

**PUBLIC BUDGET DATABASE
USER'S GUIDE**

**Budget of the United States Government
Fiscal Year 1996**

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Office of Management and Budget**

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Budget of the United States Government
for Fiscal Year 1996

This document describes six data files containing an extract of the OMB budget database. These files can be used to reproduce many of the totals published in the 1996 Budget and examine unpublished details below the levels of aggregation published in the budget. These data have some limitation to their scope and usefulness.

In the sections below, the sources and limitations of the data are described and details about the content, format, and coding of the data files are presented.

This is the first year that an extract of the database has been made available to the public. We are interested in your comments and suggestions regarding this effort. Please send them to us at:

Internet address: BUDGET_CD@A1.EOP.GOV

Mail address: Office of Management and Budget
BUDGET_CD Comments
NEOB Room 6002
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1. Data sources and limitations

Budget data have two primary sources.

Historical data for completed fiscal years are summarized from the financial records for 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 errors identified during the preparation of the budget. These errors are identified too late to be included in the Treasury publications, but are corrected in the published budget. Table 20-5 in Chapter 20 of Analytical Perspectives, Budget of the United States Government, Fiscal Year 1996, presents a reconciliation of the Budget and Treasury data for the most recently completed fiscal year. As described in the next section, the historical data published in the Budget are revised each year to be consistent with the current organization of the U.S. Government. These revisions result in further differences from historical Treasury publications.

Budget estimates for the current fiscal year through fiscal year 2000 are prepared by agencies, based on the definitions and guidance contained in OMB Circular A-11, "Preparation and

Submission of Budget Estimates." Budget totals for these years reflect the President's fiscal policy and economic assumptions, which are extensively described in the Budget documents.

a. Database sources

The account details for fiscal years 1994-2000 are derived from budget sections "A" and "R" as described in OMB Circular A-11. These data are reported by agencies to the Office of Management and Budget. The detailed reporting in sections A and R are aggregated to a level of details described below.

Data for receipts and outlays (1962-1993) and for budget authority (1976-1993) are taken from the historical database. This database is based on final Treasury reporting for completed fiscal years and is 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 or the Department of Education, as appropriate. In addition, the historical database has been updated for changes in the functional classification of accounts and the Budget Enforcement Act (BEA) categories.

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 1996 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 1980 began on October 1, 1979 and ended on September 30, 1980. Fiscal year 1976 ended on June 30, 1976 and fiscal year 1977 began on October 1, 1977. The period July 1, 1976 to September 30, 1976 is called the "transitional 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, character class, personnel summaries, or credit schedules. These account-level details are based on the proposed budget only and do not include current services estimates.

Historical budget data reflect the advances in automation during the past several decades. Data for 1994-2000 are entirely consistent with the account level data presented in the published budget. Due in part to the extensive computerization of budget processing in the early 1980s, data for 1982-1994 are based on data files used to produce historical budgets, with adjustments to make the historical data consistent with the current agency, bureau, account, and functional organization of the FY 1996 Budget. With few exceptions, these data 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 details 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 at a bureau-level only 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 1981.

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 1996.

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 chapter 25, which contains a discussion of budget concepts, and chapter 27, 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.

A Citizen's Guide to the Federal Budget provides a summary of the major themes in the budget for fiscal year 1996.

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 format and file import format.

a. Spreadsheet format

Virtually all spreadsheet software and many other kinds of software can read the "wk1" format. Separate files for receipts, outlays, and budget authority are available in this format and are described in detail below.

b. File import format

This generic format is commonly used by database software, spreadsheet software, and other software products. In this 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. These files, which have contents identical to the spreadsheet format files, are also described below.

c. File names, contents, and sequence

In all files, the records are sequenced by agency code, bureau code, account code, subfunction code, BEA category, Grant/Nongrant, and On- Off-budget field. The files with the account level data:

OUTLAYS.WK1	Outlays and offsetting receipts, 1962-2000, in spreadsheet format.
OUTLAYS.TXT	Outlays and offsetting receipts, 1962-2000, in file import format
RECEIPTS.WK1	Governmental receipts, 1962-2000, in spreadsheet format
RECEIPTS.TXT	Governmental receipts, 1962-2000, in file import format.
BUD_AUTH.WK1	Budget Authority and offsetting receipts, 1976-2000, in spreadsheet format.
BUD_AUTH.TXT	Budget Authority and offsetting receipts, 1976-2000, 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.

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 are 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.

Bureau.--Bureau are major subdivisions within Cabinet departments that correspond to major functional areas. Within Cabinet departments, these major functional 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, or Secret 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 Forces 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 receipt accounts) have been consolidated into single accounts at the agency level.

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. Titles are not available in these data files.

Budget Enforcement Act category.--The Budget Enforcement Act (the "Act") makes distinctions between mandatory and discretionary accounts for certain provisions of the Act. Accounts are categorized accordingly. Where an account includes mandatory and discretionary activities, separate lines of data, appropriately coded, will be found in the data files. The possible

values this code are:

Discretionary.--Discretionary spending is controlled through annual appropriations acts. The Act established spending limits for the sum of all discretionary spending and established a mechanism for sequestration of budget authority if these limits were exceeded. The accounts, or parts of accounts, identified as "discretionary" comprise discretionary spending as defined by the Act.

Mandatory.--The Act requires that legislation pertaining to receipts and mandatory (or direct) spending not increase the deficit. If receipts legislation and mandatory spending legislation increase the deficit, a mechanism for sequestration of non-exempt mandatory spending takes effect. The accounts, or parts of accounts, identified as "mandatory" comprise mandatory spending as defined by the Act. Receipt accounts are categorized as "governmental receipts" as described below.

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

Readers wanting more information on this topic may refer to the Analytical Perspectives, Budget of the United States Government, Fiscal Year 1996, Chapters 14, 15, and 25.

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 receipts, such as individual income tax receipts or corporate tax receipts.

Source subcategory.--These present further detail within source categories.

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 at the agency level.

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. Titles are not available in these data files.

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, 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) "Listing of Agency and Bureau Codes"
2	Agency name	Agency name from Table 1 (maximum: 89 characters)	(same)
3	Bureau code	2-digit numerical code for Bureau within the Cabinet department or independent agency	(same)
4	Bureau name	Bureau name from Table 1 (maximum: 89 characters)	(same)
5	Account code	4-digit code (outlays) or 6-digit code (offsetting receipts)	
6	Account name	Account name (maximum: 160 characters)	
7	Treasury Agency code	2-digit numerical code for the agency, assigned by the Treasury Department (see above)	See Treasury publication cited above
8	Sub-function code	3-digit numerical code for the subfunction	See Table 2, "Listing of Functions and Subfunctions"
9	Sub-function title	Subfunction title (maximum: 72 characters)	See Table 2, "Listing of Functions and Subfunctions"

Field number	Field name	Description	Valid values
10	BEA category	Budget Enforcement Act category	"Mandatory" "Discretionary" "Net interest"
11	Grant/non-grant split	Identifier to indicate if the outlays are grant or non-grant (applies to outlays only).	"Grant" "Nongrant"
12	On- and off-budget indicator	Social security trust funds and the Postal Service are "off-budget" and all other accounts are "on-budget"	"Off-budget" "On-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	1963 value	Same for FY 1963	(same)
15	1964 value	Same for FY 1964	(same)
16	1965 value	Same for FY 1965	(same)
17	1966 value	Same for FY 1966	(same)
18	1967 value	Same for FY 1967	(same)
19	1968 value	Same for FY 1968	(same)
20	1969 value	Same for FY 1969	(same)
21	1970 value	Same for FY 1970	(same)
22	1971 value	Same for FY 1971	(same)
23	1972 value	Same for FY 1972	(same)
24	1973 value	Same for FY 1973	(same)

Field number	Field name	Description	Valid values
25	1974 value	Same for FY 1974	(same)
26	1975 value	Same for FY 1975	(same)
27	1976 value	Same for FY 1976	(same)
28	TQ value	Same for TQ (see note on the "transitional quarter" above).	(same)
29	1977 value	Same for FY 1977	(same)
30	1978 value	Same for FY 1978	(same)
31	1979 value	Same for FY 1979	(same)
32	1980 value	Same for FY 1980	(same)
33	1981 value	Same for FY 1981	(same)
34	1982 value	Same for FY 1982	(same)
35	1983 value	Same for FY 1983	(same)
36	1984 value	Same for FY 1984	(same)
37	1985 value	Same for FY 1985	(same)
38	1986 value	Same for FY 1986	(same)
39	1987 value	Same for FY 1987	(same)
40	1988 value	Same for FY 1988	(same)
41	1989 value	Same for FY 1989	(same)
42	1990 value	Same for FY 1990	(same)
43	1991 value	Same for FY 1991	(same)
44	1992 value	Same for FY 1992	(same)
45	1993 value	Same for FY 1993	(same)

Field number	Field name	Description	Valid values
46	1994 value	Same for FY 1994	(same)
47	1995 value	Estimated amounts, in thousands of dollars, for FY 1995	(same)
48	1996 value	Same for FY 1996	(same)
49	1997 value	Same for FY 1997	(same)
50	1998 value	Same for FY 1998	(same)
51	1999 value	Same for FY 1999	(same)
52	2000 value	Same for FY 2000	(same)

5. Description of the fields in the budget authority file

The following table describes the fields of data for the account-level files. For data files in spreadsheet format, the fields in 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 independent agency	See Table 1 (below) "Listing of Agency and Bureau Codes"
2	Agency name	Agency name from Table 1 (maximum: 89 characters)	(same)
3	Bureau code	2-digit numerical code for Bureau within the Cabinet department or independent agency	(same)
4	Bureau name	Bureau name from Table 1 (maximum: 89 characters)	(same)
5	Account code	6-digit numerical code for account	
6	Account name	Account name (maximum: 160 characters)	
7	Treasury Agency code	2-digit numerical code for the agency, assigned by the Treasury Department (see above)	See Treasury publication cited above
8	Sub-function code	3-digit numerical code for the subfunction	See Table 2, "Listing of Functions and Subfunctions"
9	Sub-function 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"

Field number	Field name	Description	Valid values
11	On- and off-budget indicator	Social security trust funds and the Postal Service are "off-budget" and all other accounts are "on-budget"	"On-budget" "On-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	Same for TQ	(same)
14	1977 value	Same for FY 1977	(same)
15	1978 value	Same for FY 1978	(same)
16	1979 value	Same for FY 1979	(same)
17	1980 value	Same for FY 1980	(same)
18	1981 value	Same for FY 1981	(same)
19	1982 value	Same for FY 1982	(same)
20	1983 value	Same for FY 1983	(same)
21	1984 value	Same for FY 1984	(same)
22	1985 value	Same for FY 1985	(same)
23	1986 value	Same for FY 1986	(same)
24	1987 value	Same for FY 1987	(same)
25	1988 value	Same for FY 1988	(same)
26	1989 value	Same for FY 1989	(same)
27	1990 value	Same for FY 1990	(same)
28	1991 value	Same for FY 1991	(same)

Field number	Field name	Description	Valid values
29	1992 value	Same for FY 1992	(same)
30	1993 value	Same for FY 1993	(same)
31	1994 value	Estimated amounts, in thousands of dollars, for FY 1994	(same)
32	1995 value	Same for FY 1995	(same)
33	1996 value	Same for FY 1996	(same)
34	1997 value	Same for FY 1997	(same)
35	1998 value	Same for FY 1998	(same)
36	1999 value	Same for FY 1999	(same)
37	2000 value	Same for FY 2000	(same)

6. Description of the fields in the receipts file

The following table describes the fields of data for the account-level files. For data files in spreadsheet format, the fields in 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	000-999
2	Source category name	Title for receipts source category (maximum: 41 characters)	See Table 3, below
3	Source sub-category code	2-digit numerical code for source subcategory	00-99
4	Source sub-category name	Title for receipts subcategory (maximum: 35 characters)	See Table 3, below
5	Account code	6-digit numerical code for account	
6	Account name	Account name (maximum: 114 characters)	
7	Treasury Agency code	2-digit numerical code for the agency, assigned by the Treasury Department (see above)	See Treasury publication cited above
8	On- and off-budget indicator	Social security trust funds and the Postal Service are "off-budget" and all other accounts are "on-budget"	"On-budget" "Off-budget"
9	1962 value	Actual amounts, in thousands of dollars, for FY 1962.	Receipts are usually shown as positive values.

Field number	Field name	Description	Valid values
10	1963 value	Same for FY 1963	(same)
11	1964 value	Same for FY 1964	(same)
12	1965 value	Same for FY 1965	(same)
13	1966 value	Same for FY 1966	(same)
14	1967 value	Same for FY 1967	(same)
15	1968 value	Same for FY 1968	(same)
16	1969 value	Same for FY 1969	(same)
17	1970 value	Same for FY 1970	(same)
18	1971 value	Same for FY 1971	(same)
19	1972 value	Same for FY 1972	(same)
20	1973 value	Same for FY 1973	(same)
21	1974 value	Same for FY 1974	(same)
22	1975 value	Same for FY 1975	(same)
23	1976 value	Same for FY 1976	(same)
24	TQ value	Same for TQ	(same)
25	1977 value	Same for FY 1977	(same)
26	1978 value	Same for FY 1978	(same)
27	1979 value	Same for FY 1979	(same)
28	1980 value	Same for FY 1980	(same)
29	1981 value	Same for FY 1981	(same)
30	1982 value	Same for FY 1982	(same)

Field number	Field name	Description	Valid values
31	1983 value	Same for FY 1983	(same)
32	1984 value	Same for FY 1984	(same)
33	1985 value	Same for FY 1985	(same)
34	1986 value	Same for FY 1986	(same)
35	1987 value	Same for FY 1987	(same)
36	1988 value	Same for FY 1988	(same)
37	1989 value	Same for FY 1989	(same)
38	1990 value	Same for FY 1990	(same)
39	1991 value	Same for FY 1991	(same)
40	1992 value	Same for FY 1992	(same)
41	1993 value	Same for FY 1993	(same)
42	1994 value	Same for FY 1994	(same)
43	1995 value	Estimated amounts, in thousands of dollars, for FY 1995	(same)
44	1996 value	Same for FY 1996	(same)
45	1997 value	Same for FY 1997	(same)
46	1998 value	Same for FY 1998	(same)
47	1999 value	Same for FY 1999	(same)
48	2000 value	Same for FY 2000	(same)

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

Agency and Bureau codes	Agency and Bureau Titles
001 00	Legislative Branch
001 05	Senate
001 10	House of Representatives
001 12	Joint Items
001 13	Office of Technology Assessment
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	General Accounting 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
002 00	The Judiciary
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
005 00	Department of Agriculture
005 03	Office of the Secretary
005 04	Executive Operations
005 05	Departmental Administration
005 06	Office of Public Affairs
005 08	Office of the Inspector General
005 10	Office of the General Counsel

Table 1.--Listing of Agency and Bureau codes -- continued

Agency and Bureau codes	Agency and Bureau Titles	
005	13	Economic Research Service
005	15	National Agricultural Statistics Service
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	42	Agricultural Cooperative Service
005	45	Agricultural Marketing Service
005	49	Farm Service Agency
005	53	Natural Resources Conservation Service
005	56	Foreign Agricultural Service
005	60	Rural Utilities Service
005	62	Farmers Home Administration
005	63	Rural Housing and Community Development Service
005	64	Rural Development Administration
005	65	Rural Business and Cooperative Development Service
005	67	Rural Electrification Administration
005	68	Foreign Agricultural Service
005	84	Food and Consumer Service
005	96	Forest Service
006	00	Department of Commerce
006	05	General Administration
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	Export Administration
006	40	Minority Business Development Agency
006	44	United States Travel and Tourism Administration
006	48	National Oceanic and Atmospheric Administration
006	51	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

Table 1.--Listing of Agency and Bureau codes -- continued

Agency and Bureau codes	Agency and Bureau Titles
007 00	Department of Defense--Military
007 05	Military Personnel
007 10	Operation and Maintenance
007 15	Procurement
007 20	Research, Development, Test, and Evaluation
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
009 00	Department of Health and Human Services
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 Health Care Policy and Research
009 37	Assistant Secretary for Health
009 38	Health Care Financing Administration
009 70	Administration for Children and Families
009 75	Administration on Aging
009 90	Departmental Management
009 92	Office of the Inspector General
010 00	Department of the Interior
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

Table 1.--Listing of Agency and Bureau codes -- continued

Agency and Bureau codes	Agency and Bureau Titles
010 76	Bureau of Indian Affairs
010 82	Territorial and International Affairs
010 84	Office of the Secretary
010 86	Office of the Solicitor
010 88	Office of Inspector General
010 89	National Indian Gaming Commission
011 00	Department of Justice
011 03	General Administration
011 04	United States Parole Commission
011 05	Legal Activities
011 06	Radiation Exposure Compensation
011 07	Interagency Law Enforcement
011 10	Federal Bureau of Investigation
011 12	Drug Enforcement Administration
011 15	Immigration and Naturalization Service
011 20	Federal Prison System
011 21	Office of Justice Programs
011 30	Violent Crime Reduction Trust Fund
012 00	Department of Labor
012 05	Employment and Training Administration
012 10	Office of the American Workplace
012 11	Pension and welfare benefit 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
014 00	Department of State
014 05	Administration of Foreign Affairs
014 10	International Organizations and Conferences
014 15	International Commissions
014 25	Other

Table 1.--Listing of Agency and Bureau codes -- continued

Agency and Bureau codes	Agency and Bureau Titles
015 00	Department of the Treasury
015 05	Departmental Offices
015 06	Violent crime reduction programs
015 07	Office of Revenue Sharing
015 08	Federal Law Enforcement Training Center
015 10	Financial Management Service
015 11	Federal Financing Bank
015 13	Bureau of Alcohol, Tobacco and Firearms
015 15	United States Customs Service
015 20	Bureau of Engraving and Printing
015 25	United States Mint
015 35	Bureau of the Public Debt
015 45	Internal Revenue Service
015 55	United States Secret Service
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
016 00	Social Security Administration (used for "on-budget" activities.)
017 00	Social Security Administration (used for "off-budget" activities.)
018 00	Department of Education
018 10	Office of Elementary and Secondary Education
018 15	Office of Bilingual Education and Minority Languages Affairs
018 20	Office of Special Education and Rehabilitative Services
018 30	Office of Vocational and Adult Education
018 40	Office of Postsecondary Education
018 50	Office of Educational Research and Improvement
018 80	Departmental Management
019 00	Department of Energy
019 10	Atomic Energy Defense Activities
019 20	Energy Programs
019 50	Power Marketing Administration
019 60	Departmental Administration

Table 1.--Listing of Agency and Bureau codes -- continued

Agency and Bureau codes	Agency and Bureau Titles
020 00	Environmental Protection Agency
021 00	Department of Transportation
021 03	Infrastructure Investment
021 05	Federal Highway Administration
021 10	National Highway Traffic Safety Administration
021 16	Federal Railroad Administration
021 20	Federal Transit Administration
021 25	Federal Aviation Administration
021 30	Coast Guard
021 35	Maritime Administration
021 40	Saint Lawrence Seaway Development Corporation
021 45	Office of the Inspector General
021 50	Research and Special Programs Administration
021 55	Office of the Secretary
023 00	General Services Administration
023 02	Office of Policy and Oversight
023 05	Real Property Activities
023 10	Personal Property Activities
023 15	Information Technology Service
023 25	Federal Property Resources Activities
023 30	General Activities
025 00	Department of Housing and Urban Development
025 02	Housing Programs
025 03	Public and Indian Housing Programs
025 04	Government National Mortgage Association
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 35	Management and Administration
026 00	National Aeronautics and Space Administration
027 00	Office of Personnel Management

Table 1.--Listing of Agency and Bureau codes -- continued

Agency and Bureau codes	Agency and Bureau Titles
028 00	Small Business Administration
029 00	Department of Veterans Affairs
029 15	Veterans Health Administration
029 25	Veterans Benefits Administration
029 30	Construction
029 40	Departmental Administration
100 00	Executive Office of the President
101 00	Compensation of the President
102 00	The White House Office
104 00	Executive Residence at the White House
105 00	Official Residence of the Vice President
106 00	Special Assistance to the President
107 00	Council of Economic Advisers
108 00	Council on Environmental Quality and Office of Environmental Quality
109 00	Council on International Economic Policy
110 00	Council on Wage and Price Stability
111 00	Office of Policy Development
113 00	National Security Council
114 00	National Space Council
115 00	National Critical Materials Council
116 00	Office of Administration
117 00	Office of Management and Budget
118 00	Office of National Drug Control Policy
119 00	Office of Science and Technology Policy
120 00	Office of the United States Trade Representative
121 00	Office of Telecommunications Policy
122 00	The Points of Light Foundation
123 00	White House Conference for a Drug Free America
124 00	Special Action Office for Drug Abuse Prevention
126 00	Armstrong Resolution
127 00	Office of National Service
150 00	Funds Appropriated to the President
151 00	Unanticipated Needs

Table 1.--Listing of Agency and Bureau codes -- continued

Agency and Bureau codes		Agency and Bureau Titles
154	00	Federal Drug Control Programs
156	00	International Security Assistance
157	00	Multilateral Assistance
158	00	Agency for International Development
160	00	Trade and Development Agency
162	00	Peace Corps
163	00	Overseas Private Investment Corporation
164	00	Inter-American Foundation
166	00	African Development Foundation
167	00	International Commodity Agreements
169	00	International Monetary Programs
170	00	Military Sales Programs
172	00	Petroleum Reserves
173	00	Public Works Acceleration
174	00	Special Assistance for Central America
176	00	Investment in Management Improvement
200	00	Department of Defense--Civil
201	00	Cemeterial Expenses, Army
202	00	Corps of Engineers--Civil
203	00	Ryukyu Islands, Army
204	00	Military Retirement
205	00	Education Benefits
206	00	Armed Forces Retirement Home
207	00	Forest and Wildlife Conservation, Military Reservations
208	00	The Mildred and Claude Pepper Foundation
300	00	Other Independent Agencies
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
307	00	American Battle Monuments Commission
308	00	American Revolution Bicentennial Administration
309	00	Appalachian Regional Commission
310	00	Architectural and Transportation Barriers Compliance Board
311	00	Arms Control and Disarmament Agency

Table 1.--Listing of Agency and Bureau codes -- continued

Agency and Bureau codes	Agency and Bureau Titles
312 00	Aviation Safety Commission
313 00	Barry Goldwater Scholarship and Excellence in Education Foundation
314 00	Board for International Broadcasting
315 00	Cabinet Comm on Opportunities for Spanish Speaking
316 00	Central Intelligence Agency
317 00	Chemical Safety and Hazard Investigation Board
318 00	Christopher Columbus Quincentenary Jubilee Commission
319 00	Citizens' Commission on Public Service and Compensation
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 Severly Disabled
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	Court of Veterans Appeals
346 00	Defense Manpower Commission
347 00	Defense Nuclear Facilities Safety Board
348 00	Delaware River Basin Commission
349 00	District of Columbia
350 00	Equal Employment Opportunity Commission

Table 1.--Listing of Agency and Bureau codes -- continued

Agency and Bureau codes	Agency and Bureau Titles	
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
357	00	Bank Insurance
358	00	Savings Association Insurance
359	00	FSLIC Resolution
360	00	Federal Election Commission
361	00	Federal Emergency Management Agency
362	00	Federal Financial Institutions Examination Council Appraisal Subcommittee
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
375	00	Intelligence Community Staff
376	00	Interagency Council on the Homeless
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

Table 1.--Listing of Agency and Bureau codes -- continued

Agency and Bureau codes	Agency and Bureau Titles
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
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

Table 1.--Listing of Agency and Bureau codes -- continued

Agency and Bureau codes	Agency and Bureau Titles	
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
439	00	Pennsylvania Avenue Development Corporation
440	00	Postal Service
441	00	Pres Comm for Study of Ethical Problems in Medicin
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
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
451	00	Selective Service System
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 Council
457	00	United States Information Agency
458	00	United States Institute of Peace
459	00	United States Metric Board
463	00	Washington Metropolitan Area Transit Authority
464	00	Water Resources Council
465	00	Christopher Columbus Fellowship Foundation
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

Table 1.--Listing of Agency and Bureau codes -- continued

Agency and Bureau codes	Agency and Bureau Titles
470 00	National Advisory Council on the Public Service
474 00	Institute of Museum 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
489 00	Community Development Financial Institutions
490 00	FDIC-Office of Inspector General
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
503 00	Information Security Oversight Office
900 05	Allowances
902 00	Undist Offsetting Receipts

Table 2.--Listing of Functions and Subfunctions

Function and Subfunction code	Function and Subfunction title
050	NATIONAL DEFENSE
051	Department of Defense-Military
053	Atomic energy defense activities
054	Defense-related activities
150	INTERNATIONAL AFFAIRS
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
250	GENERAL SCIENCE, SPACE AND TECHNOLOGY
251	General science and basic research
252	Space flight, research, and supporting activities
270	ENERGY
271	Energy supply
272	Energy conservation
274	Emergency energy preparedness
276	Energy information, policy, and regulation
300	NATURAL RESOURCES AND ENVIRONMENT
301	Water resources
302	Conservation and land management
303	Recreational resources
304	Pollution control and abatement
306	Other natural resources
350	AGRICULTURE
351	Farm income stabilization
352	Agricultural research and services
370	COMMERCE AND HOUSING CREDIT
371	Mortgage credit
372	Postal service
373	Deposit insurance
376	Other advancement of commerce

Table 2.--Listing of Functions and Subfunctions -- continued

Function and Subfunction code	Function and Subfunction title
400	TRANSPORTATION
401	Ground transportation
402	Air transportation
403	Water transportation
407	Other transportation
450	COMMUNITY AND REGIONAL DEVELOPMENT
451	Community development
452	Area and regional development
453	Disaster relief and insurance
500	EDUCATION, TRAINING, EMPLOYMENT AND SOCIAL SERVICES
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
550	HEALTH
551	Health care services
552	Health research and training
554	Consumer and occupational health and safety
570	MEDICARE
571	Medicare
600	INCOME SECURITY
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

Table 2.--Listing of Functions and Subfunctions -- continued

Function and Subfunction code	Function and Subfunction title
650	SOCIAL SECURITY
651	Social security
700	VETERANS BENEFITS AND SERVICES
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
750	ADMINISTRATION OF JUSTICE
751	Federal law enforcement activities
752	Federal litigative and judicial activities
753	Federal correctional activities
754	Criminal justice assistance
800	GENERAL GOVERNMENT
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
900	NET INTEREST
901	Interest on the public debt
902	Interest received by on-budget trust funds
903	Interest received by off-budget trust funds
908	Other interest
920	ALLOWANCES
921	GSA reinventing
924	Adjustment to reduce certain accounts
925	OPM reinventing

Table 2.--Listing of Functions and Subfunctions -- continued

Function and Subfunction code	Function and Subfunction title
950	UNDISTRIBUTED OFFSETTING RECEIPTS
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
931		Individual Income Taxes
	00	Individual Income Taxes
932		Corporation Income Taxes
	05	Corporation Income Taxes
933		Social Insurance Taxes and Contributions
	05	Employment Taxes and Contributions
	10	Unemployment Insurance
	15	Other Retirement Contributions
934		Excise Taxes
	05	Federal Fund Excise Taxes
	10	Trust Fund Excise Taxes
935		Estate and Gift Taxes
	00	Estate and Gift Taxes
936		Customs Duties
	00	Customs Duties and Fees
937		Misc. Governmental Receipts
	00	Misc. Governmental Receipts