

**PUBLIC BUDGET DATABASE
USER'S GUIDE**

**Budget of the United States Government
Fiscal Year 1997**

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PUBLIC BUDGET DATABASE USER'S GUIDE
Budget of the United States Government
for Fiscal Year 1997

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 These files can be used to reproduce many of the totals published in the 1997 Budget and examine unpublished details below the levels of aggregation published in the budget.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 of data, including their limitations, and presents details about the content, format, and coding of the data files.

1. Data sources and limitations

a. Sources of data

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. 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 or the Department of Education, 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 through fiscal year 2002 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.

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 1997 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 "transition quarter" or TQ.

c. Units of measure

Data for budget authority, outlays, offsetting receipts, and governmental receipts are shown in thousands of dollars. For 1995 and subsequent years, the data were collected in millions of dollars and multiplied by 1,000 to maintain the same scale as exists for earlier years.

d. Limitations

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

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 only at a bureau-level 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 1997.

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 "Budget Systems and Concepts and Glossary", 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.

A Citizen's Guide to the Federal Budget provides a summary of the major themes in the budget for fiscal year 1997.

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. Those who plan to use these

data in a relational database should designate these fields as “primary” to uniquely identify each row of data.

The files with the account level data:

| | |
|--------------|---|
| OUTLAYS.WK1 | Outlays and offsetting receipts, 1962-2002, in spreadsheet format. |
| OUTLAYS.TXT | Outlays and offsetting receipts, 1962-2002, in file import format |
| RECEIPTS.WK1 | Governmental receipts, 1962-2002, in spreadsheet format |
| RECEIPTS.TXT | Governmental receipts, 1962-2002, in file import format. |
| BUD_AUTH.WK1 | Budget Authority and offsetting receipts, 1976-2002, in spreadsheet format. |
| BUD_AUTH.TXT | Budget Authority and offsetting receipts, 1976-2002, 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. In addition, some allowances are not distributed by agency 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, 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 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 receipt accounts or 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. 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. 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.

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.

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.

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 no. | 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) |
| 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 no. | 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. |
| 14-28 | 1963-1976 Values | (same) | (same) |
| 29 | TQ value | Same for TQ (see note on the "transitional quarter" above). | (same) |
| 30-54 | 1977-2002 Values | (same) | (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 no. | Field name | Description | Valid values |
|------------------|----------------------|--|--|
| 1 | Agency code | 3-digit numerical code for Cabinet department or independent agency | See Table 1 "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 no. | Field name | Description | Valid values |
|------------------|------------------------------|--|---|
| 10 | BEA category | Budget Enforcement Act category | "Mandatory" "Discretionary" "Net interest" |
| 11 | 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" |
| 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 (see note on the "transitional quarter" above). | (same) |
| 14-32 | 1977-1995 values. | Same for FY 1977 through FY 1995. | (same) |
| 33-39 | 1996-2002 values. | Estimated amounts, in thousands of dollars, for FY 1996 through FY 2002. | (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 no. | Field name | Description | Valid values |
|------------------|------------------------------|--|--|
| 1 | Source category code | 3-digit code for source category | See Table 3, below |
| 2 | Source category name | Title for receipts source category (maximum: 41 characters) | See Table 3, below |
| 3 | Source subcategory | 2-digit code for source subcategory code | See table 3 below |
| 4 | Source subcategory name | Title for receipts source 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 Treasury publication cited above (see 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" | "Off-budget" "On-budget" |
| 9 | 1962 value | Actual amounts, in thousands of dollars, for FY 1962. | Receipts are usually shown as positive values. |

| Field no. | Field name | Description | Valid values |
|------------------|-------------------|---|---------------------|
| 10-23 | 1963-1975 values | Same for FY 1963 Through FY 1975 | (same) |
| 24 | TQ value | Same for TQ (see note on the "transitional quarter" above). | (same) |
| 25-43 | 1976-1995 values | Same for FY 1976 Through FY 1995 | (same) |
| 44 | 1996-2002 values | Estimated amounts, in thousands of dollars, for FY 1995 through FY 2002. | (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
used in the Public Budget Database**

| Agency | Bureau | Title |
|---------------|---------------|---|
| 001 | | Legislative Branch |
| 001 | 05 | Senate |
| 001 | 10 | House of Representatives |
| 001 | 11 | Joint Items |
| 001 | 12 | Office of Compliance |
| 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 | | 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 | | Department of Agriculture |
| 005 | 03 | Office of the Secretary |
| 005 | 04 | Executive Operations |
| 005 | 05 | Departmental Administration |
| 005 | 06 | Office of Communications |
| 005 | 08 | Office of the Inspector General |

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

| Agency | Bureau | Title |
|---------------|---------------|---|
| 005 | 10 | Office of the General Counsel |
| 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 | | 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 |

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

| Agency | Bureau | Title |
|---------------|---------------|---|
| 006 | 55 | National Institute of Standards and Technology |
| 006 | 60 | National Telecommunications and Information Administration |
| 007 | | 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 | | 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 | 35 | Health Resources Administration |
| 009 | 38 | Health Care Financing Administration |
| 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 |
| 010 | | 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 |

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

| Agency | Bureau | Title |
|---------------|---------------|---|
| 010 | 12 | United States Geological Survey |
| 010 | 13 | National Biological Service |
| 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 |
| 010 | 82 | Insular Affairs |
| 010 | 84 | Departmental Management |
| 010 | 85 | Insular Affairs |
| 010 | 86 | Office of the Solicitor |
| 010 | 88 | Office of Inspector General |
| 010 | 89 | National Indian Gaming Commission |
| 010 | 90 | Office of Special Trustee for American Indians |
| 010 | 92 | National Indian Gaming Commission |
| 011 | | 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 | | 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 |

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

| Agency | Bureau | Title |
|---------------|---------------|---|
| 014 | | Department of State |
| 014 | 05 | Administration of Foreign Affairs |
| 014 | 10 | International Organizations and Conferences |
| 014 | 15 | International Commissions |
| 014 | 25 | Other |
| 015 | | 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 | | Social Security Administration |
| 018 | | 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 | | Department of Energy |
| 019 | 10 | Atomic Energy Defense Activities |

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

| Agency | Bureau | Title |
|---------------|---------------|---|
| 019 | 20 | Energy Programs |
| 019 | 50 | Power Marketing Administration |
| 019 | 60 | Departmental Administration |
| 020 | | Environmental Protection Agency |
| 021 | | Department of Transportation |
| 021 | 05 | Federal Highway Administration |
| 021 | 07 | Bureau of Transportation Statistics |
| 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 Inspector General |
| 021 | 50 | Research and Special Programs Administration |
| 021 | 55 | Office of the Secretary |
| 021 | 61 | Surface Transportation Board |
| 023 | | General Services Administration |
| 023 | 05 | Real Property Activities |
| 023 | 10 | Supply and Technology Activities |
| 023 | 15 | Information Technology Service |
| 023 | 25 | Federal Property Resources Activities |
| 023 | 30 | General Activities |
| 025 | | 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 |

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

| Agency | Bureau | Title |
|---------------|---------------|--|
| 026 | | National Aeronautics and Space Administration |
| 027 | | Office of Personnel Management |
| 028 | | Small Business Administration |
| 029 | | Department of Veterans Affairs |
| 029 | 15 | Veterans Health Administration |
| 029 | 25 | Veterans Benefits Administration |
| 029 | 30 | Construction |
| 029 | 40 | Departmental Administration |
| 100 | | Executive Office of the President |
| 101 | | Compensation of the President |
| 102 | | Compensation of the President and the White House Office |
| 104 | | Executive Residence at the White House |
| 105 | | Official Residence of the Vice President |
| 106 | | Special Assistance to the President and the Official Residence of the Vice President |
| 107 | | Council of Economic Advisers |
| 108 | | Council on Environmental Quality and Office of Environmental Quality |
| 109 | | Executive Office of the President |
| 110 | | Executive Office of the President |
| 111 | | Office of Policy Development |
| 113 | | National Security Council |
| 114 | | National Space Council |
| 115 | | National Critical Materials Council |
| 116 | | Office of Administration |
| 117 | | Office of Management and Budget |
| 118 | | Office of National Drug Control Policy |
| 119 | | Office of Science and Technology Policy |
| 120 | | Office of the United States Trade Representative |
| 121 | | Office of Telecommunications Policy |
| 122 | | The Points of Light Foundation |
| 123 | | White House Conference for a Drug Free America |
| 124 | | Special Action Office for Drug Abuse Prevention |

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

| Agency | Bureau | Title |
|--------|--------|--|
| 126 | | Armstrong Resolution |
| 127 | | Office of National Service |
| 150 | | Funds Appropriated to the President |
| 151 | | Unanticipated Needs |
| 154 | | Federal Drug Control Programs |
| 156 | | International Security Assistance |
| 157 | | Multilateral Assistance |
| 158 | | Agency for International Development |
| 160 | | Trade and Development Agency |
| 162 | | Peace Corps |
| 163 | | Overseas Private Investment Corporation |
| 164 | | Inter-American Foundation |
| 165 | | Special Assistance for Central America |
| 166 | | African Development Foundation |
| 167 | | International Commodity Agreements |
| 169 | | International Monetary Programs |
| 170 | | Military Sales Programs |
| 172 | | Petroleum Reserves |
| 173 | | Public Works Acceleration |
| 174 | | Special Assistance for Central America |
| 176 | | Investment in Management Improvement |
| 201 | | Cemeterial Expenses, Army |
| 202 | | Corps of Engineers--Civil |
| 203 | | Ryukyu Islands, Army |
| 204 | | Military Retirement |
| 205 | | Education Benefits |
| 206 | | Armed Forces Retirement Home |
| 207 | | Forest and Wildlife Conservation, Military Reservations |
| 208 | | The Mildred and Claude Pepper Foundation |
| 301 | | ACTION |
| 302 | | Administrative Conference of the United States |
| 303 | | Advisory Commission on Conferences in Ocean Shipping |
| 304 | | Advisory Commission on Intergovernmental Relations |
| 305 | | Advisory Committee on Federal Pay |
| 306 | | Advisory Council on Historic Preservation |
| 307 | | American Battle Monuments Commission |
| 308 | | American Revolution Bicentennial Administration |
| 309 | | Appalachian Regional Commission |

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

| Agency | Bureau | Title |
|---------------|---------------|--|
| 310 | | Architectural and Transportation Barriers Compliance Board |
| 311 | | Arms Control and Disarmament Agency |
| 312 | | Aviation Safety Commission |
| 313 | | Barry Goldwater Scholarship and Excellence in Education Foundation |
| 314 | | Board for International Broadcasting |
| 315 | | Cabinet Comm. on Opportunities for Spanish |
| 316 | | Central Intelligence Agency |
| 318 | | Christopher Columbus Quincentenary Jubilee Commission |
| 319 | | Citizens' Commission on Public Service and Compensation |
| 321 | | Commission for the Preservation of America's Heritage Abroad |
| 322 | | Commission for the Study of International Migration and Cooperative Economic Development |
| 323 | | Commission of Fine Arts |
| 324 | | Commission on Agricultural Workers |
| 325 | | Commission on American Shipbuilding |
| 326 | | Commission on Civil Rights |
| 327 | | Commission on Education of the Deaf |
| 329 | | Commission on Federal Paperwork |
| 330 | | Commission on Government Procurement |
| 331 | | Commission on National and Community Service |
| 332 | | Commission on Highway Beautification |
| 333 | | Commission on the Bicentennial of the U.S. Constitution |
| 334 | | Comm. on Org. of Gov. for Conduct of Foreign Policy |
| 335 | | Comm. on Review of Nat. Policy Toward Gambling |
| 336 | | Commission on the Ukraine Famine |
| 338 | | Committee for Purchase from People who are Blind or Severly Disabled |
| 339 | | Commodity Futures Trading Commission |
| 340 | | Community Development Credit Unions Rev. Fund |
| 341 | | Community Services Organization |
| 342 | | Construction Corregidor-Bataan Memorial |
| 343 | | Consumer Product Safety Commission |
| 344 | | Corporation for Public Broadcasting |

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

| Agency | Bureau | Title |
|---------------|---------------|---|
| 345 | | Court of Veterans Appeals |
| 346 | | Defense Manpower Commission |
| 347 | | Defense Nuclear Facilities Safety Board |
| 348 | | Delaware River Basin Commission |
| 349 | | District of Columbia |
| 350 | | Equal Employment Opportunity Commission |
| 351 | | Export-Import Bank of the United States |
| 352 | | Farm Credit Administration |
| 353 | | Farm Credit System Assistance Board |
| 354 | | Farm Credit System Financial Assistance Corporation |
| 355 | | Farm Credit System Insurance Corporation |
| 356 | | Federal Communications Commission |
| 357 | | Federal Deposit Insurance Corporation |
| 358 | | Savings Association Insurance |
| 359 | | FSLIC Resolution |
| 360 | | Federal Election Commission |
| 361 | | Federal Emergency Management Agency |
| 362 | | Federal Financial Institutions Examination Council Appraisal Subcommittee |
| 364 | | Federal Housing Finance Board |
| 365 | | Federal Labor Relations Authority |
| 366 | | Federal Maritime Commission |
| 367 | | Federal Mediation and Conciliation Service |
| 368 | | Federal Mine Safety and Health Review Commission |
| 369 | | Federal Retirement Thrift Investment Board |
| 370 | | Federal Trade Commission |
| 371 | | Franklin Delano Roosevelt Memorial Commission |
| 372 | | Harry S. Truman Scholarship Foundation |
| 373 | | Institute of American Indian and Alaska Native Culture and Arts Development |
| 375 | | Intelligence Community Staff |
| 376 | | Interagency Council on the Homeless |
| 377 | | International Cultural and Trade Center Commission |
| 378 | | International Trade Commission |
| 379 | | Interstate Commerce Commission |
| 380 | | Interstate Commission on the Potomac River Basin |
| 381 | | James Madison Memorial Fellowship Foundation |
| 382 | | Japan-United States Friendship Commission |

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

| Agency | Bureau | Title |
|--------|--------|--|
| 383 | | Joint Commission on the Coinage |
| 384 | | Joint Federal-State Land Use Planning Comm. |
| 385 | | Legal Services Corporation |
| 386 | | Lowell Historical Canyon District Commission |
| 387 | | Marine Mammal Commission |
| 388 | | Martin Luther King, Jr. Federal Holiday Commission |
| 389 | | Merit Systems Protection Board |
| 390 | | Motor Carrier Ratemaking Study Commission |
| 391 | | National Afro-American History and Culture Commission |
| 392 | | National Alcohol Fuels Commission |
| 393 | | National Archives and Records Administration |
| 394 | | National Capital Planning Commission |
| 395 | | National Commission on American Indian, Alaska Native, and Native Hawaiian Housing |
| 396 | | Nat. Comm. for Review of Federal and State Laws |
| 397 | | National Commission on Agricultural Finance |
| 398 | | National Commission on American Indian, Alaska Native, and Native Hawaiian Housing |
| 400 | | National Commission on Libraries and Information Science |
| 401 | | National Commission on Migrant Education |
| 402 | | National Commission on Responsibilities for Financing Postsecondary Education |
| 403 | | National Commission on Severely Distressed Public Housing |
| 404 | | National Commission on Social Security |
| 405 | | National Commission on Student Financial Assist. |
| 406 | | National Commission on Supplies and Shortages |
| 407 | | Nat Comm on Financing of Postsecondary Education |
| 408 | | Nat Comm on the International Year of the Child |
| 409 | | Nat Comm on the Observance of Inter Year of Women |
| 410 | | National Commission on Water Quality |

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

| Agency | Bureau | Title |
|--------|--------|--|
| 411 | | National Commission to Prevent Infant Mortality |
| 412 | | National Commission on Marihuana and Drug Abuse |
| 413 | | National Council on Disability |
| 414 | | National Council on Public Works Improvement |
| 415 | | National Credit Union Administration |
| 416 | | National Economic Commission |
| 417 | | National Endowment for the Arts |
| 418 | | National Endowment for the Humanities |
| 419 | | National Institute of Building Sciences |
| 420 | | National Labor Relations Board |
| 421 | | National Mediation Board |
| 422 | | National Science Foundation |
| 423 | | National Transportation Policy Study Commission |
| 424 | | National Transportation Safety Board |
| 425 | | National Water Commission |
| 426 | | Native Hawaiians Study Commission |
| 428 | | Neighborhood Reinvestment Corporation |
| 429 | | Nuclear Regulatory Commission |
| 430 | | Nuclear Safety Oversight Committee |
| 431 | | Nuclear Waste Technical Review Board |
| 432 | | Occupational Safety and Health Review Commission |
| 434 | | Office of Government Ethics |
| 435 | | Office of Navajo and Hopi Indian Relocation |
| 436 | | Office of Special Counsel |
| 437 | | Office of the Nuclear Waste Negotiator |
| 438 | | Panama Canal Commission |
| 439 | | Pennsylvania Avenue Development Corporation |
| 440 | | Postal Service |
| 441 | | Pres.Comm.for Study of Ethical Problems in Medicine |
| 442 | | President's Commission on Catastrophic Nuclear Accidents |
| 443 | | President's Commission on Pension Policy |
| 444 | | President's Council on Youth Opportunities |
| 445 | | Privacy Protection Study Commission |
| 446 | | Railroad Retirement Board |
| 447 | | Other Independent Agencies |
| 448 | | Resolution Trust Corporation |
| 449 | | Securities and Exchange Commission |

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

| Agency | Bureau | Title |
|--------|--------|--|
| 450 | | Select Commission on Immigration & Refugee Policy |
| 451 | | Selective Service System |
| 452 | | Smithsonian Institution |
| 453 | | State Justice Institute |
| 454 | | Susquehanna River Basin Commission |
| 455 | | Tennessee Valley Authority |
| 456 | | United States Holocaust Memorial Council |
| 457 | | United States Information Agency |
| 458 | | United States Institute of Peace |
| 459 | | United States Metric Board |
| 460 | | United States Railway Association |
| 462 | | United States Synthetic Fuels Corporation |
| 463 | | Washington Metropolitan Area Transit Authority |
| 464 | | Water Resources Council |
| 465 | | Christopher Columbus Fellowship Foundation |
| 466 | | Community Investment Program |
| 467 | | Intelligence community management account |
| 468 | | FDIC affordable housing program |
| 469 | | Joint Federal-State Commission on Policies and Programs Affecting Alaska Natives |
| 470 | | National Advisory Council on the Public Service |
| 474 | | Institute of Museum Services |
| 475 | | Thomas Jefferson Commemoration Commission |
| 476 | | United Mine Workers of America Benefit Funds |
| 477 | | Emergency Loan Guarantee Board |
| 478 | | National Council on Indian Opportunities |
| 482 | | National Commission on Cost of Higher Education |
| 483 | | National Commission on Financial Institutions Reform, Recovery, and Enforcement |
| 484 | | National Commission on Independent Higher Education |
| 485 | | Corporation for National and Community Service |
| 486 | | United States Enrichment Corporation Fund |
| 487 | | Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation |
| 490 | | FDIC-Office of Inspector General |

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

| Agency | Bureau | Title |
|--------|--------|---|
| 491 | | JFK Assassination Records Review Board |
| 492 | | National Education Goals Panel |
| 493 | | National Education Standards and Improvement Council |
| 499 | | Ounce of Prevention Council |
| 500 | | National Bankruptcy Review Commission |
| 505 | | Other Commissions and Boards |
| 506 | | River Basin Commissions |
| 507 | | Community Empowerment Board |
| 900 | | Allowances |
| 900 | 02 | Welfare Reform |
| 900 | 05 | Allowances for: |
| 902 | | Undistributed 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 |
| 650 | SOCIAL SECURITY |
| 651 | Social security |
| 700 | VETERANS BENEFITS AND SERVICES |
| 701 | Income security for veterans |
| 702 | Veterans education, training, and rehabilitation |

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

| Function and Subfunction code | Function and Subfunction title |
|-------------------------------|--|
| 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 |
| 925 | Government-wide debt collection |
| 929 | Unallocated discretionary fiscal dividend |
| 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 | 00 | Individual Income Taxes Individual Income Taxes |
| 932 | 05 | Corporation Income Taxes Corporation Income Taxes |
| 933 | 05 | Social Insurance Taxes and Contributions 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 | 00 | Estate and Gift Taxes Estate and Gift Taxes |
| 936 | 00 | Customs Duties Customs Duties and Fees |
| 937 | 00 | Misc. Governmental Receipts Misc. Governmental Receipts |