

**PUBLIC BUDGET DATABASE  
USER'S GUIDE**

**Budget of the United States Government  
Fiscal Year 2009**

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# **PUBLIC BUDGET DATABASE USER'S GUIDE**

## **Budget of the United States Government**

### **for Fiscal Year 2009**

This document describes six data files that contain an extract of the OMB budget database. These files can be used to reproduce many of the totals published in the Budget and examine unpublished details below the levels of aggregation published in the Budget. These data, however, have some limitation to their scope and usefulness.

The following sections describe the sources and limitations of the data. Content, format, and coding of the data files are discussed as well.

## **1. Data sources and limitations**

### **a. Sources of data**

Historical data for completed fiscal years are summarized from the financial records of the U.S. Government maintained by the Department of the Treasury. The totals are generally consistent with data published in the *Monthly Treasury Statement*, by the Financial Management Service of the Department of the Treasury. Differences between the Treasury publications and the Budget arise from a small number of reporting and classification corrections made subsequent to the Treasury publications. In the *Analytical Perspectives* volume, a chapter titled "Comparison of Actual to Estimated Totals" presents a reconciliation of the Budget and Treasury data for the most recently completed fiscal year.

In addition, these historical records are adjusted each year to conform to the agency and account structure of the current budget. For example, data originally reported in the 1966 budget by the Department of Health, Education, and Welfare, now appear under the Department of Health and Human Services, the Department of Education, or the Social Security Administration, as appropriate. Lastly, the historical database has been updated for changes in the functional classification of accounts and the Budget Enforcement Act (BEA) categories, as well as subsequent corrections of reporting errors by agencies to the Treasury Department.

Budget estimates for the current fiscal year (2008) and the budget year (2009) are prepared by agencies, based on the definitions and guidance contained in OMB Circular A-11, "Preparation, Submission and Execution of the Budget." Budget totals for these years reflect the President's fiscal policy and economic assumptions, which are extensively described in the Budget documents.

The data files provide sufficient detail to produce (a) outlay totals by agency, subfunction, and Budget Enforcement Act category that are consistent with the totals presented in the 2009 Budget; (b) receipt totals by source, as shown in various published tables in the budget; and (c) the deficit (on-budget, off-budget, and unified budget basis).

## **b. Fiscal years**

The data in these files are for fiscal years. Prior to 1977, the fiscal year began on July 1 and ended on June 30. For example, fiscal year 1965 began on July 1, 1964, and ended on June 30, 1965. Beginning with fiscal year 1977, the fiscal year begins on October 1 and ends on September 30. For example, fiscal year 2007 began on October 1, 2006, and ended on September 30, 2007. Fiscal year 1976 ended on June 30, 1976, and fiscal year 1977 began on October 1, 1976. The period July 1, 1976, to September 30, 1976, is called the “transition quarter” or TQ.

## **c. Units of measure**

Data for budget authority, outlays, offsetting receipts, and governmental receipts are shown in thousands of dollars.

## **d. Limitations**

These data files do not contain data by object classes, data for program and financing accounts, character class (other than grants to State and local governments), personnel summaries, or credit schedules. Account-level details are based on the proposed budget only and do not include current services estimates.

With few exceptions, these files present account-level details that are consistent with the account structure of the current budget. For governmental receipts and offsetting receipts, data prior to 1982 are aggregates in sufficient detail to produce the published tables, but are not “true” account level details. For budget authority, no data are available prior to 1976. For outlays, data for 1962-1981 tend to be account level details. Exceptions include the Legislative Branch and Department of Defense, which are available only at bureau-level detail in the earlier years.

Users of these data files should be careful to review and understand the effects that these limitations may have on their analysis of budget data and trends. For example, computation of compound annual growth rates of various receipt accounts in the budget could be severely affected by the discontinuities in account-level details prior to 1982.

## **e. Further information**

Readers who are not already familiar with the federal budget should gain a familiarity with the concepts and organization of the budget before proceeding. The following documents may be helpful:

**Analytical Perspectives, Budget of the United States Government, Fiscal Year 2009.**

This document contains analyses that are designed to highlight specified program areas or provide other significant presentations of budget data that place the budget in perspective. It includes a discussion of the concepts underlying the organization of the budget and the presentation of budget data, economic assumptions underlying the budget estimates, federal receipts and collections, including user fees and tax expenditures, federal spending, the Budget Enforcement Act, and other topics. Two particularly useful chapters are “The Budget System and Concepts,” which contains a discussion of budget concepts, and “Federal Programs by Agency and Account,” which contains a listing of all appropriation and fund accounts in the budget.

**OMB Circular A-11** provides instructions to agencies in preparing budget submissions, including details for entry into the budget database.

In addition, there is extensive literature on the federal budget that could be usefully consulted.

**2. Data files and file formats**

The account level data is available in spreadsheet and file import format.

**a. Spreadsheet format**

Files are provided in “XLS” and “CSV” formats. Virtually any spreadsheet program can read at least one of these common formats. In “CSV” format, data fields are separated by commas, text fields are contained inside double quote marks, and numerical fields do not have embedded commas. Each record is contained on a single line. This format is commonly used by database software. Separate files for receipts, outlays, and budget authority are available in each of these formats and are described in detail below.

**b. File names, contents, and sequence**

In all files, the records are sequenced by agency code, bureau code, account code, subfunction code, BEA category, Grant/Non-grant, and On- Off-budget field.

The files with the account level data are:

OUTLAYS.XLS	Outlays and offsetting receipts, 1962-2009, in spreadsheet format.
OUTLAYS.CSV	Outlays and offsetting receipts, 1962-2009, in file import format.
RECEIPTS.XLS	Governmental receipts, 1962-2009, in spreadsheet format.
RECEIPTS.CSV	Governmental receipts, 1962-2009, in file import format.
BUDAUTH.XLS	Budget Authority and offsetting receipts, 1976-2009, in spreadsheet format.

BUDAUTH.CSV      Budget Authority and offsetting receipts, 1976-2009, in file import format.

Offsetting receipts are in the budget authority files as well as the outlay files. These amounts are needed to calculate net budget authority and net outlays.

### **c. Relational database considerations**

If you plan to use these data in a relational database, you should designate the following fields as “primary” to uniquely identify each row of data: agency code, bureau code, account code, subfunction code, BEA category, Grant/Non-grant, and On- Off-budget field.

## **3. Categorization of budget data**

The categorization of budget data differs slightly among receipts, outlays, and budget authority files.

### **a. Budget authority and outlay files**

Account details are categorized using the following keys:

**Agency**--Agency codes generally correspond to the Cabinet department or independent agency with primary responsibility for the program. There are two major exceptions to this definition: (1) the Legislative Branch and the Judiciary are displayed as agencies, though they are separate branches of Government and (2) intragovernmental payments of interest to trust funds, payments of employer share of employee retirement contributions, and interest paid to the Outer Continental Shelf escrow account are classified as “undistributed offsetting receipts.” The agency coding used in the data files is consistent with the tables in the Budget documents that present budget authority and outlays by agency. These codes and titles differ from the “Treasury Agency” code, described below. In addition, some allowances are not distributed by agency or by function and are given a special agency code.

**Bureau**--Bureaus are major subdivisions within Cabinet departments that correspond to major organizational areas. Within Cabinet departments, these major organizational areas may be called “bureaus” (e.g., the Bureau of the Census within the Commerce Department or the Bureau of Labor Statistics within the Labor Department), “services” (e.g., the Internal Revenue Service within the Treasury Department or the Economic Research Service within the Agriculture Department); “offices” (e.g., Office of Postsecondary Education in the Education Department) or they may be broad budget categories (e.g., Procurement or Military Personnel in the Defense Department). Table 1 presents a listing of the agency and bureau categories used in the data files.

**Account**--These numbers are assigned by the Treasury Department and are used for budget presentation and financial management. In some instances, groups of small accounts (usually miscellaneous special and trust fund accounts) have been consolidated into single accounts.

**Subfunction**--Accounts are categorized by the subfunctions shown in Table 2. Accounts that include multiple subfunctions are subdivided into subfunction components.

**Treasury Agency**--These codes are defined in the *Treasury Financial Manual, Supplement to Volume I, Federal Account Symbols and Titles*, which contains the titles corresponding to these codes.

**Budget Enforcement Act category**--The Budget Enforcement Act (the “Act”) made distinctions between mandatory and discretionary accounts for certain provisions of the Act. This distinction is still used for scorekeeping and accounts are categorized accordingly. Initially, accounts were assigned categories based on the agreement shown in the Act’s statement of managers. Since that time, Administration and Congressional scorekeepers maintain the list, assigning new accounts and adjusting existing accounts when there is agreement. Where an account includes mandatory and discretionary activities, separate lines of data, appropriately coded, will be found in the data files. The possible values for this code are:

**Discretionary**--Discretionary spending is controlled through annual appropriations acts.

**Mandatory**--Mandatory spending generally operates under permanent authority. Statutes generally specify what must be paid and who is eligible to receive payments. Governmental receipt accounts are categorized as “governmental receipts” as described below.

**Net Interest**--Interest payments to and from the public and intragovernmental payments of interest, primarily to trust funds, are not included as either mandatory or discretionary spending.

**Bioshield**--Applies to budget authority for the biodefense counter measures account, for which advanced appropriations have been provided.

Readers wanting more information on this topic may refer to several chapters in the *Analytical Perspectives* volume.

**Grant/Non-grant**--Grants to state and local governments are separated from non-grant outlays, based on the definitions in OMB Circular A-11 for data section C.

## **b. Receipts files**

Receipt account data are categorized as follows:

**Source category**--These are major categories of governmental receipts, such as individual income tax receipts or corporation income tax receipts. (See Table 3.)

**Source subcategory**--These present further detail within source categories. (See Table 3.)

**Account**--These are assigned by the Treasury Department and are used for budget presentation as well as financial management. In some instances, groups of small accounts (usually miscellaneous receipt accounts) have been consolidated into single accounts.

**Treasury Agency**--These codes are defined in the *Treasury Financial Manual, Supplement to Volume I, Federal Account Symbols and Titles*, which contains the titles corresponding to these codes.



#### 4. Description of the fields in the outlay files

The following table describes the fields of data for the account-level files. For data files in spreadsheet format, the fields are separate spreadsheet columns. For files in file import format, commas, as previously described, separate the fields.

Field number	Field name	Description	Valid values
1	Agency code	3-digit numerical code for Cabinet department or independent agency	See Table 1 (below) "Agency and Bureau Codes"
2	Agency name	Agency name from Table 1 (maximum: 89 characters)	(same as above)
3	Bureau code	2-digit numerical code for the bureau within the Cabinet department or independent agency	(same as above)
4	Bureau name	Bureau name from Table 1 (maximum: 89 characters)	(same as above)
5	Account code	4-digit code (outlays) or 6-digit code (offsetting receipts)	Any 4 or 6 digit number
6	Account name	Account name (maximum: 160 characters)	Any text
7	Treasury Agency code	2-digit numerical code for the agency, assigned by the Treasury Department	See Treasury publication cited above
8	Subfunction code	3-digit numerical code for the subfunction	See Table 2, "Listing of Functions and Subfunctions"
9	Subfunction title	Subfunction title (maximum: 72 characters)	See Table 2, "Listing of Functions and Subfunctions"
10	BEA category	Budget Enforcement Act category	"Mandatory," "Discretionary," or "Net Interest"
11	Grant/non-grant split	Identifier to indicate if the outlays are grant or non-grant (outlays only)	"Grant" or "Nongrant"
12	On- and off-budget indicator	Social Security trust funds and the Postal Service are off-budget, all other accounts are on-budget	"On-budget" or "Off-budget"
13	1962 value	Actual amounts, in thousands of dollars, for FY 1962	Outlays are usually positive values. Offsetting receipts are usually negative values.
14-27	1963 – 1976 values	Actual amounts, in thousands of dollars, for each fiscal year	(same as above)
28	TQ value	Actual amounts, in thousands of dollars, for the "transitional quarter" (see note above)	(same as above)
29-59	1977 – 2007 values	Actual amounts, in thousands of dollars, for each fiscal year	(same as above)
60-61	2008 – 2009 values	Estimated amounts, in thousands of dollars, for FY 2008 through FY 2009	(same as above)

## 5. Description of the fields in the budget authority files

The following table describes the fields of data for the account-level files. For data files in spreadsheet format, the fields are separate spreadsheet columns. For files in file import format, the fields are separated by commas, as described above.

Field number	Field name	Description	Valid values
1	Agency code	3-digit numerical code for Cabinet department or independent agency	See Table 1 (below) "Agency and Bureau Codes"
2	Agency name	Agency name from Table 1 (maximum: 89 characters)	(same as above)
3	Bureau code	2-digit numerical code for the bureau within the Cabinet department or independent agency	(same as above)
4	Bureau name	Bureau name from Table 1 (maximum: 89 characters)	(same as above)
5	Account code	4-digit code (outlays) or 6-digit code (offsetting receipts)	Any 4 or 6 digit number
6	Account name	Account name (maximum: 160 characters)	Any text
7	Treasury Agency code	2-digit numerical code for the agency, assigned by the Treasury Department	See Treasury publication cited above
8	Subfunction code	3-digit numerical code for the subfunction	See Table 2, "Listing of Functions and Subfunctions"
9	Subfunction title	Subfunction title (maximum: 72 characters)	See Table 2, "Listing of Functions and Subfunctions"
10	BEA category	Budget Enforcement Act category	"Mandatory," "Discretionary," "Net Interest," or "Bioshield"
11	On- and off-budget indicator	Social Security trust funds and the Postal Service are off-budget, all other accounts are on-budget	"On-budget" or "Off-budget"
12	1976 value	Actual amounts, in thousands of dollars, for FY 1976	Budget authority is usually shown as a positive value. Offsetting receipts are usually negative values.
13	TQ value	Actual amounts, in thousands of dollars, for the "transitional quarter" (see note above)	(same as above)
14-44	1977 – 2007 values	Actual amounts, in thousands of dollars, for each fiscal year	(same as above)
45-46	2008 – 2009 values	Estimated amounts, in thousands of dollars, for FY 2008 through FY 2009	(same as above)

## 6. Description of the fields in the receipts files

The following table describes the fields of data for the account-level files. For data files in spreadsheet format, the fields are separate spreadsheet columns. For files in file import format, the fields are separated by commas, as described above.

Field number	Field name	Description	Valid values
1	Source category code	3-digit numerical code for source category	See Table 3 (below) "Source Categories for Receipts"
2	Source category name	Title for receipts category (maximum: 41 characters)	(same as above)
3	Source subcategory	2-digit numerical code for the source subcategory	(same as above)
4	Source subcategory name	Title for receipts subcategory (maximum: 35 characters)	(same as above)
5	Agency code	3-digit numerical code for Cabinet department or independent agency	See Table 1 (below) "Agency and Bureau Codes"
6	Agency name	Agency name from Table 1 (maximum: 89 characters)	(same as above)
7	Bureau code	2-digit numerical code for the bureau within the Cabinet department or independent agency	(same as above)
8	Bureau name	Bureau name from Table 1 (maximum: 89 characters)	(same as above)
9	Account code	6-digit numerical code for the account	Any 6 digit number
10	Account name	Account name (maximum: 114 characters)	Any text
11	Treasury Agency code	2-digit numerical code for the agency, assigned by the Treasury Department	See Treasury publication cited above
12	On- and off-budget indicator	Social Security trust funds and the Postal Service are off-budget, all other accounts are on-budget	"On-budget" or "Off-budget"
13	1962 value	Actual amounts, in thousands of dollars, for FY 1962	Receipts are usually shown as positive values
14 - 27	1963 - 1976 values	Actual amounts, in thousands of dollars, for FY 1963 through FY 1976	(same as above)
28	TQ value	Actual amounts, in thousands of dollars, for the "transitional quarter" (see note above)	(same as above)
29-59	1977 - 2007 values	Actual amounts, in thousands of dollars, for each fiscal year	(same as above)
60-61	2008 - 2009 values	Estimated amounts, in thousands of dollars, for FY 2008 through FY 2009	(same as above)

## 7. Reference tables

The following tables present: (a) agency and bureau codes and titles used in the data files; (b) function and subfunction codes and titles; and (c) receipt source category and subcategory titles.

**Table 1. Listing of Agency and Bureau Codes  
Used in the Public Budget Database**

<b>Agency</b>	<b>Bureau</b>	<b>Title</b>
<b>001</b>		<b>Legislative Branch</b>
001	05	Senate
001	10	House of Representatives
001	11	Joint Items
001	12	Office of Compliance
001	13	Capitol Police
001	14	Congressional Budget Office
001	15	Architect of the Capitol
001	18	Botanic Garden
001	25	Library of Congress
001	30	Government Printing Office
001	35	Government Accountability Office
001	40	United States Tax Court
001	45	Legislative Branch Boards and Commissions
001	60	John C. Stennis Center for Public Service Training and Development
<b>002</b>		<b>Judicial Branch</b>
002	05	Supreme Court of the United States
002	07	United States Court of Appeals for the Federal Circuit
002	10	Court of Customs and Patent Appeals
002	15	United States Court of International Trade
002	20	Court of Claims
002	25	Courts of Appeals, District Courts, and other Judicial Services
002	26	Administrative Office of the United States Courts
002	30	Federal Judicial Center
002	34	Bicentennial Expenses, The Judiciary
002	35	Judicial Retirement Funds
002	37	National Commission on Judicial Discipline and Removal
002	39	United States Sentencing Commission
002	42	Violent Crime Reduction Programs
002	99	The Judiciary, activities
<b>005</b>		<b>Department of Agriculture</b>
005	03	Office of the Secretary
005	04	Executive Operations
005	05	Departmental Administration
005	06	Office of Communications
005	07	Office of Civil Rights
005	08	Office of the Inspector General
005	10	Office of the General Counsel
005	13	Economic Research Service
005	15	National Agricultural Statistics Service

**Table 1. Listing of Agency and Bureau Codes  
Used in the Public Budget Database – continued**

<b>Agency</b>	<b>Bureau</b>	<b>Title</b>
<b>005</b>		<b>Department of Agriculture – continued</b>
005	18	Agricultural Research Service
005	20	Cooperative State Research, Education, and Extension Service
005	32	Animal and Plant Health Inspection Service
005	35	Food Safety and Inspection Service
005	37	Grain Inspection, Packers and Stockyards Administration
005	45	Agricultural Marketing Service
005	47	Risk Management Agency
005	49	Farm Service Agency
005	53	Natural Resources Conservation Service
005	55	Rural Development
005	60	Rural Utilities Service
005	63	Rural Housing Service
005	65	Rural Business - Cooperative Service
005	68	Foreign Agricultural Service
005	84	Food and Nutrition Service
005	96	Forest Service
<b>006</b>		<b>Department of Commerce</b>
006	05	Departmental Management
006	06	Economic Development Administration
006	07	Bureau of the Census
006	08	Economic and Statistical Analysis
006	15	Regional Development Program
006	25	International Trade Administration
006	30	Bureau of Industry and Security
006	40	Minority Business Development Agency
006	44	United States Travel and Tourism Administration
006	48	National Oceanic and Atmospheric Administration
006	51	U.S. Patent and Trademark Office
006	53	Technology Administration
006	54	National Technical Information Service
006	55	National Institute of Standards and Technology
006	60	National Telecommunications and Information Administration
<b>007</b>		<b>Department of Defense–Military</b>
007	05	Military Personnel
007	10	Operation and Maintenance
007	12	International Reconstruction and Other Assistance
007	15	Procurement
007	20	Research, Development, Test, and Evaluation

**Table 1. Listing of Agency and Bureau Codes  
Used in the Public Budget Database – continued**

<b>Agency</b>	<b>Bureau</b>	<b>Title</b>
<b>007</b>		<b>Department of Defense–Military – continued</b>
007	25	Military Construction
007	30	Family Housing
007	37	Special Foreign Currency Program
007	40	Revolving and Management Funds
007	45	Allowances
007	55	Trust Funds
<b>009</b>		<b>Department of Health and Human Services</b>
009	10	Food and Drug Administration
009	15	Health Resources and Services Administration
009	17	Indian Health Services
009	20	Centers for Disease Control and Prevention
009	25	National Institutes of Health
009	30	Substance Abuse and Mental Health Services Administration
009	33	Agency for Healthcare Research and Quality
009	35	Health Resources Administration
009	38	Centers for Medicare and Medicaid Services
009	70	Administration for Children and Families
009	75	Administration on Aging
009	90	Departmental Management
009	91	Program Support Center
009	92	Office of the Inspector General
<b>010</b>		<b>Department of the Interior</b>
010	04	Bureau of Land Management
010	06	Minerals Management Service
010	08	Office of Surface Mining Reclamation and Enforcement
010	10	Bureau of Reclamation
010	11	Central Utah Project
010	12	United States Geological Survey
010	14	Bureau of Mines
010	18	United States Fish and Wildlife Service
010	20	National Biological Service
010	24	National Park Service
010	76	Bureau of Indian Affairs and Bureau of Indian Education
010	82	Insular Affairs
010	84	Departmental Offices
010	85	Insular Affairs
010	86	Office of the Solicitor
010	88	Office of Inspector General
010	90	Office of the Special Trustee for American Indians
010	92	National Indian Gaming Commission
010	95	Department-Wide Programs

**Table 1. Listing of Agency and Bureau Codes  
Used in the Public Budget Database – continued**

Agency	Bureau	Title
<b>011</b>		<b>Department of Justice</b>
011	03	General Administration
011	04	United States Parole Commission
011	05	Legal Activities and U.S. Marshals
011	06	Radiation Exposure Compensation
011	07	Interagency Law Enforcement
011	08	National Security Division
011	10	Federal Bureau of Investigation
011	12	Drug Enforcement Administration
011	14	Bureau of Alcohol, Tobacco, Firearms, and Explosives
011	20	Federal Prison System
011	21	Office of Justice Programs
011	30	Violent Crime Reduction Trust Fund
<b>012</b>		<b>Department of Labor</b>
012	05	Employment and Training Administration
012	10	Office of the American Workplace
012	11	Employee Benefits Security Administration
012	12	Pension Benefit Guaranty Corporation
012	15	Employment Standards Administration
012	18	Occupational Safety and Health Administration
012	19	Mine Safety and Health Administration
012	20	Bureau of Labor Statistics
012	25	Departmental Management
<b>014</b>		<b>Department of State</b>
014	05	Administration of Foreign Affairs
014	10	International Organizations and Conferences
014	15	International Commissions
014	25	Other
<b>015</b>		<b>Department of the Treasury</b>
015	04	Financial Crimes Enforcement Network
015	05	Departmental Offices
015	07	Office of Revenue Sharing
015	09	Interagency Law Enforcement
015	10	Financial Management Service
015	11	Federal Financing Bank
015	13	Alcohol and Tobacco Tax and Trade Bureau
015	20	Bureau of Engraving and Printing
015	25	United States Mint
015	35	Bureau of the Public Debt
015	45	Internal Revenue Service

**Table 1. Listing of Agency and Bureau Codes  
Used in the Public Budget Database – continued**

Agency	Bureau	Title
<b>015</b>		<b>Department of the Treasury – continued</b>
015	57	Comptroller of the Currency
015	58	Office of Thrift Supervision
015	60	Interest on the Public Debt
015	99	Department of the Treasury, activities
		<b>Social Security Administration</b>
016	00	Social Security Administration
017	00	Social Security Administration
<b>018</b>		<b>Department of Education</b>
018	10	Office of Elementary and Secondary Education
018	12	Office of Innovation and Improvement
018	14	Office of Safe and Drug-Free Schools
018	15	Office of English Language Acquisition
018	20	Office of Special Education and Rehabilitative Services
018	30	Office of Vocational and Adult Education
018	40	Office of Postsecondary Education
018	45	Office of Federal Student Aid
018	50	Institute of Education Sciences
018	80	Departmental Management
018	85	Hurricane Education Recovery
<b>019</b>		<b>Department of Energy</b>
019	05	National Nuclear Security Administration
019	10	Environmental and Other Defense Activities
019	20	Energy Programs
019	50	Power Marketing Administration
019	60	Departmental Administration
<b>020</b>	<b>00</b>	<b>Environmental Protection Agency</b>
<b>021</b>		<b>Department of Transportation</b>
021	04	Office of the Secretary
021	12	Federal Aviation Administration
021	15	Federal Highway Administration
021	17	Federal Motor Carrier Safety Administration
021	18	National Highway Traffic Safety Administration
021	27	Federal Railroad Administration
021	36	Federal Transit Administration
021	40	Saint Lawrence Seaway Development Corporation
021	50	Pipeline and Hazardous Materials Safety Administration
021	53	Research and Innovative Technology Administration



**Table 1. Listing of Agency and Bureau Codes  
Used in the Public Budget Database – continued**

<b>Agency</b>	<b>Bureau</b>	<b>Title</b>
<b>021</b>		<b>Department of Transportation – continued</b>
021	56	Office of Inspector General
021	61	Surface Transportation Board
021	65	Bureau of Transportation Statistics
021	70	Maritime Administration
<b>023</b>		<b>General Services Administration</b>
023	05	Real Property Activities
023	10	Supply and Technology Activities
023	30	General Activities
<b>024</b>		<b>Department of Homeland Security</b>
024	10	Departmental Management and Operations
024	20	Office of the Inspector General
024	30	Citizenship and Immigration Services
024	40	United States Secret Service
024	43	Office of the Under Secretary for Border and Transportation Security
024	45	Transportation Security Administration
024	49	Federal Law Enforcement Training Center
024	50	Security, Enforcement, and Investigations
024	55	Immigration and Customs Enforcement
024	58	Customs and Border Protection
024	60	United States Coast Guard
024	65	National Protection and Programs Directorate
024	70	Federal Emergency Management Agency
024	80	Science and Technology
024	85	Domestic Nuclear Detection Office
024	90	Information Analysis and Infrastructure Protection
<b>025</b>		<b>Department of Housing and Urban Development</b>
025	03	Public and Indian Housing Programs
025	06	Community Planning and Development
025	09	Housing Programs
025	12	Government National Mortgage Association
025	28	Policy Development and Research
025	29	Fair Housing and Equal Opportunity
025	32	Office of Lead Hazard Control and Healthy Homes
025	35	Management and Administration
<b>026</b>	<b>00</b>	<b>National Aeronautics and Space Administration</b>
<b>027</b>	<b>00</b>	<b>Office of Personnel Management</b>
<b>028</b>	<b>00</b>	<b>Small Business Administration</b>

**Table 1. Listing of Agency and Bureau Codes  
Used in the Public Budget Database – continued**

Agency	Bureau	Title
<b>029</b>		<b>Department of Veterans Affairs</b>
029	15	Veterans Health Administration
029	25	Benefits Programs
029	40	Departmental Administration
<b>100</b>		<b>Executive Office of the President</b>
100	05	The White House
100	10	Executive Residence at the White House
100	15	Special Assistance to the President and the Official Residence of the Vice President
100	20	Council of Economic Advisers
100	25	Council on Environmental Quality and Office of Environmental Quality
100	26	Council on International Economic Policy
100	27	Council on Wage and Price Stability
100	30	Office of Policy Development
100	35	National Security Council
100	40	National Space Council
100	45	National Critical Materials Council
100	50	Office of Administration
100	51	Armstrong Resolution
100	53	Office of National Service
100	55	Office of Management and Budget
100	60	Office of National Drug Control Policy
100	65	Office of Science and Technology Policy
100	70	Office of the United States Trade Representative
100	75	Office of Telecommunications Policy
100	80	The Points of Light Foundation
100	85	White House Conference for a Drug Free America
100	90	Special Action Office for Drug Abuse Prevention
100	91	Office of Drug Abuse Policy
100	95	Unanticipated Needs
100	97	Expenses of Management Improvement
100	98	Presidential Transition
		<b>Other Independent Agencies</b>
154	00	Federal Drug Control Programs
		<b>International Assistance Programs</b>
184	03	Millennium Challenge Corporation
184	05	International Security Assistance
184	10	Multilateral Assistance
184	15	Agency for International Development

**Table 1. Listing of Agency and Bureau Codes  
Used in the Public Budget Database – continued**

Agency	Bureau	Title
<b>International Assistance Programs – continued</b>		
184	20	Overseas Private Investment Corporation
184	25	Trade and Development Agency
184	35	Peace Corps
184	40	Inter-American Foundation
184	50	African Development Foundation
184	60	International Monetary Programs
184	70	Military Sales Program
184	75	Special Assistance Initiatives
184	77	Special Assistance for Israel
184	80	International Commodity Agreements
184	82	Economic Stabilization Activities
<b>Other Defense Civil Programs</b>		
200	05	Military Retirement
200	07	Retiree Health Care
200	10	Educational Benefits
200	15	American Battle Monuments Commission
200	20	Armed Forces Retirement Home
200	25	Cemeterial Expenses
200	30	Forest and Wildlife Conservation, Military Reservations
200	35	The Mildred and Claude Pepper Foundation
200	40	Ryukyu Islands, Army
200	45	Selective Service System
202	00	Corps of Engineers-Civil Works
301	00	ACTION
302	00	Administrative Conference of the United States
303	00	Advisory Commission on Conferences in Ocean Shipping
304	00	Advisory Commission on Intergovernmental Relations
305	00	Advisory Committee on Federal Pay
306	00	Advisory Council on Historic Preservation
308	00	American Revolution Bicentennial Administration
309	00	Appalachian Regional Commission
310	00	Architectural and Transportation Barriers Compliance Board
312	00	Aviation Safety Commission
313	00	Barry Goldwater Scholarship and Excellence in Education Foundation
315	00	Cabinet Comm on Opportunities for Spanish Speaking
316	00	Central Intelligence Agency
318	00	Christopher Columbus Quincentenary Jubilee Commission
319	00	Citizens' Commission on Public Service and Compensation

**Table 1. Listing of Agency and Bureau Codes  
Used in the Public Budget Database – continued**

<b>Agency</b>	<b>Bureau</b>	<b>Title</b>
321	00	Commission for the Preservation of America’s Heritage Abroad
322	00	Commission for the Study of International Migration and Cooperative Economic Development
323	00	Commission of Fine Arts
324	00	Commission on Agricultural Workers
325	00	Commission on American Shipbuilding
326	00	Commission on Civil Rights
327	00	Commission on Education of the Deaf
329	00	Commission on Federal Paperwork
330	00	Commission on Government Procurement
331	00	Commission on National and Community Service
332	00	Commission on Highway Beautification
333	00	Commission on the Bicentennial of the U.S. Constitution
334	00	Comm on Org of the Gov for Conduct of Foreign Poli
335	00	Comm on Review of National Policy Toward Gambling
336	00	Commission on the Ukraine Famine
338	00	Committee for Purchase from People who are Blind or Severely Disabled, activities
339	00	Commodity Futures Trading Commission
340	00	Community Development Credit Unions Revolving Fund
341	00	Community Services Administration
342	00	Construction Corregidor-Bataan Memorial
343	00	Consumer Product Safety Commission
344	00	Corporation for Public Broadcasting
345	00	United States Court of Appeals for Veterans Claims
346	00	Defense Manpower Commission
347	00	Defense Nuclear Facilities Safety Board
348	00	Delaware River Basin Commission
<b>349</b>		<b>District of Columbia</b>
349	10	District of Columbia Courts
349	20	District of Columbia Corrections
349	30	District of Columbia General and Special Payments
349	40	District of Columbia Financing
350	00	Equal Employment Opportunity Commission
351	00	Export-Import Bank of the United States
352	00	Farm Credit Administration
353	00	Farm Credit System Assistance Board
354	00	Farm Credit System Financial Assistance Corporation
355	00	Farm Credit System Insurance Corporation
356	00	Federal Communications Commission

**Table 1. Listing of Agency and Bureau Codes  
Used in the Public Budget Database – continued**

Agency	Bureau	Title
357		<b>Federal Deposit Insurance Corporation, activities</b>
357	10	Bank Insurance
357	20	Deposit Insurance
357	30	FSLIC Resolution
357	40	FDIC-Office of Inspector General
360	00	Federal Election Commission
362	00	Federal Financial Institutions Examination Council
364	00	Federal Housing Finance Board
365	00	Federal Labor Relations Authority
366	00	Federal Maritime Commission
367	00	Federal Mediation and Conciliation Service
368	00	Federal Mine Safety and Health Review Commission
369	00	Federal Retirement Thrift Investment Board
370	00	Federal Trade Commission
371	00	Franklin Delano Roosevelt Memorial Commission
372	00	Harry S Truman Scholarship Foundation
373	00	Institute of American Indian and Alaska Native Culture and Arts Development
376	00	United States Interagency Council on Homelessness
377	00	International Cultural and Trade Center Commission
378	00	International Trade Commission
379	00	Interstate Commerce Commission
380	00	Interstate Commission on the Potomac River Basin
381	00	James Madison Memorial Fellowship Foundation
382	00	Japan-United States Friendship Commission
383	00	Joint Commission on the Coinage
384	00	Joint Federal-State Land Use Planning Commission
385	00	Legal Services Corporation
386	00	Lowell Historical Canyon District Commission
387	00	Marine Mammal Commission
388	00	Martin Luther King, Jr. Federal Holiday Commission
389	00	Merit Systems Protection Board
390	00	Motor Carrier Ratemaking Study Commission
391	00	National Afro-American History and Culture Commission
392	00	National Alcohol Fuels Commission
393	00	National Archives and Records Administration
394	00	National Capital Planning Commission
395	00	National Commission on American Indian, Alaska Native, and Native Hawaiian Housing
396	00	Nat. Comm. for the Review of Federal and State Laws
397	00	National Commission on Agricultural Finance
400	00	National Commission on Libraries and Information Science

**Table 1. Listing of Agency and Bureau Codes  
Used in the Public Budget Database – continued**

Agency	Bureau	Title
401	00	National Commission on Migrant Education
402	00	National Commission on Responsibilities for Financing Postsecondary Education
403	00	National Commission on Severely Distressed Public Housing
404	00	National Commission on Social Security
405	00	National Commission on Student Financial Assist.
406	00	National Commission on Supplies and Shortages
407	00	Nat Comm on Financing of Postsecondary Education
408	00	Nat Comm on the International Year of the Child
409	00	Nat Comm on the Observance of Inter Year of Women
410	00	National Commission on Water Quality
411	00	National Commission to Prevent Infant Mortality
412	00	National Commission on Marihuana and Drug Abuse
413	00	National Council on Disability
414	00	National Council on Public Works Improvement
415	00	National Credit Union Administration
416	00	National Economic Commission, Salaries & Expenses
417	00	National Endowment for the Arts
418	00	National Endowment for the Humanities
419	00	National Institute of Building Sciences
420	00	National Labor Relations Board
421	00	National Mediation Board
422	00	National Science Foundation
423	00	National Transportation Policy Study Commission
424	00	National Transportation Safety Board
425	00	National Water Commission
426	00	Native Hawaiians Study Commission
428	00	Neighborhood Reinvestment Corporation
429	00	Nuclear Regulatory Commission
430	00	Nuclear Safety Oversight Committee
431	00	Nuclear Waste Technical Review Board
432	00	Occupational Safety and Health Review Commission
434	00	Office of Government Ethics
435	00	Office of Navajo and Hopi Indian Relocation
436	00	Office of Special Counsel
437	00	Office of the Nuclear Waste Negotiator
438	00	Panama Canal Commission
440	00	Postal Service
441	00	Pres. Comm. for Study of Ethical Problems in Medicine
442	00	President's Commission on Catastrophic Nuclear Accidents
443	00	President's Commission on Pension Policy
444	00	President's Council on Youth Opportunities
445	00	Privacy Protection Study Commission

**Table 1. Listing of Agency and Bureau Codes  
Used in the Public Budget Database – continued**

Agency	Bureau	Title
446	00	Railroad Retirement Board
447	00	Renegotiation Board
448	00	Resolution Trust Corporation
449	00	Securities and Exchange Commission
450	00	Select Commission on Immigration & Refugee Policy
452	00	Smithsonian Institution
453	00	State Justice Institute
454	00	Susquehanna River Basin Commission
455	00	Tennessee Valley Authority
456	00	United States Holocaust Memorial Museum
458	00	United States Institute of Peace
459	00	United States Metric Board
460	00	United States Railway Association
462	00	United States Synthetic Fuels Corporation
463	00	Washington Metropolitan Area Transit Authority
464	00	Water Resources Council
465	00	Christopher Columbus Fellowship Foundation
466	00	Community Investment Program
467	00	Intelligence Community Management Account
468	00	Affordable Housing and Bank Enterprise (FDIC)
469	00	Joint Federal-State Commission on Policies and Programs Affecting Alaska Natives
470	00	National Advisory Council on the Public Service
474	00	Institute of Museum and Library Services
475	00	Thomas Jefferson Commemoration Commission
476	00	United Mine Workers of America Benefit Funds
477	00	Emergency Loan Guarantee Board
478	00	National Council on Indian Opportunities
482	00	National Commission on Cost of Higher Education
483	00	National Commission on Financial Institutions Reform, Recovery, and Enforcement
484	00	National Commission on Independent Higher Education
485	00	Corporation for National and Community Service
486	00	United States Enrichment Corporation Fund
487	00	Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation
491	00	JFK Assassination Records Review Board
492	00	National Education Goals Panel
493	00	National Education Standards and Improvement Council
499	00	Ounce of Prevention Council
500	00	National Bankruptcy Review Commission
505	00	Other Commissions and Boards
506	00	River Basin Commissions

**Table 1. Listing of Agency and Bureau Codes  
Used in the Public Budget Database – continued**

<b>Agency</b>	<b>Bureau</b>	<b>Title</b>
510	00	Chemical Safety and Hazard Investigation Board
511	00	Court Services and Offender Supervision Agency for the District of Columbia
512	00	Presidio Trust
513	00	Denali Commission
514	00	Broadcasting Board of Governors
515	00	Commission on Ocean Policy
516	00	Oklahoma City National Memorial Trust
517	00	Delta Regional Authority
518	00	National Veterans Business Development Corporation
519	00	Vietnam Education Foundation
521	00	United States-Canada Alaska Rail Commission
525	00	Election Assistance Commission
526	00	Public Company Accounting Oversight Board
527	00	Standard Setting Body
528	00	Telecommunications Development Fund
530	00	Affordable Housing Program
531	00	Electric Reliability Organization
534	00	Office of the Federal Coordinator for Alaska Natural Gas Transportation Projects
535	00	Privacy and Civil Liberties Oversight Board
900	05	Allowances
902	00	Undistributed Offsetting Receipts



**Table 2. Listing of Functions and Subfunctions**

<b>Function and Subfunction Code</b>	<b>Function and Subfunction Title</b>
<b>050</b>	<b>National Defense</b>
051	Department of Defense-Military
053	Atomic energy defense activities
054	Defense-related activities
<b>150</b>	<b>International Affairs</b>
151	International development and humanitarian assistance
152	International security assistance
153	Conduct of foreign affairs
154	Foreign information and exchange activities
155	International financial programs
<b>250</b>	<b>General Science, Space, and Technology</b>
251	General science and basic research
252	Space flight, research, and supporting activities
<b>270</b>	<b>Energy</b>
271	Energy supply
272	Energy conservation
274	Emergency energy preparedness
276	Energy information, policy, and regulation
<b>300</b>	<b>Natural Resources and Environment</b>
301	Water resources
302	Conservation and land management
303	Recreational resources
304	Pollution control and abatement
306	Other natural resources
<b>350</b>	<b>Agriculture</b>
351	Farm income stabilization
352	Agricultural research and services
<b>370</b>	<b>Commerce and Housing Credit</b>
371	Mortgage credit
372	Postal service
373	Deposit insurance
376	Other advancement of commerce

**Table 2. Listing of Functions and Subfunctions – continued**

<b>Function and Subfunction Code</b>	<b>Function and Subfunction Title</b>
<b>400</b>	<b>Transportation</b>
401	Ground transportation
402	Air transportation
403	Water transportation
407	Other transportation
<b>450</b>	<b>Community and Regional Development</b>
451	Community development
452	Area and regional development
453	Disaster relief and insurance
<b>500</b>	<b>Education, Training, Employment, and Social Services</b>
501	Elementary, secondary, and vocational education
502	Higher education
503	Research and general education aids
504	Training and employment
505	Other labor services
506	Social services
<b>550</b>	<b>Health</b>
551	Health care services
552	Health research and training
554	Consumer and occupational health and safety
<b>570</b>	<b>Medicare</b>
571	Medicare
<b>600</b>	<b>Income Security</b>
601	General retirement and disability insurance (excluding social security)
602	Federal employee retirement and disability
603	Unemployment compensation
604	Housing assistance
605	Food and nutrition assistance
609	Other income security
<b>650</b>	<b>Social Security</b>
651	Social security

**Table 2. Listing of Functions and Subfunctions – continued**

<b>Function and Subfunction Code</b>	<b>Function and Subfunction Title</b>
<b>700</b>	<b>Veterans Benefits and Services</b>
701	Income security for veterans
702	Veterans education, training, and rehabilitation
703	Hospital and medical care for veterans
704	Veterans housing
705	Other veterans benefits and services
<b>750</b>	<b>Administration of Justice</b>
751	Federal law enforcement activities
752	Federal litigative and judicial activities
753	Federal correctional activities
754	Criminal justice assistance
<b>800</b>	<b>General Government</b>
801	Legislative functions
802	Executive direction and management
803	Central fiscal operations
804	General property and records management
805	Central personnel management
806	General purpose fiscal assistance
808	Other general government
809	Deductions for offsetting receipts
<b>900</b>	<b>Net Interest</b>
901	Interest on Treasury debt securities (gross)
902	Interest received by on-budget trust funds
903	Interest received by off-budget trust funds
908	Other interest
909	Other investment and income
<b>920</b>	<b>Allowances</b>
923	Legislative Branch Allowance
925	Debt collection initiatives
<b>950</b>	<b>Undistributed Offsetting Receipts</b>
951	Employer share, employee retirement (on-budget)
952	Employer share, employee retirement (off-budget)
953	Rents and royalties on the Outer Continental Shelf
954	Sale of major assets
959	Other undistributed offsetting receipts

**Table 3. Source Categories for Receipts**

Source Category Code	Source Subcategory Code	Category and Subcategory Title
<b>931</b>		<b>Individual Income Taxes</b>
	00	Individual Income Taxes
<b>932</b>		<b>Corporation Income Taxes</b>
	00	Corporation Income Taxes
	05	Corporation Income Taxes
<b>933</b>		<b>Social Insurance Taxes and Contributions</b>
	05	Employment Taxes and Contributions
	10	Unemployment Insurance
	15	Other Retirement Contributions
<b>934</b>		<b>Excise Taxes</b>
	00	Excise Taxes
	05	Federal Fund Excise Taxes
	10	Trust Fund Excise Taxes
<b>935</b>		<b>Estate and Gift Taxes</b>
	00	Estate and Gift Taxes
<b>936</b>		<b>Customs Duties</b>
	00	Custom Duties and Fees
<b>937</b>		<b>Misc. Governmental Receipts</b>
	00	Misc. Governmental Receipts