Agency	2.33514291	
National Science Foundation	1.38134110	
Social Security Administration	28.32627489	
Department of Defense	1.99411596	
Department of Energy	5.74281650	
Department of Treasury	16.14166192	
Federal Emergency Management Agency	2.56976138	
Nuclear Regulatory Commission	8.64937591	
Department of Commerce	1.28827301	
Department of Health and Human Services	1.18977886	
Department of Labor	13.52375424	
Department of Veterans Affairs	0.96589611	
General Services Administration	106.21052632	
Office of Personnel Management	20.65548073	
Department of Agriculture	1.43416062	
Department of Housing and Urban Development	3.09513718	
Agency for International Development	2.89365865	
National Aeronautical Space Administration	2.57210461	
Small Business Administration	19.42564488	
Department of Education	3.19559383	
Department of the Interior	6.17657645	
Department of Transportation	13.49792762	
Environmental Protection Agency	2.71875806	
National Science Foundation	1.47272019	
Social Security Administration	30.76570814	

Total Assets Maintenance	
Mean	9.418984273
Standard Error	1.891864615
Median	3.104410667
Mode	#N/A
Standard Deviation	15.36958079
Sample Variance	236.2240137
Kurtosis	24.39137484
Skewness	4.340026122
Range	105.2446302
Minimum	0.965896106
Maximum	106.2105263
Sum	621.6529623
Count	66
Confidence Level(95.0%)	3.778312213

For identifying outliers:
 Mean minus 3 Std Dev = -36.6897581
 Mean plus 3 Std Dev = 55.52772665

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator:	Entity Assets
Denominator:	Appropriations Used

Ratio: Entity Assets to Appropriations Used

	Ratio:	Entity Assets to Appropriations Used
Department of Defense	1998	2.13256112
Department of Energy	1998	5.79947886
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	3.84139832
Nuclear Regulatory Commission	1998	6.27277591
Department of Commerce	1998	2.08362077
Department of Health and Human Services	1998	1.52325248
Department of Labor	1998	12.39157055
Department of Veterans Affairs	1998	1.06183504
General Services Administration	1998	48.40776699
Office of Personnel Management	1998	19.07282743
Department of Agriculture	1998	2.59702226
Department of Housing and Urban Development	1998	3.25955142
Agency for International Development	1998	2.83289042
National Aeronautical Space Administration	1998	2.13903752
Small Business Administration	1998	19.07668282
Department of Education	1998	2.68752075
Department of the Interior	1998	5.13283352
Department of Transportation	1998	6.42318981
Environmental Protection Agency	1998	2.62541999
National Science Foundation	1998	1.27811238
Social Security Administration	1998	24.63793843
Department of Defense	1999	2.02576373
Department of Energy	1999	5.66251593
Department of Treasury	1999	0.56035835
Federal Emergency Management Agency	1999	1.92253712
Nuclear Regulatory Commission	1999	5.09562862
Department of Commerce	1999	1.78279502
Department of Health and Human Services	1999	1.11445939
Department of Labor	1999	12.71726746
Department of Veterans Affairs	1999	1.05999955
General Services Administration	1999	33.35949765
Office of Personnel Management	1999	19.87967837
Department of Agriculture	1999	2.11947730
Department of Housing and Urban Development	1999	2.80905063
Agency for International Development	1999	3.09385762
National Aeronautical Space Administration	1999	2.35107646
Small Business Administration	1999	13.33192967
Department of Education	1999	3.02024521
Department of the Interior	1999	4.53125745
Department of Transportation	1999	10.67460848
Environmental Protection Agency	1999	2.33484995
National Science Foundation	1999	1.38134110
Social Security Administration	1999	28.26676380
Department of Defense	2000	1.97999142
Department of Energy	2000	5.74281650
Department of Treasury	2000	0.40996238
Federal Emergency Management Agency	2000	2.56976138
Nuclear Regulatory Commission	2000	8.64117639
Department of Commerce	2000	1.27260775
Department of Health and Human Services	2000	1.18938307
Department of Labor	2000	13.49067607
Department of Veterans Affairs	2000	0.96486332
General Services Administration	2000	105.78119617
Office of Personnel Management	2000	20.65548073
Department of Agriculture	2000	1.43147471
Department of Housing and Urban Development	2000	3.07458267
Agency for International Development	2000	2.88659831
National Aeronautical Space Administration	2000	2.57160517
Small Business Administration	2000	19.42564488
Department of Education	2000	3.13566056
Department of the Interior	2000	5.81969221
Department of Transportation	2000	13.31281334
Environmental Protection Agency	2000	2.71769242
National Science Foundation	2000	1.47272019
Social Security Administration	2000	30.71085670

Entity Assets to Appropriations Used	
Mean	8.857148837
Standard Error	1.885824407
Median	2.953421761
Mode	#N/A
Standard Deviation	15.32050991
Sample Variance	234.7180238
Kurtosis	24.89292196
Skewness	4.418515708
Range	105.3412338
Minimum	0.409962382
Maximum	105.7511962
Sum	584.5718232
Count	66
Confidence Level(95.0%)	3.766249092

For identifying outliers:
 Mean minus 3 Std Dev = -37.10438088
 Mean plus 3 Std Dev = 54.81867856

(Outliers are in bold; with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator:	Total Receivables, Net
Denominator:	Total Assets

Ratio: *Receivables Management*

Department of Defense	1998	0.01208499
Department of Energy	1998	0.05128153
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.01685205
Nuclear Regulatory Commission	1998	0.12047096
Department of Commerce	1998	0.01569850
Department of Health and Human Services	1998	0.02240224
Department of Labor	1998	0.05949617
Department of Veterans Affairs	1998	0.02482836
General Services Administration	1998	0.08924303
Office of Personnel Management	1998	0.00037703
Department of Agriculture	1998	0.00411219
Department of Housing and Urban Development	1998	0.00677355
Agency for International Development	1998	0.02786668
National Aeronautical Space Administration	1998	0.00526816
Small Business Administration	1998	0.02514663
Department of Education	1998	0.02094362
Department of the Interior	1998	0.02773259
Department of Transportation	1998	0.00761962
Environmental Protection Agency	1998	0.04581085
National Science Foundation	1998	0.00021754
Social Security Administration	1998	0.00545066
Department of Defense	1999	0.00634645
Department of Energy	1999	0.05164214
Department of Treasury	1999	0.00012721
Federal Emergency Management Agency	1999	0.00840126
Nuclear Regulatory Commission	1999	0.15766613
Department of Commerce	1999	0.01476999
Department of Health and Human Services	1999	0.04035945
Department of Labor	1999	0.05620725
Department of Veterans Affairs	1999	0.02681624
General Services Administration	1999	0.08073807
Office of Personnel Management	1999	0.00037589
Department of Agriculture	1999	0.01395949
Department of Housing and Urban Development	1999	0.00954853
Agency for International Development	1999	0.02648054
National Aeronautical Space Administration	1999	0.00408305
Small Business Administration	1999	0.02299219
Department of Education	1999	0.01760645
Department of the Interior	1999	0.02471435
Department of Transportation	1999	0.00706761
Environmental Protection Agency	1999	0.04635032
National Science Foundation	1999	0.00027050
Social Security Administration	1999	0.00520885
Department of Defense	2000	0.00897566
Department of Energy	2000	0.09612603
Department of Treasury	2000	0.00015357
Federal Emergency Management Agency	2000	0.01188894
Nuclear Regulatory Commission	2000	0.19491738
Department of Commerce	2000	0.01368534
Department of Health and Human Services	2000	0.01968417
Department of Labor	2000	0.05569552
Department of Veterans Affairs	2000	0.02798253
General Services Administration	2000	0.09415263
Office of Personnel Management	2000	0.00051800
Department of Agriculture	2000	0.01687136
Department of Housing and Urban Development	2000	0.00934229
Agency for International Development	2000	0.02706302
National Aeronautical Space Administration	2000	0.00365215
Small Business Administration	2000	0.02826618
Department of Education	2000	0.01944996
Department of the Interior	2000	0.03246448
Department of Transportation	2000	0.00875855
Environmental Protection Agency	2000	0.04302144
National Science Foundation	2000	0.00091207
Social Security Administration	2000	0.00504938

<i>Receivables Management</i>	
Mean	0.043975163
Standard Error	0.014988375
Median	0.018528206
Mode	#N/A
Standard Deviation	0.121766132
Sample Variance	0.014826991
Kurtosis	53.92428009
Skewness	7.065261763
Range	0.972194021
Minimum	0.000127207
Maximum	0.972321228
Sum	2.902360746
Count	66
Confidence Level(95.0%)	0.029933833

For identifying outliers:
 Mean minus 3 Std Dev = -0.321323232
 Mean plus 3 Std Dev = 0.409273557

Outliers are in bold, with the cell highlighted

Ratio Type: Assessing Stewardship

Numerator:	Accounts Receivable, Net (Assets for Use by Entity)
Denominator:	Entity Assets

	Ratio:	Entity Receivables Management
Department of Defense	1998	0.01186502
Department of Energy	1998	0.05128153
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.01685205
Nuclear Regulatory Commission	1998	0.12033414
Department of Commerce	1998	0.01587745
Department of Health and Human Services	1998	0.01701289
Department of Labor	1998	0.05909899
Department of Veterans Affairs	1998	0.02549267
General Services Administration	1998	0.08975130
Office of Personnel Management	1998	0.00037703
Department of Agriculture	1998	0.00337663
Department of Housing and Urban Development	1998	0.00314250
Agency for International Development	1998	0.02786668
National Aeronautical Space Administration	1998	0.00508631
Small Business Administration	1998	0.02514663
Department of Education	1998	0.00016182
Department of the Interior	1998	0.01830330
Department of Transportation	1998	0.00757678
Environmental Protection Agency	1998	0.04581085
National Science Foundation	1998	0.00021754
Social Security Administration	1998	0.00325565
Department of Defense	1999	0.00568119
Department of Energy	1999	0.05164214
Department of Treasury	1999	0.00000000
Federal Emergency Management Agency	1999	0.00840126
Nuclear Regulatory Commission	1999	0.15750570
Department of Commerce	1999	0.01481064
Department of Health and Human Services	1999	0.04036784
Department of Labor	1999	0.05578109
Department of Veterans Affairs	1999	0.02785515
General Services Administration	1999	0.08108235
Office of Personnel Management	1999	0.00037589
Department of Agriculture	1999	0.01324000
Department of Housing and Urban Development	1999	0.00625350
Agency for International Development	1999	0.02033428
National Aeronautical Space Administration	1999	0.00397622
Small Business Administration	1999	0.02299219
Department of Education	1999	0.00013615
Department of the Interior	1999	0.01452917
Department of Transportation	1999	0.00698551
Environmental Protection Agency	1999	0.04635614
National Science Foundation	1999	0.00027050
Social Security Administration	1999	0.00311448
Department of Defense	2000	0.00483877
Department of Energy	2000	0.09612603
Department of Treasury	2000	0.00000000
Federal Emergency Management Agency	2000	0.01188894
Nuclear Regulatory Commission	2000	0.19415344
Department of Commerce	2000	0.01372659
Department of Health and Human Services	2000	0.01941235
Department of Labor	2000	0.05478362
Department of Veterans Affairs	2000	0.02801248
General Services Administration	2000	0.09442584
Office of Personnel Management	2000	0.00051800
Department of Agriculture	2000	0.01668559
Department of Housing and Urban Development	2000	0.00650589
Agency for International Development	2000	0.02484194
National Aeronautical Space Administration	2000	0.00345865
Small Business Administration	2000	0.02826618
Department of Education	2000	0.00070828
Department of the Interior	2000	0.02037152
Department of Transportation	2000	0.00870351
Environmental Protection Agency	2000	0.04303831
National Science Foundation	2000	0.00091207
Social Security Administration	2000	0.00327233

Entity Receivables Management	
Mean	0.04206895
Standard Error	0.015042952
Median	0.015344042
Mode	0
Standard Deviation	0.122209523
Sample Variance	0.014935167
Kurtosis	53.56606624
Skewness	7.033250767
Range	0.972321228
Minimum	0
Maximum	0.972321228
Sum	2.776550719
Count	66
Confidence Level(95.0%)	0.030042832

For identifying outliers:
 Mean minus 3 Std Dev = -0.324559618
 Mean plus 3 Std Dev = 0.408697519
(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator: Non-Entity Assets
 Denominator: Total Assets

	Ratio:	Non-Entity Asset Management
Department of Defense	1998	0.00249718
Department of Energy	1998	0.00000000
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.00000000
Nuclear Regulatory Commission	1998	0.00015553
Department of Commerce	1998	0.01428252
Department of Health and Human Services	1998	0.00548262
Department of Labor	1998	0.00198532
Department of Veterans Affairs	1998	0.02605898
General Services Administration	1998	0.00677291
Office of Personnel Management	1998	0.00000000
Department of Agriculture	1998	0.00619983
Department of Housing and Urban Development	1998	0.00648646
Agency for International Development	1998	0.00000000
National Aeronautical Space Administration	1998	0.00018279
Small Business Administration	1998	0.00000000
Department of Education	1998	0.02078516
Department of the Interior	1998	0.10181768
Department of Transportation	1998	0.01455184
Environmental Protection Agency	1998	0.00000000
National Science Foundation	1998	0.00000000
Social Security Administration	1998	0.00220218
Department of Defense	1999	0.00444472
Department of Energy	1999	0.00000000
Department of Treasury	1999	0.96942611
Federal Emergency Management Agency	1999	0.00000000
Nuclear Regulatory Commission	1999	0.00019042
Department of Commerce	1999	0.01345586
Department of Health and Human Services	1999	0.00039023
Department of Labor	1999	0.00227581
Department of Veterans Affairs	1999	0.03729709
General Services Administration	1999	0.00482368
Office of Personnel Management	1999	0.00000000
Department of Agriculture	1999	0.00438219
Department of Housing and Urban Development	1999	0.00676741
Agency for International Development	1999	0.00636755
National Aeronautical Space Administration	1999	0.00010726
Small Business Administration	1999	0.00000000
Department of Education	1999	0.01747268
Department of the Interior	1999	0.10135980
Department of Transportation	1999	0.01545505
Environmental Protection Agency	1999	0.00012546
National Science Foundation	1999	0.00000000
Social Security Administration	1999	0.00210091
Department of Defense	2000	0.00708311
Department of Energy	2000	0.00000000
Department of Treasury	2000	0.97460222
Federal Emergency Management Agency	2000	0.00000000
Nuclear Regulatory Commission	2000	0.00094799
Department of Commerce	2000	0.01215989
Department of Health and Human Services	2000	0.00033265
Department of Labor	2000	0.00244593
Department of Veterans Affairs	2000	0.00106925
General Services Administration	2000	0.00432471
Office of Personnel Management	2000	0.00000000
Department of Agriculture	2000	0.00187281
Department of Housing and Urban Development	2000	0.00664090
Agency for International Development	2000	0.00243993
National Aeronautical Space Administration	2000	0.00019418
Small Business Administration	2000	0.00000000
Department of Education	2000	0.01875497
Department of the Interior	2000	0.05778027
Department of Transportation	2000	0.01371427
Environmental Protection Agency	2000	0.00039196
National Science Foundation	2000	0.00000000
Social Security Administration	2000	0.00178288

Non-Entity Asset Management	
Mean	0.052647915
Standard Error	0.024998275
Median	0.002238992
Mode	0
Standard Deviation	0.203086943
Sample Variance	0.041244307
Kurtosis	18.12858626
Skewness	4.404481822
Range	0.97460222
Minimum	0
Maximum	0.97460222
Sum	3.474762357
Count	66
Confidence Level(95.0%)	0.049924971

For identifying outliers:
 Mean minus 3 Std Dev = -0.556612916
 Mean plus 3 Std Dev = 0.661908745
(Outliers are in bold, with the cell highlighted)

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APPENDIX C. RATIO TRENDS

Ratio Type: Budgetary Integrity Budget Authority to Total Budgetary Resources		Ratio: Budget Authority		Denominator: Total Budgetary Resources				Inconsistent? (one up and one down, or N/A)	
Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?		
Dept of Defense	0.53131438	0.53147180	0.53935478	0.0296%	1.4832%	UP			
Dept of Energy	0.71025944	0.72407335	0.73739053	1.9449%	1.8392%	UP			
Dept of Treasury	0.97232123	0.86656050	0.68840436	-10.8771%	-20.5590%		DOWN		
FEMA	0.31278229	0.39542488	0.68103545	25.4218%	72.2288%	UP			
Nuc Reg Comm	0.91590683	0.90883240	0.91483903	-0.7724%	0.6609%			Inconsistent	
Dept of Commerce	0.66650815	0.66723575	0.74104317	0.1092%	11.0617%	UP			
Dept of HHS	0.71831422	1.00216275	1.02355332	39.5159%	2.1344%	UP			
Dept of Labor	0.39407095	0.36280326	1.08531358	-7.9345%	199.1466%			Inconsistent	
Dept of VA	0.63419469	0.62895832	0.61941733	-0.8257%	-1.5170%		DOWN		
Gen Svcs Agency	0.02437038	0.02389735	0.01041099	-1.9410%	-56.4345%		DOWN		
Office of Pers Mgmt	0.87758008	0.87280571	0.81605179	-0.5440%	-6.5025%		DOWN		
Dept of Agriculture	0.70919814	0.74547650	1.09107832	5.1154%	46.3599%	UP			
Dept of HUD	0.37172530	0.35282241	0.32554985	-5.0852%	-7.7298%		DOWN		
Agency for International Dev	0.74029296	0.78690404	0.68063861	6.2963%	-13.5042%			Inconsistent	
NASA	0.89098863	0.88536969	0.89921276	-0.6306%	1.5635%			Inconsistent	
Small Business Admin	0.14789009	0.18666687	0.15214257	26.2200%	-18.4951%			Inconsistent	
Dept of Education	0.69969328	0.70266822	0.70016551	0.4252%	-0.3562%			Inconsistent	
Dept of Interior	0.61508630	0.56558090	0.66632804	-8.0485%	17.8130%			Inconsistent	
Dept of Transportation	0.61455910	0.85314549	0.67795554	38.8224%	-20.5346%			Inconsistent	
EPA	0.71992306	0.74471059	0.74575564	3.4431%	0.1403%	UP			
Natl Science Foundation	0.93790414	0.92983257	0.92530690	-0.8606%	-0.4867%		DOWN		
Soc Sec Admin	0.46108327	1.28311602	1.32245643	178.2829%	3.0660%	UP			
Median:	0.6831	0.7344	0.7188	7.5086%	-2.1261%	8	6	8	
# of Entities > 50%:				1	3				

Ratio Type: Budgetary Integrity Self-Sufficiency		Ratio: Earned Revenues		Denominator: Budget Authority				Inconsistent? (one up and one down, or N/A)	
Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?		
Dept of Defense	0.11561736	0.09724007	0.07746484	-15.8949%	-20.3365%		DOWN		
Dept of Energy	0.32341304	0.30795344	0.32396272	-4.7801%	5.1986%			Inconsistent	
Dept of Treasury	0.97232123	0.03546190	0.02775045	-96.3529%	-21.7457%		DOWN		
FEMA	0.46594084	0.44840348	0.34792532	-3.7639%	-22.4080%		DOWN		
Nuc Reg Comm	0.96095112	0.94130313	0.98106417	-2.0446%	4.2240%			Inconsistent	
Dept of Commerce	0.32910492	0.28505450	0.18053134	-13.3849%	-36.6678%		DOWN		
Dept of HHS	0.04954384	0.04896129	0.09226785	-1.1758%	88.4506%			Inconsistent	
Dept of Labor	0.05642063	0.05722991	0.06298071	1.4344%	10.0486%	UP			
Dept of VA	0.08120331	0.07866160	0.08753365	-3.1301%	11.2788%			Inconsistent	
Gen Svcs Agency	28.91885442	29.49130435	69.87142857	1.9795%	136.9221%	UP			
Office of Pers Mgmt	0.87140919	0.88549305	0.95476516	1.6162%	7.8230%	UP			
Dept of Agriculture	0.12077246	0.09139040	0.07118834	-24.3284%	-22.1052%		DOWN		
Dept of HUD	0.14947711	0.11561369	0.17728611	-22.6546%	53.3435%			Inconsistent	
Agency for International Dev	0.00816583	0.00856648	0.01058163	4.9064%	23.5236%	UP			
NASA	0.05241240	0.05986152	0.05408601	14.2125%	-9.6481%			Inconsistent	
Small Business Admin	0.00661486	0.43833645	0.48770812	6526.5396%	11.2634%	UP			
Dept of Education	0.05976859	0.07343509	0.08939145	22.8657%	21.7285%	UP			
Dept of Interior	0.19131632	0.22850202	0.19352408	19.4368%	-15.3075%			Inconsistent	
Dept of Transportation	0.01811805	0.01762136	0.01674058	-2.7414%	-4.9983%		DOWN		
EPA	0.08992658	0.11467728	0.04620881	27.5232%	-59.7054%			Inconsistent	
Natl Science Foundation	0.02656023	0.01957542	0.02104749	-26.2980%	7.5200%			Inconsistent	
Soc Sec Admin	0.00623292	0.00632401	0.00653109	1.4615%	3.2746%	UP			
Median:	0.1028	0.0943	0.0885	-8.2286%	-6.2055%	7	6	9	
# of Entities > +/-50%:				2	4				

Ratio Type: Budgetary Integrity
 Total Outlays to
 Ratio: Net Obligations
 Numerator: Total Outlays
 Denominator: Obligations Incurred, Net

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	1.01288297	0.98423227	0.99801157	-2.8286%	1.4000%			
Dept of Energy	0.98999942	0.97869917	0.97660002	-1.1414%	-0.2145%		DOWN	Inconsistent
Dept of Treasury	0.97232123	1.00186748	1.00717802	3.0387%	0.5301%	UP		
FEMA	0.56798648	0.99205347	1.24585858	74.6615%	25.5838%	UP		
Nuc Reg Comm	1.04444771	1.01725666	1.02659795	-2.6034%	0.9183%			
Dept of Commerce	0.97243249	0.96058548	0.95499092	-1.2183%	-0.5824%		DOWN	Inconsistent
Dept of HHS	0.98306454	0.98006517	0.98115902	-0.3051%	0.1116%			Inconsistent
Dept of Labor	0.94909460	0.96129668	1.01062071	1.2857%	5.1310%	UP		
Dept of VA	0.99010110	1.00534000	1.03908935	1.5391%	3.3570%	UP		
Gen Svcs Agency	-133.88888889	-0.06754032	-0.21350365	-99.9496%	216.1129%			Inconsistent
Office of Pers Mgmt	0.99544916	0.99626402	0.99396427	0.0819%	-0.2308%			Inconsistent
Dept of Agriculture	0.99578582	0.93232169	1.00089884	-6.3733%	7.3545%			Inconsistent
Dept of HUD	1.35400404	1.21291915	1.20023957	-10.4198%	-1.0454%		DOWN	Inconsistent
Agency for International Dev	0.98510972	0.85426754	0.98435643	-13.2820%	15.2281%			Inconsistent
NASA	1.04271096	0.98893726	0.98211374	-5.1571%	-0.6900%		DOWN	Inconsistent
Small Business Admin	0.45095843	1.23753098	0.61538583	174.4224%	-50.2731%			Inconsistent
Dept of Education	0.89205519	0.94743733	0.92075543	6.2084%	-2.8162%			Inconsistent
Dept of Interior	0.97217592	0.97810978	0.96884440	0.6104%	-0.9473%			Inconsistent
Dept of Transportation	0.98596478	0.91075393	0.90581902	-7.6281%	-0.5418%		DOWN	Inconsistent
EPA	0.89459094	0.96257539	1.00170795	7.5995%	4.0654%	UP		
Natl Science Foundation	0.94810661	0.88658723	0.89075855	-6.4887%	0.4705%			Inconsistent
Soc Sec Admin	0.99672869	1.00013457	0.99573415	0.3417%	-0.4400%			Inconsistent
Median:	0.9841	0.9794	0.9892	-0.4781%	0.9984%	5	5	12
				# of Entities > 50%:	3	2		

Ratio Type: Budgetary Integrity
 Net Obligations to
 Ratio: Total Budgetary Resources
 Numerator: Obligations Incurred, Net
 Denominator: Total Budgetary Resources

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.50733908	0.50277253	0.51412115	-0.9001%	2.2572%			
Dept of Energy	0.70048467	0.68505657	0.66164136	-2.2025%	-3.4180%		DOWN	Inconsistent
Dept of Treasury	0.97232123	0.84983562	0.67790876	-12.5972%	-20.2306%		DOWN	
FEMA	0.42933762	0.49420259	0.37265156	15.1082%	-24.5954%			Inconsistent
Nuc Reg Comm	0.90484607	0.91130597	0.91373367	0.7139%	0.2664%	UP		
Dept of Commerce	0.65348152	0.64789940	0.68750320	-0.8542%	6.1126%			Inconsistent
Dept of HHS	0.70368330	0.95308316	0.96256995	35.4421%	0.9954%	UP		
Dept of Labor	0.30965041	0.29778276	0.87429371	-3.8326%	193.6012%			Inconsistent
Dept of VA	0.59935609	0.58632671	0.59260013	-2.1739%	1.0700%			Inconsistent
Gen Svcs Agency	-0.00052347	0.05153514	-0.02716772	-9944.9305%	-152.7169%		DOWN	Inconsistent
Office of Pers Mgmt	0.53463050	0.52926154	0.52741752	-1.0042%	-0.3484%		DOWN	
Dept of Agriculture	0.54648756	0.58933344	0.60331250	7.8402%	2.3720%	UP		
Dept of HUD	0.28770606	0.30043263	0.29284520	4.4235%	-2.5255%			Inconsistent
Agency for International Dev	0.59335038	0.64168795	0.56166111	8.1465%	-12.4713%			Inconsistent
NASA	0.88933871	0.89540618	0.90133755	0.6822%	0.6624%	UP		
Small Business Admin	0.20763459	0.06547898	0.09680855	-68.4643%	47.8468%			Inconsistent
Dept of Education	0.67142200	0.60367189	0.64960017	-10.0905%	7.6082%			Inconsistent
Dept of Interior	0.56915182	0.56642806	0.66050129	-0.4786%	16.6082%			Inconsistent
Dept of Transportation	0.48489768	0.69619457	0.62194049	43.5756%	-10.6657%			Inconsistent
EPA	0.73528380	0.72409635	0.73208959	-1.5215%	1.1039%			Inconsistent
Natl Science Foundation	0.91234694	0.91653132	0.90538242	0.4367%	-1.1949%			Inconsistent
Soc Sec Admin	0.37358923	0.99138704	0.99083429	165.3682%	-0.0558%			Inconsistent
Median:	0.5813	0.6227	0.6551	7.1275%	5.1986%	4	4	14
				# of Entities > 50%:	3	2		

Ratio Type: Budgetary Integrity

Ratio: Utilization

Total Budgetary Resources - Unobligated Balance (End)

Numerator:

Denominator:

Total Budgetary Resources

Inconsistent? (one up and one down, or N/A)

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.68898092	0.67937085	0.68127470	-1.3948%	0.2802%			Inconsistent
Dept of Energy	0.87117664	0.85489661	0.79580978	-1.8687%	-6.9116%		DOWN	
Dept of Treasury	0.97232123	0.86585485	0.89731347	-10.9497%	3.6332%			Inconsistent
FEMA	0.61513324	0.73309566	0.41767356	19.1767%	-43.0260%			Inconsistent
Nuc Reg Comm	0.93302749	0.93484490	0.94095081	0.1948%	0.6531%	UP		
Dept of Commerce	0.89344423	0.90107447	0.86601303	0.8540%	-3.8911%			Inconsistent
Dept of HHS	0.72012919	0.58590531	0.91385316	-18.6389%	55.9728%			Inconsistent
Dept of Labor	0.32699640	0.31604806	0.69560641	-3.3482%	120.0951%			Inconsistent
Dept of VA	0.66982061	0.69270097	0.70022528	3.4159%	1.0862%	UP		
Gen Svcs Agency	0.79311348	0.79931425	0.77556889	0.7818%	-2.9707%			Inconsistent
Office of Pers Mgmt	0.38415769	0.38431772	0.44832687	0.0417%	16.6553%	UP		
Dept of Agriculture	0.59920813	0.63040093	0.300961574	5.2057%	-50.8859%			Inconsistent
Dept of HUD	0.40464899	0.49257314	0.44365843	21.7285%	-9.9304%			Inconsistent
Agency for International Dev	0.63903743	0.66143434	0.68579703	3.5048%	3.6833%	UP		
NASA	0.92865995	0.94100185	0.94520240	1.3290%	0.4464%	UP		
Small Business Admin	0.46289711	0.28404483	0.35086438	-38.6376%	23.5243%			Inconsistent
Dept of Education	0.79142826	0.73921962	0.77883463	-6.5968%	5.3590%			Inconsistent
Dept of Interior	0.78977169	0.80878730	0.79904378	2.4077%	-1.2047%			Inconsistent
Dept of Transportation	0.29853505	-0.03420321	0.10735646	-111.4570%	-413.8783%		DOWN	
EPA	0.75329417	0.75011346	0.79169202	-0.4222%	5.5430%			Inconsistent
Natl Science Foundation	0.95437551	0.94883047	0.93669043	-0.5810%	-1.2795%		DOWN	
Soc Sec Admin	0.37599828	0.70773037	0.66818765	88.2270%	-5.5873%			Inconsistent
Median:	0.7046	0.7204	0.7379	2.2508%	2.4270%	5	3	14
# of Entities > 50%:				2	4			

Numerator: Total Liabilities Not Covered by Budgetary Resources

Denominator: Total Liabilities

Inconsistent? (one up and one down, or N/A)

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.81322877	0.81143651	0.80168504	-0.2204%	-1.2018%		DOWN	
Dept of Energy	0.84224218	0.86147352	0.97157367	2.2834%	12.7804%	UP		
Dept of Treasury	0.97232123	0.99134326	0.94107317	1.9564%	-5.0709%			Inconsistent
FEMA	0.00577123	0.01758581	0.00906288	204.7149%	-48.4648%			Inconsistent
Nuc Reg Comm	0.29611206	0.26886986	0.27260657	-9.2000%	1.3898%			Inconsistent
Dept of Commerce	0.41174692	0.32640215	0.30344008	-20.7275%	-7.0349%		DOWN	
Dept of HHS	0.12022844	0.11378067	0.13814584	-5.3629%	19.6564%			Inconsistent
Dept of Labor	0.86530755	0.79034117	0.77505339	-8.6636%	-1.9343%		DOWN	
Dept of VA	0.95389856	0.94087553	0.95415430	-1.3652%	1.4113%			Inconsistent
Gen Svcs Agency	0.16095771	0.15302178	0.16096513	-4.9304%	5.1910%			Inconsistent
Office of Pers Mgmt	0.99412262	0.99407767	0.99397076	-0.0045%	-0.0108%		DOWN	
Dept of Agriculture	0.01560692	0.02933549	0.03387432	87.9646%	15.4721%	UP		
Dept of HUD	0.29063913	0.27953366	0.24578831	-3.8211%	-12.0720%		DOWN	
Agency for International Dev	0.04420411	0.05203832	0.05422233	17.7228%	4.1969%	UP		
NASA	0.34189403	0.29300784	0.29142554	-14.2986%	-0.5400%		DOWN	
Small Business Admin	0.00276326	0.00279353	0.07085438	1.0954%	2436.3744%	UP		
Dept of Education	0.00062360	0.00144922	0.00319259	132.3944%	120.2970%	UP		
Dept of Interior	0.15110324	0.14959643	0.22764382	-0.9972%	52.1720%			Inconsistent
Dept of Transportation	0.69758300	0.81508441	0.78474863	16.8441%	-3.7218%			Inconsistent
EPA	0.11154210	0.06464925	0.08025432	-42.0405%	24.1381%			Inconsistent
Natl Science Foundation	0.04611712	0.03390728	0.03157889	-26.4757%	-6.8669%		DOWN	
Soc Sec Admin	0.07362947	0.08051212	0.07838799	9.3477%	-2.6383%			Inconsistent
Median:	0.2258	0.2109	0.2367	-6.5778%	12.2165%	5	7	10
# of Entities > 50%:				3	3			

Ratio Type: Operating Performance	
Ratio:	Liabilities to Assets
Numerator:	Total Liabilities
Denominator:	Total Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	1.60440795	1.66774850	1.62590533	3.9479%	-2.5090%			
Dept of Energy	2.35125089	2.82303184	2.81136431	20.0651%	-0.4133%			Inconsistent
Dept of Treasury	0.97232123	0.98146643	0.98591041	0.9406%	0.4528%	UP		Inconsistent
FEMA	0.23763739	0.30600706	0.25709709	28.7706%	-15.9833%			Inconsistent
Nuc Reg Comm	0.46566403	0.49285206	0.57441333	5.8386%	16.5488%	UP		
Dept of Commerce	0.25240316	0.26584970	0.27043293	5.3274%	1.7240%	UP		
Dept of HHS	0.20018785	0.17452528	0.15019655	-12.8192%	-13.9399%		DOWN	
Dept of Labor	0.09212799	0.08599043	0.08918946	-6.6620%	3.7202%			Inconsistent
Dept of VA	13.15864243	10.58342716	13.10742561	-19.5705%	23.8486%			Inconsistent
Gen Svcs Agency	0.28496016	0.26656676	0.27259213	-6.4547%	2.2604%			Inconsistent
Office of Pers Mgmt	2.38555042	2.29821663	2.27404681	-3.6609%	-1.0517%		DOWN	
Dept of Agriculture	0.88394855	0.98983400	0.93157412	11.9787%	-5.8858%			Inconsistent
Dept of HUD	0.31541408	0.30533976	0.30121375	-3.1940%	-1.3513%		DOWN	
Agency for International Dev	0.52070688	0.49065462	0.48261342	-5.7714%	-1.6389%		DOWN	
NASA	0.16656238	0.14424010	0.12862508	-13.4017%	-10.8257%		DOWN	
Small Business Admin	0.99846572	0.97598331	1.00376999	-2.2517%	2.8470%			Inconsistent
Dept of Education	0.56853495	0.70689994	0.77647829	24.3371%	9.8427%	UP		
Dept of Interior	0.20994298	0.20856786	0.18002578	-0.6550%	-13.6848%		DOWN	
Dept of Transportation	0.56640378	0.38883814	0.37485119	-31.3497%	-3.5971%		DOWN	
EPA	0.08831965	0.10718609	0.10803920	21.3615%	0.7959%	UP		
Natl Science Foundation	0.05479813	0.07269545	0.07444890	32.6605%	2.4120%	UP		
Soc Sec Admin	0.05832966	0.05044253	0.04479439	-13.5216%	-11.1972%		DOWN	
Median:	0.3905	0.3474	0.3380	-11.0402%	-2.7028%	6	8	8
# of Entities > 50%:				0	0			

Ratio Type: Operating Performance	
Ratio:	Entity Liabilities to Entity Assets
Numerator:	Total Liabilities - Non Entity Assets
Denominator:	Entity Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	1.60592104	1.67072971	1.63037031	4.0356%	-2.4157%			Inconsistent
Dept of Energy	2.35125089	2.82303184	2.81136431	20.0651%	-0.4133%			Inconsistent
Dept of Treasury	0.97232123	0.98381041	0.98591041	-59.4979%	13.0603%			Inconsistent
FEMA	0.23763739	0.30600706	0.25709709	28.7706%	-15.9833%			Inconsistent
Nuc Reg Comm	0.46558092	0.49275548	0.57400950	5.8367%	16.4897%	UP		
Dept of Commerce	0.24157088	0.25583634	0.26145227	5.9053%	2.1951%	UP		
Dept of HHS	0.19577861	0.17420303	0.14991377	-11.0204%	-13.9431%		DOWN	
Dept of Labor	0.09032198	0.08390558	0.08695621	-7.1039%	3.6358%			Inconsistent
Dept of VA	13.48396178	10.95470880	13.12038534	-18.7575%	19.7694%			Inconsistent
Gen Svcs Agency	0.28008424	0.26301176	0.26943263	-6.0955%	2.4413%			Inconsistent
Office of Pers Mgmt	2.38555042	2.29821663	2.27404681	-3.6609%	-1.0517%		DOWN	
Dept of Agriculture	0.88322456	0.98978925	0.93144574	12.0654%	-5.8945%			Inconsistent
Dept of HUD	0.31094455	0.30060668	0.29654215	-3.3247%	-1.3521%		DOWN	
Agency for International Dev	0.52070688	0.48739055	0.48134794	-6.3983%	-1.2398%		DOWN	
NASA	0.16641000	0.14414831	0.12845585	-13.3776%	-10.8863%		DOWN	
Small Business Admin	0.99846572	0.97598331	1.00376999	-2.2517%	2.8470%			Inconsistent
Dept of Education	0.55937652	0.70168763	0.77220602	25.4410%	10.0498%	UP		
Dept of Interior	0.12038236	0.11930031	0.12974204	-0.8988%	8.7525%			Inconsistent
Dept of Transportation	0.56000098	0.37924432	0.36615852	-32.2779%	-3.4505%		DOWN	
EPA	0.08831965	0.10707407	0.10768946	21.2347%	0.5747%	UP		
Natl Science Foundation	0.05479813	0.07269545	0.07444890	32.6605%	2.4120%	UP		
Soc Sec Admin	0.05625136	0.04844339	0.04308834	-13.8805%	-11.0543%		DOWN	
Median:	0.3883	0.3426	0.3314	-11.7542%	-3.2909%	5	7	10
# of Entities > 50%:				1	0			

Ratio Type: Operating Performance
Total Liabilities to Net
Ratio: Position
Numerator: Total Liabilities
Denominator: Net Position

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	-0.49578640	-0.47095047	-0.51515993	-5.0094%	9.3873%			Inconsistent
Dept of Energy	-0.27450728	-0.21451334	-0.04411966	-21.8551%	-79.4327%		DOWN	
Dept of Treasury	0.97232123	0.45874338	3.34844893	-52.8198%	629.9177%			Inconsistent
FEMA	0.30991280	0.43318261	0.34293452	39.7756%	-20.8337%			Inconsistent
Nuc Reg Comm	0.61342548	0.71052049	0.98176123	15.8283%	38.1749%	UP		
Dept of Commerce	0.19860562	0.23473708	0.25819798	18.1926%	9.9945%	UP		
Dept of HHS	0.22020118	0.18736816	0.15267992	-14.9105%	-18.5134%		DOWN	
Dept of Labor	0.01366817	0.01972480	0.02202749	44.3120%	11.6741%	UP		
Dept of VA	-0.04989310	-0.06529392	-0.04963228	30.8676%	-23.9864%			Inconsistent
Gen Svcs Agency	0.33437805	0.30783475	0.31442373	-7.9381%	2.1404%			Inconsistent
Office of Pers Mgmt	-0.01011930	-0.01048422	-0.01076158	3.6062%	2.6455%	UP		
Dept of Agriculture	7.50187244	-30.44982606	13.15317749	-505.8963%	-143.1962%		DOWN	
Dept of HUD	0.32682882	0.31667868	0.325110503	-3.1056%	2.6609%			Inconsistent
Agency for International Dev	1.03839497	0.91317559	0.88221267	-12.0589%	-3.3907%		DOWN	
NASA	0.13152237	0.11916499	0.10459384	-9.3956%	-12.2277%		DOWN	
Small Business Admin	648.94801950	40.52417986	-247.38773798	-93.7554%	-710.4695%		DOWN	
Dept of Education	1.31686311	2.40830896	3.46274784	82.8823%	43.7834%	UP		
Dept of Interior	0.22456452	0.22410874	0.16957121	-0.2030%	-24.3353%		DOWN	
Dept of Transportation	0.39504525	0.11763866	0.12906895	-70.2215%	9.7163%			Inconsistent
EPA	0.08606996	0.11229282	0.11140466	30.4669%	-0.7909%			Inconsistent
Natl Science Foundation	0.05530141	0.07573622	0.07789725	36.9517%	2.8534%	UP		
Soc Sec Admin	0.05738195	0.04884517	0.04321902	-14.8771%	-11.5183%		DOWN	
Median:	0.2224	0.1533	0.1409	-31.0799%	-8.0854%	6	8	8
# of Entities > 50%:				5	4			

Ratio Type: Operating Performance
Earned Revenues to
Ratio: Entity Assets
Numerator: Earned Revenues
(Assigned and Not
Assigned to Programs)
Denominator: Entity Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.06292070	0.05446518	0.04476307	-13.4384%	-17.8134%		DOWN	
Dept of Energy	0.05759216	0.05845411	0.06405430	1.4967%	9.5805%	UP		
Dept of Treasury	0.97232123	0.06416539	0.06977671	-93.4008%	8.7451%			Inconsistent
FEMA	0.13649171	0.17350123	0.16952310	27.1148%	-2.2929%			Inconsistent
Nuc Reg Comm	1.96463244	1.93677212	2.05145259	-1.4181%	5.9212%			Inconsistent
Dept of Commerce	0.16522862	0.17026626	0.15489626	3.0489%	-9.0270%			Inconsistent
Dept of HHS	0.09577819	0.08739798	0.15389095	-8.7496%	76.0807%			Inconsistent
Dept of Labor	0.02766255	0.02532900	0.02454808	-8.4358%	-3.0831%		DOWN	
Dept of VA	0.08119971	0.07963172	0.09701883	-1.9310%	21.8344%			Inconsistent
Gen Svcs Agency	0.60755114	0.63840000	0.66387657	5.0776%	3.9907%	UP		
Office of Pers Mgmt	0.13660527	0.13418195	0.13165955	-1.7740%	-1.8798%		DOWN	
Dept of Agriculture	0.07489445	0.06938897	0.08164827	-7.3510%	17.6675%			Inconsistent
Dept of HUD	0.04401300	0.03696099	0.04660825	-16.0226%	26.1012%			Inconsistent
Agency for International Dev	0.00286944	0.00327526	0.00375414	14.1428%	14.6213%	UP		
NASA	0.02378473	0.02547168	0.02140708	7.0926%	-15.9573%			Inconsistent
Small Business Admin	0.00069599	0.05700479	0.05441397	8090.4257%	-4.5449%			Inconsistent
Dept of Education	0.03394201	0.03927928	0.04356077	15.7247%	10.9001%	UP		
Dept of Interior	0.04178365	0.05140416	0.04671075	23.0246%	-9.1304%			Inconsistent
Dept of Transportation	0.01432522	0.01337079	0.01122556	-6.6626%	-16.0442%		DOWN	
EPA	0.03816629	0.05012254	0.02119137	31.3267%	-57.7209%			Inconsistent
Natl Science Foundation	0.02249864	0.01600548	0.01650079	-28.8602%	3.0946%			Inconsistent
Soc Sec Admin	0.00426408	0.00397128	0.00380085	-6.8668%	-4.2914%		DOWN	
Median:	0.0508	0.0557	0.0506	9.7090%	-9.2807%	4	5	13
# of Entities > 50%:				2	2			

Ratio Type: Operating Performance

Ratio: $\frac{\text{Net Cost of Operations}}{\text{Appropriations Used}}$
 Numerator: Net Cost of Operations
 Denominator: Appropriations Used

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	1.01350971	1.28365005	1.12350147	26.6539%	-12.4760%			Inconsistent
Dept of Energy	1.24434443	1.86487895	1.31903272	49.8684%	-29.2698%			Inconsistent
Dept of Treasury	0.97232123	0.03364947	0.03273377	-96.5393%	-2.7213%		DOWN	
FEMA	1.02186854	0.99707027	0.82300242	-2.4268%	-17.4579%		DOWN	
Nuc Reg Comm	1.30181016	1.29317226	1.82581843	-0.6635%	41.1891%			Inconsistent
Dept of Commerce	0.97043349	0.97678108	1.01985010	0.6541%	4.4093%	UP		
Dept of HHS	2.25646083	1.47116044	1.46699573	-34.8023%	-0.2831%		DOWN	
Dept of Labor	4.47967042	4.33020967	4.30730306	-3.3364%	-0.5290%		DOWN	
Dept of VA	3.58683269	-1.15216264	2.35804694	-132.1220%	-304.6627%		DOWN	
Gen Svcs Agency	-0.09223301	-0.84144427	-0.99521531	812.3027%	18.2747%	UP		
Office of Pers Mgmt	1.18002102	0.93634882	2.07867565	-20.6498%	121.9980%			Inconsistent
Dept of Agriculture	1.21555138	1.15102276	0.86495522	-5.3086%	-24.8533%		DOWN	
Dept of HUD	0.92638488	0.70986602	0.94771375	-23.3725%	33.5060%			Inconsistent
Agency for International Dev	1.02970142	1.01501129	1.01008363	-1.4266%	-0.4855%		DOWN	
NASA	1.00502089	0.83763141	0.82596945	-16.6553%	-1.3923%		DOWN	
Small Business Admin	0.78651031	0.42459933	0.76571805	-46.0148%	80.3390%			Inconsistent
Dept of Education	1.05500554	1.03671293	0.87863326	-1.7339%	-15.2482%		DOWN	
Dept of Interior	0.94065213	-0.91837651	1.24582902	-197.6319%	-235.6556%		DOWN	
Dept of Transportation	4.07336030	6.03877467	7.50698484	48.2504%	24.3130%	UP		
EPA	0.90584563	0.88767043	1.12903145	-2.0064%	27.1904%			Inconsistent
Natl Science Foundation	1.01653400	1.01687727	1.00893947	0.0338%	-0.7806%			Inconsistent
Soc Sec Admin	13.46603095	13.55340780	13.23689245	0.6489%	-2.3353%			Inconsistent
Median:	1.0258	1.0060	1.0717	-1.9248%	6.5241%	3	10	9
# of Entities > 50%:				4	4			

Ratio Type: Operating Performance

Ratio: $\frac{\text{Total Cost of Operations to Total Financing}}{\text{Total Cost of Operations}} \times 100$
 Numerator: Total Cost of Operations
 Denominator: Non-Exchange Financing Sources + Earned Revenue

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.99919330	1.22314229	1.07473231	22.4130%	-12.1335%			Inconsistent
Dept of Energy	1.53239377	1.64416699	1.20305969	7.2940%	-26.8286%			Inconsistent
Dept of Treasury	0.97232123	0.05401848	0.05744293	-94.4444%	6.3394%			Inconsistent
FEMA	1.01173469	0.99575097	0.87459073	-1.5798%	-12.1677%		DOWN	
Nuc Reg Comm	0.98717969	0.99297542	1.01096264	0.5871%	1.8114%	UP		
Dept of Commerce	0.95022868	0.96315169	1.00194542	1.3600%	4.0278%	UP		
Dept of HHS	0.98282592	1.09592482	0.87572008	11.5075%	-20.0931%			Inconsistent
Dept of Labor	0.79953279	0.83221842	0.80649662	4.0881%	-3.0908%			Inconsistent
Dept of VA	3.35744882	-0.98150258	3.52488642	-129.2336%	-459.1317%		DOWN	
Gen Svcs Agency	0.95403207	0.91486382	0.93595138	-4.1055%	2.3050%			Inconsistent
Office of Pers Mgmt	1.04975643	0.98199178	1.28990244	-6.4553%	31.3557%			Inconsistent
Dept of Agriculture	1.16772049	1.17370388	0.88836622	0.5124%	-24.3109%			Inconsistent
Dept of HUD	0.99799561	0.83887447	0.88513255	-15.9441%	5.5143%			Inconsistent
Agency for International Dev	0.99133552	1.00127788	0.99789186	1.0029%	-0.3382%			Inconsistent
NASA	0.99762313	0.83869226	0.82662528	-15.9310%	-1.4388%		DOWN	
Small Business Admin	2.20859423	0.36345033	1.49991125	-83.5438%	312.6867%			Inconsistent
Dept of Education	1.04904932	1.03224713	0.98615661	-1.6017%	-4.4651%		DOWN	
Dept of Interior	0.84967211	0.86454891	0.99240579	1.7509%	14.7889%	UP		
Dept of Transportation	1.03357719	0.73261300	0.89616563	-29.1187%	22.3246%			Inconsistent
EPA	1.03578411	1.03851778	1.02478542	0.2639%	-1.3223%			Inconsistent
Natl Science Foundation	0.98220298	1.00387235	0.99619131	2.2062%	-0.7651%			Inconsistent
Soc Sec Admin	0.80500856	0.77015043	0.74564446	-4.3302%	-3.1820%		DOWN	
Median:	0.9978	0.9726	0.9893	-2.5293%	1.7181%	3	5	14
# of Entities > 50%:				3	2			

Ratio Type: Operating Performance
 Net Results of
 Ratio: Operations to PP&E
 Numerator: Net Results of Operations
 Denominator: PP&E

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.00203004	-0.62729831	-0.23167266	-31000.7869%	-63.0682%		DOWN	
Dept of Energy	-0.38487903	-0.79665964	-0.26967019	106.9896%	-66.1499%			Inconsistent
Dept of Treasury	0.97232123	1.99398044	-2.25770609	105.0742%	-213.2261%			Inconsistent
FEMA	1.85909017	0.85264155	23.52571449	-54.1366%	2659.1565%			Inconsistent
Nuc Reg Comm	0.16835184	0.08799151	-0.13232463	-47.7336%	-250.3834%		DOWN	
Dept of Commerce	0.07536209	0.06240249	-0.00437726	-17.1964%	-107.0146%	UP	DOWN	
Dept of HHS	3.86773428	16.62019759	16.65542522	329.7140%	0.2120%			
Dept of Labor	13.03563047	10.21546877	11.49044401	-21.6343%	12.4808%			Inconsistent
Dept of VA	-9.17753957	7.94695236	-5.36535801	-186.5918%	-167.5143%		DOWN	
Gen Svcs Agency	0.04008264	0.08254282	0.03242277	105.9316%	-60.7201%			Inconsistent
Office of Pers Mgmt	-356.26249224	137.54529015	-2882.50000000	-138.6079%	-2195.6734%		DOWN	
Dept of Agriculture	-2.59692721	-2.82751323	1.98829649	8.8792%	-170.3196%			Inconsistent
Dept of HUD	-3.04166667	-205.55172414	-59.74074074	6657.8649%	-70.9364%			Inconsistent
Agency for International Dev	1.96428571	-0.40032920	0.22419306	-120.3804%	-156.0022%		DOWN	
NASA	0.00165554	0.10040318	0.09732349	5964.6813%	-3.0673%			Inconsistent
Small Business Admin	-531.70699708	20.49324324		-103.8542%	-100.0000%		DOWN	
Dept of Education			406.04437643	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Interior	0.03789868	0.05712366	0.08941254	50.7273%	56.5245%	UP		
Dept of Transportation	-0.09865259	1.04515237	0.34355501	-1159.4272%	-67.1287%		DOWN	
EPA	-0.86409029	-0.71851017	5.43240055	-16.8478%	-856.0645%		DOWN	
Nat Science Foundation	0.65731636	-0.13075657	0.10178363	-119.8925%	-177.8421%		DOWN	
Soc Sec Admin	324.51465798	370.48235294	446.89149560	14.1651%	20.6242%	UP		
Median:	0.0379	0.0880	0.0973	132.1757%	10.6055%	3	10	9
# of Entities > 50%:				15	17			

Ratio Type: Operating Performance
 Costs Not Assigned to
 Programs, to Program
 Ratio: Costs
 Numerator: Total Costs Not Assigned to Programs
 Denominator: Total Program Costs

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Energy	0.81095022	1.34719644	0.60158824	66.1257%	-55.3452%			Inconsistent
Dept of Treasury	0.97232123	0.03048720	0.04854144	-96.8645%	52.6590%			Inconsistent
FEMA	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Nuc Reg Comm	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Commerce	0.00059125	0.00064813	0.00043445	9.6202%	-32.9680%			Inconsistent
Dept of HHS	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Labor	0.00194754	0.00166611	0.00188037	-14.4502%	12.8596%			Inconsistent
Dept of VA	0.00089195	-0.00122255	-0.00005728	-237.0641%	-95.3147%		DOWN	
Gen Svcs Agency	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Office of Pers Mgmt	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Agriculture	0.00015136	0.00045716	0.00137556	202.0314%	200.8943%	UP		
Dept of HUD	0.00826653	0.01272638	0.01001543	53.9508%	-21.3018%			Inconsistent
Agency for International Dev	-0.00045188	-0.00050780	-0.00092522	12.3762%	82.2024%	UP		
NASA	-0.00235461	-0.16046263	-0.16999203	6714.8241%	5.9387%	UP		
Small Business Admin	0.01076770	0.02396819	0.02642906	122.5935%	10.2672%	UP		
Dept of Education	0.03810293	0.00501949	0.00000000	-86.8265%	-100.0000%		DOWN	
Dept of Interior	0.06175639	0.06963091	0.07084929	12.7509%	1.7498%	UP		
Dept of Transportation	0.00458543	0.00548447	0.00514215	19.6064%	-6.2417%			Inconsistent
EPA	0.00000000	0.00000000	0.01883446	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Nat Science Foundation	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Soc Sec Admin	0.00268896	0.00253446	0.00251790	-5.7457%	-0.6535%		DOWN	
Median:	0.0004	0.0002	0.0002	-38.4390%	-4.9667%	5	3	14
# of Entities > 50%:				8	6			

Ratio Type: Operating Performance		Costs Not Assigned to Programs, to Net Cost of Operations			Ratio: Total Costs Not Assigned to Programs		Numerator: Assigned to Programs		Denominator: Net Cost of Operations		Inconsistent? (one up and one down, or N/A)		
Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?						
Dept of Defense	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				Inconsistent		
Dept of Energy	0.62102608	0.67604584	0.48037270	8.8595%	-28.9438%	#DIV/0!	#DIV/0!				Inconsistent		
Dept of Treasury	0.97232123	0.05753502	0.07596974	-94.0827%	32.0409%	#DIV/0!	#DIV/0!				Inconsistent		
FEMA	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				Inconsistent		
Nuc Reg Comm	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				Inconsistent		
Dept of Commerce	0.00080053	0.00084899	0.00051820	6.0541%	-38.9629%	#DIV/0!	#DIV/0!				Inconsistent		
Dept of HHS	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				Inconsistent		
Dept of Labor	0.00209249	0.00178707	0.00202114	-14.5956%	13.0978%	#DIV/0!	#DIV/0!				Inconsistent		
Dept of VA	0.00091218	-0.00113463	-0.00009319	-224.3872%	-91.7869%	#DIV/0!	DOWN				Inconsistent		
Gen Svcs Agency	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				Inconsistent		
Office of Pers Mgmt	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				Inconsistent		
Dept of Agriculture	0.00017555	0.00051534	0.00155929	193.5473%	202.5785%	UP	UP						
Dept of HUD	0.00946843	0.01440443	0.01053792	52.1311%	-26.8425%	UP	UP				Inconsistent		
Agency for International Dev	-0.00045544	-0.00051286	-0.00093515	12.6060%	82.3419%	UP	UP						
NASA	-0.00247965	-0.20479707	-0.21845806	8159.1258%	6.6705%	UP	UP						
Small Business Admin	0.01084305	0.02398504	0.06129284	121.2019%	155.5461%	UP	UP						
Dept of Education	0.03987799	0.00556594	0.00000000	-86.0426%	-100.0000%	#DIV/0!	DOWN				Inconsistent		
Dept of Interior	0.07142584	-0.08160873	0.08059839	-214.2566%	-198.7620%	#DIV/0!	DOWN				Inconsistent		
Dept of Transportation	0.00466761	0.00558348	0.00521768	19.6217%	-6.5514%	#DIV/0!	#DIV/0!				Inconsistent		
EPA	0.00000000	0.00000000	0.01942926	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				Inconsistent		
Natl Science Foundation	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				Inconsistent		
Soc Sec Admin	0.00270267	0.00254899	0.00253372	-5.6862%	-0.5991%	#DIV/0!	DOWN						
Median:	0.0005	0.0000	0.0003	-100.0000%	#DIV/0!	4	4				14		
# of Entities > 50%:				8	6								

Ratio Type: Operating Performance		Return on Net Cost			Ratio: Net Results of Operations		Numerator: Operations		Denominator: Net Cost of Operations		Inconsistent? (one up and one down, or N/A)		
Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?						
Dept of Defense	0.00091424	-0.19811435	-0.07502126	-21769.8989%	-62.1323%	UP	DOWN						
Dept of Energy	-0.36341138	-0.45774714	-0.21585713	25.9584%	-52.8436%	#DIV/0!	DOWN				Inconsistent		
Dept of Treasury	0.97232123	0.49826079	-0.50692097	-48.7555%	-201.7381%	#DIV/0!	DOWN				Inconsistent		
FEMA	0.01754980	0.00569472	0.21929258	-67.5511%	3750.8083%	#DIV/0!	DOWN				Inconsistent		
Nuc Reg Comm	0.13592755	0.06106904	-0.11612647	-55.0724%	-290.1561%	#DIV/0!	DOWN				Inconsistent		
Dept of Commerce	0.07096012	0.05014734	-0.00214234	-29.3303%	-104.2721%	#DIV/0!	DOWN				Inconsistent		
Dept of HHS	0.01881240	0.08448394	0.08840124	349.0863%	4.6367%	UP	UP						
Dept of Labor	0.26991624	0.21660482	0.25837806	-19.7511%	19.2855%	#DIV/0!	DOWN				Inconsistent		
Dept of VA	-0.71916815	-1.87116084	-0.57818470	160.1841%	-69.1002%	#DIV/0!	DOWN				Inconsistent		
Gen Svcs Agency	-15.31578947	-2.33768657	-2.44230769	-84.7368%	4.4754%	#DIV/0!	DOWN				Inconsistent		
Office of Pers Mgmt	-0.15205149	0.06836882	-0.51878048	-144.9643%	-858.7969%	#DIV/0!	DOWN				Inconsistent		
Dept of Agriculture	-0.16661328	-0.16690612	0.14264200	0.1758%	-185.4624%	#DIV/0!	DOWN				Inconsistent		
Dept of HUD	-0.00231945	-0.22016620	-0.04941184	9392.1794%	-77.5570%	#DIV/0!	DOWN				Inconsistent		
Agency for International Dev	0.00834978	-0.00182916	0.00119813	-121.9067%	-165.5019%	#DIV/0!	DOWN				Inconsistent		
NASA	0.00250314	0.20608313	0.22371693	8132.9904%	8.5566%	UP	DOWN						
Small Business Admin	-0.55602626	0.02944969	-0.79338553	-105.2965%	-2794.0370%	#DIV/0!	DOWN				Inconsistent		
Dept of Education	0.05079867	-0.03481456	0.01622002	-168.5344%	-146.5898%	#DIV/0!	DOWN				Inconsistent		
Dept of Interior	0.07895330	-0.10360920	0.14817480	-231.2285%	-243.0132%	#DIV/0!	DOWN				Inconsistent		
Dept of Transportation	-0.03322023	0.37360348	0.11817172	-1224.6264%	-68.3697%	#DIV/0!	DOWN				Inconsistent		
EPA	-0.03836945	-0.04197894	0.35300434	9.4072%	-940.9081%	#DIV/0!	DOWN				Inconsistent		
Natl Science Foundation	0.01863206	-0.00394128	0.00391533	-121.1532%	-199.3417%	#DIV/0!	DOWN				Inconsistent		
Soc Sec Admin	0.24411257	0.30091950	0.34412987	23.2708%	14.3594%	UP	DOWN						
Median:	0.0054	0.0019	0.0026	-64.3823%	32.2828%	3	11				8		
# of Entities > 50%:				15	17								

Ratio Type: Operating Performance		Return on Appropriated Funds		Ratio:		Numerator: Net Results of Operations		Denominator: Appropriations Used		Inconsistent? (one up and one down, or N/A)		
Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?					
Dept of Defense	0.00092659	-0.25430950	-0.08428650	-27545.7824%	-66.8567%		DOWN					
Dept of Energy	-0.45220893	-0.85364300	-0.28472262	88.7718%	-66.6462%						Inconsistent	
Dept of Treasury	0.97232123	0.01676621	-0.01659343	-98.2757%	-198.9695%		DOWN					
FEMA	0.01793359	0.00567803	0.18047832	-68.3386%	3078.5368%						Inconsistent	
Nuc Reg Comm	0.17695187	0.07897278	-0.21202584	-55.3705%	-368.4796%		DOWN					
Dept of Commerce	0.06886208	0.04898297	-0.00218486	-28.8680%	-104.4605%		DOWN					
Dept of HHS	0.04244945	0.12428943	0.12968425	192.7939%	4.3405%	UP					Inconsistent	
Dept of Labor	1.20913578	0.93794430	1.11291260	-22.4285%	18.6544%							
Dept of VA	-2.57953583	2.15588162	-1.36338666	-183.5763%	-163.2403%		DOWN					
Gen Svcs Agency	1.41262136	1.96703297	2.43062201	39.2470%	23.5679%	UP						
Office of Pers Mgmt	-0.17942395	0.06401706	-1.07837636	-135.6792%	-1784.5140%		DOWN					
Dept of Agriculture	-0.20252700	-0.19211274	0.12337894	-5.1422%	-164.2222%		DOWN					
Dept of HUD	-0.00214870	-0.15628851	-0.04682828	7173.6244%	-70.0373%						Inconsistent	
Agency for International Dev	0.00859778	-0.00185662	0.00121022	-121.5941%	-165.1839%		DOWN					
NASA	0.00251571	0.17262170	0.18478335	6761.7593%	7.0453%	UP						
Small Business Admin	-0.43732038	0.01250432	-0.60750962	-102.8593%	-4958.3985%		DOWN					
Dept of Education	0.05359288	-0.03609271	0.01425145	-167.3461%	-139.4857%		DOWN					
Dept of Interior	0.07426759	0.09515226	0.18460047	28.1208%	94.0054%	UP						
Dept of Transportation	-0.13531797	2.25610723	0.88711332	-1767.2636%	-60.6795%		DOWN					
EPA	-0.03475680	-0.03726347	0.39855300	7.2120%	-1169.5543%						Inconsistent	
Natl Science Foundation	0.01894012	-0.00400780	0.00395033	-121.1603%	-198.5662%		DOWN					
Soc Sec Admin	3.28722737	4.07848470	4.55521014	24.0707%	11.6888%	UP						
Median:	0.0133	0.0329	0.0091	147.8168%	-72.3163%	5	12				5	
# of Entities > 50%:				15	17							

Ratio Type: Operating Performance		Return on Average Net Position		Ratio:		Numerator: Net Results of Operations		Denominator: Average Net Position		Inconsistent? (one up and one down, or N/A)		
Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?					
Dept of Defense	0.02125597	0.19770571	0.06633170	830.1186%	-66.4493%						Inconsistent	
Dept of Energy	0.05935853	0.09491763	0.02771862	59.9056%	-70.7972%						Inconsistent	
Dept of Treasury	0.97232123	0.05686939	-0.05897443	-94.1512%	-203.7015%		DOWN					
FEMA	0.00605064	0.00376553	0.10150050	-37.7663%	2595.5144%						Inconsistent	
Nuc Reg Comm	0.05143101	0.02939210	-0.05207440	-42.8514%	-277.1714%		DOWN					
Dept of Commerce	0.04456687	0.03676008	-0.00241158	-17.5170%	-106.5603%		DOWN					
Dept of HHS	0.03666944	0.14685243	0.13911620	300.4763%	-5.2680%						Inconsistent	
Dept of Labor	0.11478749	0.08485878	0.09352178	-26.0731%	10.2087%						Inconsistent	
Dept of VA	0.21555177	-0.18548972	0.12404609	-186.0534%	-166.8749%		DOWN					
Gen Svcs Agency	0.04128245	0.08348046	0.03194165	102.2178%	-61.7376%						Inconsistent	
Office of Pers Mgmt	0.00681501	-0.00247748	0.04183477	-136.3533%	-1788.6032%		DOWN					
Dept of Agriculture	-0.36215714	-2.05894818	4.48199330	468.5234%	-317.6836%						Inconsistent	
Dept of HUD	-0.00099904	-0.07882835	-0.02158827	7790.3941%	-72.6136%						Inconsistent	
Agency for International Dev	0.00443823	-0.00123912	0.00081701	-127.9193%	-165.9342%		DOWN					
NASA	0.00124951	0.08971554	0.08615368	7080.0565%	-3.9702%						Inconsistent	
Small Business Admin	-1.35904869	0.07348594	-3.07826687	-105.4072%	-4288.9194%		DOWN					
Dept of Education	0.04725860	-0.03580785	0.01843357	-175.7700%	-151.4791%		DOWN					
Dept of Interior	0.01660443	0.02388112	0.03681499	43.8238%	54.1594%	UP						
Dept of Transportation	-0.03441525	0.42259313	0.11175545	-1327.9239%	-73.5548%		DOWN					
EPA	-0.01473755	-0.01776582	0.16450086	20.5480%	-1025.9401%						Inconsistent	
Natl Science Foundation	0.01625406	-0.00326771	0.00305432	-120.1040%	-193.4697%		DOWN					
Soc Sec Admin	0.15200248	0.16407694	0.16802850	7.9436%	2.4084%	UP						
Median:	0.0189	0.0331	0.0393	74.7266%	18.8922%	2	10				10	
# of Entities > 50%:				15	18							

Ratio Type: Assessing Stewardship
Fixed Assets to Total

Ratio:	Assets
Numerator:	PP&E
Denominator:	Total Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.21349860	0.19923473	0.18244536	-6.6810%	-8.4269%		DOWN	
Dept of Energy	0.20259369	0.18923176	0.18385019	-6.5954%	-2.8439%		DOWN	
Dept of Treasury	0.97232123	0.00045877	0.00045532	-99.9528%	-0.7520%		DOWN	
FEMA	0.00251118	0.00346383	0.00298531	37.9365%	-13.8148%		DOWN	Inconsistent
Nuc Reg Comm	0.16753671	0.17609871	0.18525218	5.1105%	5.1979%	UP		
Dept of Commerce	0.43227587	0.43436847	0.38744846	0.4841%	-10.8019%			Inconsistent
Dept of HHS	0.00716566	0.00670756	0.00654433	-6.3930%	-2.4334%		DOWN	
Dept of Labor	0.00747057	0.00720337	0.00716188	-3.5767%	-0.5759%		DOWN	
Dept of VA	0.25180474	0.24638186	0.26308126	-4.4308%	6.7779%			Inconsistent
Gen Svcs Agency	0.72310757	0.71090713	0.70582935	-1.6872%	-0.7143%		DOWN	
Office of Pers Mgmt	0.00002641	0.00002341	0.00001811	-11.3364%	-22.6385%		DOWN	
Dept of Agriculture	0.02984328	0.03191651	0.04326753	6.9471%	35.5647%	UP		
Dept of HUD	0.00021532	0.00026884	0.00025325	24.8581%	-5.7979%			Inconsistent
Agency for International Dev	0.00154508	0.00148946	0.00186549	-3.5997%	25.2457%			Inconsistent
NASA	0.71026861	0.73119729	0.73817025	2.9466%	0.9536%	UP		Inconsistent
Small Business Admin	0.00004311	0.00004577	0.00000000	6.1529%	-100.0000%			Inconsistent
Dept of Education	0.00000000	0.00000000	0.00001098	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Interior	0.34291189	0.33034687	0.33426164	-3.6642%	1.1850%			Inconsistent
Dept of Transportation	0.21044084	0.19909654	0.19130033	-5.3907%	-3.9158%		DOWN	
EPA	0.01532081	0.02220940	0.02698508	44.9623%	21.5030%	UP		
Natl Science Foundation	0.02254443	0.02218917	0.02635334	-1.5758%	18.7666%			Inconsistent
Soc Sec Admin	0.00041024	0.00038863	0.00033131	-5.2655%	-14.7494%		DOWN	
Median:	0.0262	0.0222	0.0267	-15.2500%	20.1354%	4	9	9
# of Entities > 50%:				1	1			

Ratio Type: Assessing Stewardship
Fixed Assets to Entity

Ratio:	Assets
Numerator:	PP&E
Denominator:	Entity Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.21403308	0.20012423	0.18374685	-6.4985%	-8.1836%		DOWN	
Dept of Energy	0.20259369	0.18923176	0.18385019	-6.5954%	-2.8439%		DOWN	
Dept of Treasury	0.97232123	0.01500542	0.01792771	-98.4567%	19.4749%			Inconsistent
FEMA	0.00251118	0.00346383	0.00298531	37.9365%	-13.8148%			Inconsistent
Nuc Reg Comm	0.16756277	0.17613225	0.18542797	5.1142%	5.2777%	UP		
Dept of Commerce	0.43853931	0.44029299	0.39221779	0.3999%	-10.9189%			Inconsistent
Dept of HHS	0.00720516	0.00671017	0.00654651	-6.8699%	-2.4391%		DOWN	
Dept of Labor	0.00748543	0.00721980	0.00717944	-3.5487%	-0.5590%		DOWN	
Dept of VA	0.26470262	0.25592719	0.26336286	-3.3152%	2.9054%			Inconsistent
Gen Svcs Agency	0.72803851	0.71435294	0.70889512	-1.8798%	-0.7640%			Inconsistent
Office of Pers Mgmt	0.00002641	0.00002341	0.00001811	-11.3364%	-22.6385%		DOWN	
Dept of Agriculture	0.03002946	0.03205699	0.04334871	6.7518%	35.2239%	UP		
Dept of HUD	0.00021672	0.00027067	0.00025495	24.8934%	-5.8099%			Inconsistent
Agency for International Dev	0.00154508	0.00149901	0.00187005	-2.9819%	24.7526%			Inconsistent
NASA	0.71039846	0.73127572	0.73831361	2.9388%	0.9624%	UP		
Small Business Admin	0.00004311	0.00004577	0.00000000	6.1529%	-100.0000%			Inconsistent
Dept of Education	0.00000000	0.00000000	0.00001119	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Interior	0.38178428	0.36760750	0.35475975	-3.7133%	-3.4950%		DOWN	
Dept of Transportation	0.21354836	0.20222189	0.19396036	-5.3039%	-4.0854%		DOWN	
EPA	0.01532081	0.02221219	0.02699566	44.9805%	21.5354%	UP		
Natl Science Foundation	0.02254443	0.02218917	0.02635334	-1.5758%	18.7666%			Inconsistent
Soc Sec Admin	0.00041114	0.00038945	0.00033191	-5.2751%	-14.7765%		DOWN	
Median:	0.0263	0.0222	0.0267	-15.5448%	20.1517%	4	9	9
# of Entities > 50%:				1	1			

Ratio Type: Assessing Stewardship
 Ratio: Fixed Assets to Equity
 Numerator: PP&E
 Denominator: Net Position

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	-0.35323592	-0.29836792	-0.29149034	-15.5330%	-2.3051%		DOWN	
Dept of Energy	-0.14993048	-0.10380058	-0.10149819	-30.7675%	-2.2181%		DOWN	
Dept of Treasury	0.97232123	0.02477074	0.02624302	-97.4524%	5.9436%			Inconsistent
FEMA	0.00329394	0.00499116	0.00401844	51.5255%	-19.4889%			Inconsistent
Nuc Reg Comm	0.31354189	0.34723342	0.43528662	10.7455%	25.3585%	UP		
Dept of Commerce	0.57822057	0.56938120	0.53106627	-1.5287%	-6.7292%		DOWN	
Dept of HHS	0.00895917	0.00812569	0.00770099	-9.3031%	-5.2266%		DOWN	
Dept of Labor	0.00822866	0.00788106	0.00786319	-4.2242%	-0.2267%		DOWN	
Dept of VA	-0.02120341	-0.02570916	-0.02172892	21.2501%	-15.4818%			Inconsistent
Gen Svcs Agency	1.01128291	0.96928676	0.97033505	-4.1528%	0.1081%			Inconsistent
Office of Pers Mgmt	-0.00001906	-0.00001803	-0.00001422	-5.3718%	-21.1708%		DOWN	
Dept of Agriculture	0.25728869	-1.01150656	0.63232703	-493.1407%	-162.5134%		DOWN	
Dept of HUD	0.00031452	0.00038701	0.00036242	23.0457%	-6.3529%			Inconsistent
Agency for International Dev	0.00322371	0.00292427	0.00360560	-9.2886%	23.2991%			Inconsistent
NASA	0.85221567	0.85444210	0.84713277	0.2613%	-0.8555%			Inconsistent
Small Business Admin	0.02809978	0.00190565	0.00000000	-93.2183%	-100.0000%		DOWN	
Dept of Education	0.00000000	0.00000000	0.00004914	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Interior	0.43208326	0.41740393	0.40764896	-3.3973%	-2.3371%		DOWN	
Dept of Transportation	0.48533826	0.32574024	0.30600767	-32.8839%	-6.0578%		DOWN	
EPA	0.01680503	0.02487573	0.03025366	48.0255%	21.6192%	UP		
Natl Science Foundation	0.02385145	0.02392868	0.02847313	0.3238%	18.9916%	UP		
Soc Sec Admin	0.00043565	0.00040928	0.00034685	-6.0524%	-15.2535%		DOWN	
Median:	0.0129	0.0064	0.0078	-50.0383%	20.9130%	3	11	8
# of Entities > 50%:				4	2			

Ratio Type: Assessing Stewardship
 Ratio: Inventory to Assets
 Numerator: Inventory and Related Property
 Denominator: Total Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.20658130	0.21404806	0.22548995	3.6144%	5.3455%	UP		
Dept of Energy	0.38106811	0.38419131	0.37452690	0.8196%	-2.5155%			Inconsistent
Dept of Treasury	0.97232123	0.00007318	0.00010069	-99.9925%	37.5916%			Inconsistent
FEMA	0.00043866	0.00045955	0.00045182	4.7616%	-1.6804%			Inconsistent
Nuc Reg Comm	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Commerce	0.01117165	0.01116402	0.00969889	-0.0683%	-13.1237%		DOWN	
Dept of HHS	0.00036976	0.00027611	0.00020151	-25.3277%	-27.0168%		DOWN	
Dept of Labor	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of VA	0.00194309	0.00155575	0.00168350	-19.9341%	8.2115%			Inconsistent
Gen Svcs Agency	0.00981076	0.00861706	0.00851428	-12.1673%	-1.1927%		DOWN	
Office of Pers Mgmt	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Agriculture	0.00363835	0.00382492	0.00466997	5.1278%	22.0934%	UP		
Dept of HUD	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Agency for International Dev	0.00148990	0.00095302	0.00109547	-36.0347%	14.9471%			Inconsistent
NASA	0.07580719	0.07026388	0.07765395	-7.3124%	10.5176%			Inconsistent
Small Business Admin	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Education	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Interior	0.00771691	0.00761818	0.00756668	-1.2795%	-0.6760%		DOWN	
Dept of Transportation	0.03335273	0.02852161	0.02729286	-14.4849%	-4.3081%		DOWN	
EPA	0.00000415	0.00001318	0.00030129	217.4434%	2186.0144%	UP		
Natl Science Foundation	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Soc Sec Admin	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Median:	0.0010	0.0004	0.0004	-61.8548%	2.3734%	3	5	14
# of Entities > 50%:				2	1			

Ratio Type: Assessing Stewardship
Inventory to Entity

Ratio: Assets

Numerator: Inventory and Related Property
Denominator: Entity Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.20709846	0.21500369	0.22709851	3.8171%	5.6254%	UP		
Dept of Energy	0.38106811	0.38419131	0.37452690	0.8196%	-2.5155%			Inconsistent
Dept of Treasury	0.97232123	0.00239364	0.00396466	-99.7538%	65.6330%			Inconsistent
FEMA	0.00043866	0.00045955	0.00045182	4.7616%	-1.6804%			Inconsistent
Nuc Reg Comm	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Commerce	0.01133352	0.01131629	0.00981828	-0.1520%	-13.2377%		DOWN	Inconsistent
Dept of HHS	0.00037180	0.00027621	0.00020158	-25.7081%	-27.0210%		DOWN	
Dept of Labor	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of VA	0.00199508	0.00161602	0.00168530	-18.9995%	4.2870%			Inconsistent
Gen Svcs Agency	0.00987766	0.00865882	0.00855126	-12.3393%	-1.2422%		DOWN	
Office of Pers Mgmt	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Agriculture	0.00366104	0.00384175	0.00467873	4.9359%	21.7864%	UP		
Dept of HUD	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Agency for International Dev	0.00148990	0.00095913	0.00109815	-35.6248%	14.4945%			Inconsistent
NASA	0.07582105	0.07027141	0.07766903	-7.3194%	10.5272%			Inconsistent
Small Business Admin	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Education	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Interior	0.00859170	0.00847745	0.00803069	-1.3298%	-5.2700%		DOWN	
Dept of Transportation	0.03384524	0.02896934	0.02767237	-14.4065%	-4.4770%		DOWN	
EPA	0.00000415	0.00001318	0.00030141	217.4833%	2186.6239%	UP		
Natl Science Foundation	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Soc Sec Admin	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Median:	0.0010	0.0007	0.0008	-26.4388%	9.2550%	3	5	14
# of Entities > 50%:				2	2			

Ratio Type: Assessing Stewardship
Depreciation to Total

Ratio: Cost

Numerator: Depreciation Expense
Denominator: Total Cost of Operations

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.01400556	0.01308125	0.01092789	-6.5996%	-16.4614%		DOWN	
Dept of Energy	0.06506520	0.03883879	0.03669849	-40.3079%	-5.5107%		DOWN	
Dept of Treasury	0.97232123	0.02436430	0.00833844	-97.4942%	-65.7760%		DOWN	
FEMA	0.00058489	0.00076898	0.00207290	31.4740%	169.5641%	UP		
Nuc Reg Comm	0.01089925	0.01216456	0.01279782	11.6092%	5.2058%	UP		
Dept of Commerce	0.06488651	0.07936240	0.05265124	22.3096%	-33.6572%			Inconsistent
Dept of HHS	0.02080647	-0.00133182	0.00294481	-106.4010%	-321.1112%		DOWN	Inconsistent
Dept of Labor	0.00175065	0.00107523	0.00116184	-38.5807%	8.0546%			Inconsistent
Dept of VA	0.00550081	-0.01912038	0.00522427	-447.5920%	-127.3230%		DOWN	
Gen Svcs Agency	0.07989072	0.07882452	0.07863565	-1.3346%	-0.2396%		DOWN	
Office of Pers Mgmt	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Agriculture	0.00046260	0.00891744	0.02567715	1827.6698%	187.9429%	UP		Inconsistent
Dept of HUD	0.00005503	0.00029000	0.00017296	427.0227%	-40.3592%			Inconsistent
Agency for International Dev	0.00090416	0.00091118	0.00076747	0.7761%	-15.7718%			Inconsistent
NASA	0.13560635	0.16943448	0.19097798	24.9458%	12.7149%	UP		
Small Business Admin	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Education	-0.00000027	0.00000000	0.00000000	-100.0000%	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Interior	0.03285856	0.03678895	0.03546615	11.9615%	-3.5957%			Inconsistent
Dept of Transportation	0.01147248	0.01972485	0.02282087	71.9319%	15.6960%	UP		
EPA	0.00345145	0.00207784	0.00308814	-39.7981%	48.6228%			Inconsistent
Natl Science Foundation	0.00189529	0.00271804	0.00287651	43.4100%	5.8305%	UP		
Soc Sec Admin	0.00032093	0.00040278	0.00022161	25.5031%	-44.9804%			Inconsistent
Median:	0.0045	0.0024	0.0042	-46.4283%	73.3241%	6	6	10
# of Entities > 50%:				7	5			

Ratio Type: Assessing Stewardship
 Ratio: Capital Investment
 Numerator: Change in PP&E
 Denominator: Total Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	-1.10084523	-0.01148850	-0.01105402	-98.9564%	-3.7819%		DOWN	
Dept of Energy	-0.00935362	-0.01369555	0.00054493	46.4198%	-103.9789%			Inconsistent
Dept of Treasury	0.97232123	0.00020680	0.00002154	-99.9788%	-89.5732%		DOWN	
FEMA	0.00035303	0.00058276	-0.00021384	65.0718%	-136.6945%			Inconsistent
Nuc Reg Comm	0.01543986	0.00451915	0.00611777	-70.7306%	35.3744%			Inconsistent
Dept of Commerce	0.24151735	0.02275864	0.00200734	-90.5768%	-91.1799%		DOWN	
Dept of HHS	0.00147053	0.00050067	0.00071649	-65.9529%	43.1044%			Inconsistent
Dept of Labor	0.00076518	0.00045339	0.00047038	-40.7480%	3.7471%			Inconsistent
Dept of VA	0.00617471	0.00194469	-0.01073801	-68.5056%	-652.1711%		DOWN	
Gen Svcs Agency	0.06503984	0.03090901	0.02198396	-52.4768%	-28.8752%		DOWN	
Office of Pers Mgmt	-0.00001538	-0.00000139	-0.00000392	-90.9677%	182.3541%			Inconsistent
Dept of Agriculture	-0.04888243	0.00124408	0.01288461	-102.5450%	935.6763%			Inconsistent
Dept of HUD	0.00007985	0.00004635	-0.00001876	-41.9490%	-140.4720%		DOWN	
Agency for International Dev	-0.00148990	0.00002890	0.00038457	-101.9396%	1230.7694%			Inconsistent
NASA	-0.20693890	0.06574719	0.05771571	-131.7713%	-12.2157%		DOWN	
Small Business Admin	-0.00008290	0.00000334	-0.00004591	-104.0288%	-1474.4929%		DOWN	
Dept of Education	0.00000000	0.00000000	0.00001098	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Interior	0.00280508	-0.01054431	-0.00119253	-475.9006%	-88.6903%		DOWN	
Dept of Transportation	-0.19308931	0.01777716	0.01180774	-109.2067%	-33.5792%		DOWN	
EPA	0.00403472	0.00702382	0.00483759	74.0842%	-31.1258%			Inconsistent
Natl Science Foundation	0.00358364	0.00195167	0.00647170	-45.5393%	231.5975%			Inconsistent
Soc Sec Admin	0.00000802	0.00003772	0.00000097	370.4683%	-97.4242%			Inconsistent
Median:	0.0002	0.0005	0.0004	120.3989%	-10.3887%	0	10	12
# of Entities > 50%:				17	13			

Ratio Type: Assessing Stewardship
 Ratio: Entity Assets
 Numerator: Change in PP&E
 Denominator: Entity Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	-1.10360113	-0.01153979	-0.01113288	-98.9544%	-3.5262%		DOWN	
Dept of Energy	-0.00935362	-0.01369555	0.00054493	46.4198%	-103.9789%			Inconsistent
Dept of Treasury	0.97232123	0.00675752	0.00084819	-99.3050%	-87.4482%		DOWN	
FEMA	0.00035303	0.00058276	-0.00021384	65.0718%	-136.6945%			Inconsistent
Nuc Reg Comm	0.01544226	0.00452001	0.00612358	-70.7296%	35.4770%			Inconsistent
Dept of Commerce	0.24501680	0.02306905	0.00203205	-90.5847%	-91.1914%		DOWN	
Dept of HHS	0.00147864	0.00050087	0.00071672	-66.1263%	43.0961%			Inconsistent
Dept of Labor	0.00076671	0.00045442	0.00047153	-40.7308%	3.7648%			Inconsistent
Dept of VA	0.00633992	0.00202003	-0.01074950	-68.1379%	-632.1457%		DOWN	
Gen Svcs Agency	0.06548335	0.03105882	0.02207945	-52.5699%	-28.9109%		DOWN	
Office of Pers Mgmt	-0.00001538	-0.00000139	-0.00000392	-90.9677%	182.3541%			Inconsistent
Dept of Agriculture	-0.04918738	0.00124955	0.01290878	-102.5404%	933.0725%			Inconsistent
Dept of HUD	0.00008037	0.00004667	-0.00001889	-41.9325%	-140.4668%		DOWN	
Agency for International Dev	-0.00148990	0.00002908	0.00038551	-101.9520%	1225.5299%			Inconsistent
NASA	-0.20697674	0.06575425	0.05772892	-131.7689%	-12.2081%		DOWN	
Small Business Admin	-0.00008290	0.00000334	-0.00004591	-104.0288%	-1474.4929%		DOWN	
Dept of Education	0.00000000	0.00000000	0.00001119	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Interior	0.00312306	-0.01173362	-0.00126566	-475.7091%	-89.2134%		DOWN	
Dept of Transportation	-0.19594061	0.01805622	0.01197192	-109.2151%	-33.6964%		DOWN	
EPA	0.00403472	0.00702470	0.00483949	74.1061%	-31.1075%			Inconsistent
Natl Science Foundation	0.00358364	0.00195167	0.00647170	-45.5393%	231.5975%			Inconsistent
Soc Sec Admin	0.00000804	0.00003780	0.00000097	370.4206%	-97.4250%			Inconsistent
Median:	0.0002	0.0005	0.0005	150.0286%	-6.1981%	0	10	12
# of Entities > 50%:				17	13			

Ratio Type: Assessing Stewardship
 Total Assets
 Ratio: Maintenance
 Numerator: Total Assets
 Denominator: Appropriations Used

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	2.13789985	2.03480787	1.99411596	-4.8221%	-1.9998%		DOWN	
Dept of Energy	5.79947886	5.66251593	5.74281650	-2.3616%	1.4181%			Inconsistent
Dept of Treasury	0.97232123	18.32800400	16.14166192	1784.9742%	-11.9290%			Inconsistent
FEMA	3.84139832	1.92253712	2.56976138	-49.9522%	33.6651%			Inconsistent
Nuc Reg Comm	6.27375165	5.09659910	8.64937591	-18.7631%	69.7088%			Inconsistent
Dept of Commerce	2.11381132	1.80711125	1.28827301	-14.5093%	-28.7109%		DOWN	
Dept of HHS	1.53164994	1.11489446	1.18977886	-27.2096%	6.7167%			Inconsistent
Dept of Labor	12.41622079	12.74627551	13.52375424	2.6583%	6.0997%	UP		
Dept of VA	1.09024574	1.10106611	0.96589611	0.9925%	-12.2763%			Inconsistent
Gen Svcs Agency	48.73786408	33.52119309	106.21052632	-31.2215%	216.8459%			Inconsistent
Office of Pers Mgmt	19.07282743	19.87967837	20.65548073	4.2304%	3.9025%	UP		
Dept of Agriculture	2.61322380	2.12880613	1.43416062	-18.5372%	-32.6308%		DOWN	
Dept of HUD	3.28083240	2.82819014	3.09513718	-13.7966%	9.4388%			Inconsistent
Agency for International Dev	2.83289042	3.11368416	2.89365865	9.9119%	-7.0664%			Inconsistent
NASA	2.13942858	2.35132865	2.57210461	9.9045%	9.3894%	UP		
Small Business Admin	19.07668282	13.33192967	19.42564488	-30.1140%	45.7077%			Inconsistent
Dept of Education	2.74456702	3.07395544	3.1959383	12.0015%	3.9571%	UP		
Dept of Interior	5.71468999	5.04234893	6.17657645	-11.7651%	22.4940%			Inconsistent
Dept of Transportation	6.51803928	10.84217488	13.49792762	66.3410%	24.4946%	UP		
EPA	2.62541999	2.33514291	2.71875806	-11.0564%	16.4279%			Inconsistent
Natl Science Foundation	1.27811238	1.38134110	1.47272019	8.0767%	6.6152%	UP		
Soc Sec Admin	24.69231531	28.32627489	30.76570814	14.7170%	8.6119%	UP		
Median:	3.0569	3.0938	3.1454	1.2090%	1.6661%	7	3	12
# of Entities > 50%:				2	2			

Ratio Type: Assessing Stewardship
 Entity Assets to
 Ratio: Appropriations Used
 Numerator: Entity Assets
 Denominator: Appropriations Used

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	2.13256112	2.02576373	1.97999142	-5.0079%	-2.2595%		DOWN	
Dept of Energy	5.79947886	5.66251593	5.74281650	-2.3616%	1.4181%			Inconsistent
Dept of Treasury	0.97232123	0.56035835	0.40996238	-42.3690%	-26.8392%		DOWN	
FEMA	3.84139832	1.92253712	2.56976138	-49.9522%	33.6651%			Inconsistent
Nuc Reg Comm	6.27277591	5.09562862	8.64117639	-18.7660%	69.5802%			Inconsistent
Dept of Commerce	2.08362077	1.78279502	1.27260775	-14.4376%	-28.6173%		DOWN	
Dept of HHS	1.52325248	1.11445939	1.18938307	-26.8369%	6.7229%			Inconsistent
Dept of Labor	12.39157055	12.71726746	13.49067607	2.6284%	6.0816%	UP		
Dept of VA	1.06183504	1.05999955	0.96486332	-0.1729%	-8.9751%		DOWN	
Gen Svcs Agency	48.40776699	33.35949765	105.75119617	-31.0865%	217.0048%			Inconsistent
Office of Pers Mgmt	19.07282743	19.87967837	20.65548073	4.2304%	3.9025%	UP		
Dept of Agriculture	2.59702226	2.11947730	1.43147471	-18.3882%	-32.4610%		DOWN	
Dept of HUD	3.25955142	2.80905063	3.07458267	-13.8209%	9.4527%			Inconsistent
Agency for International Dev	2.83289042	3.09385762	2.88659831	9.2120%	-6.6991%			Inconsistent
NASA	2.13903752	2.35107646	2.57160517	9.9128%	9.3799%	UP		
Small Business Admin	19.07668282	13.33192967	19.42564488	-30.1140%	45.7077%			Inconsistent
Dept of Education	2.68752075	3.02024521	3.13566056	12.3803%	3.8214%	UP		
Dept of Interior	5.13283352	4.53125745	5.81969221	-11.7202%	28.4344%			Inconsistent
Dept of Transportation	6.42318981	10.67460848	13.31281334	66.1886%	24.7148%	UP		
EPA	2.62541999	2.33484995	2.71769242	-11.0676%	16.3969%			Inconsistent
Natl Science Foundation	1.27811238	1.38134110	1.47272019	8.0767%	6.6152%	UP		
Soc Sec Admin	24.63793843	28.26676380	30.71085670	14.7286%	8.6465%	UP		
Median:	3.0462	2.9146	2.9806	-4.3192%	2.2625%	7	5	10
# of Entities > 50%:				1	2			

Ratio Type: Assessing Stewardship
 Receivables
 Management
 Ratio:
 Numerator: Total Receivables, Net
 Denominator: Total Assets

Agency	Ratio			% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios					
Dept of Defense	0.01208499	0.00634645	0.00897566	-47.4849%	41.4281%			Inconsistent
Dept of Energy	0.05128153	0.05164214	0.09612603	0.7032%	86.1388%	UP		
Dept of Treasury	0.97232123	0.00012721	0.00015357	-99.9869%	20.7243%			Inconsistent
FEMA	0.01685205	0.00840126	0.01188894	-50.1470%	41.5139%			Inconsistent
Nuc Reg Comm	0.12047096	0.15766613	0.19491738	30.8748%	23.6267%	UP		
Dept of Commerce	0.01569850	0.01476999	0.01368534	-5.9147%	-7.3436%		DOWN	
Dept of HHS	0.02240224	0.04035945	0.01968417	80.1581%	-51.2279%			Inconsistent
Dept of Labor	0.05949617	0.05620725	0.05569552	-5.5280%	-0.9104%		DOWN	
Dept of VA	0.02482836	0.02681624	0.02798253	8.0065%	4.3492%	UP		
Gen Svcs Agency	0.08924303	0.08073807	0.09415263	-9.5301%	16.6149%			Inconsistent
Office of Pers Mgmt	0.00037703	0.00037589	0.00051800	-0.3040%	37.8080%			Inconsistent
Dept of Agriculture	0.00411219	0.01395949	0.01687136	239.4663%	20.8595%	UP		
Dept of HUD	0.00677355	0.00954853	0.00934229	40.9679%	-2.1599%			Inconsistent
Agency for International Dev	0.02786668	0.02648054	0.02706302	-4.9742%	2.1997%			Inconsistent
NASA	0.00526816	0.00408305	0.00365215	-22.4958%	-10.5533%		DOWN	
Small Business Admin	0.02514663	0.02299219	0.02826818	-8.5675%	22.9382%			Inconsistent
Dept of Education	0.02094362	0.01760645	0.01944996	-15.9341%	10.4707%			Inconsistent
Dept of Interior	0.02773259	0.02471435	0.03246448	-10.8834%	31.3588%			Inconsistent
Dept of Transportation	0.00761962	0.00706761	0.00875855	-7.2445%	23.9253%			Inconsistent
EPA	0.04581085	0.04635032	0.04302144	1.1776%	-7.1820%			Inconsistent
Natl Science Foundation	0.00021754	0.00027050	0.00091207	24.3471%	237.1793%	UP		
Soc Sec Admin	0.00545066	0.00520885	0.00504938	-4.4363%	-3.0616%		DOWN	
Median:	0.0217	0.0162	0.0182	-25.3067%	12.1844%	5	4	13
# of Entities > 50%:				4	3			

Ratio Type: Assessing Stewardship
 Entity Receivables
 Management
 Ratio:
 Numerator: Accounts Receivable,
 Net (Assets for Use by
 Entity)
 Denominator: Entity Assets

Agency	Ratio			% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios					
Dept of Defense	0.01186502	0.00568119	0.00483877	-52.1182%	-14.8283%		DOWN	
Dept of Energy	0.05128153	0.05164214	0.09612603	0.7032%	86.1388%	UP		
Dept of Treasury	0.97232123	0.00000000	0.00000000	-100.0000%	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
FEMA	0.01685205	0.00840126	0.01188894	-50.1470%	41.5139%			Inconsistent
Nuc Reg Comm	0.12033414	0.15750570	0.19415344	30.8903%	23.2676%	UP		
Dept of Commerce	0.01587745	0.01481064	0.01372659	-6.7190%	-7.3194%		DOWN	
Dept of HHS	0.01701289	0.04036784	0.01941235	137.2779%	-51.9114%			Inconsistent
Dept of Labor	0.05909899	0.05578109	0.05478362	-5.6142%	-1.7882%		DOWN	
Dept of VA	0.02549267	0.02785515	0.02801248	9.2673%	0.5648%	UP		
Gen Svcs Agency	0.08975130	0.08108235	0.09442584	-9.6589%	16.4567%			Inconsistent
Office of Pers Mgmt	0.00037703	0.00037589	0.00051800	-0.3040%	37.8080%			Inconsistent
Dept of Agriculture	0.00337663	0.01324000	0.01668559	292.1065%	26.0241%	UP		
Dept of HUD	0.00314250	0.00625350	0.00650589	98.9979%	4.0360%	UP		
Agency for International Dev	0.02786668	0.02033428	0.02484194	-27.0301%	22.1578%			Inconsistent
NASA	0.00508631	0.00397622	0.00345865	-21.8250%	-13.0167%		DOWN	
Small Business Admin	0.02514663	0.02299219	0.02826818	-8.5675%	22.9382%			Inconsistent
Dept of Education	0.00016182	0.00013615	0.00070828	-15.8632%	420.2076%			Inconsistent
Dept of Interior	0.01830330	0.01452917	0.02037152	-20.6200%	40.2112%			Inconsistent
Dept of Transportation	0.00757678	0.00698551	0.00870351	-7.8037%	24.5937%			Inconsistent
EPA	0.04581085	0.04635614	0.04303831	1.1903%	-7.1572%			Inconsistent
Natl Science Foundation	0.00021754	0.00027050	0.00091207	24.3471%	237.1793%	UP		
Soc Sec Admin	0.00325565	0.00311448	0.00327233	-4.3361%	5.0684%			Inconsistent
Median:	0.0169	0.0139	0.0152	-18.0002%	9.5178%	6	4	12
# of Entities > 50%:				6	4			

Ratio Type: Assessing Stewardship
 Non-Entity Asset
 Ratio: Management
 Numerator: Non-Entity Assets
 Denominator: Total Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.00249718	0.00444472	0.00708311	77.9892%	59.3602%	UP		
Dept of Energy	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Treasury	0.97232123	0.96942611	0.97460222	-0.2978%	0.5339%			Inconsistent
FEMA	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Nuc Reg Comm	0.00015553	0.00019042	0.00094799	22.4336%	397.8477%	UP		
Dept of Commerce	0.01428252	0.01345586	0.01215989	-5.7879%	-9.6313%		DOWN	
Dept of HHS	0.00548262	0.00039023	0.00033265	-92.8824%	-14.7545%		DOWN	
Dept of Labor	0.00198532	0.00227581	0.00244593	14.6314%	7.4754%	UP		
Dept of VA	0.02605898	0.03729709	0.00106925	43.1256%	-97.1332%			Inconsistent
Gen Svcs Agency	0.00677291	0.00482368	0.00432471	-28.7798%	-10.3441%		DOWN	
Office of Pers Mgmt	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Agriculture	0.00619983	0.00438219	0.00187281	-29.3176%	-57.2631%		DOWN	
Dept of HUD	0.00648646	0.00676741	0.00664090	4.3313%	-1.8693%			Inconsistent
Agency for International Dev	0.00000000	0.00636755	0.00243993	#DIV/0!	-61.6817%	#DIV/0!	#DIV/0!	Inconsistent
NASA	0.00018279	0.00010726	0.00019418	-41.3224%	81.0407%			Inconsistent
Small Business Admin	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Dept of Education	0.02078516	0.01747268	0.01875497	-15.9368%	7.3389%			Inconsistent
Dept of Interior	0.10181768	0.10135980	0.05778027	-0.4497%	-42.9949%		DOWN	
Dept of Transportation	0.01455184	0.01545505	0.01371427	6.2069%	-11.2635%			Inconsistent
EPA	0.00000000	0.00012546	0.00039196	#DIV/0!	212.4245%	#DIV/0!	#DIV/0!	Inconsistent
Natl Science Foundation	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Inconsistent
Soc Sec Admin	0.00220218	0.00210091	0.00178288	-4.5983%	-15.1381%		DOWN	
Median:	0.0023	0.0033	0.0018	41.6787%	-45.0933%	3	6	13
# of Entities > 50%:				2	7			

APPENDIX D. RATIO CHANGE RATES

*Budget Authority to Total
Budgetary Resources*

Budget Authority
Total Budgetary Resources

ABSOLUTE VALUES

Agency	% Growth		Budget Authority to Total Budgetary Resources		
	1999/1998	2000/1999		1998 to 1999	1999 to 2000
Dept of Defense	0.03%	1.48%	Mean	0.165521096	0.22891694
Dept of Energy	1.94%	1.84%	Standard Error	0.081346517	0.093763753
Dept of Treasury	10.88%	20.56%	Median	0.042641287	0.071161477
FEMA	26.42%	72.23%	Mode	#N/A	#N/A
Nuc Reg Comm	0.77%	0.66%	Standard Deviation	0.381548987	0.439790984
Dept of Commerce	0.11%	11.06%	Sample Variance	0.145579629	0.19341611
Dept of HHS	39.52%	2.13%	Kurtosis	17.02577962	13.04295623
Dept of Labor	7.93%	199.15%	Skewness	3.968629383	3.40831482
Dept of VA	0.83%	1.52%	Range	1.782532994	1.99006263
Gen Svcs Agency	1.94%	56.43%	Minimum	0.000296271	0.001403284
Office of Pers Mgmt	0.54%	6.50%	Maximum	1.782829266	1.991465914
Dept of Agriculture	5.12%	46.36%	Sum	3.641464122	5.036172685
Dept of HUD	5.09%	7.73%	Count	22	22
Agency for International Dev	6.30%	13.50%	Confidence Level(95.0%)	0.169169373	0.194992432
NASA	0.63%	1.56%			
Small Business Admin	26.22%	18.50%			
Dept of Education	0.43%	0.36%			
Dept of Interior	8.05%	17.81%			
Dept of Transportation	38.82%	20.53%			
EPA	3.44%	0.14%			
Natl Science Foundation	0.86%	0.49%			
Soc Sec Admin	178.28%	3.07%			

Self-Sufficiency

Earned Revenues
Budget Authority

ABSOLUTE VALUES

Agency	% Growth		Self-Sufficiency		
	1999/1998	2000/1999		1998 to 1999	1999 to 2000
Dept of Defense	15.89%	20.34%	Mean	3.108420672	0.271600871
Dept of Energy	4.78%	5.20%	Standard Error	2.960178902	0.068819197
Dept of Treasury	96.35%	21.75%	Median	0.091456701	0.178219963
FEMA	3.76%	22.41%	Mode	#N/A	#N/A
Nuc Reg Comm	2.04%	4.22%	Standard Deviation	13.88446977	0.322790645
Dept of Commerce	13.38%	36.67%	Sample Variance	192.7785009	0.104193801
Dept of HHS	1.18%	88.45%	Kurtosis	21.98895203	6.012791083
Dept of Labor	1.43%	10.05%	Skewness	4.688737712	2.371878214
Dept of VA	3.13%	11.28%	Range	65.25363788	1.336475855
Gen Svcs Agency	1.98%	136.92%	Minimum	0.011758295	0.032745518
Office of Pers Mgmt	1.62%	7.82%	Maximum	65.26539617	1.369221373
Dept of Agriculture	24.33%	22.11%	Sum	68.38525478	5.975219167
Dept of HUD	22.65%	53.34%	Count	22	22
Agency for International Dev	4.91%	23.52%	Confidence Level(95.0%)	6.156030095	0.143117379
NASA	14.21%	9.65%			
Small Business Admin	6526.54%	11.26%			
Dept of Education	22.87%	21.73%			
Dept of Interior	19.44%	15.31%			
Dept of Transportation	2.74%	5.00%			
EPA	27.52%	59.71%			
Natl Science Foundation	26.30%	7.52%			
Soc Sec Admin	1.46%	3.27%			

Total Outlays to
NetObligations

Total Outlays
Obligations Incurred, Net

ABSOLUTE VALUES

Agency	% Growth		Total Outlays to NetObligations		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	2.83%	1.40%	Mean	0.194174815	0.153656646
Dept of Energy	1.14%	0.21%	Standard Error	0.091017304	0.09874445
Dept of Treasury	3.04%	0.53%	Median	0.040979194	0.009963261
FEMA	74.66%	25.58%	Mode	#N/A	#N/A
Nuc Reg Comm	2.60%	0.92%	Standard Deviation	0.426908998	0.463152527
Dept of Commerce	1.22%	0.58%	Sample Variance	0.182251292	0.214510263
Dept of HHS	0.31%	0.11%	Kurtosis	8.545402351	18.928034
Dept of Labor	1.29%	5.13%	Skewness	2.919121809	4.262746582
Dept of VA	1.54%	3.36%	Range	1.743405505	2.160012565
Gen Svcs Agency	99.95%	216.11%	Minimum	0.000818587	0.001116098
Office of Pers Mgmt	0.08%	0.23%	Maximum	1.744224091	2.161128663
Dept of Agriculture	6.37%	7.35%	Sum	4.271845931	3.380446218
Dept of HUD	10.42%	1.05%	Count	22	22
Agency for International Dev	13.28%	15.23%	Confidence Level(95.0%)	0.189280879	0.205350362
NASA	5.16%	0.69%			
Small Business Admin	174.42%	50.27%			
Dept of Education	6.21%	2.82%			
Dept of Interior	0.61%	0.95%			
Dept of Transportation	7.63%	0.54%			
EPA	7.60%	4.07%			
Natl Science Foundation	6.49%	0.47%			
Soc Sec Admin	0.34%	0.44%			

Net Obligations to Total Budgetary
Resources

Obligations Incurred, Net
Total Budgetary Resources

ABSOLUTE VALUES

Agency	% Growth		Net Obligations to Total Budgetary Resources		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	0.90%	2.26%	Mean	4.695812402	0.231239345
Dept of Energy	2.20%	3.42%	Standard Error	4.51276098	0.107125157
Dept of Treasury	12.60%	20.23%	Median	0.041280304	0.029717501
FEMA	15.11%	24.60%	Mode	#N/A	#N/A
Nuc Reg Comm	0.71%	0.27%	Standard Deviation	21.16672522	0.502461523
Dept of Commerce	0.85%	6.11%	Sample Variance	448.0302565	0.252467582
Dept of HHS	35.44%	1.00%	Kurtosis	21.98451485	7.759282964
Dept of Labor	3.83%	193.60%	Skewness	4.688067804	2.894302403
Dept of VA	2.17%	1.07%	Range	99.44493755	1.93545428
Gen Svcs Agency	9944.93%	152.72%	Minimum	0.004367174	0.000557548
Office of Pers Mgmt	1.00%	0.35%	Maximum	99.44930473	1.936011829
Dept of Agriculture	7.84%	2.37%	Sum	103.3078728	5.087265588
Dept of HUD	4.42%	2.53%	Count	22	22
Agency for International Dev	8.15%	12.47%	Confidence Level(95.0%)	9.384801838	0.222778997
NASA	0.68%	0.66%			
Small Business Admin	68.46%	47.85%			
Dept of Education	10.09%	7.61%			
Dept of Interior	0.48%	16.61%			
Dept of Transportation	43.58%	10.67%			
EPA	1.52%	1.10%			
Natl Science Foundation	0.44%	1.19%			
Soc Sec Admin	165.37%	0.06%			

Utilization

Total Budgetary Resources - Unobligated Balance (End)
Total Budgetary Resources

ABSOLUTE VALUES

Agency	% Growth		Utilization		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	1.39%	0.28%	Mean	0.154892067	0.352953466
Dept of Energy	1.87%	6.91%	Standard Error	0.062156849	0.190128955
Dept of Treasury	10.95%	3.63%	Median	0.033820242	0.054510008
FEMA	19.18%	43.03%	Mode	#N/A	#N/A
Nuc Reg Comm	0.19%	0.65%	Standard Deviation	0.291541463	0.891783845
Dept of Commerce	0.85%	3.89%	Sample Variance	0.084996425	0.795278426
Dept of HHS	18.64%	55.97%	Kurtosis	6.491930661	17.18127335
Dept of Labor	3.35%	120.10%	Skewness	2.628650282	4.01657183
Dept of VA	3.42%	1.09%	Range	1.114153586	4.135980837
Gen Svcs Agency	0.78%	2.97%	Minimum	0.000416584	0.002802367
Office of Pers Mgmt	0.04%	16.66%	Maximum	1.11457017	4.138783204
Dept of Agriculture	5.21%	50.89%	Sum	3.407625481	7.764976263
Dept of HUD	21.73%	9.93%	Count	22	22
Agency for International Dev	3.50%	3.68%	Confidence Level(95.0%)	0.129262266	0.395394875
NASA	1.33%	0.45%			
Small Business Admin	38.64%	23.52%			
Dept of Education	6.60%	5.36%			
Dept of Interior	2.41%	1.20%			
Dept of Transportation	111.46%	413.88%			
EPA	0.42%	5.54%			
Natl Science Foundation	0.58%	1.28%			
Soc Sec Admin	88.23%	5.59%			

*Percentage of Uncovered
Liabilities*

Total Liabilities Not Covered by Budgetary Resources
Total Liabilities

ABSOLUTE VALUES

Agency	% Growth		Percentage of Uncovered Liabilities		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	0.22%	1.20%	Mean	0.278377852	1.264834522
Dept of Energy	2.28%	12.78%	Standard Error	0.108266216	1.101476751
Dept of Treasury	1.96%	5.07%	Median	0.089317587	0.060289558
FEMA	204.71%	48.46%	Mode	#N/A	#N/A
Nuc Reg Comm	9.20%	1.39%	Standard Deviation	0.507813564	5.166383911
Dept of Commerce	20.73%	7.03%	Sample Variance	0.257874615	26.69152271
Dept of HHS	5.36%	19.66%	Kurtosis	7.162390515	21.85949305
Dept of Labor	8.66%	1.93%	Skewness	2.680406162	4.669407688
Dept of VA	1.37%	1.41%	Range	2.047103763	24.3636369
Gen Svcs Agency	4.93%	5.19%	Minimum	4.52088E-05	0.000107545
Office of Pers Mgmt	0.00%	0.01%	Maximum	2.047148972	24.36374445
Dept of Agriculture	87.96%	15.47%	Sum	6.124312743	27.82635947
Dept of HUD	3.82%	12.07%	Count	22	22
Agency for International Dev	17.72%	4.20%	Confidence Level(95.0%)	0.22515196	2.290646698
NASA	14.30%	0.54%			
Small Business Admin	1.10%	2436.37%			
Dept of Education	132.39%	120.30%			
Dept of Interior	1.00%	52.17%			
Dept of Transportation	16.84%	3.72%			
EPA	42.04%	24.14%			
Natl Science Foundation	26.48%	6.87%			
Soc Sec Admin	9.35%	2.64%			

<i>Liabilities to Assets</i>
Total Liabilities
Total Assets

ABSOLUTE VALUES

Agency	% Growth		Liabilities to Assets		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	3.95%	2.51%	Mean	0.12479115	0.066604757
Dept of Energy	20.07%	0.41%	Standard Error	0.021737899	0.014260404
Dept of Treasury	0.94%	0.45%	Median	0.093203401	0.032220785
FEMA	28.77%	15.98%	Mode	#N/A	#N/A
Nuc Reg Comm	5.84%	16.55%	Standard Deviation	0.101959786	0.066887224
Dept of Commerce	5.33%	1.72%	Sample Variance	0.010395798	0.004473901
Dept of HHS	12.82%	13.94%	Kurtosis	-0.718074082	0.289569755
Dept of Labor	6.66%	3.72%	Skewness	0.72567179	1.082466122
Dept of VA	19.57%	23.85%	Range	0.32005463	0.23435295
Gen Svcs Agency	6.45%	2.26%	Minimum	0.006549989	0.004132978
Office of Pers Mgmt	3.66%	1.05%	Maximum	0.326604619	0.238485928
Dept of Agriculture	11.98%	5.89%	Sum	2.745405295	1.465304663
Dept of HUD	3.19%	1.35%	Count	22	22
Agency for International Dev	5.77%	1.64%	Confidence Level(95.0%)	0.045206444	0.029656139
NASA	13.40%	10.83%			
Small Business Admin	2.25%	2.85%			
Dept of Education	24.34%	9.84%			
Dept of Interior	0.65%	13.68%			
Dept of Transportation	31.35%	3.60%			
EPA	21.36%	0.80%			
Natl Science Foundation	32.66%	2.41%			
Soc Sec Admin	13.52%	11.20%			

Earned Revenues to Entity Assets

Earned Revenues (Assigned and Not Assigned to Programs)
Entity Assets

ABSOLUTE VALUES

Agency	% Growth		Earned Revenues to Entity Assets		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	13.44%	17.81%	Mean	3.82426627	0.154692141
Dept of Energy	1.50%	9.58%	Standard Error	3.670714892	0.038753883
Dept of Treasury	93.40%	8.75%	Median	0.085926795	0.093554457
FEMA	27.11%	2.29%	Mode	#N/A	#N/A
Nuc Reg Comm	1.42%	5.92%	Standard Deviation	17.21717898	0.181771824
Dept of Commerce	3.05%	9.03%	Sample Variance	296.431252	0.033040996
Dept of HHS	8.75%	76.08%	Kurtosis	21.99340284	6.317790781
Dept of Labor	8.44%	3.08%	Skewness	4.689412216	2.483729845
Dept of VA	1.93%	21.83%	Range	80.89007602	0.74200824
Gen Svcs Agency	5.08%	3.99%	Minimum	0.014180933	0.018798369
Office of Pers Mgmt	1.77%	1.88%	Maximum	80.90425696	0.760806609
Dept of Agriculture	7.35%	17.67%	Sum	84.13385793	3.403227102
Dept of HUD	16.02%	26.10%	Count	22	22
Agency for International Dev	14.14%	14.62%	Confidence Level(95.0%)	7.633670833	0.080593126
NASA	7.09%	15.96%			
Small Business Admin	8090.43%	4.54%			
Dept of Education	15.72%	10.90%			
Dept of Interior	23.02%	9.13%			
Dept of Transportation	6.66%	16.04%			
EPA	31.33%	57.72%			
Natl Science Foundation	28.86%	3.09%			
Soc Sec Admin	6.87%	4.29%			

Total Liabilities to Net

Position
Total Liabilities
Net Position

ABSOLUTE VALUES

Agency	% Growth		Total Liabilities to Net Position		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	5.01%	9.39%	Mean	0.506786193	0.823474192
Dept of Energy	21.86%	79.43%	Standard Error	0.223823507	0.412271746
Dept of Treasury	52.82%	629.92%	Median	0.200238513	0.119508977
FEMA	39.78%	20.83%	Mode	#N/A	#N/A
Nuc Reg Comm	15.83%	38.17%	Standard Deviation	1.049825305	1.933725894
Dept of Commerce	18.19%	9.99%	Sample Variance	1.102133171	3.739295832
Dept of HHS	14.91%	18.51%	Kurtosis	18.95568731	7.675920212
Dept of Labor	44.31%	11.67%	Skewness	4.237306962	2.940578283
Dept of VA	30.87%	23.99%	Range	5.056933826	7.09678519
Gen Svcs Agency	7.94%	2.14%	Minimum	0.002029627	0.007909311
Office of Pers Mgmt	3.61%	2.65%	Maximum	5.058963452	7.104694501
Dept of Agriculture	505.90%	143.20%	Sum	11.14929624	18.11643223
Dept of HUD	3.11%	2.66%	Count	22	22
Agency for International Dev	12.06%	3.39%	Confidence Level(95.0%)	0.465466545	0.857366179
NASA	9.40%	12.23%			
Small Business Admin	93.76%	710.47%			
Dept of Education	82.88%	43.78%			
Dept of Interior	0.20%	24.34%			
Dept of Transportation	70.22%	9.72%			
EPA	30.47%	0.79%			
Natl Science Foundation	36.95%	2.85%			
Soc Sec Admin	14.88%	11.52%			

Earned Revenues to Entity Assets

Earned Revenues (Assigned and Not Assigned to Programs)
Entity Assets

ABSOLUTE VALUES

Agency	% Growth		Earned Revenues to Entity Assets		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	13.44%	17.81%	Mean	3.82426627	0.154692141
Dept of Energy	1.50%	9.58%	Standard Error	3.670714892	0.038753883
Dept of Treasury	93.40%	8.75%	Median	0.085926795	0.093554457
FEMA	27.11%	2.29%	Mode	#N/A	#N/A
Nuc Reg Comm	1.42%	5.92%	Standard Deviation	17.21717898	0.181771824
Dept of Commerce	3.05%	9.03%	Sample Variance	296.431252	0.033040996
Dept of HHS	8.75%	76.08%	Kurtosis	21.99340284	6.317790781
Dept of Labor	8.44%	3.08%	Skewness	4.689412216	2.483729845
Dept of VA	1.93%	21.83%	Range	80.89007602	0.74200824
Gen Svcs Agency	5.08%	3.99%	Minimum	0.014180933	0.018798369
Office of Pers Mgmt	1.77%	1.88%	Maximum	80.90425696	0.760806609
Dept of Agriculture	7.35%	17.67%	Sum	84.13385793	3.403227102
Dept of HUD	16.02%	26.10%	Count	22	22
Agency for International Dev	14.14%	14.62%	Confidence Level(95.0%)	7.633670833	0.080593126
NASA	7.09%	15.96%			
Small Business Admin	8090.43%	4.54%			
Dept of Education	15.72%	10.90%			
Dept of Interior	23.02%	9.13%			
Dept of Transportation	6.66%	16.04%			
EPA	31.33%	57.72%			
Natl Science Foundation	28.86%	3.09%			
Soc Sec Admin	6.87%	4.29%			

*Net Cost of Operations to
Appropriations Used*

Net Cost of Operations
Appropriations Used

ABSOLUTE VALUES

Agency	ABSOLUTE VALUES		Net Cost of Operations to Appropriations Used		
	% Growth 1999/1998	% Growth 2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	26.65%	12.48%	Mean	0.692319253	0.454259092
Dept of Energy	49.87%	29.27%	Standard Error	0.369386541	0.168376423
Dept of Treasury	96.54%	2.72%	Median	0.186525708	0.178662939
FEMA	2.43%	17.46%	Mode	#N/A	#N/A
Nuc Reg Comm	0.66%	41.19%	Standard Deviation	1.732576455	0.789755429
Dept of Commerce	0.65%	4.41%	Sample Variance	3.001821171	0.623713637
Dept of HHS	34.80%	0.28%	Kurtosis	18.00840511	6.127196491
Dept of Labor	3.34%	0.53%	Skewness	4.120318218	2.550798253
Dept of VA	132.12%	304.66%	Range	8.122689665	3.043795892
Gen Svcs Agency	812.30%	18.27%	Minimum	0.000337683	0.002830902
Office of Pers Mgmt	20.65%	122.00%	Maximum	8.123027349	3.046626794
Dept of Agriculture	5.31%	24.85%	Sum	15.23102357	9.993700017
Dept of HUD	23.37%	33.51%	Count	22	22
Agency for International Dev	1.43%	0.49%	Confidence Level(95.0%)	0.768181498	0.350158001
NASA	16.66%	1.39%			
Small Business Admin	46.01%	80.34%			
Dept of Education	1.73%	15.25%			
Dept of Interior	197.63%	235.66%			
Dept of Transportation	48.25%	24.31%			
EPA	2.01%	27.19%			
Natl Science Foundation	0.03%	0.78%			
Soc Sec Admin	0.65%	2.34%			

*Total Cost of Operations to
Total Financing*

Total Cost of Operations
Non-Exchange Financing Sources + Earned Revenue

ABSOLUTE VALUES

Agency	ABSOLUTE VALUES		Total Cost of Operations to Total Financing		
	% Growth 1999/1998	% Growth 2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	22.41%	12.13%	Mean	0.199670006	0.441100639
Dept of Energy	7.29%	26.83%	Standard Error	0.074994999	0.241576324
Dept of Treasury	94.44%	6.34%	Median	0.042178523	0.059268484
FEMA	1.58%	12.17%	Mode	#N/A	#N/A
Nuc Reg Comm	0.59%	1.81%	Standard Deviation	0.351757724	1.133093396
Dept of Commerce	1.36%	4.03%	Sample Variance	0.123733497	1.283900643
Dept of HHS	11.51%	20.09%	Kurtosis	4.430220341	9.946977491
Dept of Labor	4.09%	3.09%	Skewness	2.285142515	3.236318197
Dept of VA	129.23%	459.13%	Range	1.289696606	4.587934816
Gen Svcs Agency	4.11%	2.30%	Minimum	0.002639221	0.003381699
Office of Pers Mgmt	6.46%	31.36%	Maximum	1.292335827	4.591316515
Dept of Agriculture	0.51%	24.31%	Sum	4.392740127	9.704214056
Dept of HUD	15.94%	5.51%	Count	22	22
Agency for International Dev	1.00%	0.34%	Confidence Level(95.0%)	0.155960665	0.502385554
NASA	15.93%	1.44%			
Small Business Admin	83.54%	312.69%			
Dept of Education	1.60%	4.47%			
Dept of Interior	1.75%	14.79%			
Dept of Transportation	29.12%	22.32%			
EPA	0.26%	1.32%			
Natl Science Foundation	2.21%	0.77%			
Soc Sec Admin	4.33%	3.18%			

Net Results of Operations to PP&E

Net Results of Operations
PP&E

ABSOLUTE VALUES

Agency	% Growth		Net Results of Operations to PP&E	1998 to 1999	1999 to 2000
	1999/1998	2000/1999			
Dept of Defense	31000.79%	63.07%	Mean	22.06243653	3.559099386
Dept of Energy	106.99%	66.15%	Standard Error	14.96285181	1.560894071
Dept of Treasury	105.07%	213.23%	Median	1.059315703	1
FEMA	54.14%	2659.16%	Mode	#N/A	#N/A
Nuc Reg Comm	47.73%	250.38%	Standard Deviation	68.56840102	7.152915232
Dept of Commerce	17.20%	107.01%	Sample Variance	4701.625618	51.16419632
Dept of HHS	329.71%	0.21%	Kurtosis	17.52522164	6.754431179
Dept of Labor	21.63%	12.48%	Skewness	4.088890585	2.746974888
Dept of VA	186.59%	167.51%	Range	309.9190768	26.589445
Gen Svcs Agency	105.93%	60.72%	Minimum	0.088791868	0.002119568
Office of Pers Mgmt	138.61%	2195.67%	Maximum	310.0078687	26.59156457
Dept of Agriculture	8.88%	170.32%	Sum	463.3111672	74.74108711
Dept of HUD	6657.86%	70.94%	Count	21	21
Agency for International Dev	120.38%	156.00%	Confidence Level(95.0%)	31.21194744	3.255966465
NASA	5964.68%	3.07%			
Small Business Admin	103.85%	100.00%			
Dept of Education	#DIV/0!	#DIV/0!			
Dept of Interior	50.73%	56.52%			
Dept of Transportation	1159.43%	67.13%			
EPA	16.85%	856.06%			
Natl Science Foundation	119.89%	177.84%			
Soc Sec Admin	14.17%	20.62%			

Costs Not Assigned to Programs, to Program Costs

Total Costs Not Assigned to Programs
Total Program Costs

ABSOLUTE VALUES

Agency	% Growth		Costs Not Assigned to Programs, to Program Costs	1998 to 1999	1999 to 2000
	1999/1998	2000/1999			
Dept of Defense	#DIV/0!	#DIV/0!	Mean	5.46773576	0.484568513
Dept of Energy	66.13%	55.35%	Standard Error	4.748666012	0.150188369
Dept of Treasury	96.86%	52.66%	Median	0.600382299	0.271349351
FEMA	#DIV/0!	#DIV/0!	Mode	#N/A	#N/A
Nuc Reg Comm	#DIV/0!	#DIV/0!	Standard Deviation	17.76788126	0.561953421
Dept of Commerce	9.62%	32.97%	Sample Variance	315.6976045	0.315791647
Dept of HHS	#DIV/0!	#DIV/0!	Kurtosis	13.94082243	3.201798068
Dept of Labor	14.45%	12.86%	Skewness	3.730691605	1.6855797
Dept of VA	237.06%	95.31%	Range	67.09078441	2.002407631
Gen Svcs Agency	#DIV/0!	#DIV/0!	Minimum	0.057456665	0.00653514
Office of Pers Mgmt	#DIV/0!	#DIV/0!	Maximum	67.14824108	2.008942771
Dept of Agriculture	202.03%	200.89%	Sum	76.54830064	6.783959185
Dept of HUD	53.95%	21.30%	Count	14	14
Agency for International Dev	12.38%	82.20%	Confidence Level(95.0%)	10.25886723	0.324462183
NASA	6714.82%	5.94%			
Small Business Admin	122.59%	10.27%			
Dept of Education	86.83%	100.00%			
Dept of Interior	12.75%	1.75%			
Dept of Transportation	19.61%	6.24%			
EPA					
Natl Science Foundation					
Soc Sec Admin	5.75%	0.65%			

Costs Not Assigned to
Programs, to Net Cost of
Operations

Total Costs Not Assigned to Programs
Net Cost of Operations

ABSOLUTE VALUES

Agency	% Growth		Costs Not Assigned to Programs, to Net Cost of Operations		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	#DIV/0!	#DIV/0!	Mean	6.58014165	0.703374382
Dept of Energy	8.86%	28.94%	Standard Error	5.774035246	0.189045195
Dept of Treasury	94.08%	32.04%	Median	0.690868383	0.355018785
FEMA	#DIV/0!	#DIV/0!	Mode	#N/A	#N/A
Nuc Reg Comm	#DIV/0!	#DIV/0!	Standard Deviation	21.60446163	0.707342352
Dept of Commerce	6.05%	38.96%	Sample Variance	466.7527623	0.500333203
Dept of HHS	#DIV/0!	#DIV/0!	Kurtosis	13.95211365	-0.377038626
Dept of Labor	14.60%	13.10%	Skewness	3.732748455	0.964229486
Dept of VA	224.39%	91.79%	Range	81.53439581	2.019793994
Gen Svcs Agency	#DIV/0!	#DIV/0!	Minimum	0.056861762	0.00599068
Office of Pers Mgmt	#DIV/0!	#DIV/0!	Maximum	81.59125757	2.025784675
Dept of Agriculture	193.55%	202.58%	Sum	92.1219831	9.847241341
Dept of HUD	52.13%	26.84%	Count	14	14
Agency for International Dev	12.61%	82.34%	Confidence Level(95.0%)	12.47404236	0.408407236
NASA	8159.13%	6.67%			
Small Business Admin	121.20%	155.55%			
Dept of Education	86.04%	100.00%			
Dept of Interior	214.26%	198.76%			
Dept of Transportation	19.62%	6.55%			
EPA	#DIV/0!	#DIV/0!			
Natl Science Foundation	#DIV/0!	#DIV/0!			
Soc Sec Admin	5.69%	0.60%			

Return on Net Cost

Net Results of Operations
Net Cost of Operations

ABSOLUTE VALUES

Agency	% Growth		Return on Net Cost		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	21769.90%	62.13%	Mean	19.22093558	4.664519147
Dept of Energy	25.96%	52.84%	Standard Error	10.8991814	2.030715601
Dept of Treasury	48.76%	201.74%	Median	1.132248303	1.254309203
FEMA	67.55%	3750.81%	Mode	#N/A	#N/A
Nuc Reg Comm	55.07%	290.16%	Standard Deviation	51.12169222	9.524900458
Dept of Commerce	29.33%	104.27%	Sample Variance	2613.427415	90.72372874
Dept of HHS	349.09%	4.64%	Kurtosis	11.37152288	7.780308863
Dept of Labor	19.75%	19.29%	Skewness	3.279576572	2.862638361
Dept of VA	160.18%	69.10%	Range	217.6972319	37.46332904
Gen Svcs Agency	84.74%	4.48%	Minimum	0.001757562	0.044754129
Office of Pers Mgmt	144.96%	858.80%	Maximum	217.6989895	37.50808317
Dept of Agriculture	0.18%	185.46%	Sum	422.8605827	102.6194212
Dept of HUD	9392.18%	77.56%	Count	22	22
Agency for International Dev	121.91%	165.50%	Confidence Level(95.0%)	22.66609247	4.223105011
NASA	8132.99%	8.56%			
Small Business Admin	105.30%	2794.04%			
Dept of Education	168.53%	146.59%			
Dept of Interior	231.23%	243.01%			
Dept of Transportation	1224.63%	68.37%			
EPA	9.41%	940.91%			
Natl Science Foundation	121.15%	199.34%			
Soc Sec Admin	23.27%	14.36%			

Return on Appropriated
Funds

Net Results of Operations
Appropriations Used

ABSOLUTE VALUES

Agency	% Growth		Return on Appropriated Funds		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	27545.78%	66.86%	Mean	20.33603852	5.871424267
Dept of Energy	88.77%	66.65%	Standard Error	12.89552232	2.606384257
Dept of Treasury	98.28%	198.97%	Median	1.005674775	1.219730636
FEMA	68.34%	3078.54%	Mode	#N/A	#N/A
Nuc Reg Comm	55.37%	368.48%	Standard Deviation	60.48536113	12.22502579
Dept of Commerce	28.87%	104.46%	Sample Variance	3658.478911	149.4512556
Dept of HHS	192.79%	4.34%	Kurtosis	16.65708977	8.071138728
Dept of Labor	22.43%	18.65%	Skewness	3.956099841	2.830127271
Dept of VA	183.58%	163.24%	Range	275.4064026	49.54057934
Gen Svcs Agency	39.25%	23.57%	Minimum	0.051421624	0.043405314
Office of Pers Mgmt	135.68%	1784.51%	Maximum	275.4578242	49.58398465
Dept of Agriculture	5.14%	164.22%	Sum	447.3928474	129.1713339
Dept of HUD	7173.62%	70.04%	Count	22	22
Agency for International Dev	121.59%	165.18%	Confidence Level(95.0%)	26.8177114	5.420273724
NASA	6761.76%	7.05%			
Small Business Admin	102.86%	4958.40%			
Dept of Education	167.35%	139.49%			
Dept of Interior	28.12%	94.01%			
Dept of Transportation	1767.26%	60.68%			
EPA	7.21%	1169.55%			
Natl Science Foundation	121.16%	198.57%			
Soc Sec Admin	24.07%	11.69%			

Return on Average Net
Position

Net Results of Operations
Average Net Position

ABSOLUTE VALUES

Agency	% Growth		Return on Average Net Position		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	830.12%	66.45%	Mean	8.682680905	5.319554133
Dept of Energy	59.91%	70.80%	Standard Error	4.58563799	2.256834641
Dept of Treasury	94.15%	203.70%	Median	1.127555765	1.290197284
FEMA	37.77%	2595.51%	Mode	#N/A	#N/A
Nuc Reg Comm	42.85%	277.17%	Standard Deviation	21.5085487	10.58549277
Dept of Commerce	17.52%	106.56%	Sample Variance	462.6176671	112.0526571
Dept of HHS	300.48%	5.27%	Kurtosis	7.751348668	7.660184317
Dept of Labor	26.07%	10.21%	Skewness	2.96544488	2.755724254
Dept of VA	186.05%	166.87%	Range	77.8245052	42.86511003
Gen Svcs Agency	102.22%	61.74%	Minimum	0.079435915	0.024083555
Office of Pers Mgmt	136.35%	1788.60%	Maximum	77.90394112	42.88919359
Dept of Agriculture	468.52%	317.68%	Sum	191.0189799	117.0301909
Dept of HUD	7790.39%	72.61%	Count	22	22
Agency for International Dev	127.92%	165.93%	Confidence Level(95.0%)	9.536357905	4.693345378
NASA	7080.06%	3.97%			
Small Business Admin	105.41%	4288.92%			
Dept of Education	175.77%	151.48%			
Dept of Interior	43.82%	54.16%			
Dept of Transportation	1327.92%	73.55%			
EPA	20.55%	1025.94%			
Natl Science Foundation	120.10%	193.47%			
Soc Sec Admin	7.94%	2.41%			

Fixed Assets to Total Assets

PP&E
Total Assets

ABSOLUTE VALUES

Agency	% Growth		Fixed Assets to Total Assets		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	6.68%	8.43%	Mean	0.137879739	0.144123435
Dept of Energy	6.60%	2.84%	Standard Error	0.050182058	0.047816503
Dept of Treasury	99.95%	0.75%	Median	0.053907286	0.067778563
FEMA	37.94%	13.81%	Mode	#N/A	#N/A
Nuc Reg Comm	5.11%	5.20%	Standard Deviation	0.229963078	0.219122743
Dept of Commerce	0.48%	10.80%	Sample Variance	0.052883017	0.048014777
Dept of HHS	6.39%	2.43%	Kurtosis	10.15628852	12.34693647
Dept of Labor	3.58%	0.58%	Skewness	3.046798182	3.2545542
Dept of VA	4.43%	6.78%	Range	0.994687268	0.99424069
Gen Svcs Agency	1.69%	0.71%	Minimum	0.004840898	0.00575931
Office of Pers Mgmt	11.34%	22.64%	Maximum	0.999528166	1
Dept of Agriculture	6.95%	35.56%	Sum	2.895474517	3.026592136
Dept of HUD	24.86%	5.80%	Count	21	21
Agency for International Dev	3.60%	25.25%	Confidence Level(95.0%)	0.10467789	0.099743431
NASA	2.95%	0.95%			
Small Business Admin	6.15%	100.00%			
Dept of Education	#DIV/0!	#DIV/0!			
Dept of Interior	3.66%	1.19%			
Dept of Transportation	5.39%	3.92%			
EPA	44.96%	21.50%			
Natl Science Foundation	1.58%	18.77%			
Soc Sec Admin	5.27%	14.75%			

Fixed Assets to Entity Assets

PP&E
Entity Assets

ABSOLUTE VALUES

Agency	% Growth		Fixed Assets to Entity Assets		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	6.50%	8.18%	Mean	0.136437451	0.152013058
Dept of Energy	6.60%	2.84%	Standard Error	0.049652896	0.047355479
Dept of Treasury	98.46%	19.47%	Median	0.05303935	0.081836038
FEMA	37.94%	13.81%	Mode	#N/A	#N/A
Nuc Reg Comm	5.11%	5.28%	Standard Deviation	0.227538154	0.217010069
Dept of Commerce	0.40%	10.92%	Sample Variance	0.051773611	0.04709337
Dept of HHS	6.87%	2.44%	Kurtosis	9.903625858	12.37062451
Dept of Labor	3.55%	0.56%	Skewness	3.010657632	3.241192778
Dept of VA	3.32%	2.91%	Range	0.980568523	0.99441025
Gen Svcs Agency	1.88%	0.76%	Minimum	0.003998903	0.00558975
Office of Pers Mgmt	11.34%	22.64%	Maximum	0.984567426	1
Dept of Agriculture	6.75%	35.22%	Sum	2.865186472	3.192274211
Dept of HUD	24.89%	5.81%	Count	21	21
Agency for International Dev	2.98%	24.75%	Confidence Level(95.0%)	0.103574078	0.098781753
NASA	2.94%	0.96%			
Small Business Admin	6.15%	100.00%			
Dept of Education	#DIV/0!	#DIV/0!			
Dept of Interior	3.71%	3.49%			
Dept of Transportation	5.30%	4.09%			
EPA	44.98%	21.54%			
Natl Science Foundation	1.58%	18.77%			
Soc Sec Admin	5.28%	14.78%			

Fixed Assets to Equity

PP&E
Net Position

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	15.53%	2.31%
Dept of Energy	30.77%	2.22%
Dept of Treasury	97.45%	5.94%
FEMA	51.53%	19.49%
Nuc Reg Comm	10.75%	25.36%
Dept of Commerce	1.53%	6.73%
Dept of HHS	9.30%	5.23%
Dept of Labor	4.22%	0.23%
Dept of VA	21.25%	15.48%
Gen Svcs Agency	4.15%	0.11%
Office of Pers Mgmt	5.37%	21.17%
Dept of Agriculture	493.14%	162.51%
Dept of HUD	23.05%	6.35%
Agency for International Dev	9.29%	23.30%
NASA	0.26%	0.86%
Small Business Admin	93.22%	100.00%
Dept of Education	#DIV/0!	#DIV/0!
Dept of Interior	3.40%	2.34%
Dept of Transportation	32.88%	6.06%
EPA	48.03%	21.62%
Natl Science Foundation	0.32%	18.99%
Soc Sec Admin	6.05%	15.25%

Fixed Assets to Equity	1998 to 1999	1999 to 2000
Mean	0.457853337	0.219779774
Standard Error	0.231952542	0.084208872
Median	0.107454642	0.067292232
Mode	#N/A	#N/A
Standard Deviation	1.062940081	0.385893532
Sample Variance	1.129841617	0.148913818
Kurtosis	17.7068213	9.544649766
Skewness	4.093076278	3.054965525
Range	4.928794493	1.624052391
Minimum	0.002612519	0.0010815
Maximum	4.931407012	1.625133891
Sum	9.614920079	4.615375258
Count	21	21
Confidence Level(95.0%)	0.483844299	0.175656548

Inventory to Assets

Inventory and Related Property
Total Assets

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	3.61%	5.35%
Dept of Energy	0.82%	2.52%
Dept of Treasury	99.99%	37.59%
FEMA	4.76%	1.68%
Nuc Reg Comm	#DIV/0!	#DIV/0!
Dept of Commerce	0.07%	13.12%
Dept of HHS	25.33%	27.02%
Dept of Labor	#DIV/0!	#DIV/0!
Dept of VA	19.93%	8.21%
Gen Svcs Agency	12.17%	1.19%
Office of Pers Mgmt	#DIV/0!	#DIV/0!
Dept of Agriculture	5.13%	22.09%
Dept of HUD	#DIV/0!	#DIV/0!
Agency for International Dev	36.03%	14.95%
NASA	7.31%	10.52%
Small Business Admin	#DIV/0!	#DIV/0!
Dept of Education	#DIV/0!	#DIV/0!
Dept of Interior	1.28%	0.68%
Dept of Transportation	14.48%	4.31%
EPA	217.44%	2186.01%
Natl Science Foundation	#DIV/0!	#DIV/0!
Soc Sec Admin	#DIV/0!	#DIV/0!

Inventory to Assets	1998 to 1999	1999 to 2000
Mean	0.320263069	1.668024482
Standard Error	0.158519237	1.55351415
Median	0.097398279	0.093645529
Mode	#N/A	#N/A
Standard Deviation	0.593124674	5.812717693
Sample Variance	0.351796879	33.78768698
Kurtosis	8.109490396	13.98763821
Skewness	2.797096316	3.739354982
Range	2.173751618	21.853384
Minimum	0.000682664	0.006760305
Maximum	2.174434283	21.86014431
Sum	4.483682973	23.35234275
Count	14	14
Confidence Level(95.0%)	0.342459925	3.356162629

Inventory to Entity Assets

Inventory and Related Property
Entity Assets

ABSOLUTE VALUES

Agency	% Growth		Inventory to Entity Assets		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	3.82%	5.63%	Mean	0.319607655	1.688872277
Dept of Energy	0.82%	2.52%	Standard Error	0.158491149	1.552757327
Dept of Treasury	99.75%	65.63%	Median	0.098293467	0.08076308
FEMA	4.76%	1.68%	Mode	#N/A	#N/A
Nuc Reg Comm	#DIV/0!	#DIV/0!	Standard Deviation	0.593019579	5.809885921
Dept of Commerce	0.15%	13.24%	Sample Variance	0.351672221	33.75477441
Dept of HHS	25.71%	27.02%	Kurtosis	8.141782528	13.9705342
Dept of Labor	#DIV/0!	#DIV/0!	Skewness	2.80286268	3.736221243
Dept of VA	19.00%	4.29%	Range	2.173312557	21.85381681
Gen Svcs Agency	12.34%	1.24%	Minimum	0.00152003	0.012422149
Office of Pers Mgmt	#DIV/0!	#DIV/0!	Maximum	2.174832588	21.86623896
Dept of Agriculture	4.94%	21.79%	Sum	4.474507167	23.64421188
Dept of HUD	#DIV/0!	#DIV/0!	Count	14	14
Agency for International Dev	35.62%	14.49%	Confidence Level(95.0%)	0.342399245	3.354527612
NASA	7.32%	10.53%			
Small Business Admin	#DIV/0!	#DIV/0!			
Dept of Education	#DIV/0!	#DIV/0!			
Dept of Interior	1.33%	5.27%			
Dept of Transportation	14.41%	4.48%			
EPA	217.48%	2186.62%			
Natl Science Foundation	#DIV/0!	#DIV/0!			
Soc Sec Admin	#DIV/0!	#DIV/0!			

Depreciation to Total Cost

Depreciation Expense
Total Cost of Operations

ABSOLUTE VALUES

Agency	% Growth		Depreciation to Total Cost		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	6.60%	16.46%	Mean	1.688360898	0.593904175
Dept of Energy	40.31%	5.51%	Standard Error	0.91746481	0.194179605
Dept of Treasury	97.49%	65.78%	Median	0.391894091	0.164614123
FEMA	31.47%	169.56%	Mode	#N/A	#N/A
Nuc Reg Comm	11.61%	5.21%	Standard Deviation	4.103027365	0.846409275
Dept of Commerce	22.31%	33.66%	Sample Variance	16.83483356	0.71640866
Dept of HHS	106.40%	321.11%	Kurtosis	15.80429076	4.295969323
Dept of Labor	38.58%	8.05%	Skewness	3.860699433	2.083011331
Dept of VA	447.59%	127.32%	Range	18.26893793	3.20871631
Gen Svcs Agency	1.33%	0.24%	Minimum	0.00776053	0.002396078
Office of Pers Mgmt	#DIV/0!	#DIV/0!	Maximum	18.27669846	3.211112389
Dept of Agriculture	1827.67%	187.94%	Sum	33.76721796	11.28417933
Dept of HUD	427.02%	40.36%	Count	20	19
Agency for International Dev	0.78%	15.77%	Confidence Level(95.0%)	1.920276513	0.407956527
NASA	24.95%	12.71%			
Small Business Admin	#DIV/0!	#DIV/0!			
Dept of Education	100.00%	#DIV/0!			
Dept of Interior	11.96%	3.60%			
Dept of Transportation	71.93%	15.70%			
EPA	39.80%	48.62%			
Natl Science Foundation	43.41%	5.83%			
Soc Sec Admin	25.50%	44.98%			

Capital Investment

Change in PP&E
Total Assets

ABSOLUTE VALUES

Agency	% Growth		Capital Investment		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	98.96%	3.78%	Mean	1.118008515	2.688989517
Dept of Energy	46.42%	103.98%	Standard Error	0.235380856	0.931886448
Dept of Treasury	99.98%	89.57%	Median	0.905768099	0.911798761
FEMA	65.07%	136.69%	Mode	#N/A	#N/A
Nuc Reg Comm	70.73%	35.37%	Standard Deviation	1.07865059	4.270440189
Dept of Commerce	90.58%	91.18%	Sample Variance	1.163487096	18.2366594
Dept of HHS	65.95%	43.10%	Kurtosis	7.552421834	3.035841008
Dept of Labor	40.75%	3.75%	Skewness	2.804007102	2.01834662
Dept of VA	68.51%	652.17%	Range	4.351525851	14.70745779
Gen Svcs Agency	52.48%	28.88%	Minimum	0.407480012	0.037471235
Office of Pers Mgmt	90.97%	182.35%	Maximum	4.759005862	14.74492903
Dept of Agriculture	102.55%	935.68%	Sum	23.47817881	56.46877985
Dept of HUD	41.95%	140.47%	Count	21	21
Agency for International Dev	101.94%	1230.77%	Confidence Level(95.0%)	0.490995634	1.943880165
NASA	131.77%	12.22%			
Small Business Admin	104.03%	1474.49%			
Dept of Education	#DIV/0!	#DIV/0!			
Dept of Interior	475.90%	88.69%			
Dept of Transportation	109.21%	33.58%			
EPA	74.08%	31.13%			
Natl Science Foundation	45.54%	231.60%			
Soc Sec Admin	370.47%	97.42%			

Change in PP&E to Entity Assets

Change in PP&E
Entity Assets

ABSOLUTE VALUES

Agency	% Growth		Change in PP&E to Entity Assets		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	98.95%	3.53%	Mean	1.11752885	2.6749514
Dept of Energy	46.42%	103.98%	Standard Error	0.23530997	0.928314058
Dept of Treasury	99.31%	87.45%	Median	0.905847059	0.911914474
FEMA	65.07%	136.69%	Mode	#N/A	#N/A
Nuc Reg Comm	70.73%	35.48%	Standard Deviation	1.078325751	4.25406944
Dept of Commerce	90.58%	91.19%	Sample Variance	1.162786426	18.0971068
Dept of HHS	66.13%	43.10%	Kurtosis	7.551755695	3.116897145
Dept of Labor	40.73%	3.76%	Skewness	2.804207477	2.033682697
Dept of VA	68.14%	632.15%	Range	4.349783059	14.7096671
Gen Svcs Agency	52.57%	28.91%	Minimum	0.407307503	0.035261929
Office of Pers Mgmt	90.97%	182.35%	Maximum	4.757090562	14.74492903
Dept of Agriculture	102.54%	933.07%	Sum	23.46810585	56.1739794
Dept of HUD	41.93%	140.47%	Count	21	21
Agency for International Dev	101.95%	1225.53%	Confidence Level(95.0%)	0.490847769	1.936428293
NASA	131.77%	12.21%			
Small Business Admin	104.03%	1474.49%			
Dept of Education	#DIV/0!	#DIV/0!			
Dept of Interior	475.71%	89.21%			
Dept of Transportation	109.22%	33.70%			
EPA	74.11%	31.11%			
Natl Science Foundation	45.54%	231.60%			
Soc Sec Admin	370.42%	97.43%			

<i>Total Assets Maintenance</i>
Total Assets
Appropriations Used

ABSOLUTE VALUES

Agency	% Growth	% Growth	<u>Total Assets Maintenance</u>	
	1999/1998	2000/1999	1998 to 1999	1999 to 2000
Dept of Defense	4.82%	2.00%	Mean	0.9763257 0.263684808
Dept of Energy	2.36%	1.42%	Standard Error	0.804206838 0.097400995
Dept of Treasury	1784.97%	11.93%	Median	0.128990194 0.106838819
FEMA	49.95%	33.67%	Mode	#N/A #N/A
Nuc Reg Comm	18.76%	69.71%	Standard Deviation	3.772064429 0.456851163
Dept of Commerce	14.51%	28.71%	Sample Variance	14.22847006 0.208712985
Dept of HHS	27.21%	6.72%	Kurtosis	21.91054743 15.76530337
Dept of Labor	2.66%	6.10%	Skewness	4.67688525 3.787498588
Dept of VA	0.99%	12.28%	Range	17.83981699 2.154277934
Gen Svcs Agency	31.22%	216.85%	Minimum	0.009924706 0.014181077
Office of Pers Mgmt	4.23%	3.90%	Maximum	17.8497417 2.168459011
Dept of Agriculture	18.54%	32.63%	Sum	21.47916539 5.801065782
Dept of HUD	13.80%	9.44%	Count	22 22
Agency for International Dev	9.91%	7.07%	Confidence Level(95.0%)	1.672439965 0.202556493
NASA	9.90%	9.39%		
Small Business Admin	30.11%	45.71%		
Dept of Education	12.00%	3.96%		
Dept of Interior	11.77%	22.49%		
Dept of Transportation	66.34%	24.49%		
EPA	11.06%	16.43%		
Natl Science Foundation	8.08%	6.62%		
Soc Sec Admin	14.72%	8.61%		

<i>Entity Assets to</i>
<i>Appropriations Used</i>
Entity Assets
Appropriations Used

ABSOLUTE VALUES

Agency	% Growth	% Growth	<u>Entity Assets to Appropriations Used</u>	
	1999/1998	2000/1999	1998 to 1999	1999 to 2000
Dept of Defense	5.01%	2.26%	Mean	0.18339055 0.27154352
Dept of Energy	2.36%	1.42%	Standard Error	0.035703555 0.097317624
Dept of Treasury	42.37%	26.84%	Median	0.13100647 0.094163181
FEMA	49.95%	33.67%	Mode	#N/A #N/A
Nuc Reg Comm	18.77%	69.58%	Standard Deviation	0.167464515 0.456460117
Dept of Commerce	14.44%	28.62%	Sample Variance	0.028044364 0.208355838
Dept of HHS	26.84%	6.72%	Kurtosis	2.130790821 15.58013553
Dept of Labor	2.63%	6.08%	Skewness	1.52454317 3.74979661
Dept of VA	0.17%	8.98%	Range	0.66015728 2.155866545
Gen Svcs Agency	31.09%	217.00%	Minimum	0.001728606 0.014181077
Office of Pers Mgmt	4.23%	3.90%	Maximum	0.661885886 2.170047622
Dept of Agriculture	18.39%	32.46%	Sum	4.034592093 5.973957448
Dept of HUD	13.82%	9.45%	Count	22 22
Agency for International Dev	9.21%	6.70%	Confidence Level(95.0%)	0.074249619 0.202383113
NASA	9.91%	9.38%		
Small Business Admin	30.11%	45.71%		
Dept of Education	12.38%	3.82%		
Dept of Interior	11.72%	28.43%		
Dept of Transportation	66.19%	24.71%		
EPA	11.07%	16.40%		
Natl Science Foundation	8.08%	6.62%		
Soc Sec Admin	14.73%	8.65%		

Receivables Management

Total Receivables, Net
Total Assets

ABSOLUTE VALUES

Agency	% Growth		Receivables Management	1998 to 1999	1999 to 2000
	1999/1998	2000/1999			
Dept of Defense	47.48%	41.43%	Mean	0.326878553	0.31980635
Dept of Energy	0.70%	86.14%	Standard Error	0.113508579	0.106917225
Dept of Treasury	99.99%	20.72%	Median	0.102067379	0.207918825
FEMA	50.15%	41.51%	Mode	#N/A	#N/A
Nuc Reg Comm	30.87%	23.63%	Standard Deviation	0.532402427	0.501486237
Dept of Commerce	5.91%	7.34%	Sample Variance	0.283452344	0.251488446
Dept of HHS	80.16%	51.23%	Kurtosis	11.20606674	14.43201498
Dept of Labor	5.53%	0.91%	Skewness	3.126145523	3.580837347
Dept of VA	8.01%	4.35%	Range	2.391623069	2.362688716
Gen Svcs Agency	9.53%	16.61%	Minimum	0.003039621	0.009104277
Office of Pers Mgmt	0.30%	37.81%	Maximum	2.39466269	2.371792992
Dept of Agriculture	239.47%	20.86%	Sum	7.191328164	7.035739704
Dept of HUD	40.97%	2.16%	Count	22	22
Agency for International Dev	4.97%	2.20%	Confidence Level(95.0%)	0.236054053	0.22234658
NASA	22.50%	10.55%			
Small Business Admin	8.57%	22.94%			
Dept of Education	15.93%	10.47%			
Dept of Interior	10.88%	31.36%			
Dept of Transportation	7.24%	23.93%			
EPA	1.18%	7.18%			
Natl Science Foundation	24.35%	237.18%			
Soc Sec Admin	4.44%	3.06%			

Entity Receivables Management

Accounts Receivable, Net (Assets for Use by Entity)
Entity Assets

ABSOLUTE VALUES

Agency	% Growth		Entity Receivables Management	1998 to 1999	1999 to 2000
	1999/1998	2000/1999			
Dept of Defense	52.12%	14.83%	Mean	0.420630592	0.525808158
Dept of Energy	0.70%	86.14%	Standard Error	0.142731643	0.214534257
Dept of Treasury	100.00%	#DIV/0!	Median	0.182415794	0.229382249
FEMA	50.15%	41.51%	Mode	#N/A	#N/A
Nuc Reg Comm	30.89%	23.27%	Standard Deviation	0.669470747	0.983119473
Dept of Commerce	6.72%	7.32%	Sample Variance	0.448191081	0.966523897
Dept of HHS	137.28%	51.91%	Kurtosis	9.24892477	10.56925428
Dept of Labor	5.61%	1.79%	Skewness	2.849953461	3.201278692
Dept of VA	9.27%	0.56%	Range	2.918025091	4.19642765
Gen Svcs Agency	9.66%	16.46%	Minimum	0.003039621	0.005648045
Office of Pers Mgmt	0.30%	37.81%	Maximum	2.921064713	4.202075695
Dept of Agriculture	292.11%	26.02%	Sum	9.253873026	11.04197133
Dept of HUD	99.00%	4.04%	Count	22	21
Agency for International Dev	27.03%	22.17%	Confidence Level(95.0%)	0.296826752	0.447510411
NASA	21.83%	13.02%			
Small Business Admin	8.57%	22.94%			
Dept of Education	15.86%	420.21%			
Dept of Interior	20.62%	40.21%			
Dept of Transportation	7.80%	24.59%			
EPA	1.19%	7.16%			
Natl Science Foundation	24.35%	237.18%			
Soc Sec Admin	4.34%	5.07%			

Non-Entity Asset Management
Non-Entity Assets
Total Assets

ABSOLUTE VALUES

Agency	% Growth		Non-Entity Asset Management		
	1999/1998	2000/1999	1998 to 1999	1999 to 2000	
Dept of Defense	77.99%	59.36%	Mean	0.258727114	0.640055818
Dept of Energy			Standard Error	0.072398367	0.244880022
Dept of Treasury	0.30%	0.53%	Median	0.159367834	0.15138117
FEMA	#DIV/0!	#DIV/0!	Mode	#N/A	#N/A
Nuc Reg Comm	22.43%	397.85%	Standard Deviation	0.280397669	1.009666196
Dept of Commerce	5.79%	9.63%	Sample Variance	0.078622853	1.019425827
Dept of HHS	92.88%	14.75%	Kurtosis	1.437646888	7.731697719
Dept of Labor	14.63%	7.48%	Skewness	1.42213356	2.680577808
Dept of VA	43.13%	97.13%	Range	0.925846457	3.973137402
Gen Svcs Agency	28.78%	10.34%	Minimum	0.002977531	0.005339353
Office of Pers Mgmt	#DIV/0!	#DIV/0!	Maximum	0.928823988	3.978476755
Dept of Agriculture	29.32%	57.26%	Sum	3.880906707	10.8809489
Dept of HUD	4.33%	1.87%	Count	15	17
Agency for International Dev	#DIV/0!	61.68%	Confidence Level(95.0%)	0.155279192	0.519122339
NASA	41.32%	81.04%			
Small Business Admin	#DIV/0!	#DIV/0!			
Dept of Education	15.94%	7.34%			
Dept of Interior	0.45%	42.99%			
Dept of Transportation	6.21%	11.26%			
EPA	#DIV/0!	212.42%			
Natl Science Foundation	#DIV/0!	#DIV/0!			
Soc Sec Admin	4.60%	15.14%			
	#DIV/0!	#DIV/0!			

APPENDIX E. WINSORIZED DATA

Ratio Type: Budgetary Integrity
Budget Authority to
Budgetary
 Ratio: *Resources*

Numerator:	Budget Authority
Denominator:	Total Budgetary Resources

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.53131438	7	0.53131438
Department of Energy	1998	0.71025944	14	0.71025944
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.31278229	3	0.31278229
Nuclear Regulatory Commission	1998	0.91590683	20	0.91590683
Department of Commerce	1998	0.66650815	11	0.66650815
Department of Health and Human Services	1998	0.71831422	15	0.71831422
Department of Labor	1998	0.39407095	5	0.39407095
Department of Veterans Affairs	1998	0.63419469	10	0.63419469
General Services Administration	1998	0.02437038	1	0.02437038
Office of Personnel Management	1998	0.87758008	18	0.87758008
Department of Agriculture	1998	0.70919814	13	0.70919814
Department of Housing and Urban Development	1998	0.37172530	4	0.37172530
Agency for International Development	1998	0.74029296	17	0.74029296
National Aeronautical Space Administration	1998	0.89098863	19	0.89098863
Small Business Administration	1998	0.14789009	2	0.14789009
Department of Education	1998	0.69969328	12	0.69969328
Department of the Interior	1998	0.61508630	9	0.61508630
Department of Transportation	1998	0.61455910	8	0.61455910
Environmental Protection Agency	1998	0.71992306	16	0.71992306
National Science Foundation	1998	0.93790414	21	0.93790414
Social Security Administration	1998	0.46108327	6	0.46108327

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.53147180	6	0.53147180
Department of Energy	1999	0.72407335	11	0.72407335
Department of Treasury	1999	0.86656050	16	0.86656050
Federal Emergency Management Agency	1999	0.39542488	5	0.39542488
Nuclear Regulatory Commission	1999	0.90883240	19	0.90883240
Department of Commerce	1999	0.66723575	9	0.66723575
Department of Health and Human Services	1999	1.00216275	21	1.00216275
Department of Labor	1999	0.36280326	4	0.36280326
Department of Veterans Affairs	1999	0.62895832	8	0.62895832
General Services Administration	1999	0.02389735	1	0.18666687
Office of Personnel Management	1999	0.87280571	17	0.87280571
Department of Agriculture	1999	0.74547650	13	0.74547650
Department of Housing and Urban Development	1999	0.35282241	3	0.35282241
Agency for International Development	1999	0.78690404	14	0.78690404
National Aeronautical Space Administration	1999	0.88536969	18	0.88536969
Small Business Administration	1999	0.18666687	2	0.18666687
Department of Education	1999	0.70266822	10	0.70266822
Department of the Interior	1999	0.56558090	7	0.56558090
Department of Transportation	1999	0.85314549	15	0.85314549
Environmental Protection Agency	1999	0.74471059	12	0.74471059
National Science Foundation	1999	0.92983257	20	0.92983257
Social Security Administration	1999	1.28311602	22	1.00216275

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.53935478	4	0.53935478
Department of Energy	2000	0.73739053	12	0.73739053
Department of Treasury	2000	0.68840436	10	0.68840436
Federal Emergency Management Agency	2000	0.68103545	9	0.68103545
Nuclear Regulatory Commission	2000	0.91483903	17	0.91483903
Department of Commerce	2000	0.74104317	13	0.74104317
Department of Health and Human Services	2000	1.02355332	19	1.02355332
Department of Labor	2000	1.08531358	20	1.08531358
Department of Veterans Affairs	2000	0.61941733	5	0.61941733
General Services Administration	2000	0.01041099	1	0.15214257
Office of Personnel Management	2000	0.81605179	15	0.81605179
Department of Agriculture	2000	1.09107832	21	1.09107832
Department of Housing and Urban Development	2000	0.32554985	3	0.32554985
Agency for International Development	2000	0.68063861	8	0.68063861
National Aeronautical Space Administration	2000	0.89921276	16	0.89921276
Small Business Administration	2000	0.15214257	2	0.15214257
Department of Education	2000	0.70016551	11	0.70016551
Department of the Interior	2000	0.66632804	6	0.66632804
Department of Transportation	2000	0.67795554	7	0.67795554
Environmental Protection Agency	2000	0.74575564	14	0.74575564
National Science Foundation	2000	0.92530690	18	0.92530690
Social Security Administration	2000	1.32245643	22	1.32245643

Ratio Type:	Budgetary Integrity
Ratio:	Self-Sufficiency
Numerator:	Earned Revenues
Denominator:	Budget Authority

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.11561736	12	0.11561736
Department of Energy	1998	0.32341304	16	0.32341304
Department of Treasury	1998	0.97232123	21	0.97232123
Federal Emergency Management Agency	1998	0.46594084	18	0.46594084
Nuclear Regulatory Commission	1998	0.96095112	20	0.96095112
Department of Commerce	1998	0.32910492	17	0.32910492
Department of Health and Human Services	1998	0.04954384	6	0.04954384
Department of Labor	1998	0.05642063	8	0.05642063
Department of Veterans Affairs	1998	0.08120331	10	0.08120331
General Services Administration	1998	28.91885442	22	0.97232123
Office of Personnel Management	1998	0.87140919	19	0.87140919
Department of Agriculture	1998	0.12077246	13	0.12077246
Department of Housing and Urban Development	1998	0.14947711	14	0.14947711
Agency for International Development	1998	0.00816583	3	0.00816583
National Aeronautical Space Administration	1998	0.05241240	7	0.05241240
Small Business Administration	1998	0.00661486	2	0.00661486
Department of Education	1998	0.05976859	9	0.05976859
Department of the Interior	1998	0.19131632	15	0.19131632
Department of Transportation	1998	0.01811805	4	0.01811805
Environmental Protection Agency	1998	0.08992658	11	0.08992658
National Science Foundation	1998	0.02656023	5	0.02656023
Social Security Administration	1998	0.00623292	1	0.00623292

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.09724007	12	0.09724007
Department of Energy	1999	0.30795344	17	0.30795344
Department of Treasury	1999	0.03546190	5	0.03546190
Federal Emergency Management Agency	1999	0.44840348	19	0.44840348
Nuclear Regulatory Commission	1999	0.94130313	21	0.94130313
Department of Commerce	1999	0.28505450	16	0.28505450
Department of Health and Human Services	1999	0.04896129	6	0.04896129
Department of Labor	1999	0.05722991	7	0.05722991
Department of Veterans Affairs	1999	0.07866160	10	0.07866160
General Services Administration	1999	29.49130435	22	0.94130313
Office of Personnel Management	1999	0.88549305	20	0.88549305
Department of Agriculture	1999	0.09139040	11	0.09139040
Department of Housing and Urban Development	1999	0.11561369	14	0.11561369
Agency for International Development	1999	0.00856648	2	0.00856648
National Aeronautical Space Administration	1999	0.05986152	8	0.05986152
Small Business Administration	1999	0.43833645	18	0.43833645
Department of Education	1999	0.07343509	9	0.07343509
Department of the Interior	1999	0.22850202	15	0.22850202
Department of Transportation	1999	0.01762136	3	0.01762136
Environmental Protection Agency	1999	0.11467728	13	0.11467728
National Science Foundation	1999	0.01957542	4	0.01957542
Social Security Administration	1999	0.00632401	1	0.00632401

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.07746484	10	0.07746484
Department of Energy	2000	0.32396272	17	0.32396272
Department of Treasury	2000	0.02775045	5	0.02775045
Federal Emergency Management Agency	2000	0.34792532	18	0.34792532
Nuclear Regulatory Commission	2000	0.98106417	21	0.98106417
Department of Commerce	2000	0.18053134	15	0.18053134
Department of Health and Human Services	2000	0.09226785	13	0.09226785
Department of Labor	2000	0.06298071	8	0.06298071
Department of Veterans Affairs	2000	0.08753365	11	0.08753365
General Services Administration	2000	69.87142857	22	0.98106417
Office of Personnel Management	2000	0.95476516	20	0.95476516
Department of Agriculture	2000	0.07118834	9	0.07118834
Department of Housing and Urban Development	2000	0.17728611	14	0.17728611
Agency for International Development	2000	0.01058163	2	0.01058163
National Aeronautical Space Administration	2000	0.05408601	7	0.05408601
Small Business Administration	2000	0.48770812	19	0.48770812
Department of Education	2000	0.08939145	12	0.08939145
Department of the Interior	2000	0.19352408	16	0.19352408
Department of Transportation	2000	0.01674058	3	0.01674058
Environmental Protection Agency	2000	0.04620881	6	0.04620881
National Science Foundation	2000	0.02104749	4	0.02104749
Social Security Administration	2000	0.00653109	1	0.00653109

Ratio Type: Budgetary Integrity
Outlays to
Ratio: Obligations

Numerator:	Total Outlays
Denominator:	Obligations Incurred, Net

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	1.01288297	19	1.01288297
Department of Energy	1998	0.98999942	14	0.98999942
Department of Treasury	1998	0.97232123	9	0.97232123
Federal Emergency Management Agency	1998	0.56798648	3	0.56798648
Nuclear Regulatory Commission	1998	1.04444771	21	1.04444771
Department of Commerce	1998	0.97243249	10	0.97243249
Department of Health and Human Services	1998	0.98306454	11	0.98306454
Department of Labor	1998	0.94909460	7	0.94909460
Department of Veterans Affairs	1998	0.99010110	15	0.99010110
General Services Administration	1998	-133.88888889	1	0.45095843
Office of Personnel Management	1998	0.99544916	16	0.99544916
Department of Agriculture	1998	0.99578582	17	0.99578582
Department of Housing and Urban Development	1998	1.35400404	22	1.35400404
Agency for International Development	1998	0.98510972	12	0.98510972
National Aeronautical Space Administration	1998	1.04271096	20	1.04271096
Small Business Administration	1998	0.45095843	2	0.45095843
Department of Education	1998	0.89205519	4	0.89205519
Department of the Interior	1998	0.97217592	8	0.97217592
Department of Transportation	1998	0.98596478	13	0.98596478
Environmental Protection Agency	1998	0.89459094	5	0.89459094
National Science Foundation	1998	0.94810661	6	0.94810661
Social Security Administration	1998	0.99672869	18	0.99672869

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.98423227	13	0.98423227
Department of Energy	1999	0.97869917	11	0.97869917
Department of Treasury	1999	1.00186748	18	1.00186748
Federal Emergency Management Agency	1999	0.99205347	15	0.99205347
Nuclear Regulatory Commission	1999	1.01725666	20	1.01725666
Department of Commerce	1999	0.96058548	7	0.96058548
Department of Health and Human Services	1999	0.98006517	12	0.98006517
Department of Labor	1999	0.96129668	8	0.96129668
Department of Veterans Affairs	1999	1.00534000	19	1.00534000
General Services Administration	1999	-0.06754032	1	0.85426754
Office of Personnel Management	1999	0.99626402	16	0.99626402
Department of Agriculture	1999	0.93232169	5	0.93232169
Department of Housing and Urban Development	1999	1.21291915	21	1.21291915
Agency for International Development	1999	0.85426754	2	0.85426754
National Aeronautical Space Administration	1999	0.98893726	14	0.98893726
Small Business Administration	1999	1.23753098	22	1.23753098
Department of Education	1999	0.94743733	6	0.94743733
Department of the Interior	1999	0.97810978	10	0.97810978
Department of Transportation	1999	0.91075393	4	0.91075393
Environmental Protection Agency	1999	0.96257539	9	0.96257539
National Science Foundation	1999	0.88658723	3	0.88658723
Social Security Administration	1999	1.00013457	17	1.00013457

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.99801157	14	0.99801157
Department of Energy	2000	0.97660002	8	0.97660002
Department of Treasury	2000	1.00717802	17	1.00717802
Federal Emergency Management Agency	2000	1.24585858	22	1.24585858
Nuclear Regulatory Commission	2000	1.02659795	19	1.02659795
Department of Commerce	2000	0.95499092	6	0.95499092
Department of Health and Human Services	2000	0.98115902	9	0.98115902
Department of Labor	2000	1.01062071	18	1.01062071
Department of Veterans Affairs	2000	1.03908935	20	1.03908935
General Services Administration	2000	-0.21350365	1	0.61538582
Office of Personnel Management	2000	0.99396427	12	0.99396427
Department of Agriculture	2000	1.00088884	15	1.00088884
Department of Housing and Urban Development	2000	1.20023957	21	1.20023957
Agency for International Development	2000	0.98435643	11	0.98435643
National Aeronautical Space Administration	2000	0.98211374	10	0.98211374
Small Business Administration	2000	0.61538583	2	0.61538583
Department of Education	2000	0.92075543	5	0.92075543
Department of the Interior	2000	0.96884440	7	0.96884440
Department of Transportation	2000	0.90581902	4	0.90581902
Environmental Protection Agency	2000	1.00170795	16	1.00170795
National Science Foundation	2000	0.89075855	3	0.89075855
Social Security Administration	2000	0.99573415	13	0.99573415

Ratio Type: Budgetary Integrity
 Net Obligations to
 Total Budgetary
 Resources

Ratio:

Numerator:	Obligations Incurred, Net
Denominator:	Total Budgetary Resources

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.50733908	8	0.50733908
Department of Energy	1998	0.70048467	16	0.70048467
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.42933762	6	0.42933762
Nuclear Regulatory Commission	1998	0.90484607	20	0.90484607
Department of Commerce	1998	0.65348152	14	0.65348152
Department of Health and Human Services	1998	0.70368330	17	0.70368330
Department of Labor	1998	0.30965041	4	0.30965041
Department of Veterans Affairs	1998	0.59935609	13	0.59935609
General Services Administration	1998	-0.00052347	1	-0.00052347
Office of Personnel Management	1998	0.53463050	9	0.53463050
Department of Agriculture	1998	0.54648756	10	0.54648756
Department of Housing and Urban Development	1998	0.28770606	3	0.28770606
Agency for International Development	1998	0.59335038	12	0.59335038
National Aeronautical Space Administration	1998	0.88933871	19	0.88933871
Small Business Administration	1998	0.20763459	2	0.20763459
Department of Education	1998	0.67142200	15	0.67142200
Department of the Interior	1998	0.56915182	11	0.56915182
Department of Transportation	1998	0.48489768	7	0.48489768
Environmental Protection Agency	1998	0.73528380	18	0.73528380
National Science Foundation	1998	0.91234694	21	0.91234694
Social Security Administration	1998	0.37358923	5	0.37358923

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.50277253	6	0.50277253
Department of Energy	1999	0.68505657	14	0.68505657
Department of Treasury	1999	0.84983562	17	0.84983562
Federal Emergency Management Agency	1999	0.49420259	5	0.49420259
Nuclear Regulatory Commission	1999	0.91130597	19	0.91130597
Department of Commerce	1999	0.64789940	13	0.64789940
Department of Health and Human Services	1999	0.95308316	21	0.95308316
Department of Labor	1999	0.29778276	3	0.29778276
Department of Veterans Affairs	1999	0.58632671	9	0.58632671
General Services Administration	1999	0.05153514	1	0.29778276
Office of Personnel Management	1999	0.52926154	7	0.52926154
Department of Agriculture	1999	0.58933344	10	0.58933344
Department of Housing and Urban Development	1999	0.30043263	4	0.30043263
Agency for International Development	1999	0.64168795	12	0.64168795
National Aeronautical Space Administration	1999	0.89540618	18	0.89540618
Small Business Administration	1999	0.06547898	2	0.29778276
Department of Education	1999	0.60367189	11	0.60367189
Department of the Interior	1999	0.56642806	8	0.56642806
Department of Transportation	1999	0.69619457	15	0.69619457
Environmental Protection Agency	1999	0.72409635	16	0.72409635
National Science Foundation	1999	0.91633132	20	0.91633132
Social Security Administration	1999	0.99138704	22	0.99138704

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.51412115	5	0.51412115
Department of Energy	2000	0.66164136	13	0.66164136
Department of Treasury	2000	0.67790876	14	0.67790876
Federal Emergency Management Agency	2000	0.37265156	4	0.37265156
Nuclear Regulatory Commission	2000	0.91373367	20	0.91373367
Department of Commerce	2000	0.68750320	15	0.68750320
Department of Health and Human Services	2000	0.96256995	21	0.96256995
Department of Labor	2000	0.87429371	17	0.87429371
Department of Veterans Affairs	2000	0.59260013	8	0.59260013
General Services Administration	2000	-0.02716772	1	0.09680855
Office of Personnel Management	2000	0.52741752	6	0.52741752
Department of Agriculture	2000	0.60331250	9	0.60331250
Department of Housing and Urban Development	2000	0.29284520	3	0.29284520
Agency for International Development	2000	0.56166111	7	0.56166111
National Aeronautical Space Administration	2000	0.90133755	18	0.90133755
Small Business Administration	2000	0.09680855	2	0.09680855
Department of Education	2000	0.64960017	11	0.64960017
Department of the Interior	2000	0.66050129	12	0.66050129
Department of Transportation	2000	0.62194049	10	0.62194049
Environmental Protection Agency	2000	0.73208959	16	0.73208959
National Science Foundation	2000	0.90538242	19	0.90538242
Social Security Administration	2000	0.99083429	22	0.99083429

Ratio Type: Budgetary Integrity

Ratio: Utilization Ratio

Numerator:	Total Budgetary Resources - Unobligated Balance (End)
Denominator:	Total Budgetary Resources

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.68898092	11	0.68898092
Department of Energy	1998	0.87117664	17	0.87117664
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.61513324	8	0.61513324
Nuclear Regulatory Commission	1998	0.93302749	20	0.93302749
Department of Commerce	1998	0.89344423	18	0.89344423
Department of Health and Human Services	1998	0.72012919	12	0.72012919
Department of Labor	1998	0.32699640	2	0.32699640
Department of Veterans Affairs	1998	0.66982061	10	0.66982061
General Services Administration	1998	0.79311348	16	0.79311348
Office of Personnel Management	1998	0.38415769	4	0.38415769
Department of Agriculture	1998	0.59920813	7	0.59920813
Department of Housing and Urban Development	1998	0.40464899	5	0.40464899
Agency for International Development	1998	0.63903743	9	0.63903743
National Aeronautical Space Administration	1998	0.92865995	19	0.92865995
Small Business Administration	1998	0.46289711	6	0.46289711
Department of Education	1998	0.79142826	15	0.79142826
Department of the Interior	1998	0.78977169	14	0.78977169
Department of Transportation	1998	0.29853505	1	0.29853505
Environmental Protection Agency	1998	0.75329417	13	0.75329417
National Science Foundation	1998	0.95437551	21	0.95437551
Social Security Administration	1998	0.37599828	3	0.37599828

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.67937085	9	0.67937085
Department of Energy	1999	0.85489661	17	0.85489661
Department of Treasury	1999	0.86585485	18	0.86585485
Federal Emergency Management Agency	1999	0.73309566	12	0.73309566
Nuclear Regulatory Commission	1999	0.93484490	20	0.93484490
Department of Commerce	1999	0.90107447	19	0.90107447
Department of Health and Human Services	1999	0.58590531	6	0.58590531
Department of Labor	1999	0.31604806	3	0.31604806
Department of Veterans Affairs	1999	0.69270097	10	0.69270097
General Services Administration	1999	0.79931425	15	0.79931425
Office of Personnel Management	1999	0.38431772	4	0.38431772
Department of Agriculture	1999	0.63040093	7	0.63040093
Department of Housing and Urban Development	1999	0.49257314	5	0.49257314
Agency for International Development	1999	0.66143434	8	0.66143434
National Aeronautical Space Administration	1999	0.94100185	21	0.94100185
Small Business Administration	1999	0.28404483	2	0.28404483
Department of Education	1999	0.73921962	13	0.73921962
Department of the Interior	1999	0.80878730	16	0.80878730
Department of Transportation	1999	-0.03420321	1	0.28404483
Environmental Protection Agency	1999	0.75011346	14	0.75011346
National Science Foundation	1999	0.94883047	22	0.94883047
Social Security Administration	1999	0.70773037	11	0.70773037

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.68127470	8	0.68127470
Department of Energy	2000	0.79580978	15	0.79580978
Department of Treasury	2000	0.89731347	18	0.89731347
Federal Emergency Management Agency	2000	0.41767356	4	0.41767356
Nuclear Regulatory Commission	2000	0.94095081	21	0.94095081
Department of Commerce	2000	0.86601303	17	0.86601303
Department of Health and Human Services	2000	0.91385316	19	0.91385316
Department of Labor	2000	0.69560641	10	0.69560641
Department of Veterans Affairs	2000	0.70022528	11	0.70022528
General Services Administration	2000	0.77556889	12	0.77556889
Office of Personnel Management	2000	0.44832687	6	0.44832687
Department of Agriculture	2000	0.30961574	2	0.30961574
Department of Housing and Urban Development	2000	0.44365843	5	0.44365843
Agency for International Development	2000	0.68579703	9	0.68579703
National Aeronautical Space Administration	2000	0.94520240	22	0.94520240
Small Business Administration	2000	0.35086438	3	0.35086438
Department of Education	2000	0.77883463	13	0.77883463
Department of the Interior	2000	0.79904378	16	0.79904378
Department of Transportation	2000	0.10735646	1	0.30961574
Environmental Protection Agency	2000	0.79169202	14	0.79169202
National Science Foundation	2000	0.93669043	20	0.93669043
Social Security Administration	2000	0.66818765	7	0.66818765

Ratio Type: Budgetary Integrity

Percentage of
Ratio: Uncovered Liabilities

$$\frac{\text{Total Liabilities Not Covered by Budgetary Resources}}{\text{Total Liabilities}}$$

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.81322877	17	0.81322877
Department of Energy	1998	0.84224218	18	0.84224218
Department of Treasury	1998	0.97232123	21	0.97232123
Federal Emergency Management Agency	1998	0.00577123	3	0.00577123
Nuclear Regulatory Commission	1998	0.29611206	13	0.29611206
Department of Commerce	1998	0.41174692	15	0.41174692
Department of Health and Human Services	1998	0.12022844	9	0.12022844
Department of Labor	1998	0.86530755	19	0.86530755
Department of Veterans Affairs	1998	0.95389856	20	0.95389856
General Services Administration	1998	0.16095771	11	0.16095771
Office of Personnel Management	1998	0.99412262	22	0.99412262
Department of Agriculture	1998	0.01560692	4	0.01560692
Department of Housing and Urban Development	1998	0.29063913	12	0.29063913
Agency for International Development	1998	0.04420411	5	0.04420411
National Aeronautical Space Administration	1998	0.34189403	14	0.34189403
Small Business Administration	1998	0.00276326	2	0.00276326
Department of Education	1998	0.00062360	1	0.00062360
Department of the Interior	1998	0.15110324	10	0.15110324
Department of Transportation	1998	0.69758300	16	0.69758300
Environmental Protection Agency	1998	0.11154210	8	0.11154210
National Science Foundation	1998	0.04611712	6	0.04611712
Social Security Administration	1998	0.07362947	7	0.07362947

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.81143651	17	0.81143651
Department of Energy	1999	0.86147352	19	0.86147352
Department of Treasury	1999	0.99134326	21	0.99134326
Federal Emergency Management Agency	1999	0.01758581	3	0.01758581
Nuclear Regulatory Commission	1999	0.26886986	12	0.26886986
Department of Commerce	1999	0.32640215	15	0.32640215
Department of Health and Human Services	1999	0.11378067	9	0.11378067
Department of Labor	1999	0.79034117	16	0.79034117
Department of Veterans Affairs	1999	0.94087553	20	0.94087553
General Services Administration	1999	0.15302178	11	0.15302178
Office of Personnel Management	1999	0.99407767	22	0.99407767
Department of Agriculture	1999	0.02933549	4	0.02933549
Department of Housing and Urban Development	1999	0.27953366	13	0.27953366
Agency for International Development	1999	0.05203832	6	0.05203832
National Aeronautical Space Administration	1999	0.29300784	14	0.29300784
Small Business Administration	1999	0.00279353	2	0.00279353
Department of Education	1999	0.00144922	1	0.00144922
Department of the Interior	1999	0.14959643	10	0.14959643
Department of Transportation	1999	0.81508441	18	0.81508441
Environmental Protection Agency	1999	0.06464925	7	0.06464925
National Science Foundation	1999	0.03390728	5	0.03390728
Social Security Administration	1999	0.08051212	8	0.08051212

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.80168504	18	0.80168504
Department of Energy	2000	0.97157367	21	0.97157367
Department of Treasury	2000	0.94107317	19	0.94107317
Federal Emergency Management Agency	2000	0.00906288	2	0.00906288
Nuclear Regulatory Commission	2000	0.27260657	13	0.27260657
Department of Commerce	2000	0.30344008	15	0.30344008
Department of Health and Human Services	2000	0.13614584	9	0.13614584
Department of Labor	2000	0.77505339	16	0.77505339
Department of Veterans Affairs	2000	0.95415430	20	0.95415430
General Services Administration	2000	0.16096513	10	0.16096513
Office of Personnel Management	2000	0.99397076	22	0.99397076
Department of Agriculture	2000	0.03387432	4	0.03387432
Department of Housing and Urban Development	2000	0.24578831	12	0.24578831
Agency for International Development	2000	0.05422233	5	0.05422233
National Aeronautical Space Administration	2000	0.29142554	14	0.29142554
Small Business Administration	2000	0.07085438	6	0.07085438
Department of Education	2000	0.00319259	1	0.00319259
Department of the Interior	2000	0.22764382	11	0.22764382
Department of Transportation	2000	0.78474863	17	0.78474863
Environmental Protection Agency	2000	0.08025432	8	0.08025432
National Science Foundation	2000	0.03157889	3	0.03157889
Social Security Administration	2000	0.07838799	7	0.07838799

Ratio Type: Operating Performance

Ratio: Liabilities to Assets

Numerator: Total Liabilities

Denominator: Total Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	1.60440795	19	1.60440795
Department of Energy	1998	2.35125089	20	2.35125089
Department of Treasury	1998	0.97232123	17	0.97232123
Federal Emergency Management Agency	1998	0.23763739	8	0.23763739
Nuclear Regulatory Commission	1998	0.46566403	12	0.46566403
Department of Commerce	1998	0.25240316	9	0.25240316
Department of Health and Human Services	1998	0.20018785	6	0.20018785
Department of Labor	1998	0.09212799	4	0.09212799
Department of Veterans Affairs	1998	13.15864243	22	2.38555042
General Services Administration	1998	0.28496016	10	0.28496016
Office of Personnel Management	1998	2.38555042	21	2.38555042
Department of Agriculture	1998	0.88394855	16	0.88394855
Department of Housing and Urban Development	1998	0.31541408	11	0.31541408
Agency for International Development	1998	0.52070688	13	0.52070688
National Aeronautical Space Administration	1998	0.16656238	5	0.16656238
Small Business Administration	1998	0.99846572	18	0.99846572
Department of Education	1998	0.56853495	15	0.56853495
Department of the Interior	1998	0.20994298	7	0.20994298
Department of Transportation	1998	0.56640378	14	0.56640378
Environmental Protection Agency	1998	0.08831965	3	0.08831965
National Science Foundation	1998	0.05479813	1	0.05479813
Social Security Administration	1998	0.05832966	2	0.05832966

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	1.66774850	19	1.66774850
Department of Energy	1999	2.82303184	21	2.82303184
Department of Treasury	1999	0.98146643	17	0.98146643
Federal Emergency Management Agency	1999	0.30600706	11	0.30600706
Nuclear Regulatory Commission	1999	0.49285206	14	0.49285206
Department of Commerce	1999	0.26584970	8	0.26584970
Department of Health and Human Services	1999	0.17452528	6	0.17452528
Department of Labor	1999	0.08599043	3	0.08599043
Department of Veterans Affairs	1999	10.58342716	22	2.82303184
General Services Administration	1999	0.26656676	9	0.26656676
Office of Personnel Management	1999	2.29821663	20	2.29821663
Department of Agriculture	1999	0.98983400	18	0.98983400
Department of Housing and Urban Development	1999	0.30533976	10	0.30533976
Agency for International Development	1999	0.49065462	13	0.49065462
National Aeronautical Space Administration	1999	0.14424010	5	0.14424010
Small Business Administration	1999	0.97598331	16	0.97598331
Department of Education	1999	0.70689994	15	0.70689994
Department of the Interior	1999	0.20856786	7	0.20856786
Department of Transportation	1999	0.38883814	12	0.38883814
Environmental Protection Agency	1999	0.10718609	4	0.10718609
National Science Foundation	1999	0.07269545	2	0.07269545
Social Security Administration	1999	0.05044253	1	0.05044253

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	1.62590533	19	1.62590533
Department of Energy	2000	2.81136431	21	2.81136431
Department of Treasury	2000	0.98591041	17	0.98591041
Federal Emergency Management Agency	2000	0.25709709	8	0.25709709
Nuclear Regulatory Commission	2000	0.57441333	14	0.57441333
Department of Commerce	2000	0.27043293	9	0.27043293
Department of Health and Human Services	2000	0.15019655	6	0.15019655
Department of Labor	2000	0.08918946	3	0.08918946
Department of Veterans Affairs	2000	13.10742561	22	2.81136431
General Services Administration	2000	0.27259213	10	0.27259213
Office of Personnel Management	2000	2.27404681	20	2.27404681
Department of Agriculture	2000	0.93157412	16	0.93157412
Department of Housing and Urban Development	2000	0.30121375	11	0.30121375
Agency for International Development	2000	0.48261342	13	0.48261342
National Aeronautical Space Administration	2000	0.12862508	5	0.12862508
Small Business Administration	2000	1.00376999	18	1.00376999
Department of Education	2000	0.77647829	15	0.77647829
Department of the Interior	2000	0.18002578	7	0.18002578
Department of Transportation	2000	0.37485119	12	0.37485119
Environmental Protection Agency	2000	0.10803920	4	0.10803920
National Science Foundation	2000	0.07444890	2	0.07444890
Social Security Administration	2000	0.04479439	1	0.04479439

Ratio Type: Operating Performance
Entity Liabilities to Entity Assets

Ratio:

Numerator:	Total Liabilities - Non Entity Assets
Denominator:	Entity Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	1.60592104	19	1.60592104
Department of Energy	1998	2.35125089	20	2.35125089
Department of Treasury	1998	0.97232123	17	0.97232123
Federal Emergency Management Agency	1998	0.23763739	8	0.23763739
Nuclear Regulatory Commission	1998	0.46558092	12	0.46558092
Department of Commerce	1998	0.24157088	9	0.24157088
Department of Health and Human Services	1998	0.19577861	7	0.19577861
Department of Labor	1998	0.09032198	4	0.09032198
Department of Veterans Affairs	1998	13.48396178	22	2.38555042
General Services Administration	1998	0.28008424	10	0.28008424
Office of Personnel Management	1998	2.38555042	21	2.38555042
Department of Agriculture	1998	0.88322456	16	0.88322456
Department of Housing and Urban Development	1998	0.31094455	11	0.31094455
Agency for International Development	1998	0.52070688	13	0.52070688
National Aeronautical Space Administration	1998	0.16641000	6	0.16641000
Small Business Administration	1998	0.99846572	18	0.99846572
Department of Education	1998	0.55937652	14	0.55937652
Department of the Interior	1998	0.12038236	5	0.12038236
Department of Transportation	1998	0.56000098	15	0.56000098
Environmental Protection Agency	1998	0.08831965	3	0.08831965
National Science Foundation	1998	0.05479813	1	0.05479813
Social Security Administration	1998	0.05625136	2	0.05625136

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	1.67072971	19	1.67072971
Department of Energy	1999	2.82303184	21	2.82303184
Department of Treasury	1999	0.39381041	13	0.39381041
Federal Emergency Management Agency	1999	0.30600706	11	0.30600706
Nuclear Regulatory Commission	1999	0.49275548	15	0.49275548
Department of Commerce	1999	0.25583634	8	0.25583634
Department of Health and Human Services	1999	0.17420303	7	0.17420303
Department of Labor	1999	0.08390558	3	0.08390558
Department of Veterans Affairs	1999	10.95470880	22	2.82303184
General Services Administration	1999	0.26301176	9	0.26301176
Office of Personnel Management	1999	2.29821663	20	2.29821663
Department of Agriculture	1999	0.98978925	18	0.98978925
Department of Housing and Urban Development	1999	0.30060668	10	0.30060668
Agency for International Development	1999	0.48739055	14	0.48739055
National Aeronautical Space Administration	1999	0.14414831	6	0.14414831
Small Business Administration	1999	0.97598331	17	0.97598331
Department of Education	1999	0.70168763	16	0.70168763
Department of the Interior	1999	0.11930031	5	0.11930031
Department of Transportation	1999	0.37924432	12	0.37924432
Environmental Protection Agency	1999	0.10707407	4	0.10707407
National Science Foundation	1999	0.07269545	2	0.07269545
Social Security Administration	1999	0.04844339	1	0.04844339

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	1.63037031	19	1.63037031
Department of Energy	2000	2.81136431	21	2.81136431
Department of Treasury	2000	0.44524337	13	0.44524337
Federal Emergency Management Agency	2000	0.25709709	8	0.25709709
Nuclear Regulatory Commission	2000	0.57400950	15	0.57400950
Department of Commerce	2000	0.26145227	9	0.26145227
Department of Health and Human Services	2000	0.14991377	7	0.14991377
Department of Labor	2000	0.08695621	3	0.08695621
Department of Veterans Affairs	2000	13.12038534	22	2.81136431
General Services Administration	2000	0.26943263	10	0.26943263
Office of Personnel Management	2000	2.27404681	20	2.27404681
Department of Agriculture	2000	0.93144574	17	0.93144574
Department of Housing and Urban Development	2000	0.29654215	11	0.29654215
Agency for International Development	2000	0.48134794	14	0.48134794
National Aeronautical Space Administration	2000	0.12845585	5	0.12845585
Small Business Administration	2000	1.00376999	18	1.00376999
Department of Education	2000	0.77220602	16	0.77220602
Department of the Interior	2000	0.12974204	6	0.12974204
Department of Transportation	2000	0.36615852	12	0.36615852
Environmental Protection Agency	2000	0.10768946	4	0.10768946
National Science Foundation	2000	0.07444890	2	0.07444890
Social Security Administration	2000	0.04308834	1	0.04308834

Ratio Type: Operating Performance
Total Liabilities to Net

Ratio: Position

Numerator: Total Liabilities

Denominator: Net Position

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	-0.49578640	1	-0.49578640
Department of Energy	1998	-0.27450728	2	-0.27450728
Department of Treasury	1998	0.97232123	18	0.97232123
Federal Emergency Management Agency	1998	0.30991280	13	0.30991280
Nuclear Regulatory Commission	1998	0.61342548	17	0.61342548
Department of Commerce	1998	0.19860562	10	0.19860562
Department of Health and Human Services	1998	0.22020118	11	0.22020118
Department of Labor	1998	0.01366817	5	0.01366817
Department of Veterans Affairs	1998	-0.04989310	3	-0.04989310
General Services Administration	1998	0.33437805	15	0.33437805
Office of Personnel Management	1998	-0.01011930	4	-0.01011930
Department of Agriculture	1998	7.50187244	21	7.50187244
Department of Housing and Urban Development	1998	0.32682882	14	0.32682882
Agency for International Development	1998	1.03839497	19	1.03839497
National Aeronautical Space Administration	1998	0.13152237	9	0.13152237
Small Business Administration	1998	648.94801950	22	7.50187244
Department of Education	1998	1.31686311	20	1.31686311
Department of the Interior	1998	0.22456452	12	0.22456452
Department of Transportation	1998	0.39504525	16	0.39504525
Environmental Protection Agency	1998	0.08606996	8	0.08606996
National Science Foundation	1998	0.05530141	6	0.05530141
Social Security Administration	1998	0.05738195	7	0.05738195

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	-0.47095047	2	-0.47095047
Department of Energy	1999	-0.21451334	3	-0.21451334
Department of Treasury	1999	0.45874338	18	0.45874338
Federal Emergency Management Agency	1999	0.43318261	17	0.43318261
Nuclear Regulatory Commission	1999	0.71052049	19	0.71052049
Department of Commerce	1999	0.23473708	14	0.23473708
Department of Health and Human Services	1999	0.18736816	12	0.18736816
Department of Labor	1999	0.01972480	6	0.01972480
Department of Veterans Affairs	1999	-0.06529392	4	-0.06529392
General Services Administration	1999	0.30783475	15	0.30783475
Office of Personnel Management	1999	-0.01048422	5	-0.01048422
Department of Agriculture	1999	-30.44982606	1	-0.47095047
Department of Housing and Urban Development	1999	0.31667868	16	0.31667868
Agency for International Development	1999	0.91317559	20	0.91317559
National Aeronautical Space Administration	1999	0.11916499	11	0.11916499
Small Business Administration	1999	40.52417986	22	2.40830896
Department of Education	1999	2.40830896	21	2.40830896
Department of the Interior	1999	0.22410874	13	0.22410874
Department of Transportation	1999	0.11763866	10	0.11763866
Environmental Protection Agency	1999	0.11229282	9	0.11229282
National Science Foundation	1999	0.07573622	8	0.07573622
Social Security Administration	1999	0.04884517	7	0.04884517

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	-0.51515993	2	-0.51515993
Department of Energy	2000	-0.04411966	4	-0.04411966
Department of Treasury	2000	3.34844893	20	3.34844893
Federal Emergency Management Agency	2000	0.34293452	17	0.34293452
Nuclear Regulatory Commission	2000	0.98176123	19	0.98176123
Department of Commerce	2000	0.25819798	14	0.25819798
Department of Health and Human Services	2000	0.15267992	12	0.15267992
Department of Labor	2000	0.02202749	6	0.02202749
Department of Veterans Affairs	2000	-0.04963228	3	-0.04963228
General Services Administration	2000	0.31442373	15	0.31442373
Office of Personnel Management	2000	-0.01076158	5	-0.01076158
Department of Agriculture	2000	13.15317749	22	13.15317749
Department of Housing and Urban Development	2000	0.32510503	16	0.32510503
Agency for International Development	2000	0.88221267	18	0.88221267
National Aeronautical Space Administration	2000	0.10459384	9	0.10459384
Small Business Administration	2000	-247.38773798	1	-0.51515993
Department of Education	2000	3.46274784	21	3.46274784
Department of the Interior	2000	0.16957121	13	0.16957121
Department of Transportation	2000	0.12906885	11	0.12906885
Environmental Protection Agency	2000	0.11140466	10	0.11140466
National Science Foundation	2000	0.07789725	8	0.07789725
Social Security Administration	2000	0.04321902	7	0.04321902

Ratio Type: Operating Performance

Earned Revenues to

Ratio: Entity Assets

Earned Revenues

(Assigned and Not

Numerator: Assigned to Programs)

Denominator: Entity Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.06292070	13	0.06292070
Department of Energy	1998	0.05759216	12	0.05759216
Department of Treasury	1998	0.97232123	21	0.97232123
Federal Emergency Management Agency	1998	0.13649171	17	0.13649171
Nuclear Regulatory Commission	1998	1.96463244	22	0.97232123
Department of Commerce	1998	0.16522862	19	0.16522862
Department of Health and Human Services	1998	0.09577819	16	0.09577819
Department of Labor	1998	0.02766255	7	0.02766255
Department of Veterans Affairs	1998	0.08119971	15	0.08119971
General Services Administration	1998	0.60755114	20	0.60755114
Office of Personnel Management	1998	0.13660527	18	0.13660527
Department of Agriculture	1998	0.07489445	14	0.07489445
Department of Housing and Urban Development	1998	0.04401300	11	0.04401300
Agency for International Development	1998	0.00286944	2	0.00286944
National Aeronautical Space Administration	1998	0.02378473	6	0.02378473
Small Business Administration	1998	0.00069599	1	0.00069599
Department of Education	1998	0.03394201	8	0.03394201
Department of the Interior	1998	0.04178365	10	0.04178365
Department of Transportation	1998	0.01432522	4	0.01432522
Environmental Protection Agency	1998	0.03816629	9	0.03816629
National Science Foundation	1998	0.02249864	5	0.02249864
Social Security Administration	1998	0.00426408	3	0.00426408

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.05446518	11	0.05446518
Department of Energy	1999	0.05845411	13	0.05845411
Department of Treasury	1999	0.06416539	14	0.06416539
Federal Emergency Management Agency	1999	0.17350123	20	0.17350123
Nuclear Regulatory Commission	1999	1.93677212	22	0.63840000
Department of Commerce	1999	0.17026626	19	0.17026626
Department of Health and Human Services	1999	0.08739798	17	0.08739798
Department of Labor	1999	0.02532900	5	0.02532900
Department of Veterans Affairs	1999	0.07963172	16	0.07963172
General Services Administration	1999	0.63840000	21	0.63840000
Office of Personnel Management	1999	0.13418195	18	0.13418195
Department of Agriculture	1999	0.06938897	15	0.06938897
Department of Housing and Urban Development	1999	0.03696099	7	0.03696099
Agency for International Development	1999	0.00327526	1	0.00327526
National Aeronautical Space Administration	1999	0.02547168	6	0.02547168
Small Business Administration	1999	0.05700479	12	0.05700479
Department of Education	1999	0.03927928	8	0.03927928
Department of the Interior	1999	0.05140416	10	0.05140416
Department of Transportation	1999	0.01337079	3	0.01337079
Environmental Protection Agency	1999	0.05012254	9	0.05012254
National Science Foundation	1999	0.01600548	4	0.01600548
Social Security Administration	1999	0.00397128	2	0.00397128

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.04476307	9	0.04476307
Department of Energy	2000	0.06405430	13	0.06405430
Department of Treasury	2000	0.06977671	14	0.06977671
Federal Emergency Management Agency	2000	0.16952310	20	0.16952310
Nuclear Regulatory Commission	2000	2.05145259	22	0.66387657
Department of Commerce	2000	0.15489626	19	0.15489626
Department of Health and Human Services	2000	0.15389095	18	0.15389095
Department of Labor	2000	0.02454808	7	0.02454808
Department of Veterans Affairs	2000	0.09701883	16	0.09701883
General Services Administration	2000	0.66387657	21	0.66387657
Office of Personnel Management	2000	0.13165955	17	0.13165955
Department of Agriculture	2000	0.08164827	15	0.08164827
Department of Housing and Urban Development	2000	0.04660825	10	0.04660825
Agency for International Development	2000	0.00375414	1	0.00375414
National Aeronautical Space Administration	2000	0.02140708	6	0.02140708
Small Business Administration	2000	0.05441397	12	0.05441397
Department of Education	2000	0.04356077	8	0.04356077
Department of the Interior	2000	0.04671075	11	0.04671075
Department of Transportation	2000	0.01122556	3	0.01122556
Environmental Protection Agency	2000	0.02119137	5	0.02119137
National Science Foundation	2000	0.01650079	4	0.01650079
Social Security Administration	2000	0.00380085	2	0.00380085

Ratio Type: Operating Performance

Net Cost of Operations to

Ratio: Appropriations Used

Numerator: Net Cost of Operations

Denominator: Appropriations Used

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	1.01350971	9	1.01350971
Department of Energy	1998	1.24434443	16	1.24434443
Department of Treasury	1998	0.97232123	7	0.97232123
Federal Emergency Management Agency	1998	1.02186854	11	1.02186854
Nuclear Regulatory Commission	1998	1.30181016	17	1.30181016
Department of Commerce	1998	0.97043349	6	0.97043349
Department of Health and Human Services	1998	2.25646083	18	2.25646083
Department of Labor	1998	4.47967042	21	4.47967042
Department of Veterans Affairs	1998	3.58683269	19	3.58683269
General Services Administration	1998	-0.09223301	1	-0.09223301
Office of Personnel Management	1998	1.18002102	14	1.18002102
Department of Agriculture	1998	1.21555138	15	1.21555138
Department of Housing and Urban Development	1998	0.92638488	4	0.92638488
Agency for International Development	1998	1.02970142	12	1.02970142
National Aeronautical Space Administration	1998	1.00502089	8	1.00502089
Small Business Administration	1998	0.78651031	2	0.78651031
Department of Education	1998	1.05500554	13	1.05500554
Department of the Interior	1998	0.94065213	5	0.94065213
Department of Transportation	1998	4.07336030	20	4.07336030
Environmental Protection Agency	1998	0.90584563	3	0.90584563
National Science Foundation	1998	1.01653400	10	1.01653400
Social Security Administration	1998	13.46603095	22	4.47967042

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	1.28365005	16	1.28365005
Department of Energy	1999	1.86487895	19	1.86487895
Department of Treasury	1999	0.03364947	4	0.03364947
Federal Emergency Management Agency	1999	0.99707027	11	0.99707027
Nuclear Regulatory Commission	1999	1.29317226	17	1.29317226
Department of Commerce	1999	0.97678108	10	0.97678108
Department of Health and Human Services	1999	1.47116044	18	1.47116044
Department of Labor	1999	4.33020967	20	4.33020967
Department of Veterans Affairs	1999	-1.15216264	1	-1.15216264
General Services Administration	1999	-0.84144427	3	-0.84144427
Office of Personnel Management	1999	0.93634882	9	0.93634882
Department of Agriculture	1999	1.15102276	15	1.15102276
Department of Housing and Urban Development	1999	0.70986602	6	0.70986602
Agency for International Development	1999	1.01501129	12	1.01501129
National Aeronautical Space Administration	1999	0.83763141	7	0.83763141
Small Business Administration	1999	0.42459933	5	0.42459933
Department of Education	1999	1.03671293	14	1.03671293
Department of the Interior	1999	-0.91837651	2	-0.91837651
Department of Transportation	1999	6.03877467	21	6.03877467
Environmental Protection Agency	1999	0.88767043	8	0.88767043
National Science Foundation	1999	1.01687727	13	1.01687727
Social Security Administration	1999	13.55340780	22	6.03877467

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	1.12350147	12	1.12350147
Department of Energy	2000	1.31903272	15	1.31903272
Department of Treasury	2000	0.03273377	2	0.03273377
Federal Emergency Management Agency	2000	0.82300242	4	0.82300242
Nuclear Regulatory Commission	2000	1.82581843	17	1.82581843
Department of Commerce	2000	1.01985010	11	1.01985010
Department of Health and Human Services	2000	1.46699573	16	1.46699573
Department of Labor	2000	4.30730306	20	4.30730306
Department of Veterans Affairs	2000	2.35804694	19	2.35804694
General Services Administration	2000	-0.99521531	1	-0.99521531
Office of Personnel Management	2000	2.07867565	18	2.07867565
Department of Agriculture	2000	0.86495522	6	0.86495522
Department of Housing and Urban Development	2000	0.94771375	8	0.94771375
Agency for International Development	2000	1.01008363	10	1.01008363
National Aeronautical Space Administration	2000	0.82596945	5	0.82596945
Small Business Administration	2000	0.76571805	3	0.76571805
Department of Education	2000	0.87863326	7	0.87863326
Department of the Interior	2000	1.24582902	14	1.24582902
Department of Transportation	2000	7.50698484	21	7.50698484
Environmental Protection Agency	2000	1.12903145	13	1.12903145
National Science Foundation	2000	1.00893947	9	1.00893947
Social Security Administration	2000	13.23689245	22	7.50698484

Ratio Type: Operating Performance

Ratio: $\frac{\text{Total Cost of Operations}}{\text{to Total Financing}}$

Numerator: Total Cost of Operations
 Denominator: Non-Exchange Financing Sources + Eamed Revenue

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.99919330	13	0.99919330
Department of Energy	1998	1.53239377	20	1.53239377
Department of Treasury	1998	0.97232123	6	0.97232123
Federal Emergency Management Agency	1998	1.01173469	14	1.01173469
Nuclear Regulatory Commission	1998	0.98717969	9	0.98717969
Department of Commerce	1998	0.95022868	4	0.95022868
Department of Health and Human Services	1998	0.98282592	8	0.98282592
Department of Labor	1998	0.79953279	1	0.79953279
Department of Veterans Affairs	1998	3.35744882	22	2.20859423
General Services Administration	1998	0.95403207	5	0.95403207
Office of Personnel Management	1998	1.04975643	18	1.04975643
Department of Agriculture	1998	1.16772049	19	1.16772049
Department of Housing and Urban Development	1998	0.99799561	12	0.99799561
Agency for International Development	1998	0.99133552	10	0.99133552
National Aeronautical Space Administration	1998	0.99762313	11	0.99762313
Small Business Administration	1998	2.20859423	21	2.20859423
Department of Education	1998	1.04904932	17	1.04904932
Department of the Interior	1998	0.84967211	3	0.84967211
Department of Transportation	1998	1.03357719	15	1.03357719
Environmental Protection Agency	1998	1.03578411	16	1.03578411
National Science Foundation	1998	0.98220298	7	0.98220298
Social Security Administration	1998	0.80500856	2	0.80500856

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	1.22314229	21	1.22314229
Department of Energy	1999	1.64416699	22	1.64416699
Department of Treasury	1999	0.05401848	2	0.05401848
Federal Emergency Management Agency	1999	0.99575097	14	0.99575097
Nuclear Regulatory Commission	1999	0.99297542	13	0.99297542
Department of Commerce	1999	0.96315169	11	0.96315169
Department of Health and Human Services	1999	1.09592482	19	1.09592482
Department of Labor	1999	0.83221842	6	0.83221842
Department of Veterans Affairs	1999	-0.98150258	1	0.05401848
General Services Administration	1999	0.91486382	10	0.91486382
Office of Personnel Management	1999	0.98199178	12	0.98199178
Department of Agriculture	1999	1.17370388	20	1.17370388
Department of Housing and Urban Development	1999	0.83887447	8	0.83887447
Agency for International Development	1999	1.00127788	15	1.00127788
National Aeronautical Space Administration	1999	0.83869226	7	0.83869226
Small Business Administration	1999	0.36345033	3	0.36345033
Department of Education	1999	1.03224713	17	1.03224713
Department of the Interior	1999	0.86454891	9	0.86454891
Department of Transportation	1999	0.73261300	4	0.73261300
Environmental Protection Agency	1999	1.03851778	18	1.03851778
National Science Foundation	1999	1.00387235	16	1.00387235
Social Security Administration	1999	0.77015043	5	0.77015043

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	1.07473231	18	1.07473231
Department of Energy	2000	1.20305969	19	1.20305969
Department of Treasury	2000	0.05744293	1	0.05744293
Federal Emergency Management Agency	2000	0.87459073	5	0.87459073
Nuclear Regulatory Commission	2000	1.01096264	16	1.01096264
Department of Commerce	2000	1.00194542	15	1.00194542
Department of Health and Human Services	2000	0.87572008	6	0.87572008
Department of Labor	2000	0.80649662	3	0.80649662
Department of Veterans Affairs	2000	3.52488642	22	1.49991125
General Services Administration	2000	0.93595138	10	0.93595138
Office of Personnel Management	2000	1.28990244	20	1.28990244
Department of Agriculture	2000	0.88836622	8	0.88836622
Department of Housing and Urban Development	2000	0.88513255	7	0.88513255
Agency for International Development	2000	0.99789186	14	0.99789186
National Aeronautical Space Administration	2000	0.82662528	4	0.82662528
Small Business Administration	2000	1.49991125	21	1.49991125
Department of Education	2000	0.98615661	11	0.98615661
Department of the Interior	2000	0.99240579	12	0.99240579
Department of Transportation	2000	0.89616563	9	0.89616563
Environmental Protection Agency	2000	1.02478542	17	1.02478542
National Science Foundation	2000	0.99619131	13	0.99619131
Social Security Administration	2000	0.74564446	2	0.74564446

Ratio Type: Operating Performance

Net Results of

Ratio: Operations to PP&E

Numerator:	Net Results of Operations
Denominator:	PP&E

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.00203004	10	0.00203004
Department of Energy	1998	-0.38487903	7	-0.38487903
Department of Treasury	1998	0.97232123	16	0.97232123
Federal Emergency Management Agency	1998	1.85909017	17	1.85909017
Nuclear Regulatory Commission	1998	0.16835184	14	0.16835184
Department of Commerce	1998	0.07536209	13	0.07536209
Department of Health and Human Services	1998	3.86773428	19	3.86773428
Department of Labor	1998	13.03563047	20	13.03563047
Department of Veterans Affairs	1998	-9.17753957	3	-9.17753957
General Services Administration	1998	0.04008264	12	0.04008264
Office of Personnel Management	1998	-356.26249224	2	-356.26249224
Department of Agriculture	1998	-2.59692721	5	-2.59692721
Department of Housing and Urban Development	1998	-3.04166667	4	-3.04166667
Agency for International Development	1998	1.96428571	18	1.96428571
National Aeronautical Space Administration	1998	0.00165554	9	0.00165554
Small Business Administration	1998	-531.70699708	1	-356.26249224
Department of Education	1998		#N/A	
Department of the Interior	1998	0.03789868	11	0.03789868
Department of Transportation	1998	-0.09865259	8	-0.09865259
Environmental Protection Agency	1998	-0.86409029	6	-0.86409029
National Science Foundation	1998	0.65731636	15	0.65731636
Social Security Administration	1998	324.51465798	21	324.51465798

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	-0.62729831	5	-0.62729831
Department of Energy	1999	-0.79665964	3	-0.79665964
Department of Treasury	1999	1.99398044	15	1.99398044
Federal Emergency Management Agency	1999	0.85264155	13	0.85264155
Nuclear Regulatory Commission	1999	0.08799151	11	0.08799151
Department of Commerce	1999	0.06240249	9	0.06240249
Department of Health and Human Services	1999	16.62019759	18	16.62019759
Department of Labor	1999	10.21546877	17	10.21546877
Department of Veterans Affairs	1999	7.94699236	16	7.94699236
General Services Administration	1999	0.08254282	10	0.08254282
Office of Personnel Management	1999	137.54529015	20	137.54529015
Department of Agriculture	1999	-2.82751323	2	-2.82751323
Department of Housing and Urban Development	1999	-205.55172414	1	-2.82751323
Agency for International Development	1999	-0.40032920	6	-0.40032920
National Aeronautical Space Administration	1999	0.10040318	12	0.10040318
Small Business Administration	1999	20.49324324	19	20.49324324
Department of Education	1999		#N/A	
Department of the Interior	1999	0.05712366	8	0.05712366
Department of Transportation	1999	1.04515237	14	1.04515237
Environmental Protection Agency	1999	-0.71851017	4	-0.71851017
National Science Foundation	1999	-0.13075657	7	-0.13075657
Social Security Administration	1999	370.48235294	21	137.54529015

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	-0.23167266	6	-0.23167266
Department of Energy	2000	-0.26967019	5	-0.26967019
Department of Treasury	2000	-2.25770609	4	-2.25770609
Federal Emergency Management Agency	2000	23.52571449	19	23.52571449
Nuclear Regulatory Commission	2000	-0.13232463	7	-0.13232463
Department of Commerce	2000	-0.00437726	8	-0.00437726
Department of Health and Human Services	2000	16.65542522	18	16.65542522
Department of Labor	2000	11.49044401	17	11.49044401
Department of Veterans Affairs	2000	-5.36535801	3	-5.36535801
General Services Administration	2000	0.03242277	9	0.03242277
Office of Personnel Management	2000	-2882.50000000	1	-59.74074074
Department of Agriculture	2000	1.98829649	15	1.98829649
Department of Housing and Urban Development	2000	-59.74074074	2	-59.74074074
Agency for International Development	2000	0.22419306	13	0.22419306
National Aeronautical Space Administration	2000	0.09732349	11	0.09732349
Small Business Administration	2000		#N/A	
Department of Education	2000	406.04437643	20	406.04437643
Department of the Interior	2000	0.08941254	10	0.08941254
Department of Transportation	2000	0.34355501	14	0.34355501
Environmental Protection Agency	2000	5.43240055	16	5.43240055
National Science Foundation	2000	0.10178363	12	0.10178363
Social Security Administration	2000	446.89149560	21	446.89149560

Ratio Type: Operating Performance
Costs Not Assigned to
Programs to Program

Ratio: Costs

Numerator: Total Costs Not Assigned to Programs
Denominator: Total Program Costs

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.00000000	3	0.00000000
Department of Energy	1998	0.81095022	21	0.81095022
Department of Treasury	1998	0.97232123	22	0.81095022
Federal Emergency Management Agency	1998	0.00000000	3	0.00000000
Nuclear Regulatory Commission	1998	0.00000000	3	0.00000000
Department of Commerce	1998	0.00059125	12	0.00059125
Department of Health and Human Services	1998	0.00000000	3	0.00000000
Department of Labor	1998	0.00194754	14	0.00194754
Department of Veterans Affairs	1998	0.00089195	13	0.00089195
General Services Administration	1998	0.00000000	3	0.00000000
Office of Personnel Management	1998	0.00000000	3	0.00000000
Department of Agriculture	1998	0.00015136	11	0.00015136
Department of Housing and Urban Development	1998	0.00826653	17	0.00826653
Agency for International Development	1998	-0.00045188	2	-0.00045188
National Aeronautical Space Administration	1998	-0.00235461	1	-0.00235461
Small Business Administration	1998	0.01076770	18	0.01076770
Department of Education	1998	0.03810293	19	0.03810293
Department of the Interior	1998	0.06175639	20	0.06175639
Department of Transportation	1998	0.00458543	16	0.00458543
Environmental Protection Agency	1998	0.00000000	3	0.00000000
National Science Foundation	1998	0.00000000	3	0.00000000
Social Security Administration	1998	0.00268896	15	0.00268896

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.00000000	4	0.00000000
Department of Energy	1999	1.34719644	22	0.06963091
Department of Treasury	1999	0.03048720	20	0.03048720
Federal Emergency Management Agency	1999	0.00000000	4	0.00000000
Nuclear Regulatory Commission	1999	0.00000000	4	0.00000000
Department of Commerce	1999	0.00064813	13	0.00064813
Department of Health and Human Services	1999	0.00000000	4	0.00000000
Department of Labor	1999	0.00166611	14	0.00166611
Department of Veterans Affairs	1999	-0.00122255	2	-0.00122255
General Services Administration	1999	0.00000000	4	0.00000000
Office of Personnel Management	1999	0.00000000	4	0.00000000
Department of Agriculture	1999	0.00045716	12	0.00045716
Department of Housing and Urban Development	1999	0.01272638	18	0.01272638
Agency for International Development	1999	-0.00050780	3	-0.00050780
National Aeronautical Space Administration	1999	-0.16046263	1	-0.16046263
Small Business Administration	1999	0.02396819	19	0.02396819
Department of Education	1999	0.00501949	16	0.00501949
Department of the Interior	1999	0.06963091	21	0.06963091
Department of Transportation	1999	0.00548447	17	0.00548447
Environmental Protection Agency	1999	0.00000000	4	0.00000000
National Science Foundation	1999	0.00000000	4	0.00000000
Social Security Administration	1999	0.00253446	15	0.00253446

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.00000000	4	0.00000000
Department of Energy	2000	0.60158824	22	0.07084929
Department of Treasury	2000	0.04654144	20	0.04654144
Federal Emergency Management Agency	2000	0.00000000	4	0.00000000
Nuclear Regulatory Commission	2000	0.00000000	4	0.00000000
Department of Commerce	2000	0.00043445	12	0.00043445
Department of Health and Human Services	2000	0.00000000	4	0.00000000
Department of Labor	2000	0.00188037	14	0.00188037
Department of Veterans Affairs	2000	-0.00005728	3	-0.00005728
General Services Administration	2000	0.00000000	4	0.00000000
Office of Personnel Management	2000	0.00000000	4	0.00000000
Department of Agriculture	2000	0.00137556	13	0.00137556
Department of Housing and Urban Development	2000	0.01001543	17	0.01001543
Agency for International Development	2000	-0.00092522	2	-0.00092522
National Aeronautical Space Administration	2000	-0.16999203	1	-0.16999203
Small Business Administration	2000	0.02642906	19	0.02642906
Department of Education	2000	0.00000000	4	0.00000000
Department of the Interior	2000	0.07084929	21	0.07084929
Department of Transportation	2000	0.00514215	16	0.00514215
Environmental Protection Agency	2000	0.01883446	18	0.01883446
National Science Foundation	2000	0.00000000	4	0.00000000
Social Security Administration	2000	0.00251790	15	0.00251790

Ratio Type: Operating Performance
 Costs Not Assigned to
 Programs to Net Cost of
 Operations

Ratio:

Numerator:	Total Costs Not Assigned to Programs
Denominator:	Net Cost of Operations

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.00000000	3	0.00000000
Department of Energy	1998	0.62102608	21	0.62102608
Department of Treasury	1998	0.97232123	22	0.62102608
Federal Emergency Management Agency	1998	0.00000000	3	0.00000000
Nuclear Regulatory Commission	1998	0.00000000	3	0.00000000
Department of Commerce	1998	0.00080053	12	0.00080053
Department of Health and Human Services	1998	0.00000000	3	0.00000000
Department of Labor	1998	0.00209249	14	0.00209249
Department of Veterans Affairs	1998	0.00091218	13	0.00091218
General Services Administration	1998	0.00000000	3	0.00000000
Office of Personnel Management	1998	0.00000000	3	0.00000000
Department of Agriculture	1998	0.00017555	11	0.00017555
Department of Housing and Urban Development	1998	0.00946843	17	0.00946843
Agency for International Development	1998	-0.00045544	2	-0.00045544
National Aeronautical Space Administration	1998	-0.00247965	1	-0.00247965
Small Business Administration	1998	0.01084305	18	0.01084305
Department of Education	1998	0.03987799	19	0.03987799
Department of the Interior	1998	0.07142584	20	0.07142584
Department of Transportation	1998	0.00466761	16	0.00466761
Environmental Protection Agency	1998	0.00000000	3	0.00000000
National Science Foundation	1998	0.00000000	3	0.00000000
Social Security Administration	1998	0.00270267	15	0.00270267

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.00000000	5	0.00000000
Department of Energy	1999	0.67604584	22	0.05753502
Department of Treasury	1999	0.05753502	21	0.05753502
Federal Emergency Management Agency	1999	0.00000000	5	0.00000000
Nuclear Regulatory Commission	1999	0.00000000	5	0.00000000
Department of Commerce	1999	0.00084899	14	0.00084899
Department of Health and Human Services	1999	0.00000000	5	0.00000000
Department of Labor	1999	0.00178707	15	0.00178707
Department of Veterans Affairs	1999	-0.00113463	3	-0.00113463
General Services Administration	1999	0.00000000	5	0.00000000
Office of Personnel Management	1999	0.00000000	5	0.00000000
Department of Agriculture	1999	0.00051534	13	0.00051534
Department of Housing and Urban Development	1999	0.01440443	19	0.01440443
Agency for International Development	1999	-0.00051286	4	-0.00051286
National Aeronautical Space Administration	1999	-0.20479707	1	-0.20479707
Small Business Administration	1999	0.02398504	20	0.02398504
Department of Education	1999	0.00556594	17	0.00556594
Department of the Interior	1999	-0.08160873	2	-0.08160873
Department of Transportation	1999	0.00558348	18	0.00558348
Environmental Protection Agency	1999	0.00000000	5	0.00000000
National Science Foundation	1999	0.00000000	5	0.00000000
Social Security Administration	1999	0.00254899	16	0.00254899

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.00000000	4	0.00000000
Department of Energy	2000	0.48037270	22	0.08059839
Department of Treasury	2000	0.07596974	20	0.07596974
Federal Emergency Management Agency	2000	0.00000000	4	0.00000000
Nuclear Regulatory Commission	2000	0.00000000	4	0.00000000
Department of Commerce	2000	0.00051820	12	0.00051820
Department of Health and Human Services	2000	0.00000000	4	0.00000000
Department of Labor	2000	0.00202114	14	0.00202114
Department of Veterans Affairs	2000	-0.00009319	3	-0.00009319
General Services Administration	2000	0.00000000	4	0.00000000
Office of Personnel Management	2000	0.00000000	4	0.00000000
Department of Agriculture	2000	0.00155929	13	0.00155929
Department of Housing and Urban Development	2000	0.01053792	17	0.01053792
Agency for International Development	2000	-0.00093515	2	-0.00093515
National Aeronautical Space Administration	2000	-0.21845806	1	-0.00093515
Small Business Administration	2000	0.06129284	19	0.06129284
Department of Education	2000	0.00000000	4	0.00000000
Department of the Interior	2000	0.08059839	21	0.08059839
Department of Transportation	2000	0.00521768	16	0.00521768
Environmental Protection Agency	2000	0.01942926	18	0.01942926
National Science Foundation	2000	0.00000000	4	0.00000000
Social Security Administration	2000	0.00253372	15	0.00253372

Ratio Type: Operating Performance

Ratio: Return on Net Cost

Numerator: Net Results of Operations

Denominator: Net Cost of Operations

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.00091424	10	0.00091424
Department of Energy	1998	-0.36341138	4	-0.36341138
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.01754980	13	0.01754980
Nuclear Regulatory Commission	1998	0.13592755	19	0.13592755
Department of Commerce	1998	0.07096012	17	0.07096012
Department of Health and Human Services	1998	0.01881240	15	0.01881240
Department of Labor	1998	0.26991624	21	0.26991624
Department of Veterans Affairs	1998	-0.71916815	2	-0.71916815
General Services Administration	1998	-15.31578947	1	-0.71916815
Office of Personnel Management	1998	-0.15205149	6	-0.15205149
Department of Agriculture	1998	-0.16661328	5	-0.16661328
Department of Housing and Urban Development	1998	-0.00231945	9	-0.00231945
Agency for International Development	1998	0.00834978	12	0.00834978
National Aeronautical Space Administration	1998	0.00250314	11	0.00250314
Small Business Administration	1998	-0.55602626	3	-0.55602626
Department of Education	1998	0.05079867	16	0.05079867
Department of the Interior	1998	0.07895330	18	0.07895330
Department of Transportation	1998	-0.03322023	8	-0.03322023
Environmental Protection Agency	1998	-0.03836945	7	-0.03836945
National Science Foundation	1998	0.01863206	14	0.01863206
Social Security Administration	1998	0.24411257	20	0.24411257

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	-0.19811435	5	-0.19811435
Department of Energy	1999	-0.45774714	3	-0.45774714
Department of Treasury	1999	0.49826079	22	0.49826079
Federal Emergency Management Agency	1999	0.00569472	12	0.00569472
Nuclear Regulatory Commission	1999	0.06106904	15	0.06106904
Department of Commerce	1999	0.05014734	14	0.05014734
Department of Health and Human Services	1999	0.08448394	17	0.08448394
Department of Labor	1999	0.21660482	19	0.21660482
Department of Veterans Affairs	1999	-1.87116084	2	-0.45774714
General Services Administration	1999	-2.33768657	1	-0.45774714
Office of Personnel Management	1999	0.06836882	16	0.06836882
Department of Agriculture	1999	-0.16690612	6	-0.16690612
Department of Housing and Urban Development	1999	-0.22016620	4	-0.22016620
Agency for International Development	1999	-0.00182916	11	-0.00182916
National Aeronautical Space Administration	1999	0.20608313	18	0.20608313
Small Business Administration	1999	0.02944969	13	0.02944969
Department of Education	1999	-0.03481456	9	-0.03481456
Department of the Interior	1999	-0.10360920	7	-0.10360920
Department of Transportation	1999	0.37360348	21	0.37360348
Environmental Protection Agency	1999	-0.04197894	8	-0.04197894
National Science Foundation	1999	-0.00394128	10	-0.00394128
Social Security Administration	1999	0.30091950	20	0.30091950

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	-0.07502126	8	-0.07502126
Department of Energy	2000	-0.21585713	6	-0.21585713
Department of Treasury	2000	-0.50692097	5	-0.50692097
Federal Emergency Management Agency	2000	0.21929258	18	0.21929258
Nuclear Regulatory Commission	2000	-0.11612647	7	-0.11612647
Department of Commerce	2000	-0.00214234	10	-0.00214234
Department of Health and Human Services	2000	0.08840124	14	0.08840124
Department of Labor	2000	0.25837806	20	0.25837806
Department of Veterans Affairs	2000	-0.57818470	3	-0.57818470
General Services Administration	2000	-2.44230769	1	-0.79338553
Office of Personnel Management	2000	-0.51878048	4	-0.51878048
Department of Agriculture	2000	0.14264200	16	0.14264200
Department of Housing and Urban Development	2000	-0.04941184	9	-0.04941184
Agency for International Development	2000	0.00119813	11	0.00119813
National Aeronautical Space Administration	2000	0.22371693	19	0.22371693
Small Business Administration	2000	-0.79338553	2	-0.79338553
Department of Education	2000	0.01622002	13	0.01622002
Department of the Interior	2000	0.14817480	17	0.14817480
Department of Transportation	2000	0.11817172	15	0.11817172
Environmental Protection Agency	2000	0.35300434	22	0.35300434
National Science Foundation	2000	0.00391533	12	0.00391533
Social Security Administration	2000	0.34412987	21	0.34412987

Ratio Type: Operating Performance
Return on Appropriated
Funds

Ratio:

Numerator: Net Results of Operations

Denominator: Appropriations Used

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.00092659	9	0.00092659
Department of Energy	1998	-0.45220893	2	-0.45220893
Department of Treasury	1998	0.97232123	19	0.97232123
Federal Emergency Management Agency	1998	0.01793359	12	0.01793359
Nuclear Regulatory Commission	1998	0.17695187	18	0.17695187
Department of Commerce	1998	0.06886208	16	0.06886208
Department of Health and Human Services	1998	0.04244945	14	0.04244945
Department of Labor	1998	1.20913578	20	1.20913578
Department of Veterans Affairs	1998	-2.57953583	1	-2.57953583
General Services Administration	1998	1.41262136	21	1.41262136
Office of Personnel Management	1998	-0.17942395	5	-0.17942395
Department of Agriculture	1998	-0.20252700	4	-0.20252700
Department of Housing and Urban Development	1998	-0.00214870	8	-0.00214870
Agency for International Development	1998	0.00859778	11	0.00859778
National Aeronautical Space Administration	1998	0.00251571	10	0.00251571
Small Business Administration	1998	-0.43732038	3	-0.43732038
Department of Education	1998	0.05359288	15	0.05359288
Department of the Interior	1998	0.07426759	17	0.07426759
Department of Transportation	1998	-0.13531797	6	-0.13531797
Environmental Protection Agency	1998	-0.03475680	7	-0.03475680
National Science Foundation	1998	0.01894012	13	0.01894012
Social Security Administration	1998	3.28722737	22	1.41262136

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	-0.25430950	2	-0.25430950
Department of Energy	1999	-0.85364300	1	-0.85364300
Department of Treasury	1999	0.01676621	11	0.01676621
Federal Emergency Management Agency	1999	0.00567803	9	0.00567803
Nuclear Regulatory Commission	1999	0.07897278	14	0.07897278
Department of Commerce	1999	0.04898297	12	0.04898297
Department of Health and Human Services	1999	0.12428943	16	0.12428943
Department of Labor	1999	0.93794430	18	0.93794430
Department of Veterans Affairs	1999	2.15588162	20	2.15588162
General Services Administration	1999	1.96703297	19	1.96703297
Office of Personnel Management	1999	0.06401706	13	0.06401706
Department of Agriculture	1999	-0.19211274	3	-0.19211274
Department of Housing and Urban Development	1999	-0.15628851	4	-0.15628851
Agency for International Development	1999	-0.00185662	8	-0.00185662
National Aeronautical Space Administration	1999	0.17262170	17	0.17262170
Small Business Administration	1999	0.01250432	10	0.01250432
Department of Education	1999	-0.03609271	6	-0.03609271
Department of the Interior	1999	0.09515226	15	0.09515226
Department of Transportation	1999	2.25610723	21	2.25610723
Environmental Protection Agency	1999	-0.03726347	5	-0.03726347
National Science Foundation	1999	-0.00400780	7	-0.00400780
Social Security Administration	1999	4.07848470	22	2.25610724

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	-0.08428650	6	-0.08428650
Department of Energy	2000	-0.28472262	4	-0.28472262
Department of Treasury	2000	-0.01659343	8	-0.01659343
Federal Emergency Management Agency	2000	0.18047832	15	0.18047832
Nuclear Regulatory Commission	2000	-0.21202584	5	-0.21202584
Department of Commerce	2000	-0.00218486	9	-0.00218486
Department of Health and Human Services	2000	0.12968425	14	0.12968425
Department of Labor	2000	1.11291260	20	1.11291260
Department of Veterans Affairs	2000	-1.36338666	1	-1.36338666
General Services Administration	2000	2.43062201	21	2.43062201
Office of Personnel Management	2000	-1.07837636	2	-1.07837636
Department of Agriculture	2000	0.12337894	13	0.12337894
Department of Housing and Urban Development	2000	-0.04682828	7	-0.04682828
Agency for International Development	2000	0.00121022	10	0.00121022
National Aeronautical Space Administration	2000	0.18478335	17	0.18478335
Small Business Administration	2000	-0.60750962	3	-0.60750962
Department of Education	2000	0.01425145	12	0.01425145
Department of the Interior	2000	0.18460047	16	0.18460047
Department of Transportation	2000	0.88711332	19	0.88711332
Environmental Protection Agency	2000	0.39855300	18	0.39855300
National Science Foundation	2000	0.00395033	11	0.00395033
Social Security Administration	2000	4.55521014	22	2.43062201

Ratio Type: Operating Performance
Return on Average Net
Ratio: Position

Numerator: Net Results of Operations
Denominator: Average Net Position

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.02125597	12	0.02125597
Department of Energy	1998	0.05935853	18	0.05935853
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.00605064	8	0.00605064
Nuclear Regulatory Commission	1998	0.05143101	17	0.05143101
Department of Commerce	1998	0.04456687	15	0.04456687
Department of Health and Human Services	1998	0.03666944	13	0.03666944
Department of Labor	1998	0.11478749	19	0.11478749
Department of Veterans Affairs	1998	0.21555177	21	0.21555177
General Services Administration	1998	0.04128245	14	0.04128245
Office of Personnel Management	1998	0.00681501	9	0.00681501
Department of Agriculture	1998	-0.36215714	2	-0.36215714
Department of Housing and Urban Development	1998	-0.00099904	5	-0.00099904
Agency for International Development	1998	0.00443823	7	0.00443823
National Aeronautical Space Administration	1998	0.00124951	6	0.00124951
Small Business Administration	1998	-1.35904869	1	-0.36215714
Department of Education	1998	0.04725860	16	0.04725860
Department of the Interior	1998	0.01660443	11	0.01660443
Department of Transportation	1998	-0.03441525	3	-0.03441525
Environmental Protection Agency	1998	-0.01473755	4	-0.01473755
National Science Foundation	1998	0.01625406	10	0.01625406
Social Security Administration	1998	0.15200248	20	0.15200248

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.19770571	21	0.19770571
Department of Energy	1999	0.09491763	18	0.09491763
Department of Treasury	1999	0.05686939	13	0.05686939
Federal Emergency Management Agency	1999	0.00376553	9	0.00376553
Nuclear Regulatory Commission	1999	0.02939210	11	0.02939210
Department of Commerce	1999	0.03676008	12	0.03676008
Department of Health and Human Services	1999	0.14685243	19	0.14685243
Department of Labor	1999	0.08485878	16	0.08485878
Department of Veterans Affairs	1999	-0.18548972	2	-0.18548972
General Services Administration	1999	0.08348046	15	0.08348046
Office of Personnel Management	1999	-0.00247748	7	-0.00247748
Department of Agriculture	1999	-2.05894818	1	-0.18548972
Department of Housing and Urban Development	1999	-0.07882835	3	-0.07882835
Agency for International Development	1999	-0.00123912	8	-0.00123912
National Aeronautical Space Administration	1999	0.08971554	17	0.08971554
Small Business Administration	1999	0.07348594	14	0.07348594
Department of Education	1999	-0.03580785	4	-0.03580785
Department of the Interior	1999	0.02388112	10	0.02388112
Department of Transportation	1999	0.42259313	22	0.42259313
Environmental Protection Agency	1999	-0.01776582	5	-0.01776582
National Science Foundation	1999	-0.00326771	6	-0.00326771
Social Security Administration	1999	0.16407694	20	0.16407694

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.06633170	13	0.06633170
Department of Energy	2000	0.02771862	9	0.02771862
Department of Treasury	2000	-0.05897443	2	-0.05897443
Federal Emergency Management Agency	2000	0.10150050	16	0.10150050
Nuclear Regulatory Commission	2000	-0.05207440	3	-0.05207440
Department of Commerce	2000	-0.00241158	5	-0.00241158
Department of Health and Human Services	2000	0.13911620	19	0.13911620
Department of Labor	2000	0.09352178	15	0.09352178
Department of Veterans Affairs	2000	0.12404609	18	0.12404609
General Services Administration	2000	0.03194165	10	0.03194165
Office of Personnel Management	2000	0.04183477	12	0.04183477
Department of Agriculture	2000	4.48199330	22	0.16802850
Department of Housing and Urban Development	2000	-0.02158827	4	-0.02158827
Agency for International Development	2000	0.00081701	6	0.00081701
National Aeronautical Space Administration	2000	0.08615368	14	0.08615368
Small Business Administration	2000	-3.07826687	1	-0.05897443
Department of Education	2000	0.01843357	8	0.01843357
Department of the Interior	2000	0.03681499	11	0.03681499
Department of Transportation	2000	0.11175545	17	0.11175545
Environmental Protection Agency	2000	0.16450086	20	0.16450086
National Science Foundation	2000	0.00305432	7	0.00305432
Social Security Administration	2000	0.16802850	21	0.16802850

Ratio Type: Assessing Stewardship
Fixed Assets to Total

Ratio: Assets

Numerator: PP&E

Denominator: Total Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.21349860	16	0.21349860
Department of Energy	1998	0.20259369	14	0.20259369
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.00251118	7	0.00251118
Nuclear Regulatory Commission	1998	0.16753671	13	0.16753671
Department of Commerce	1998	0.43227587	19	0.43227587
Department of Health and Human Services	1998	0.00716566	8	0.00716566
Department of Labor	1998	0.00747057	9	0.00747057
Department of Veterans Affairs	1998	0.25780474	17	0.25780474
General Services Administration	1998	0.72310757	21	0.72310757
Office of Personnel Management	1998	0.00002641	2	0.00002641
Department of Agriculture	1998	0.02984328	12	0.02984328
Department of Housing and Urban Development	1998	0.00021532	4	0.00021532
Agency for International Development	1998	0.00154508	6	0.00154508
National Aeronautical Space Administration	1998	0.71026861	20	0.71026861
Small Business Administration	1998	0.00004311	3	0.00004311
Department of Education	1998	0.00000000	1	0.00000000
Department of the Interior	1998	0.34291189	18	0.34291189
Department of Transportation	1998	0.21044084	15	0.21044084
Environmental Protection Agency	1998	0.01532081	10	0.01532081
National Science Foundation	1998	0.02254443	11	0.02254443
Social Security Administration	1998	0.00041024	5	0.00041024

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.19923473	17	0.19923473
Department of Energy	1999	0.18923176	15	0.18923176
Department of Treasury	1999	0.00045877	6	0.00045877
Federal Emergency Management Agency	1999	0.00346383	8	0.00346383
Nuclear Regulatory Commission	1999	0.17609871	14	0.17609871
Department of Commerce	1999	0.43436847	20	0.43436847
Department of Health and Human Services	1999	0.00670756	9	0.00670756
Department of Labor	1999	0.00720337	10	0.00720337
Department of Veterans Affairs	1999	0.24638186	18	0.24638186
General Services Administration	1999	0.71090713	21	0.43436847
Office of Personnel Management	1999	0.00002341	2	0.00002341
Department of Agriculture	1999	0.03191651	13	0.03191651
Department of Housing and Urban Development	1999	0.00026884	4	0.00026884
Agency for International Development	1999	0.00148946	7	0.00148946
National Aeronautical Space Administration	1999	0.73119729	22	0.43436847
Small Business Administration	1999	0.00004577	3	0.00004577
Department of Education	1999	0.00000000	1	0.00000000
Department of the Interior	1999	0.33034687	19	0.33034687
Department of Transportation	1999	0.19909654	16	0.19909654
Environmental Protection Agency	1999	0.02220940	12	0.02220940
National Science Foundation	1999	0.02218917	11	0.02218917
Social Security Administration	1999	0.00038863	5	0.00038863

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.18244536	14	0.18244536
Department of Energy	2000	0.18385019	15	0.18385019
Department of Treasury	2000	0.00045532	6	0.00045532
Federal Emergency Management Agency	2000	0.00298531	8	0.00298531
Nuclear Regulatory Commission	2000	0.18525218	16	0.18525218
Department of Commerce	2000	0.38744846	20	0.38744846
Department of Health and Human Services	2000	0.00654433	9	0.00654433
Department of Labor	2000	0.00716188	10	0.00716188
Department of Veterans Affairs	2000	0.26308126	18	0.26308126
General Services Administration	2000	0.70582935	21	0.38744847
Office of Personnel Management	2000	0.00001811	3	0.00001811
Department of Agriculture	2000	0.04326753	13	0.04326753
Department of Housing and Urban Development	2000	0.00025325	4	0.00025325
Agency for International Development	2000	0.00186549	7	0.00186549
National Aeronautical Space Administration	2000	0.73817025	22	0.38744847
Small Business Administration	2000	0.00000000	1	0.00000000
Department of Education	2000	0.00001098	2	0.00001098
Department of the Interior	2000	0.33426164	19	0.33426164
Department of Transportation	2000	0.19130033	17	0.19130033
Environmental Protection Agency	2000	0.02698508	12	0.02698508
National Science Foundation	2000	0.02635334	11	0.02635334
Social Security Administration	2000	0.00033131	5	0.00033131

Ratio Type: Assessing Stewardship
Fixed Assets to Entity

Ratio: Assets

Numerator:	PP&E
Denominator:	Entity Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.21403308	16	0.21403308
Department of Energy	1998	0.20259369	14	0.20259369
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.00251118	7	0.00251118
Nuclear Regulatory Commission	1998	0.16756277	13	0.16756277
Department of Commerce	1998	0.43853931	19	0.43853931
Department of Health and Human Services	1998	0.00720516	8	0.00720516
Department of Labor	1998	0.00748543	9	0.00748543
Department of Veterans Affairs	1998	0.26470262	17	0.26470262
General Services Administration	1998	0.72803851	21	0.72803851
Office of Personnel Management	1998	0.00002641	2	0.00002641
Department of Agriculture	1998	0.03002946	12	0.03002946
Department of Housing and Urban Development	1998	0.00021672	4	0.00021672
Agency for International Development	1998	0.00154508	6	0.00154508
National Aeronautical Space Administration	1998	0.71039846	20	0.71039846
Small Business Administration	1998	0.00004311	3	0.00004311
Department of Education	1998	0.00000000	1	0.00000000
Department of the Interior	1998	0.38178428	18	0.38178428
Department of Transportation	1998	0.21354836	15	0.21354836
Environmental Protection Agency	1998	0.01532081	10	0.01532081
National Science Foundation	1998	0.02254443	11	0.02254443
Social Security Administration	1998	0.00041114	5	0.00041114

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.20012423	16	0.20012423
Department of Energy	1999	0.18923176	15	0.18923176
Department of Treasury	1999	0.01500542	10	0.01500542
Federal Emergency Management Agency	1999	0.00346383	7	0.00346383
Nuclear Regulatory Commission	1999	0.17613225	14	0.17613225
Department of Commerce	1999	0.44029299	20	0.44029299
Department of Health and Human Services	1999	0.00671017	8	0.00671017
Department of Labor	1999	0.00721980	9	0.00721980
Department of Veterans Affairs	1999	0.25592719	18	0.25592719
General Services Administration	1999	0.71435294	21	0.71435294
Office of Personnel Management	1999	0.00002341	2	0.00002341
Department of Agriculture	1999	0.03205699	13	0.03205699
Department of Housing and Urban Development	1999	0.00027067	4	0.00027067
Agency for International Development	1999	0.00149901	6	0.00149901
National Aeronautical Space Administration	1999	0.73127572	22	0.73127572
Small Business Administration	1999	0.00004577	3	0.00004577
Department of Education	1999	0.00000000	1	0.00000000
Department of the Interior	1999	0.36760750	19	0.36760750
Department of Transportation	1999	0.20222189	17	0.20222189
Environmental Protection Agency	1999	0.02221219	12	0.02221219
National Science Foundation	1999	0.02218917	11	0.02218917
Social Security Administration	1999	0.00038945	5	0.00038945

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.18374685	14	0.18374685
Department of Energy	2000	0.18385019	15	0.18385019
Department of Treasury	2000	0.01792771	10	0.01792771
Federal Emergency Management Agency	2000	0.00298531	7	0.00298531
Nuclear Regulatory Commission	2000	0.18542797	16	0.18542797
Department of Commerce	2000	0.39221779	20	0.39221779
Department of Health and Human Services	2000	0.00654651	8	0.00654651
Department of Labor	2000	0.00717944	9	0.00717944
Department of Veterans Affairs	2000	0.26336286	18	0.26336286
General Services Administration	2000	0.70889512	21	0.70889512
Office of Personnel Management	2000	0.00001811	3	0.00001811
Department of Agriculture	2000	0.04334871	13	0.04334871
Department of Housing and Urban Development	2000	0.00025495	4	0.00025495
Agency for International Development	2000	0.00187005	6	0.00187005
National Aeronautical Space Administration	2000	0.73831361	22	0.73831361
Small Business Administration	2000	0.00000000	1	0.00000000
Department of Education	2000	0.00001119	2	0.00001119
Department of the Interior	2000	0.35475975	19	0.35475975
Department of Transportation	2000	0.19396036	17	0.19396036
Environmental Protection Agency	2000	0.02699566	12	0.02699566
National Science Foundation	2000	0.02635334	11	0.02635334
Social Security Administration	2000	0.00033191	5	0.00033191

Ratio Type: Assessing Stewardship

Ratio: Fixed Assets to Equity

Numerator: PP&E

Denominator: Net Position

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	-0.35323592	1	-0.35323592
Department of Energy	1998	-0.14993048	2	-0.14993048
Department of Treasury	1998	0.97232123	21	0.97232123
Federal Emergency Management Agency	1998	0.00329394	9	0.00329394
Nuclear Regulatory Commission	1998	0.31354189	16	0.31354189
Department of Commerce	1998	0.57822057	19	0.57822057
Department of Health and Human Services	1998	0.00895917	11	0.00895917
Department of Labor	1998	0.00822866	10	0.00822866
Department of Veterans Affairs	1998	-0.02120341	3	-0.02120341
General Services Administration	1998	1.01128291	22	1.01128291
Office of Personnel Management	1998	-0.00001906	4	-0.00001906
Department of Agriculture	1998	0.25728869	15	0.25728869
Department of Housing and Urban Development	1998	0.00031452	6	0.00031452
Agency for International Development	1998	0.00322371	8	0.00322371
National Aeronautical Space Administration	1998	0.85221567	20	0.85221567
Small Business Administration	1998	0.02809978	14	0.02809978
Department of Education	1998	0.00000000	5	0.00000000
Department of the Interior	1998	0.43208326	17	0.43208326
Department of Transportation	1998	0.48533826	18	0.48533826
Environmental Protection Agency	1998	0.01680503	12	0.01680503
National Science Foundation	1998	0.02385145	13	0.02385145
Social Security Administration	1998	0.00043565	7	0.00043565

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	-0.29836792	2	-0.29836792
Department of Energy	1999	-0.10380058	3	-0.10380058
Department of Treasury	1999	0.02477074	15	0.02477074
Federal Emergency Management Agency	1999	0.00499116	11	0.00499116
Nuclear Regulatory Commission	1999	0.34723342	18	0.34723342
Department of Commerce	1999	0.56938120	20	0.56938120
Department of Health and Human Services	1999	0.00812569	13	0.00812569
Department of Labor	1999	0.00788106	12	0.00788106
Department of Veterans Affairs	1999	-0.02570916	4	-0.02570916
General Services Administration	1999	0.96928676	22	0.85444210
Office of Personnel Management	1999	-0.00001803	5	-0.00001803
Department of Agriculture	1999	-1.01150656	1	-0.29836792
Department of Housing and Urban Development	1999	0.00038701	7	0.00038701
Agency for International Development	1999	0.00292427	10	0.00292427
National Aeronautical Space Administration	1999	0.85444210	21	0.85444210
Small Business Administration	1999	0.00190565	9	0.00190565
Department of Education	1999	0.00000000	6	0.00000000
Department of the Interior	1999	0.41740393	19	0.41740393
Department of Transportation	1999	0.32574024	17	0.32574024
Environmental Protection Agency	1999	0.02487573	16	0.02487573
National Science Foundation	1999	0.02392868	14	0.02392868
Social Security Administration	1999	0.00040928	8	0.00040928

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	-0.29149034	1	-0.29149034
Department of Energy	2000	-0.10149819	2	-0.10149819
Department of Treasury	2000	0.02624302	13	0.02624302
Federal Emergency Management Agency	2000	0.00401844	10	0.00401844
Nuclear Regulatory Commission	2000	0.43528662	18	0.43528662
Department of Commerce	2000	0.53106627	19	0.53106627
Department of Health and Human Services	2000	0.00770099	11	0.00770099
Department of Labor	2000	0.00786319	12	0.00786319
Department of Veterans Affairs	2000	-0.02172892	3	-0.02172892
General Services Administration	2000	0.97033505	22	0.63232703
Office of Personnel Management	2000	-0.00001422	4	-0.00001422
Department of Agriculture	2000	0.63232703	20	0.63232703
Department of Housing and Urban Development	2000	0.00036242	8	0.00036242
Agency for International Development	2000	0.00360560	9	0.00360560
National Aeronautical Space Administration	2000	0.84713277	21	0.63232703
Small Business Administration	2000	0.00000000	5	0.00000000
Department of Education	2000	0.00004914	6	0.00004914
Department of the Interior	2000	0.40764896	17	0.40764896
Department of Transportation	2000	0.30600767	16	0.30600767
Environmental Protection Agency	2000	0.03025366	15	0.03025366
National Science Foundation	2000	0.02847313	14	0.02847313
Social Security Administration	2000	0.00034685	7	0.00034685

Ratio Type: Assessing Stewardship

Ratio: Inventory to Assets

Numerator:

Inventory and Related
Property

Denominator:

Total Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.20658130	20	0.20658130
Department of Energy	1998	0.38106811	21	0.38106811
Department of Treasury	1998	0.97232123	22	0.38106811
Federal Emergency Management Agency	1998	0.00043866	11	0.00043866
Nuclear Regulatory Commission	1998	0.00000000	1	0.00000000
Department of Commerce	1998	0.01117165	17	0.01117165
Department of Health and Human Services	1998	0.00036976	10	0.00036976
Department of Labor	1998	0.00000000	1	0.00000000
Department of Veterans Affairs	1998	0.00194309	13	0.00194309
General Services Administration	1998	0.00981076	16	0.00981076
Office of Personnel Management	1998	0.00000000	1	0.00000000
Department of Agriculture	1998	0.00363835	14	0.00363835
Department of Housing and Urban Development	1998	0.00000000	1	0.00000000
Agency for International Development	1998	0.00148990	12	0.00148990
National Aeronautical Space Administration	1998	0.07580719	19	0.07580719
Small Business Administration	1998	0.00000000	1	0.00000000
Department of Education	1998	0.00000000	1	0.00000000
Department of the Interior	1998	0.00771691	15	0.00771691
Department of Transportation	1998	0.03335273	18	0.03335273
Environmental Protection Agency	1998	0.00000415	9	0.00000415
National Science Foundation	1998	0.00000000	1	0.00000000
Social Security Administration	1998	0.00000000	1	0.00000000

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.21404806	21	0.21404806
Department of Energy	1999	0.38419131	22	0.21404806
Department of Treasury	1999	0.00007318	10	0.00007318
Federal Emergency Management Agency	1999	0.00045955	12	0.00045955
Nuclear Regulatory Commission	1999	0.00000000	1	0.00000000
Department of Commerce	1999	0.01116402	18	0.01116402
Department of Health and Human Services	1999	0.00027611	11	0.00027611
Department of Labor	1999	0.00000000	1	0.00000000
Department of Veterans Affairs	1999	0.00155575	14	0.00155575
General Services Administration	1999	0.00861706	17	0.00861706
Office of Personnel Management	1999	0.00000000	1	0.00000000
Department of Agriculture	1999	0.00382492	15	0.00382492
Department of Housing and Urban Development	1999	0.00000000	1	0.00000000
Agency for International Development	1999	0.00095302	13	0.00095302
National Aeronautical Space Administration	1999	0.07026388	20	0.07026388
Small Business Administration	1999	0.00000000	1	0.00000000
Department of Education	1999	0.00000000	1	0.00000000
Department of the Interior	1999	0.00761818	16	0.00761818
Department of Transportation	1999	0.02852161	19	0.02852161
Environmental Protection Agency	1999	0.00001318	9	0.00001318
National Science Foundation	1999	0.00000000	1	0.00000000
Social Security Administration	1999	0.00000000	1	0.00000000

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.22548995	21	0.07765395
Department of Energy	2000	0.37452690	22	0.07765395
Department of Treasury	2000	0.00010069	9	0.00010069
Federal Emergency Management Agency	2000	0.00045182	12	0.00045182
Nuclear Regulatory Commission	2000	0.00000000	1	0.00000000
Department of Commerce	2000	0.00969889	18	0.00969889
Department of Health and Human Services	2000	0.00020151	10	0.00020151
Department of Labor	2000	0.00000000	1	0.00000000
Department of Veterans Affairs	2000	0.00168350	14	0.00168350
General Services Administration	2000	0.00851428	17	0.00851428
Office of Personnel Management	2000	0.00000000	1	0.00000000
Department of Agriculture	2000	0.00466997	15	0.00466997
Department of Housing and Urban Development	2000	0.00000000	1	0.00000000
Agency for International Development	2000	0.00109547	13	0.00109547
National Aeronautical Space Administration	2000	0.07765395	20	0.07765395
Small Business Administration	2000	0.00000000	1	0.00000000
Department of Education	2000	0.00000000	1	0.00000000
Department of the Interior	2000	0.00756668	16	0.00756668
Department of Transportation	2000	0.02729286	19	0.02729286
Environmental Protection Agency	2000	0.00030129	11	0.00030129
National Science Foundation	2000	0.00000000	1	0.00000000
Social Security Administration	2000	0.00000000	1	0.00000000

Ratio Type: Assessing Stewardship

Ratio: Inventory to Entity Assets

Numerator:	Inventory and Related Property
Denominator:	Entity Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.20709846	20	0.20709846
Department of Energy	1998	0.38106811	21	0.38106811
Department of Treasury	1998	0.97232123	22	0.38106811
Federal Emergency Management Agency	1998	0.00043866	11	0.00043866
Nuclear Regulatory Commission	1998	0.00000000	1	0.00000000
Department of Commerce	1998	0.01133352	17	0.01133352
Department of Health and Human Services	1998	0.00037180	10	0.00037180
Department of Labor	1998	0.00000000	1	0.00000000
Department of Veterans Affairs	1998	0.00199508	13	0.00199508
General Services Administration	1998	0.00987766	16	0.00987766
Office of Personnel Management	1998	0.00000000	1	0.00000000
Department of Agriculture	1998	0.00366104	14	0.00366104
Department of Housing and Urban Development	1998	0.00000000	1	0.00000000
Agency for International Development	1998	0.00148990	12	0.00148990
National Aeronautical Space Administration	1998	0.07582105	19	0.07582105
Small Business Administration	1998	0.00000000	1	0.00000000
Department of Education	1998	0.00000000	1	0.00000000
Department of the Interior	1998	0.00859170	15	0.00859170
Department of Transportation	1998	0.03384524	18	0.03384524
Environmental Protection Agency	1998	0.00000415	9	0.00000415
National Science Foundation	1998	0.00000000	1	0.00000000
Social Security Administration	1998	0.00000000	1	0.00000000

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.21500369	21	0.21500369
Department of Energy	1999	0.38419131	22	0.21500369
Department of Treasury	1999	0.00239364	14	0.00239364
Federal Emergency Management Agency	1999	0.00045955	11	0.00045955
Nuclear Regulatory Commission	1999	0.00000000	1	0.00000000
Department of Commerce	1999	0.01131629	18	0.01131629
Department of Health and Human Services	1999	0.00027621	10	0.00027621
Department of Labor	1999	0.00000000	1	0.00000000
Department of Veterans Affairs	1999	0.00161602	13	0.00161602
General Services Administration	1999	0.00865882	17	0.00865882
Office of Personnel Management	1999	0.00000000	1	0.00000000
Department of Agriculture	1999	0.00384175	15	0.00384175
Department of Housing and Urban Development	1999	0.00000000	1	0.00000000
Agency for International Development	1999	0.00095913	12	0.00095913
National Aeronautical Space Administration	1999	0.07027141	20	0.07027141
Small Business Administration	1999	0.00000000	1	0.00000000
Department of Education	1999	0.00000000	1	0.00000000
Department of the Interior	1999	0.00847745	16	0.00847745
Department of Transportation	1999	0.02896934	19	0.02896934
Environmental Protection Agency	1999	0.00001318	9	0.00001318
National Science Foundation	1999	0.00000000	1	0.00000000
Social Security Administration	1999	0.00000000	1	0.00000000

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.22709851	21	0.07766903
Department of Energy	2000	0.37452690	22	0.07766904
Department of Treasury	2000	0.00396466	14	0.00396466
Federal Emergency Management Agency	2000	0.00045182	11	0.00045182
Nuclear Regulatory Commission	2000	0.00000000	1	0.00000000
Department of Commerce	2000	0.00981828	18	0.00981828
Department of Health and Human Services	2000	0.00020158	9	0.00020158
Department of Labor	2000	0.00000000	1	0.00000000
Department of Veterans Affairs	2000	0.00168530	13	0.00168530
General Services Administration	2000	0.00855126	17	0.00855126
Office of Personnel Management	2000	0.00000000	1	0.00000000
Department of Agriculture	2000	0.00467873	15	0.00467873
Department of Housing and Urban Development	2000	0.00000000	1	0.00000000
Agency for International Development	2000	0.00109815	12	0.00109815
National Aeronautical Space Administration	2000	0.07766903	20	0.07766903
Small Business Administration	2000	0.00000000	1	0.00000000
Department of Education	2000	0.00000000	1	0.00000000
Department of the Interior	2000	0.00803069	16	0.00803069
Department of Transportation	2000	0.02767237	19	0.02767237
Environmental Protection Agency	2000	0.00030141	10	0.00030141
National Science Foundation	2000	0.00000000	1	0.00000000
Social Security Administration	2000	0.00000000	1	0.00000000

Ratio Type: Assessing Stewardship

Ratio: Depreciation to Total Cost

Numerator:	Depreciation Expense
Denominator:	Total Cost of Operations

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.01400556	15	0.01400556
Department of Energy	1998	0.06506520	19	0.06506520
Department of Treasury	1998	0.97232123	22	0.13560636
Federal Emergency Management Agency	1998	0.00058489	7	0.00058489
Nuclear Regulatory Commission	1998	0.01089925	13	0.01089925
Department of Commerce	1998	0.06488651	18	0.06488651
Department of Health and Human Services	1998	0.02080647	16	0.02080647
Department of Labor	1998	0.00175065	9	0.00175065
Department of Veterans Affairs	1998	0.00550081	12	0.00550081
General Services Administration	1998	0.07989072	20	0.07989072
Office of Personnel Management	1998	0.00000000	2	0.00000000
Department of Agriculture	1998	0.00046260	6	0.00046260
Department of Housing and Urban Development	1998	0.00005503	4	0.00005503
Agency for International Development	1998	0.00090416	8	0.00090416
National Aeronautical Space Administration	1998	0.13560635	21	0.13560635
Small Business Administration	1998	0.00000000	2	0.00000000
Department of Education	1998	-0.00000027	1	-0.00000027
Department of the Interior	1998	0.03285856	17	0.03285856
Department of Transportation	1998	0.01147248	14	0.01147248
Environmental Protection Agency	1998	0.00345145	11	0.00345145
National Science Foundation	1998	0.00189529	10	0.00189529
Social Security Administration	1998	0.00032093	5	0.00032093

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.01308125	15	0.01308125
Department of Energy	1999	0.03883879	19	0.03883879
Department of Treasury	1999	0.02436430	17	0.02436430
Federal Emergency Management Agency	1999	0.00076898	8	0.00076898
Nuclear Regulatory Commission	1999	0.01216456	14	0.01216456
Department of Commerce	1999	0.07936240	21	0.07936240
Department of Health and Human Services	1999	-0.00133182	2	-0.00133182
Department of Labor	1999	0.00107523	10	0.00107523
Department of Veterans Affairs	1999	-0.01912038	1	-0.01912038
General Services Administration	1999	0.07882452	20	0.07882452
Office of Personnel Management	1999	0.00000000	3	0.00000000
Department of Agriculture	1999	0.00891744	13	0.00891744
Department of Housing and Urban Development	1999	0.00029000	6	0.00029000
Agency for International Development	1999	0.00091118	9	0.00091118
National Aeronautical Space Administration	1999	0.16943448	22	0.07936240
Small Business Administration	1999	0.00000000	3	0.00000000
Department of Education	1999	0.00000000	3	0.00000000
Department of the Interior	1999	0.03678895	18	0.03678895
Department of Transportation	1999	0.01972485	16	0.01972485
Environmental Protection Agency	1999	0.00207784	11	0.00207784
National Science Foundation	1999	0.00271804	12	0.00271804
Social Security Administration	1999	0.00040278	7	0.00040278

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.01092789	14	0.01092789
Department of Energy	2000	0.03669849	19	0.03669849
Department of Treasury	2000	0.00833844	13	0.00833844
Federal Emergency Management Agency	2000	0.00207290	8	0.00207290
Nuclear Regulatory Commission	2000	0.01279782	15	0.01279782
Department of Commerce	2000	0.05265124	20	0.05265124
Department of Health and Human Services	2000	0.00294481	10	0.00294481
Department of Labor	2000	0.00116184	7	0.00116184
Department of Veterans Affairs	2000	0.00522427	12	0.00522427
General Services Administration	2000	0.07863565	21	0.07863565
Office of Personnel Management	2000	0.00000000	1	0.00000000
Department of Agriculture	2000	0.02567715	17	0.02567715
Department of Housing and Urban Development	2000	0.00017296	4	0.00017296
Agency for International Development	2000	0.00076747	6	0.00076747
National Aeronautical Space Administration	2000	0.19097798	22	0.07863565
Small Business Administration	2000	0.00000000	1	0.00000000
Department of Education	2000	0.00000000	1	0.00000000
Department of the Interior	2000	0.03546615	18	0.03546615
Department of Transportation	2000	0.02282087	16	0.02282087
Environmental Protection Agency	2000	0.00308814	11	0.00308814
National Science Foundation	2000	0.00287651	9	0.00287651
Social Security Administration	2000	0.00022161	5	0.00022161

Ratio Type: Assessing Stewardship

Ratio: Capital Investment Ratio

Numerator:	Change in PP&E
Denominator:	Total Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	-1.10084523	1	-0.20693891
Department of Energy	1998	-0.00935362	5	-0.00935362
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.00035303	12	0.00035303
Nuclear Regulatory Commission	1998	0.01543986	19	0.01543986
Department of Commerce	1998	0.24151735	21	0.24151735
Department of Health and Human Services	1998	0.00147053	14	0.00147053
Department of Labor	1998	0.00076518	13	0.00076518
Department of Veterans Affairs	1998	0.00617471	18	0.00617471
General Services Administration	1998	0.06503984	20	0.06503984
Office of Personnel Management	1998	-0.00001538	8	-0.00001538
Department of Agriculture	1998	-0.04888243	4	-0.04888243
Department of Housing and Urban Development	1998	0.00007985	11	0.00007985
Agency for International Development	1998	-0.00148990	6	-0.00148990
National Aeronautical Space Administration	1998	-0.20693890	2	-0.20693890
Small Business Administration	1998	-0.00008290	7	-0.00008290
Department of Education	1998	0.00000000	9	0.00000000
Department of the Interior	1998	0.00280508	15	0.00280508
Department of Transportation	1998	-0.19308931	3	-0.19308931
Environmental Protection Agency	1998	0.00403472	17	0.00403472
National Science Foundation	1998	0.00358364	16	0.00358364
Social Security Administration	1998	0.00000802	10	0.00000802

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	-0.01148850	2	-0.01148850
Department of Energy	1999	-0.01369555	1	-0.01369555
Department of Treasury	1999	0.00020660	10	0.00020660
Federal Emergency Management Agency	1999	0.00058276	13	0.00058276
Nuclear Regulatory Commission	1999	0.00451915	17	0.00451915
Department of Commerce	1999	0.02275864	20	0.02275864
Department of Health and Human Services	1999	0.00050067	12	0.00050067
Department of Labor	1999	0.00045339	11	0.00045339
Department of Veterans Affairs	1999	0.00194469	15	0.00194469
General Services Administration	1999	0.03090901	21	0.03090901
Office of Personnel Management	1999	-0.00000139	4	-0.00000139
Department of Agriculture	1999	0.00124408	14	0.00124408
Department of Housing and Urban Development	1999	0.00004635	9	0.00004635
Agency for International Development	1999	0.00002890	7	0.00002890
National Aeronautical Space Administration	1999	0.06574719	22	0.03090901
Small Business Administration	1999	0.00000334	6	0.00000334
Department of Education	1999	0.00000000	5	0.00000000
Department of the Interior	1999	-0.01054431	3	-0.01054431
Department of Transportation	1999	0.01777716	19	0.01777716
Environmental Protection Agency	1999	0.00702382	18	0.00702382
National Science Foundation	1999	0.00195167	16	0.00195167
Social Security Administration	1999	0.00003772	8	0.00003772

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	-0.01105402	1	-0.01105402
Department of Energy	2000	0.00054493	13	0.00054493
Department of Treasury	2000	0.00002154	10	0.00002154
Federal Emergency Management Agency	2000	-0.00021384	4	-0.00021384
Nuclear Regulatory Commission	2000	0.00611777	17	0.00611777
Department of Commerce	2000	0.00200734	15	0.00200734
Department of Health and Human Services	2000	0.00071649	14	0.00071649
Department of Labor	2000	0.00047038	12	0.00047038
Department of Veterans Affairs	2000	-0.01073801	2	-0.01073801
General Services Administration	2000	0.02198396	21	0.02198396
Office of Personnel Management	2000	-0.00000392	7	-0.00000392
Department of Agriculture	2000	0.01288461	20	0.01288461
Department of Housing and Urban Development	2000	-0.00001876	6	-0.00001876
Agency for International Development	2000	0.00038457	11	0.00038457
National Aeronautical Space Administration	2000	0.05771571	22	0.02198396
Small Business Administration	2000	-0.00004591	5	-0.00004591
Department of Education	2000	0.00001098	9	0.00001098
Department of the Interior	2000	-0.00119253	3	-0.00119253
Department of Transportation	2000	0.01180774	19	0.01180774
Environmental Protection Agency	2000	0.00483759	16	0.00483759
National Science Foundation	2000	0.00647170	18	0.00647170
Social Security Administration	2000	0.00000097	8	0.00000097

Ratio Type: Assessing Stewardship
Change in PP&E to Entity

Ratio: Assets

Numerator: Change in PP&E

Denominator: Entity Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	-1.10360113	1	-0.20697674
Department of Energy	1998	-0.00935362	5	-0.00935362
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.00035303	12	0.00035303
Nuclear Regulatory Commission	1998	0.01544226	19	0.01544226
Department of Commerce	1998	0.24501680	21	0.24501680
Department of Health and Human Services	1998	0.00147864	14	0.00147864
Department of Labor	1998	0.00076671	13	0.00076671
Department of Veterans Affairs	1998	0.00633992	18	0.00633992
General Services Administration	1998	0.06548335	20	0.06548335
Office of Personnel Management	1998	-0.00001538	8	-0.00001538
Department of Agriculture	1998	-0.04918738	4	-0.04918738
Department of Housing and Urban Development	1998	0.00008037	11	0.00008037
Agency for International Development	1998	-0.00148990	6	-0.00148990
National Aeronautical Space Administration	1998	-0.20697674	2	-0.20697674
Small Business Administration	1998	-0.00008290	7	-0.00008290
Department of Education	1998	0.00000000	9	0.00000000
Department of the Interior	1998	0.00312306	15	0.00312306
Department of Transportation	1998	-0.19594061	3	-0.19594061
Environmental Protection Agency	1998	0.00403472	17	0.00403472
National Science Foundation	1998	0.00358364	16	0.00358364
Social Security Administration	1998	0.00000804	10	0.00000804

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	-0.01153979	3	-0.01153979
Department of Energy	1999	-0.01369555	1	-0.01369555
Department of Treasury	1999	0.00675752	17	0.00675752
Federal Emergency Management Agency	1999	0.00058276	12	0.00058276
Nuclear Regulatory Commission	1999	0.00452001	16	0.00452001
Department of Commerce	1999	0.02306905	20	0.02306905
Department of Health and Human Services	1999	0.00050087	11	0.00050087
Department of Labor	1999	0.00045442	10	0.00045442
Department of Veterans Affairs	1999	0.00202003	15	0.00202003
General Services Administration	1999	0.03105882	21	0.03105882
Office of Personnel Management	1999	-0.00000139	4	-0.00000139
Department of Agriculture	1999	0.00124955	13	0.00124955
Department of Housing and Urban Development	1999	0.00004667	9	0.00004667
Agency for International Development	1999	0.00002908	7	0.00002908
National Aeronautical Space Administration	1999	0.06575425	22	0.03105882
Small Business Administration	1999	0.00000334	6	0.00000334
Department of Education	1999	0.00000000	5	0.00000000
Department of the Interior	1999	-0.01173362	2	-0.01173362
Department of Transportation	1999	0.01805622	19	0.01805622
Environmental Protection Agency	1999	0.00702470	18	0.00702470
National Science Foundation	1999	0.00195167	14	0.00195167
Social Security Administration	1999	0.00003780	8	0.00003780

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	-0.01113288	1	-0.01113288
Department of Energy	2000	0.00054493	12	0.00054493
Department of Treasury	2000	0.00084819	14	0.00084819
Federal Emergency Management Agency	2000	-0.00021384	4	-0.00021384
Nuclear Regulatory Commission	2000	0.00612358	17	0.00612358
Department of Commerce	2000	0.00203205	15	0.00203205
Department of Health and Human Services	2000	0.00071672	13	0.00071672
Department of Labor	2000	0.00047153	11	0.00047153
Department of Veterans Affairs	2000	-0.01074950	2	-0.01074950
General Services Administration	2000	0.02207945	21	0.02207945
Office of Personnel Management	2000	-0.00000392	7	-0.00000392
Department of Agriculture	2000	0.01290878	20	0.01290878
Department of Housing and Urban Development	2000	-0.00001889	6	-0.00001889
Agency for International Development	2000	0.00038551	10	0.00038551
National Aeronautical Space Administration	2000	0.05772692	22	0.02207945
Small Business Administration	2000	-0.00004591	5	-0.00004591
Department of Education	2000	0.00001119	9	0.00001119
Department of the Interior	2000	-0.00126566	3	-0.00126566
Department of Transportation	2000	0.01197192	19	0.01197192
Environmental Protection Agency	2000	0.00483949	16	0.00483949
National Science Foundation	2000	0.00647170	18	0.00647170
Social Security Administration	2000	0.00000097	8	0.00000097

Ratio Type: Assessing Stewardship

Ratio: Total Assets Maintenance

Numerator:	Total Assets
Denominator:	Appropriations Used

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	2.13789985	6	2.13789985
Department of Energy	1998	5.79947886	15	5.79947886
Department of Treasury	1998	0.97232123	1	0.97232123
Federal Emergency Management Agency	1998	3.84139832	13	3.84139832
Nuclear Regulatory Commission	1998	6.27375165	16	6.27375165
Department of Commerce	1998	2.11381132	5	2.11381132
Department of Health and Human Services	1998	1.53164994	4	1.53164994
Department of Labor	1998	12.41622079	18	12.41622079
Department of Veterans Affairs	1998	1.09024574	2	1.09024574
General Services Administration	1998	48.73786408	22	24.69231531
Office of Personnel Management	1998	19.07282743	19	19.07282743
Department of Agriculture	1998	2.61322380	8	2.61322380
Department of Housing and Urban Development	1998	3.28083240	12	3.28083240
Agency for International Development	1998	2.83289042	11	2.83289042
National Aeronautical Space Administration	1998	2.13942858	7	2.13942858
Small Business Administration	1998	19.07668282	20	19.07668282
Department of Education	1998	2.74456702	10	2.74456702
Department of the Interior	1998	5.71468999	14	5.71468999
Department of Transportation	1998	6.51803928	17	6.51803928
Environmental Protection Agency	1998	2.62541999	9	2.62541999
National Science Foundation	1998	1.27811238	3	1.27811238
Social Security Administration	1998	24.69231531	21	24.69231531

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	2.03480787	6	2.03480787
Department of Energy	1999	5.66251593	15	5.66251593
Department of Treasury	1999	18.32800400	19	18.32800400
Federal Emergency Management Agency	1999	1.92253712	5	1.92253712
Nuclear Regulatory Commission	1999	5.09659910	14	5.09659910
Department of Commerce	1999	1.80711125	4	1.80711125
Department of Health and Human Services	1999	1.11489446	2	1.11489446
Department of Labor	1999	12.74627551	17	12.74627551
Department of Veterans Affairs	1999	1.10106611	1	1.10106611
General Services Administration	1999	33.52119309	22	19.87967837
Office of Personnel Management	1999	19.87967837	20	19.87967837
Department of Agriculture	1999	2.12880613	7	2.12880613
Department of Housing and Urban Development	1999	2.82819014	10	2.82819014
Agency for International Development	1999	3.11368416	12	3.11368416
National Aeronautical Space Administration	1999	2.35132865	9	2.35132865
Small Business Administration	1999	13.33192967	18	13.33192967
Department of Education	1999	3.07395544	11	3.07395544
Department of the Interior	1999	5.04234893	13	5.04234893
Department of Transportation	1999	10.84217488	16	10.84217488
Environmental Protection Agency	1999	2.33514291	8	2.33514291
National Science Foundation	1999	1.38134110	3	1.38134110
Social Security Administration	1999	28.32627489	21	19.87967837

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	1.99411596	6	1.99411596
Department of Energy	2000	5.74281650	13	5.74281650
Department of Treasury	2000	16.14166192	18	16.14166192
Federal Emergency Management Agency	2000	2.56976138	7	2.56976138
Nuclear Regulatory Commission	2000	8.64937591	15	8.64937591
Department of Commerce	2000	1.28827301	3	1.28827301
Department of Health and Human Services	2000	1.18977886	2	1.18977886
Department of Labor	2000	13.52375424	17	13.52375424
Department of Veterans Affairs	2000	0.96589611	1	0.96589611
General Services Administration	2000	106.21052632	22	30.76570814
Office of Personnel Management	2000	20.65548073	20	20.65548073
Department of Agriculture	2000	1.43416062	4	1.43416062
Department of Housing and Urban Development	2000	3.09513718	11	3.09513718
Agency for International Development	2000	2.89365865	10	2.89365865
National Aeronautical Space Administration	2000	2.57210461	8	2.57210461
Small Business Administration	2000	19.42564488	19	19.42564488
Department of Education	2000	3.19559383	12	3.19559383
Department of the Interior	2000	6.17657645	14	6.17657645
Department of Transportation	2000	13.49792762	16	13.49792762
Environmental Protection Agency	2000	2.71875806	9	2.71875806
National Science Foundation	2000	1.47272019	5	1.47272019
Social Security Administration	2000	30.76570814	21	30.76570814

Ratio Type: Assessing Stewardship
Entity Assets to
Ratio: Appropriations Used

Numerator: Entity Assets
Denominator: Appropriations Used

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	2.13256112	6	2.13256112
Department of Energy	1998	5.79947886	15	5.79947886
Department of Treasury	1998	0.97232123	1	0.97232123
Federal Emergency Management Agency	1998	3.84139832	13	3.84139832
Nuclear Regulatory Commission	1998	6.27277591	16	6.27277591
Department of Commerce	1998	2.08362077	5	2.08362077
Department of Health and Human Services	1998	1.52325248	4	1.52325248
Department of Labor	1998	12.39157055	18	12.39157055
Department of Veterans Affairs	1998	1.06183504	2	1.06183504
General Services Administration	1998	48.40776699	22	24.63793843
Office of Personnel Management	1998	19.07282743	19	19.07282743
Department of Agriculture	1998	2.59702226	8	2.59702226
Department of Housing and Urban Development	1998	3.25955142	12	3.25955142
Agency for International Development	1998	2.83289042	11	2.83289042
National Aeronautical Space Administration	1998	2.13903752	7	2.13903752
Small Business Administration	1998	19.07668282	20	19.07668282
Department of Education	1998	2.68752075	10	2.68752075
Department of the Interior	1998	5.13283352	14	5.13283352
Department of Transportation	1998	6.42318981	17	6.42318981
Environmental Protection Agency	1998	2.62541999	9	2.62541999
National Science Foundation	1998	1.27811238	3	1.27811238
Social Security Administration	1998	24.63793843	21	24.63793843
Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	2.02576373	7	2.02576373
Department of Energy	1999	5.66251593	16	5.66251593
Department of Treasury	1999	0.56035835	1	0.56035835
Federal Emergency Management Agency	1999	1.92253712	6	1.92253712
Nuclear Regulatory Commission	1999	5.09562862	15	5.09562862
Department of Commerce	1999	1.78279502	5	1.78279502
Department of Health and Human Services	1999	1.11445939	3	1.11445939
Department of Labor	1999	12.71726746	18	12.71726746
Department of Veterans Affairs	1999	1.05999955	2	1.05999955
General Services Administration	1999	33.35949765	22	19.87967837
Office of Personnel Management	1999	19.87967837	20	19.87967837
Department of Agriculture	1999	2.11947730	8	2.11947730
Department of Housing and Urban Development	1999	2.80905063	11	2.80905063
Agency for International Development	1999	3.09385762	13	3.09385762
National Aeronautical Space Administration	1999	2.35107646	10	2.35107646
Small Business Administration	1999	13.33192967	19	13.33192967
Department of Education	1999	3.02024521	12	3.02024521
Department of the Interior	1999	4.53125745	14	4.53125745
Department of Transportation	1999	10.67460848	17	10.67460848
Environmental Protection Agency	1999	2.33484995	9	2.33484995
National Science Foundation	1999	1.38134110	4	1.38134110
Social Security Administration	1999	28.26676380	21	19.87967837
Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	1.97999142	7	1.97999142
Department of Energy	2000	5.74281650	14	5.74281650
Department of Treasury	2000	0.40996238	1	0.40996238
Federal Emergency Management Agency	2000	2.56976138	8	2.56976138
Nuclear Regulatory Commission	2000	8.64117639	16	8.64117639
Department of Commerce	2000	1.27260775	4	1.27260775
Department of Health and Human Services	2000	1.18938307	3	1.18938307
Department of Labor	2000	13.49067607	18	13.49067607
Department of Veterans Affairs	2000	0.96486332	2	0.96486332
General Services Administration	2000	105.75119617	22	30.71085670
Office of Personnel Management	2000	20.65548073	20	20.65548073
Department of Agriculture	2000	1.43147471	5	1.43147471
Department of Housing and Urban Development	2000	3.07458267	12	3.07458267
Agency for International Development	2000	2.88659831	11	2.88659831
National Aeronautical Space Administration	2000	2.57160517	9	2.57160517
Small Business Administration	2000	19.42564488	19	19.42564488
Department of Education	2000	3.13566056	13	3.13566056
Department of the Interior	2000	5.81969221	15	5.81969221
Department of Transportation	2000	13.31281334	17	13.31281334
Environmental Protection Agency	2000	2.71769242	10	2.71769242
National Science Foundation	2000	1.47272019	6	1.47272019
Social Security Administration	2000	30.71085670	21	30.71085670

Ratio Type: Assessing Stewardship

Ratio: *Receivables Management*

Numerator: Total Receivables, Net
 Denominator: Total Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.01208499	8	0.01208499
Department of Energy	1998	0.05128153	18	0.05128153
Department of Treasury	1998	0.97232123	22	0.12047096
Federal Emergency Management Agency	1998	0.01685205	10	0.01685205
Nuclear Regulatory Commission	1998	0.12047096	21	0.12047096
Department of Commerce	1998	0.01569850	9	0.01569850
Department of Health and Human Services	1998	0.02240224	12	0.02240224
Department of Labor	1998	0.05949617	19	0.05949617
Department of Veterans Affairs	1998	0.02482836	13	0.02482836
General Services Administration	1998	0.08924303	20	0.08924303
Office of Personnel Management	1998	0.00037703	2	0.00037703
Department of Agriculture	1998	0.00411219	3	0.00411219
Department of Housing and Urban Development	1998	0.00677355	6	0.00677355
Agency for International Development	1998	0.02786668	16	0.02786668
National Aeronautical Space Administration	1998	0.00526816	4	0.00526816
Small Business Administration	1998	0.02514663	14	0.02514663
Department of Education	1998	0.02094362	11	0.02094362
Department of the Interior	1998	0.02773259	15	0.02773259
Department of Transportation	1998	0.00761962	7	0.00761962
Environmental Protection Agency	1998	0.04581085	17	0.04581085
National Science Foundation	1998	0.00021754	1	0.00021754
Social Security Administration	1998	0.00545066	5	0.00545066

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.00634645	6	0.00634645
Department of Energy	1999	0.05164214	19	0.05164214
Department of Treasury	1999	0.00012721	1	0.00012721
Federal Emergency Management Agency	1999	0.00840126	8	0.00840126
Nuclear Regulatory Commission	1999	0.15766613	22	0.08073807
Department of Commerce	1999	0.01476999	11	0.01476999
Department of Health and Human Services	1999	0.04035945	17	0.04035945
Department of Labor	1999	0.05620725	20	0.05620725
Department of Veterans Affairs	1999	0.02681624	16	0.02681624
General Services Administration	1999	0.08073807	21	0.08073807
Office of Personnel Management	1999	0.00037589	3	0.00037589
Department of Agriculture	1999	0.01395949	10	0.01395949
Department of Housing and Urban Development	1999	0.00954853	9	0.00954853
Agency for International Development	1999	0.02648054	15	0.02648054
National Aeronautical Space Administration	1999	0.00408305	4	0.00408305
Small Business Administration	1999	0.02299219	13	0.02299219
Department of Education	1999	0.01760645	12	0.01760645
Department of the Interior	1999	0.02471435	14	0.02471435
Department of Transportation	1999	0.00706761	7	0.00706761
Environmental Protection Agency	1999	0.04635032	18	0.04635032
National Science Foundation	1999	0.00027050	2	0.00027050
Social Security Administration	1999	0.00520885	5	0.00520885

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.00897566	7	0.00897566
Department of Energy	2000	0.09612603	21	0.09612603
Department of Treasury	2000	0.00015357	1	0.00015357
Federal Emergency Management Agency	2000	0.01188894	9	0.01188894
Nuclear Regulatory Commission	2000	0.19491738	22	0.09612603
Department of Commerce	2000	0.01368534	10	0.01368534
Department of Health and Human Services	2000	0.01968417	13	0.01968417
Department of Labor	2000	0.05569552	19	0.05569552
Department of Veterans Affairs	2000	0.02798253	15	0.02798253
General Services Administration	2000	0.09415263	20	0.09415263
Office of Personnel Management	2000	0.00051800	2	0.00051800
Department of Agriculture	2000	0.01687136	11	0.01687136
Department of Housing and Urban Development	2000	0.00934229	8	0.00934229
Agency for International Development	2000	0.02706302	14	0.02706302
National Aeronautical Space Administration	2000	0.00365215	4	0.00365215
Small Business Administration	2000	0.02826618	16	0.02826618
Department of Education	2000	0.01944996	12	0.01944996
Department of the Interior	2000	0.03246448	17	0.03246448
Department of Transportation	2000	0.00875855	6	0.00875855
Environmental Protection Agency	2000	0.04302144	18	0.04302144
National Science Foundation	2000	0.00091207	3	0.00091207
Social Security Administration	2000	0.00504938	5	0.00504938

Ratio Type: Assessing Stewardship
Entity Receivables
Ratio: Management

Numerator:	Accounts Receivable, Net (Assets for Use by Entity)
Denominator:	Entity Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.01186502	9	0.01186502
Department of Energy	1998	0.05128153	18	0.05128153
Department of Treasury	1998	0.97232123	22	0.12033414
Federal Emergency Management Agency	1998	0.01685205	11	0.01685205
Nuclear Regulatory Commission	1998	0.12033414	21	0.12033414
Department of Commerce	1998	0.01587745	10	0.01587745
Department of Health and Human Services	1998	0.01701289	12	0.01701289
Department of Labor	1998	0.05909899	19	0.05909899
Department of Veterans Affairs	1998	0.02549267	15	0.02549267
General Services Administration	1998	0.08975130	20	0.08975130
Office of Personnel Management	1998	0.00037703	3	0.00037703
Department of Agriculture	1998	0.00337663	6	0.00337663
Department of Housing and Urban Development	1998	0.00314250	4	0.00314250
Agency for International Development	1998	0.02786668	16	0.02786668
National Aeronautical Space Administration	1998	0.00508631	7	0.00508631
Small Business Administration	1998	0.02514663	14	0.02514663
Department of Education	1998	0.00016182	1	0.00016182
Department of the Interior	1998	0.01830330	13	0.01830330
Department of Transportation	1998	0.00757678	8	0.00757678
Environmental Protection Agency	1998	0.04581085	17	0.04581085
National Science Foundation	1998	0.00021754	2	0.00021754
Social Security Administration	1998	0.00325565	5	0.00325565

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.00568119	7	0.00568119
Department of Energy	1999	0.05164214	19	0.05164214
Department of Treasury	1999	0.00000000	1	0.00000000
Federal Emergency Management Agency	1999	0.00840126	10	0.00840126
Nuclear Regulatory Commission	1999	0.15750570	22	0.08108235
Department of Commerce	1999	0.01481064	13	0.01481064
Department of Health and Human Services	1999	0.04036784	17	0.04036784
Department of Labor	1999	0.05578109	20	0.05578109
Department of Veterans Affairs	1999	0.02785515	16	0.02785515
General Services Administration	1999	0.08108235	21	0.08108235
Office of Personnel Management	1999	0.00037589	4	0.00037589
Department of Agriculture	1999	0.01324000	11	0.01324000
Department of Housing and Urban Development	1999	0.00625350	8	0.00625350
Agency for International Development	1999	0.02033428	14	0.02033428
National Aeronautical Space Administration	1999	0.00397622	6	0.00397622
Small Business Administration	1999	0.02299219	15	0.02299219
Department of Education	1999	0.00013615	2	0.00013615
Department of the Interior	1999	0.01452917	12	0.01452917
Department of Transportation	1999	0.00698551	9	0.00698551
Environmental Protection Agency	1999	0.04635614	18	0.04635614
National Science Foundation	1999	0.00027050	3	0.00027050
Social Security Administration	1999	0.00311448	5	0.00311448

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.00483877	7	0.00483877
Department of Energy	2000	0.09612603	21	0.09612603
Department of Treasury	2000	0.00000000	1	0.00000000
Federal Emergency Management Agency	2000	0.01188894	10	0.01188894
Nuclear Regulatory Commission	2000	0.19415344	22	0.09612603
Department of Commerce	2000	0.01372659	11	0.01372659
Department of Health and Human Services	2000	0.01941235	13	0.01941235
Department of Labor	2000	0.05478362	19	0.05478362
Department of Veterans Affairs	2000	0.02801248	16	0.02801248
General Services Administration	2000	0.09442584	20	0.09442584
Office of Personnel Management	2000	0.00051800	2	0.00051800
Department of Agriculture	2000	0.01668559	12	0.01668559
Department of Housing and Urban Development	2000	0.00650589	8	0.00650589
Agency for International Development	2000	0.02484194	15	0.02484194
National Aeronautical Space Administration	2000	0.00345865	6	0.00345865
Small Business Administration	2000	0.02826618	17	0.02826618
Department of Education	2000	0.00070828	3	0.00070828
Department of the Interior	2000	0.02037152	14	0.02037152
Department of Transportation	2000	0.00870351	9	0.00870351
Environmental Protection Agency	2000	0.04303831	18	0.04303831
National Science Foundation	2000	0.00091207	4	0.00091207
Social Security Administration	2000	0.00327233	5	0.00327233

Ratio Type: Assessing Stewardship
Non-Entity Asset
Ratio: Management

Numerator:	Non-Entity Assets
Denominator:	Total Assets

Agency	Year	FY 1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.00249718	12	0.00249718
Department of Energy	1998	0.00000000	1	0.00000000
Department of Treasury	1998	0.97232123	22	0.10181768
Federal Emergency Management Agency	1998	0.00000000	1	0.00000000
Nuclear Regulatory Commission	1998	0.00015553	8	0.00015553
Department of Commerce	1998	0.01428252	17	0.01428252
Department of Health and Human Services	1998	0.00548262	13	0.00548262
Department of Labor	1998	0.00198532	10	0.00198532
Department of Veterans Affairs	1998	0.02605898	20	0.02605898
General Services Administration	1998	0.00677291	16	0.00677291
Office of Personnel Management	1998	0.00000000	1	0.00000000
Department of Agriculture	1998	0.00619983	14	0.00619983
Department of Housing and Urban Development	1998	0.00648646	15	0.00648646
Agency for International Development	1998	0.00000000	1	0.00000000
National Aeronautical Space Administration	1998	0.00018279	9	0.00018279
Small Business Administration	1998	0.00000000	1	0.00000000
Department of Education	1998	0.02078516	19	0.02078516
Department of the Interior	1998	0.10181768	21	0.10181768
Department of Transportation	1998	0.01455184	18	0.01455184
Environmental Protection Agency	1998	0.00000000	1	0.00000000
National Science Foundation	1998	0.00000000	1	0.00000000
Social Security Administration	1998	0.00220218	11	0.00220218

Agency	Year	FY 1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.00444472	13	0.00444472
Department of Energy	1999	0.00000000	1	0.00000000
Department of Treasury	1999	0.96942611	22	0.10135980
Federal Emergency Management Agency	1999	0.00000000	1	0.00000000
Nuclear Regulatory Commission	1999	0.00019042	8	0.00019042
Department of Commerce	1999	0.01345586	17	0.01345586
Department of Health and Human Services	1999	0.00039023	9	0.00039023
Department of Labor	1999	0.00227581	11	0.00227581
Department of Veterans Affairs	1999	0.03729709	20	0.03729709
General Services Administration	1999	0.00482368	14	0.00482368
Office of Personnel Management	1999	0.00000000	1	0.00000000
Department of Agriculture	1999	0.00438219	12	0.00438219
Department of Housing and Urban Development	1999	0.00676741	16	0.00676741
Agency for International Development	1999	0.00636755	15	0.00636755
National Aeronautical Space Administration	1999	0.00010726	6	0.00010726
Small Business Administration	1999	0.00000000	1	0.00000000
Department of Education	1999	0.01747268	19	0.01747268
Department of the Interior	1999	0.10135980	21	0.10135980
Department of Transportation	1999	0.01545505	18	0.01545505
Environmental Protection Agency	1999	0.00012546	7	0.00012546
National Science Foundation	1999	0.00000000	1	0.00000000
Social Security Administration	1999	0.00210091	10	0.00210091

Agency	Year	FY 2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.00708311	17	0.00708311
Department of Energy	2000	0.00000000	1	0.00000000
Department of Treasury	2000	0.97460222	22	0.05778027
Federal Emergency Management Agency	2000	0.00000000	1	0.00000000
Nuclear Regulatory Commission	2000	0.00094799	9	0.00094799
Department of Commerce	2000	0.01215989	18	0.01215989
Department of Health and Human Services	2000	0.00033265	7	0.00033265
Department of Labor	2000	0.00244593	14	0.00244593
Department of Veterans Affairs	2000	0.00106925	10	0.00106925
General Services Administration	2000	0.00432471	15	0.00432471
Office of Personnel Management	2000	0.00000000	1	0.00000000
Department of Agriculture	2000	0.00187281	12	0.00187281
Department of Housing and Urban Development	2000	0.00664090	16	0.00664090
Agency for International Development	2000	0.00243993	13	0.00243993
National Aeronautical Space Administration	2000	0.00019418	6	0.00019418
Small Business Administration	2000	0.00000000	1	0.00000000
Department of Education	2000	0.01875497	20	0.01875497
Department of the Interior	2000	0.05778027	21	0.05778027
Department of Transportation	2000	0.01371427	19	0.01371427
Environmental Protection Agency	2000	0.00039196	8	0.00039196
National Science Foundation	2000	0.00000000	1	0.00000000
Social Security Administration	2000	0.00178288	11	0.00178288

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APPENDIX F. CORRELATION ANALYSIS

1998	BA/TBR	ER/BA	TOut/NO	NO/TBR	(TBR-UB)/TBR	TLNC/TL	TL/TA	EL/EA	TL/NP	ER/EA	NCO/AU	TCO/TF	NRO/PPE	TCNA/TPC
BA/TBR	1.0000													
ER/BA	0.0849	1.0000												
TOut/NO	0.5828	-0.2007	1.0000											
NO/TBR	0.9325	0.0579	0.4445	1.0000										
(TBR-UB)/TBR	0.4720	0.3039	-0.0261	0.6652	1.0000									
TLNC/TL	0.2369	0.2922	0.3139	0.1279	-0.1087	1.0000								
TL/TA	0.1570	0.2029	0.0797	0.0401	-0.0653	0.6671	1.0000							
EL/EA	0.1570	0.2034	0.0780	0.0407	-0.0676	0.6675	0.9997	1.0000						
TL/NP	-0.2118	-0.1544	-0.3401	-0.2201	-0.1787	-0.3753	0.0329	0.0349	1.0000					
ER/EA	0.1853	0.8543	-0.1018	0.2507	0.4543	0.1945	-0.0052	-0.0026	-0.0700	1.0000				
NCO/AU	-0.0406	-0.3836	0.2501	-0.1222	-0.5728	0.3222	-0.0011	0.0013	-0.1871	-0.2612	1.0000			
TCO/TF	-0.1972	-0.1734	-0.2954	-0.1277	-0.0657	0.1512	0.5970	0.5987	0.4437	-0.1544	0.0237	1.0000		
NRO/PPE	0.0320	-0.2172	0.3078	0.1134	0.1312	-0.1811	-0.4432	-0.4423	-0.3934	0.0237	0.4012	-0.4638	1.0000	
TCNA/TPC	0.2800	0.3449	0.0841	0.3488	0.3704	0.4493	0.3891	0.3883	-0.0844	0.3821	-0.1330	0.1113	0.0443	1.0000
TCNA/NCO	0.2785	0.3410	0.0852	0.3477	0.3728	0.4429	0.3846	0.3832	-0.0844	0.3777	-0.1370	0.1080	0.0441	0.9995
NRO/NCO	0.4758	0.1327	0.4062	0.4922	0.1402	0.1135	-0.3703	-0.3702	-0.2231	0.3248	0.1188	-0.6326	0.3414	0.3210
NRO/AU	-0.2054	0.2883	-0.1488	-0.2162	-0.0470	-0.1974	-0.5873	-0.5850	-0.1152	0.3116	-0.0184	-0.7375	0.3416	0.0781
NRO/NP	0.3413	0.4417	0.2023	0.3945	0.3297	0.5032	0.0807	0.0807	0.5792	0.1140	-0.2113	0.3293	0.2935	0.6185
PPE/TA	0.1205	0.4958	-0.0948	0.2080	0.5392	0.3266	0.0085	0.0054	-0.1826	0.5809	-0.2633	-0.0940	0.1023	0.4506
PPE/EA	0.1178	0.4919	-0.0940	0.2049	0.5396	0.3226	0.0057	0.0019	-0.1847	0.5749	-0.2638	-0.0956	0.1030	0.4459
PPE/NP	0.0593	0.4832	-0.1776	0.0973	0.3795	0.0163	-0.3092	-0.3121	0.0119	0.5608	-0.2298	-0.2400	0.0725	0.1846
INV/TA	0.2677	0.2807	0.1302	0.3433	0.3775	0.5507	0.4502	0.4510	-0.1539	0.3293	-0.1561	0.0687	0.0649	0.9150
INV/EA	0.2676	0.2804	0.1304	0.3431	0.3774	0.5509	0.4501	0.4508	-0.1542	0.3290	-0.1561	0.0683	0.0651	0.9148
DEPR/TCO	0.2201	0.3942	-0.0252	0.3226	0.5854	0.2736	-0.0156	-0.0165	-0.1822	0.4536	-0.3007	-0.1274	0.0953	0.5566
ChPPE/TA	0.2286	0.5269	-0.0334	0.2909	0.3542	0.2456	0.0123	0.0126	0.0054	0.6482	-0.1727	-0.0704	0.0205	0.6355
ChPPE/EA	0.2282	0.5269	-0.0336	0.2908	0.3556	0.2449	0.0119	0.0123	0.0051	0.6478	-0.1741	-0.0705	0.0205	0.6346
TA/AU	-0.5618	0.2596	-0.4689	-0.6756	-0.4716	-0.0424	0.0169	0.0177	0.1300	0.0513	0.1729	0.0298	-0.1288	-0.1533
EA/AU	-0.5607	0.2610	-0.4697	-0.6744	-0.4723	-0.0404	0.0198	0.0209	0.1315	0.0532	0.1731	0.0327	-0.1305	-0.1523
RCV/TA	0.0491	0.6877	-0.1874	0.1567	0.4103	0.2140	-0.0278	-0.0265	-0.0949	0.8747	-0.1544	-0.0660	0.0614	0.4812
EntRCV/EA	0.0415	0.6979	-0.1948	0.1443	0.3882	0.2511	-0.0034	-0.0008	-0.0915	0.8745	-0.1401	-0.0420	0.0493	0.4783
NEA/TA	0.2076	0.2443	0.0944	0.2462	0.2926	0.2039	-0.0009	-0.0171	-0.0615	0.3543	-0.0880	-0.0954	0.0737	0.4458

Legend

BA/TBR	Budget Authority to Total Budgetary Resources
ER/BA	Self-Sufficiency
TOut/NO	Total Outlays to Net Obligations
NO/TBR	Net Obligations to Total Budgetary Resources
(TBR-UB)/TBR	Utilization
TLNC/TL	Percentage of Uncovered Liabilities
TL/TA	Liabilities to Assets
EL/EA	Entity Liabilities to Entity Assets
TL/NP	Total Liabilities to Net Position
ER/EA	Earned Revenues to Entity Assets
NCO/AU	Net Cost of Operations to Appropriations
TCO/TF	Total Cost of Operations to Total Financing
NRO/PPE	Net Results of Operations to PP&E
TCNA/TPC	Costs Not Assigned to Programs, to Program Costs
TCNA/NCO	Costs Not Assigned to Programs, to Net Cost of Operations
NRO/NCO	Return on Net Cost
NRO/AU	Return on Appropriated Funds
NRO/NP	Return on Average Net Position
PPE/TA	Fixed Assets to Total Assets
PPE/EA	Fixed Assets to Entity Assets
PPE/NP	Fixed Assets to Equity
INV/TA	Inventory to Assets
INV/EA	Inventory to Entity Assets
DEPR/TCO	Depreciation to Total Costs
ChPPE/TA	Capital Investment
ChPPE/EA	Change in PP&E to Entity Assets
TA/AU	Total Assets Maintenance
EA/AU	Entity Assets to Appropriations Used
RCV/TA	Receivables Management
EntRCV/EA	Entity Receivables Management
NEA/TA	Non-Entity Asset to Total Assets

1998	TCNA/NCO	NRO/NCO	NRO/AU	NRO/NP	PPE/TA	PPE/EA	PPE/NP	INV/TA	INV/EA	DEPR/TCO	ChPPE/TA	ChPPE/EA	TA/AU	EA/AU	RCV/TA	EnRRCV/EA	NEA/TA	
BA/TBR																		
ER/EA																		
TOU/NO																		
NO/TBR																		
(TBR-UB)/TBR																		
TLNC/TL																		
TL/TA																		
EL/EA																		
TL/NP																		
ER/EA																		
NCO/AU																		
TCO/TF																		
NRO/PPE																		
TCNA/TPC																		
TCNA/NCO	1.0000																	
NRO/NCO	0.3225	1.0000																
NRO/AU	0.0779	0.5102	1.0000															
NRO/NP	0.6172	0.6213	0.2330	1.0000														
PPE/TA	0.4510	0.1963	0.2090	0.5974	1.0000													
PPE/EA	0.4470	0.1938	0.2051	0.5932	0.9996	1.0000												
PPE/NP	0.1862	0.1869	0.3563	0.3628	0.8525	0.8534	1.0000											
INV/TA	0.9116	0.3107	0.0665	0.5762	0.5091	0.5022	0.1281	1.0000										
INV/EA	0.9113	0.3108	0.0664	0.5760	0.5094	0.5026	0.1283	1.0000	1.0000									
DEPR/TCO	0.5548	0.2515	0.2422	0.5378	0.9259	0.9220	0.7753	0.5982	0.5981	1.0000								
ChPPE/TA	0.5349	0.5611	0.2679	0.8022	0.5446	0.5406	0.4581	0.4845	0.4841	0.4957	1.0000							
ChPPE/EA	0.5340	0.5604	0.2677	0.8015	0.5447	0.5408	0.4580	0.4837	0.4832	0.4961	1.0000	1.0000						
TA/AU	-0.1549	-0.2947	0.4531	-0.1681	-0.0511	-0.0516	0.0862	-0.2144	-0.2146	-0.1061	-0.0972	-0.0973	1.0000					
EA/AU	-0.1544	-0.2955	0.4526	-0.1676	-0.0530	-0.0540	0.0833	-0.2124	-0.2126	-0.1063	-0.0962	-0.0963	0.9999	1.0000				
RCV/TA	0.4792	0.2514	0.3342	0.5523	0.4970	0.4930	0.4362	0.3891	0.3887	0.4065	0.5912	0.5907	0.0818	0.0827	1.0000			
EnRRCV/EA	0.4737	0.2262	0.3191	0.5405	0.5076	0.5027	0.4406	0.4003	0.4000	0.4171	0.5827	0.5822	0.0983	0.1001	0.9915	1.0000		
NEA/TA	0.4653	0.4490	0.0670	0.6087	0.5473	0.5635	0.4510	0.3514	0.3523	0.4135	0.6386	0.6380	-0.2064	-0.2170	0.3375	0.2908	1.0000	1.0000

Legend

BA/TBR	Budget Authority to Total Budgetary Resources
ER/EA	Self-Sufficiency
TOU/NO	Total Outlays to Net Obligations
NO/TBR	Net Obligations to Total Budgetary Resources
(TBR-UB)/TBR	Utilization
TLNC/TL	Percentage of Uncovered Liabilities
TL/TA	Liabilities to Assets
EL/EA	Entity Liabilities to Entity Assets
TL/NP	Total Liabilities to Net Position
ER/EA	Earned Revenues to Entity Assets
NCO/AU	Net Cost of Operations to Appropriations
TCO/TF	Total Cost of Operations to Total Financing
NRO/PPE	Net Results of Operations to PP&E
TCNA/TPC	Costs Not Assigned to Programs, to Program Costs
TCNA/NCO	Costs Not Assigned to Programs, to Net Cost of Operations
NRO/NCO	Return on Appropriated Funds
NRO/AU	Return on Appropriated Funds
NRO/NP	Return on Average Net Position
PPE/TA	Fixed Assets to Total Assets
PPE/EA	Fixed Assets to Entity Assets
PPE/NP	Fixed Assets to Equity
INV/TA	Inventory to Assets
INV/EA	Inventory to Entity Assets
DEPR/TCO	Depreciation to Total Costs
ChPPE/TA	Capital Investment
ChPPE/EA	Change in PP&E to Entity Assets
TA/AU	Total Assets Maintenance
EA/AU	Entity Assets to Appropriations Used
RCV/TA	Receivables Management
EnRRCV/EA	Entity Receivables Management
NEA/TA	Non-Entity Asset to Total Assets

1999	BA/TBR	ER/BA	TOut/NO	NO/TBR	(TBR-UB)/TBR	TLNC/TL	TL/TA	EL/EA	TL/NP	ER/EA	NCO/AU	TCO/TF	NRO/PPE	TCNA/TPC
BAT/BA	1.0000													
ER/BA	-0.2738	1.0000												
TOut/NO	-0.3574	0.0681	1.0000											
NO/TBR	0.9169	-0.2703	-0.3009	1.0000										
(TBR-UB)/TBR	0.3207	0.0445	-0.3521	0.5303	1.0000									
TLNC/TL	0.0847	0.0202	0.0050	-0.0836	-0.2176	1.0000								
TL/TA	-0.0025	0.1690	0.1261	-0.1541	-0.0857	0.6510	1.0000							
EL/EA	-0.0245	0.1899	0.1198	-0.1822	-0.1152	0.5972	0.9897	1.0000						
TL/NP	-0.2602	0.1128	0.3361	-0.1918	-0.1572	-0.4101	-0.1610	-0.1642	1.0000					
ER/EA	-0.2058	0.8318	-0.1388	-0.0893	0.2970	-0.1046	-0.0739	-0.0629	0.0416	1.0000				
NCO/AU	0.3141	-0.3006	-0.1107	0.2427	-0.3994	0.1192	-0.2496	-0.2212	-0.1573	-0.2794	1.0000			
TCO/TF	0.1230	0.1295	-0.3261	0.0582	0.1812	-0.2319	-0.0255	0.0498	-0.2541	0.0766	0.1657	1.0000		
NRO/PPE	0.3090	0.2002	0.1054	0.1607	-0.2770	0.1312	0.1604	0.1724	-0.0523	-0.1056	0.3719	-0.0572	1.0000	
TCNA/TPC	-0.2123	0.1041	0.0924	-0.2482	-0.1571	0.1207	0.2640	0.2334	0.0743	0.0059	-0.0398	0.0682	-0.0013	1.0000
NCO/NCO	-0.1300	0.0915	0.0911	-0.1882	-0.2516	0.2134	0.3116	0.2774	0.1126	0.0700	0.1264	-0.0152	0.0643	0.7525
NRO/NCO	0.4478	-0.2683	0.0103	0.4341	-0.1731	0.0577	-0.4736	-0.5340	0.1341	-0.2681	0.5375	-0.3210	0.2716	-0.2462
NRO/AU	-0.0241	-0.0165	-0.2154	-0.0011	-0.2452	0.1561	-0.1010	-0.0867	-0.1298	0.1540	0.3869	-0.4685	0.2884	-0.1113
NRO/NP	0.1467	-0.0580	-0.1322	0.1906	-0.2486	0.2284	-0.2247	-0.2264	-0.0622	-0.0388	0.6395	0.1048	0.1005	-0.0311
PPE/TA	-0.1333	0.2405	-0.2438	-0.0179	0.4255	0.1224	0.0198	0.0373	-0.2516	0.3878	-0.2632	0.0325	-0.3035	-0.2813
PPE/EA	-0.1338	0.2324	-0.2406	-0.0177	0.4286	0.1242	0.0170	0.0310	-0.2501	0.3773	-0.2769	0.0151	-0.3049	-0.2617
PPE/NP	-0.0776	0.3512	-0.2042	0.0623	0.3356	-0.1408	-0.4056	-0.3988	0.0475	0.4870	-0.1527	-0.1038	-0.1565	-0.4368
INV/TA	-0.0198	-0.0743	-0.0368	-0.0042	0.1704	0.4074	0.4983	0.5105	-0.3380	-0.1240	0.0626	0.4909	-0.1703	0.0503
INV/EA	-0.0189	-0.0757	-0.0368	-0.0030	0.1718	0.4108	0.4990	0.5101	-0.3382	-0.1248	0.0613	0.4871	-0.1714	0.0534
DEPR/TCO	-0.0997	0.2440	-0.2565	0.0235	0.4619	-0.0065	-0.1936	-0.2049	-0.1567	0.3494	-0.1745	0.1710	-0.2529	-0.3026
ChPPE/TA	-0.0281	0.1999	-0.2555	0.0506	0.1494	-0.1493	-0.4094	-0.3928	0.0006	0.3823	0.0038	-0.1683	-0.1268	-0.6498
ChPPE/EA	-0.0057	0.1807	-0.2492	0.0772	0.1679	-0.1008	-0.3965	-0.3963	0.0043	0.3737	-0.0074	-0.2285	-0.1338	-0.6352
TA/AU	-0.0995	0.3782	0.0446	-0.1473	-0.3239	0.3020	0.0407	-0.0100	0.0739	0.2158	0.2770	-0.3294	0.6128	0.1635
EA/AU	-0.2006	0.4853	0.0227	-0.2776	-0.4516	0.1069	0.0120	0.0402	0.0605	0.2649	0.3820	-0.0459	0.6886	0.0814
RCV/TA	-0.2611	0.4942	-0.1586	-0.1568	0.1091	-0.0912	-0.0458	-0.0134	0.0478	0.6926	-0.1228	0.2257	-0.2721	0.1868
EntRCV/EA	-0.2492	0.5143	-0.1381	-0.1369	0.0940	-0.0310	-0.0175	0.0133	-0.0454	0.7065	-0.1009	0.1975	-0.2642	0.1483
NEA/TA	0.0325	-0.1852	-0.0027	0.0661	0.2136	0.2555	0.0482	-0.0604	0.0125	-0.1288	-0.3389	-0.5121	-0.1564	0.3655

Legend

BA/TBR	Budget Authority to Total Budgetary Resources
ER/BA	Self-Sufficiency
TOut/NO	Total Outlays to Net Obligations
NO/TBR	Net Obligations to Total Budgetary Resources
(TBR-UB)/TBR	Utilization
TLNC/TL	Percentage of Uncovered Liabilities
TL/TA	Liabilities to Assets
EL/EA	Entity Liabilities to Entity Assets
TL/NP	Total Liabilities to Net Position
ER/EA	Earned Revenues to Entity Assets
NCO/AU	Net Cost of Operations to Appropriations
TCO/TF	Total Cost of Operations to Total Financing
NRO/PPE	Net Results of Operations to PP&E
TCNA/TPC	Costs Not Assigned to Programs, to Program Costs
NRO/NCO	Costs Not Assigned to Programs, to Net Cost of Operations
NRO/NCO	Return on Net Cost
NRO/AU	Return on Appropriated Funds
NRO/NP	Return on Average Net Position
PPE/TA	Fixed Assets to Total Assets
PPE/EA	Fixed Assets to Entity Assets
PPE/NP	Fixed Assets to Equity
INV/TA	Inventory to Assets
INV/EA	Inventory to Entity Assets
DEPR/TCO	Depreciation to Total Costs
ChPPE/TA	Capital Investment
ChPPE/EA	Change in PP&E to Entity Assets
TA/AU	Total Assets Maintenance
EA/AU	Entity Assets to Appropriations Used
RCV/TA	Receivables Management
EntRCV/EA	Entity Receivables Management
NEA/TA	Non-Entity Asset to Total Assets

1999	TCNA/NCO	NRO/NCO	NRO/AU	NRO/NP	PPE/TA	PPE/EA	PPE/NP	INV/TA	INV/EA	DEPR/TCO	CHPPE/TA	CHPPE/EA	TA/AU	EA/AU	RCV/TA	EntRCV/EA	NEA/TA
BA/TBR																	
ER/BA																	
TOU/NO																	
NO/TBR																	
(TBR-UB)/TBR																	
TLNC/TL																	
TL/TA																	
EL/EA																	
TL/NP																	
ER/EA																	
NCO/AU																	
TCO/TF																	
NRO/PPE																	
TCNA/TPC																	
TCNA/NCO	1.0000																
NRO/NCO	-0.1162	1.0000															
NRO/AU	-0.0304	0.1050	1.0000														
NRO/NP	-0.0200	0.4644	0.3049	1.0000													
PPE/TA	-0.5136	-0.2909	0.2257	0.1653	1.0000												
PPE/EA	-0.5178	-0.2842	0.2239	0.1588	0.9990	1.0000											
PPE/NP	-0.5855	0.0764	0.2974	0.2362	0.7785	0.7778	1.0000										
INV/TA	0.0071	-0.1119	-0.3022	0.3319	0.2870	0.2755	-0.1725	1.0000									
INV/EA	0.0093	-0.3389	-0.3029	0.3329	0.2866	0.2753	-0.1729	1.0000	1.0000								
DEPR/TCO	-0.4371	-0.0533	-0.0093	0.2431	0.8334	0.8295	0.8073	0.2512	0.2520	1.0000							
CHPPE/TA	-0.4453	0.1553	0.4117	0.1761	0.5728	0.5654	0.8138	-0.2842	-0.2859	0.6489	1.0000						
CHPPE/EA	-0.4032	0.2091	0.4012	0.1801	0.5456	0.5296	0.7973	-0.2909	-0.2918	0.6500	0.9928	1.0000					
TA/AU	0.2442	0.3283	0.4421	0.3314	-0.0946	-0.0901	0.1506	-0.1750	-0.1724	0.0956	0.1291	0.1715	1.0000				
EA/AU	0.1052	0.0874	0.5167	0.3349	-0.0060	-0.0126	0.1955	-0.1311	-0.1326	0.0663	0.1787	0.1562	0.8460	1.0000			
RCV/TA	0.1490	-0.3858	0.0985	-0.0225	0.2295	0.2209	0.2710	0.0056	0.0039	0.1598	0.1223	0.0945	0.0634	0.1956	1.0000		
EntRCV/EA	0.1615	-0.3671	0.1234	0.0056	0.2427	0.2314	0.2699	0.0284	0.0267	0.1731	0.1620	0.1382	0.0889	0.2109	0.9857	1.0000	
NEA/TA	-0.0157	0.1807	0.0265	-0.0793	0.1531	0.1942	0.0964	-0.1456	-0.1386	0.1065	-0.2077	-0.1426	0.1454	-0.2353	-0.1880	-0.2331	1.0000

Legend

BA/TBR	Budget Authority to Total Budgetary Resources
ER/BA	Self-Sufficiency
TOU/NO	Total Outlays to Net Obligations
NO/TBR	Net Obligations to Total Budgetary Resources
(TBR-UB)/TBR	Utilization
TLNC/TL	Percentage of Uncovered Liabilities
TL/TA	Liabilities to Assets
EL/EA	Entity Liabilities to Entity Assets
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NCO/AU	Net Cost of Operations to Appropriations
TCO/TF	Total Cost of Operations to Total Financing
NRO/PPE	Net Results of Operations to PP&E
TCNA/TPC	Costs Not Assigned to Programs, to Program Costs
TCNA/NCO	Costs Not Assigned to Programs, to Net Cost of Operations
NRO/NCO	Return on Net Cost
NRO/AU	Return on Appropriated Funds
NRO/NP	Return on Average Net Position
PPE/TA	Fixed Assets to Total Assets
PPE/EA	Fixed Assets to Entity Assets
PPE/NP	Fixed Assets to Equity
INV/TA	Inventory to Assets
INV/EA	Inventory to Entity Assets
DEPR/TCO	Depreciation to Total Costs
CHPPE/TA	Capital Investment
CHPPE/EA	Change in PP&E to Entity Assets
TA/AU	Total Assets Maintenance
EA/AU	Entity Assets to Appropriations Used
RCV/TA	Receivables Management
EntRCV/EA	Entity Receivables Management
NEA/TA	Non-Entity Asset to Total Assets

2000	BA/TBR	ER/BA	TOut/NO	NO/TBR	(TBR-UB)/TBR	TLNC/TL	TL/TA	EL/EA	TL/NP	ER/EA	NCO/AU	TCO/TF	NRO/PPE	TCNA/TPC
BA/TBR	1.0000													
ER/BA	-0.3377	1.0000												
TOut/NO	0.4040	-0.3078	1.0000											
NO/TBR	0.8827	-0.3959	0.3308	1.0000										
(TBR-UB)/TBR	0.2356	-0.0592	-0.0483	0.5690	1.0000									
TLNC/TL	-0.0264	0.0640	0.1275	0.0365	-0.0259	1.0000								
TL/TA	-0.1747	0.2106	0.0245	-0.2130	-0.1534	0.6891	1.0000							
EL/EA	-0.1682	0.2300	0.0167	-0.2178	-0.1826	0.6431	0.9912	1.0000						
TL/NP	0.2715	-0.1476	0.0785	0.0117	-0.2769	-0.2064	0.0186	-0.0042	1.0000					
ER/EA	-0.2327	0.8048	-0.2654	-0.2016	0.2276	-0.1088	-0.0534	-0.0446	-0.0234	1.0000				
NCO/AU	0.4876	-0.2670	0.1268	0.4064	-0.2846	0.2209	-0.1010	-0.0764	-0.1710	-0.2914	1.0000			
TCO/TF	-0.3040	0.3112	-0.2618	-0.3159	-0.2625	0.0212	0.4826	0.5759	-0.2607	0.0343	-0.0374	1.0000		
NRO/PPE	0.3756	-0.2324	-0.0944	0.2979	0.0752	-0.3417	-0.1746	-0.1644	0.0736	-0.1620	0.3928	-0.1371	1.0000	
TCNA/TPC	-0.1939	0.0811	-0.0495	-0.2279	-0.1513	0.1692	0.2551	0.2218	0.0259	0.0010	0.0057	0.0473	-0.0136	1.0000
TCNA/NCO	-0.2677	-0.0230	-0.1783	-0.1625	0.0713	0.2437	0.2482	0.1803	-0.0513	-0.1871	-0.1921	-0.1025	-0.1352	0.5830
NRO/NCO	0.6617	-0.5693	0.5496	0.6244	0.0900	-0.3408	-0.5447	-0.5083	0.1117	-0.3973	0.3929	-0.3073	0.2972	-0.2226
NRO/AU	0.1618	-0.0301	-0.2556	0.0785	0.0623	-0.3119	-0.6016	-0.5931	-0.0278	0.2182	0.3562	-0.4439	0.4261	-0.0620
NRO/NP	0.5173	-0.3748	0.2477	0.3279	-0.1933	-0.0581	-0.0736	-0.0267	0.2025	-0.2665	0.4486	0.0277	0.2231	-0.2128
PPE/TA	-0.2295	0.1943	-0.2578	-0.0456	0.3424	0.1531	0.0494	0.0682	-0.1909	0.3672	-0.1413	0.1562	-0.2521	-0.2689
PPE/EA	-0.2313	0.1885	-0.2566	-0.0446	0.3484	0.1567	0.0434	0.0587	-0.1874	0.3614	-0.1466	0.1359	-0.2539	-0.2561
PPE/NP	0.0387	0.2554	-0.2592	0.0159	0.0966	-0.2908	-0.3686	-0.3578	0.3725	0.4563	-0.1362	-0.1458	-0.1663	-0.3686
INV/TA	-0.0499	-0.1254	-0.0071	0.0690	0.1561	0.3773	0.3269	0.3418	-0.1638	-0.1550	-0.0366	0.0826	-0.1537	-0.3223
INV/EA	-0.0516	-0.1308	-0.0057	0.0704	0.1627	0.3891	0.3287	0.3396	-0.1592	-0.1577	-0.0410	0.0607	-0.1569	-0.3154
DEPR/TCO	-0.1800	0.2138	-0.3533	-0.0959	0.2879	-0.0080	-0.1082	-0.0998	0.0232	0.3640	-0.2610	-0.0737	-0.2148	-0.3929
ChPPE/TA	0.0193	0.2277	-0.3707	-0.0024	0.0630	-0.3233	-0.4460	-0.4330	0.2510	0.3624	-0.0913	-0.2457	-0.1078	-0.5018
ChPPE/EA	0.0180	0.2244	-0.3701	-0.0019	0.0664	-0.3150	-0.4448	-0.4346	0.2543	0.3612	-0.0933	-0.2611	-0.1094	-0.4983
TA/AU	-0.1039	0.4619	-0.5065	-0.2325	-0.1788	0.1169	-0.0502	-0.0731	-0.1683	0.3135	0.3306	-0.1315	0.3030	0.1351
EA/AU	-0.0902	0.5156	-0.5279	-0.2474	-0.2559	-0.0030	-0.0696	-0.0457	-0.2311	0.3352	0.3947	0.1232	0.3297	0.0568
RCV/TA	-0.1802	0.5371	-0.2877	-0.1044	0.2613	0.0553	0.1507	0.1769	-0.1077	0.6591	-0.1749	0.2233	-0.1358	0.2753
EntRCV/EA	-0.1655	0.5502	-0.2815	-0.1032	0.2387	0.0868	0.1585	0.1832	-0.1186	0.6710	-0.1581	0.2177	-0.2107	0.2448
NEA/TA	-0.1220	-0.1892	0.0180	0.0142	0.2059	0.1734	-0.1006	-0.1957	0.1033	-0.1274	-0.1198	-0.5229	0.0187	0.3943

Legend

BA/TBR	Budget Authority to Total Budgetary Resources
ER/BA	Self-Sufficiency
TOut/NO	Total Outlays to Net Obligations
NO/TBR	Net Obligations to Total Budgetary Resources
(TBR-UB)/TBR	Utilization
TLNC/TL	Percentage of Uncovered Liabilities
TL/TA	Liabilities to Assets
EL/EA	Entity Liabilities to Entity Assets
TL/NP	Total Liabilities to Net Position
ER/EA	Earned Revenues to Entity Assets
NCO/AU	Net Cost of Operations to Appropriations
TCO/TF	Total Cost of Operations to Total Financing
NRO/PPE	Net Results of Operations to PP&E
TCNA/TPC	Costs Not Assigned to Programs, to Program Costs
TCNA/NCO	Costs Not Assigned to Programs, to Net Cost of Operations
NRO/NCO	Return on Net Cost
NRO/AU	Return on Appropriated Funds
NRO/NP	Return on Average Net Position
PPE/TA	Fixed Assets to Total Assets
PPE/EA	Fixed Assets to Entity Assets
PPE/NP	Fixed Assets to Equity
INV/TA	Inventory to Assets
INV/EA	Inventory to Entity Assets
DEPR/TCO	Depreciation to Total Costs
ChPPE/TA	Capital Investment
ChPPE/EA	Change in PP&E to Entity Assets
TA/AU	Total Assets Maintenance
EA/AU	Entity Assets to Appropriations Used
RCV/TA	Receivables Management
EntRCV/EA	Entity Receivables Management
NEA/TA	Non-Entity Asset to Total Assets

2000	TCNA/NCO	NRO/NCO	NRO/AU	NRO/NP	PPE/TA	PPE/EA	PPE/NP	INV/TA	INV/EA	DEPR/TCO	ChPPE/TA	ChPPE/EA	TA/AU	E/AU	RCV/TA	EnRCV/EA	NEA/TA	
BA/TBR																		
ER/BA																		
TOU/NO																		
NO/TBR																		
(TBR-UB)/TBR																		
TLNCTL																		
TL/TA																		
EL/EA																		
TL/NP																		
ER/EA																		
NCO/AU																		
TCO/TF																		
NRO/PPE																		
TCNA/TPC																		
TCNA/NCO	1.0000																	
NRO/NCO	-0.2712	1.0000																
NRO/AU	-0.1710	0.2853	1.0000															
NRO/NP	-0.3758	0.5336	0.3046	1.0000														
PPE/TA	0.0324	-0.1405	0.1015	-0.0404	1.0000													
PPE/EA	0.0550	-0.1421	0.1024	-0.0501	0.9994	1.0000												
PPE/NP	-0.1251	0.0456	0.2828	0.0246	0.6324	0.6343	1.0000											
INV/TA	0.1480	0.0788	-0.0560	0.0667	0.4660	0.4596	-0.0020	1.0000										
INV/EA	0.1642	0.0714	-0.0572	0.0565	0.4639	0.4582	-0.0035	0.9995	1.0000									
DEPR/TCO	0.0507	-0.1036	0.3071	-0.0203	0.8612	0.8612	0.7662	0.4973	0.4975	1.0000								
ChPPE/TA	-0.1842	0.0655	0.4715	0.0777	0.3508	0.3472	0.7831	0.1206	0.1188		1.0000							
ChPPE/EA	-0.1754	0.0592	0.4711	0.0710	0.3476	0.3445	0.7817	0.1185	0.1174		0.9998	1.0000						
TA/AU	0.1216	-0.4033	0.5785	-0.0757	-0.0359	-0.0313	0.0787	-0.1967	-0.1917		0.0978	0.2325	0.2372	1.0000				
E/AU	-0.0463	-0.3075	0.5962	0.0462	0.0245	0.0202	0.1123	-0.1573	-0.1630	0.1252	0.2616	0.2588	0.9373	1.0000				
RCV/TA	0.1956	-0.2360	0.1963	-0.1967	0.3026	0.2947	0.1969	0.1005	0.0943	0.2997	0.2026	0.1979	0.1857	0.2581	1.0000			
EnRCV/EA	0.1723	-0.2569	0.1943	-0.1444	0.2987	0.2896	0.2065	0.1064	0.1005	0.3088	0.2322	0.2281	0.2056	0.2723	0.9894	1.0000		
NEA/TA	0.6153	-0.0591	-0.0008	-0.3178	0.1483	0.1809	0.1044	-0.1050	-0.0824	0.0815	-0.1441	-0.1309	0.0549	-0.1839	-0.1750	-0.2379	1.0000	

Legend

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NRO/NP	Return on Average Net Position
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PPE/EA	Fixed Assets to Entity Assets
PPE/NP	Fixed Assets to Equity
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ChPPE/TA	Capital Investment
ChPPE/EA	Change in PP&E to Entity Assets
TA/AU	Total Assets Maintenance
E/AU	Entity Assets to Appropriations Used
RCV/TA	Receivables Management
EnRCV/EA	Entity Receivables Management
NEA/TA	Non-Entity Asset to Total Assets

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