

**PUBLIC BUDGET DATABASE  
USER'S GUIDE**

**Budget of the United States Government  
Fiscal Year 2000**

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**PUBLIC BUDGET DATABASE USER'S GUIDE**  
**Budget of the United States Government**  
**for Fiscal Year 2000**

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 These files can be used to reproduce many of the totals published in the Budget and examine unpublished details below the levels of aggregation published in the budget.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

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

**1. Data sources and limitations**

**a. Sources of data**

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

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

Budget estimates for the current fiscal year through fiscal year 2004 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 **2000** 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 2000.**

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 2000.

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**

Files are provided in “XLS”, “WK4” and “TXT” formats. Virtually any spreadsheet program can read at least one of these common formats. In “TXT” format, data fields are separated by commas, text fields are contained inside double quote marks, and numerical fields do not have embedded commas. Each record is contained on a single line. This format is commonly used by database software. Separate files for receipts, outlays, and budget authority are available in each of these formats and are described in detail below.

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

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

The files with the account level data:

OUTLAYS.WK1	Outlays and offsetting receipts, 1962-2004, in spreadsheet format.
OUTLAYS.XLS	

OUTLAYS.TXT	Outlays and offsetting receipts, 1962-2004, in file import format
RECEIPTS.WK1 RECEIPTS.XLS	Governmental receipts, 1962-2004, in spreadsheet format
RECEIPTS.TXT	Governmental receipts, 1962-2004, in file import format.
BUD_AUTH.WK1 BUD_AUTH.XLS	Budget Authority and offsetting receipts, 1976-2004, in spreadsheet format.
BUD_AUTH.TXT	Budget Authority and offsetting receipts, 1976-2004, in file import format.

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

### c. Relational database considerations

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

## 3. Categorization of budget data

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

### a. Budget authority and outlay files

Account details are categorized using the following keys:

**Agency.**--Agency codes generally correspond to the Cabinet department or independent agency with primary responsibility for the program. There are two major exceptions to this definition: (1) the Legislative Branch and the Judiciary are displayed as agencies, though they are separate branches of Government and (2) intragovernmental payments of interest to trust funds, payments of employer share of employee retirement contributions, and interest paid to the Outer Continental Shelf escrow account are classified as "undistributed offsetting receipts." The agency coding used in the data files 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.

**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. (See Table 3.)

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

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

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



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

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

<b>Field no.</b>	<b>Field name</b>	<b>Description</b>	<b>Valid values</b>
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 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"

<b>Field no.</b>	<b>Field name</b>	<b>Description</b>	<b>Valid values</b>
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-end	1977-2004 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.

<b>Field no.</b>	<b>Field name</b>	<b>Description</b>	<b>Valid values</b>
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 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"

<b>Field no.</b>	<b>Field name</b>	<b>Description</b>	<b>Valid values</b>
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-end	1996-2004 values.	Estimated amounts, in (same) thousands of dollars, for FY 1996 through FY 2004.	

## 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)	(same)
3	Source subcategory	2-digit code for source subcategory code	(same)
4	Source subcategory name	Title for receipts source subcategory (maximum: 35 characters)	(same)
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
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.

<b>Field no.</b>	<b>Field name</b>	<b>Description</b>	<b>Valid values</b>
10-24	1963-1976 values	Same for FY 1963 Through FY 1976	(same)
25	TQ value	Same for TQ (see note on the "transitional quarter" above).	(same)
26-45	1977-1997 values	Same for FY 1977 Through FY 1997	(same)
46-end	1998-2004 values	Estimated amounts, in thousands of dollars, for FY 1998 through FY 2004.	(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		<b>Legislative Branch</b>
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		<b>Judicial Branch</b>
002	05	Supreme Court of the United States
002	07	United States Court of Appeals for the Federal Circuit
002	10	Court of Customs and Patent Appeals
002	15	United States Court of International Trade
002	20	Court of Claims
002	25	Courts of Appeals, District Courts, and other Judicial Services
002	26	Administrative Office of the United States Courts
002	30	Federal Judicial Center
002	34	Bicentennial Expenses, The Judiciary
002	35	Judicial Retirement Funds
002	37	National Commission on Judicial Discipline and Removal
002	39	United States Sentencing Commission
002	42	Violent Crime Reduction Programs
002	99	The Judiciary, activities
005		<b>Department of Agriculture</b>
005	03	Office of the Secretary
005	04	Executive Operations
005	05	Departmental Administration
005	06	Office of Communications
005	08	Office of the Inspector General
005	10	Office of the General Counsel
005	13	Economic Research Service
005	15	National Agricultural Statistics Service

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

Agency	Bureau	Title
005		<b>Department of Agriculture – continued</b>
005	18	Agricultural Research Service
005	20	Cooperative State Research, Education, and Extension Service
005	32	Animal and Plant Health Inspection Service
005	35	Food Safety and Inspection Service
005	37	Grain Inspection, Packers and Stockyards Administration
005	38	Department of Agriculture Service Centers
005	42	Agricultural Cooperative Service
005	45	Agricultural Marketing Service
005	47	Risk Management Agency
005	49	Farm Service Agency
005	53	Natural Resources Conservation Service
005	55	Rural Development
005	56	Foreign Agricultural Service
005	60	Rural Utilities Service
005	62	Farmers Home Administration
005	63	Rural Housing Service
005	64	Rural Development Administration
005	65	Rural Business - Cooperative Service
005	67	Rural Electrification Administration
005	68	Foreign Agricultural Service
005	84	Food and Nutrition Service
005	96	Forest Service
006		<b>Department of Commerce</b>
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



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

Agency	Bureau	Title
006		<b>Department of Commerce – continued</b>
006	60	National Telecommunications and Information Administration
007		<b>Department of Defense—Military</b>
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		<b>Department of Health and Human Services</b>
009	10	Food and Drug Administration
009	15	Health Resources and Services Administration
009	17	Indian Health Services
009	20	Centers for Disease Control and Prevention
009	25	National Institutes of Health
009	30	Substance Abuse and Mental Health Services Administration
009	33	Agency for 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		<b>Department of the Interior</b>
010	04	Bureau of Land Management
010	06	Minerals Management Service
010	08	Office of Surface Mining Reclamation and Enforcement
010	10	Bureau of Reclamation
010	11	Central Utah Project
010	12	United States Geological Survey
010	14	Bureau of Mines

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

Agency	Bureau	Title
010		<b>Department of the Interior -- continued</b>
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	91	Natural Resources Damage Assessment and Restoration
010	92	National Indian Gaming Commission
011		<b>Department of Justice</b>
011	03	General Administration
011	04	United States Parole Commission
011	05	Legal Activities and U.S. Marshals
011	06	Radiation Exposure Compensation
011	07	Interagency Law Enforcement
011	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
012		<b>Department of Labor</b>
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		<b>Department of State</b>
014	05	Administration of Foreign Affairs
014	10	International Organizations and Conferences
014	15	International Commissions
014	25	Other
015		<b>Department of the Treasury</b>
015	05	Departmental Offices
015	07	Office of Revenue Sharing
015	08	Federal Law Enforcement Training Center
015	09	Interagency Law Enforcement
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
017	00	Social Security Administration
018		<b>Department of Education</b>
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

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

Agency	Bureau	Title
019		<b>Department of Energy</b>
019	10	Atomic Energy Defense Activities
019	20	Energy Programs
019	50	Power Marketing Administration
019	60	Departmental Administration
020	00	Environmental Protection Agency
021		<b>Department of Transportation</b>
021	04	Office of the Secretary
021	05	Federal Highway Administration
021	08	Coast Guard
021	10	National Highway Traffic Safety Administration
021	12	Federal Aviation Administration
021	15	Federal Highway Administration
021	16	Federal Railroad Administration
021	18	National Highway Traffic Safety Administration
021	25	Federal Aviation Administration
021	27	Federal Railroad Administration
021	30	Coast Guard
021	35	Maritime Administration
021	36	Federal Transit Administration
021	40	Saint Lawrence Seaway Development Corporation
021	50	Research and Special Programs Administration
021	55	Office of the Secretary
021	56	Office of Inspector General
021	61	Surface Transportation Board
021	65	Bureau of Transportation Statistics
021	70	Maritime Administration
023		<b>General Services Administration</b>
023	05	Real Property Activities
023	10	Supply and Technology Activities
023	15	Information Technology Service
023	30	General Activities
025		<b>Department of Housing and Urban Development</b>
025	02	Housing Programs
025	03	Public and Indian Housing Programs
025	04	Government National Mortgage Association
025	06	Community Planning and Development

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

Agency	Bureau	Title
025		<b>Department of Housing and Urban Development -- continued</b>
025	09	Housing Programs
025	12	Government National Mortgage Association
025	28	Policy Development and Research
025	29	Fair Housing and Equal Opportunity
025	32	Office of Lead Hazard Control
025	35	Management and Administration
026	00	National Aeronautics and Space Administration
027	00	Office of Personnel Management
028	00	Small Business Administration
029		<b>Department of Veterans Affairs</b>
029	15	Veterans Health Administration
029	25	Veterans Benefits Administration
029	30	Construction
029	40	Departmental Administration
<b>OTHER INDEPENDENT AGENCIES</b>		
100	00	<b>Executive Office of the President</b>
100	05	Compensation of the President and the White House Office
100	10	Executive Residence at the White House
100	15	Special Assistance to the President and the Official Residence of the Vice President
100	20	Council of Economic Advisers
100	25	Council on Environmental Quality and Office of Environmental Quality
100	30	Office of Policy Development
100	35	National Security Council
100	50	Office of Administration
100	51	Armstrong Resolution
100	53	Office of National Service
100	55	Office of Management and Budget
100	60	Office of National Drug Control Policy
100	65	Office of Science and Technology Policy
100	70	Office of the United States Trade Representative
100	95	Unanticipated Needs
100	97	Expenses of Management Improvement

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

Agency	Bureau	Title
102	00	<b>Compensation of the President and the White House Office</b>
106	00	<b>Special Assistance to the President and the Official Residence of the Vice President</b>
109	00	<b>Council on International Economic Policy</b>
110	00	<b>Council on Wage and Price Stability</b>
114	00	<b>National Space Council</b>
115	00	<b>National Critical Materials Council</b>
118	00	<b>Office of National Drug Control Policy</b>
121	00	<b>Office of Telecommunications Policy</b>
122	00	<b>The Points of Light Foundation</b>
123	00	<b>White House Conference for a Drug Free America</b>
124	00	<b>Special Action Office for Drug Abuse Prevention</b>
150	00	<b>Funds Appropriated to the President</b>
154	00	<b>Federal Drug Control Programs</b>
156	00	<b>International Security Assistance</b>
157	00	<b>Multilateral Assistance</b>
158	00	<b>Agency for International Development</b>
162	00	<b>Peace Corps</b>
166	00	<b>African Development Foundation</b>
167	00	<b>International Commodity Agreements</b>
169	00	<b>International Monetary Programs</b>
170	00	<b>Military Sales Programs</b>
174	00	<b>Special Assistance for Central America</b>
	00	<b>International Assistance Programs</b>
184	05	International Security Assistance
184	10	Multilateral Assistance
184	15	Agency for International Development
184	20	Overseas Private Investment Corporation
184	25	Trade and Development Agency
184	35	Peace Corps
184	40	Inter-American Foundation
184	50	African Development Foundation
184	60	International Monetary Programs
184	70	Military Sales Program
184	75	Special Assistance for Central America
184	80	International Commodity Agreements

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

Agency	Bureau	Title
	00	<b>Other Defense Civil Programs</b>
200	05	Military Retirement
200	10	Educational Benefits
200	15	American Battle Monuments commission
200	20	Armed Forces Retirement Home
200	25	Cemeterial Expenses
200	30	Forest and Wildlife Conservation, Military Reservations
200	45	Selective Service System
202	00	<b>Corps of Engineers</b>
203	00	<b>Ryukyu Islands, Army</b>
204	00	<b>Military Retirement</b>
205	00	<b>Education Benefits</b>
206	00	<b>Armed Forces Retirement Home</b>
207	00	<b>Forest and Wildlife Conservation, Military Reservations</b>
208	00	<b>The Mildred and Claude Pepper Foundation</b>
301	00	<b>ACTION</b>
302	00	<b>Administrative Conference of the United States</b>
303	00	<b>Advisory Commission on Conferences in Ocean Shipping</b>
304	00	<b>Advisory Commission on Intergovernmental Relations</b>
305	00	<b>Advisory Committee on Federal Pay</b>
306	00	<b>Advisory Council on Historic Preservation</b>
308	00	<b>American Revolution Bicentennial Administration</b>
309	00	<b>Appalachian Regional Commission</b>
310	00	<b>Architectural and Transportation Barriers Compliance Board</b>
312	00	<b>Aviation Safety Commission</b>
313	00	<b>Barry Goldwater Scholarship and Excellence in Education Foundation</b>
315	00	<b>Cabinet Comm on Opportunities for Spanish Speaking</b>
316	00	<b>Central Intelligence Agency</b>
318	00	<b>Christopher Columbus Quincentenary Jubilee Commission</b>
319	00	<b>Citizens' Commission on Public Service and Compensation</b>
321	00	<b>Commission for the Preservation of America's Heritage Abroad</b>
322	00	<b>Commission for the Study of International Migration and Cooperative Economic Development</b>
323	00	<b>Commission of Fine Arts</b>
324	00	<b>Commission on Agricultural Workers</b>
325	00	<b>Commission on American Shipbuilding</b>
326	00	<b>Commission on Civil Rights</b>

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

Agency	Bureau	Title
327	00	<b>Commission on Education of the Deaf</b>
329	00	<b>Commission on Federal Paperwork</b>
330	00	<b>Commission on Government Procurement</b>
331	00	<b>Commission on National and Community Service</b>
332	00	<b>Commission on Highway Beautification</b>
333	00	<b>Commission on the Bicentennial of the U.S. Constitution</b>
334	00	<b>Comm on Org of the Gov for Conduct of Foreign Poli</b>
335	00	<b>Comm on Review of National Policy Toward Gambling</b>
336	00	<b>Commission on the Ukraine Famine</b>
338	00	<b>Committee for Purchase from People who are Blind or Severely Disabled, activities</b>
339	00	<b>Commodity Futures Trading Commission</b>
340	00	<b>Community Development Credit Unions Revolving Fund</b>
341	00	<b>Community Services Administration</b>
342	00	<b>Construction Corregidor-Bataan Memorial</b>
343	00	<b>Consumer Product Safety Commission</b>
344	00	<b>Corporation for Public Broadcasting</b>
345	00	<b>Court of Veterans Appeals</b>
346	00	<b>Defense Manpower Commission</b>
347	00	<b>Defense Nuclear Facilities Safety Board</b>
348	00	<b>Delaware River Basin Commission</b>
349	00	<b>District of Columbia</b>
349	10	District of Columbia Courts
349	20	District of Columbia Corrections
349	30	District of Columbia General and Special Payments
349	40	District of Columbia Financing
350	00	<b>Equal Employment Opportunity Commission</b>
351	00	<b>Export-Import Bank of the United States</b>
352	00	<b>Farm Credit Administration</b>
353	00	<b>Farm Credit System Assistance Board</b>
354	00	<b>Farm Credit System Financial Assistance Corporation</b>
355	00	<b>Farm Credit System Insurance Corporation</b>
356	00	<b>Federal Communications Commission</b>
357	00	<b>Federal Deposit Insurance Corporation, activities</b>
357	10	Bank Insurance
357	20	Savings Association Insurance
357	30	FSLIC Resolution
357	40	FDIC-Office of Inspector General



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

<b>Agency</b>	<b>Bureau</b>	<b>Title</b>
358	00	<b>Savings Association Insurance</b>
359	00	<b>FSLIC Resolution</b>
360	00	<b>Federal Election Commission</b>
361	00	<b>Federal Emergency Management Agency</b>
362	00	<b>Federal Financial Institutions Examination Council Appraisal Subcommittee</b>
364	00	<b>Federal Housing Finance Board</b>
365	00	<b>Federal Labor Relations Authority</b>
366	00	<b>Federal Maritime Commission</b>
367	00	<b>Federal Mediation and Conciliation Service</b>
368	00	<b>Federal Mine Safety and Health Review Commission</b>
369	00	<b>Federal Retirement Thrift Investment Board</b>
370	00	<b>Federal Trade Commission</b>
371	00	<b>Franklin Delano Roosevelt Memorial Commission</b>
372	00	<b>Harry S. Truman Scholarship Foundation</b>
373	00	<b>Institute of American Indian and Alaska Native Culture and Arts Development</b>
376	00	<b>Interagency Council on the Homeless</b>
377	00	<b>International Cultural and Trade Center Commission</b>
378	00	<b>International Trade Commission</b>
379	00	<b>Interstate Commerce Commission</b>
380	00	<b>Interstate Commission on the Potomac River Basin</b>
381	00	<b>James Madison Memorial Fellowship Foundation</b>
382	00	<b>Japan-United States Friendship Commission</b>
383	00	<b>Joint Commission on the Coinage</b>
384	00	<b>Joint Federal-State Land Use Planning Commission</b>
385	00	<b>Legal Services Corporation</b>
386	00	<b>Lowell Historical Canyon District Commission</b>
387	00	<b>Marine Mammal Commission</b>
388	00	<b>Martin Luther King, Jr. Federal Holiday Commission</b>
389	00	<b>Merit Systems Protection Board</b>
390	00	<b>Motor Carrier Ratemaking Study Commission</b>
391	00	<b>National Afro-American History and Culture Commission</b>
392	00	<b>National Alcohol Fuels Commission</b>
393	00	<b>National Archives and Records Administration</b>
394	00	<b>National Capital Planning Commission</b>
395	00	<b>National Commission on American Indian, Alaska Native, and Native Hawaiian Housing</b>
396	00	<b>Nat. Comm. For the Review of Federal and State Laws</b>
397	00	<b>National Commission on Agricultural Finance</b>

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

<b>Agency</b>	<b>Bureau</b>	<b>Title</b>
400	00	<b>National Commission on Libraries and Information Science</b>
401	00	<b>National Commission on Migrant Education</b>
402	00	<b>National Commission on Responsibilities for Financing Postsecondary Education</b>
403	00	<b>National Commission on Severely Distressed Public Housing</b>
404	00	<b>National Commission on Social Security</b>
405	00	<b>National Commission on Student Financial Assist.</b>
406	00	<b>National Commission on Supplies and Shortages</b>
407	00	<b>Nat Comm on Financing of Postsecondary Education</b>
408	00	<b>Nat Comm on the International Year of the Child</b>
409	00	<b>Nat Comm on the Observance of Inter Year of Women</b>
410	00	<b>National Commission on Water Quality</b>
411	00	<b>National Commission to Prevent Infant Mortality</b>
412	00	<b>National Commission on Marihuana and Drug Abuse</b>
413	00	<b>National Council on Disability</b>
414	00	<b>National Council on Public Works Improvement</b>
415	00	<b>National Credit Union Administration</b>
416	00	<b>National Economic Commission, Salaries &amp; Expenses</b>
417	00	<b>National Endowment for the Arts</b>
418	00	<b>National Endowment for the Humanities</b>
419	00	<b>National Institute of Building Sciences</b>
420	00	<b>National Labor Relations Board</b>
421	00	<b>National Mediation Board</b>
422	00	<b>National Science Foundation</b>
423	00	<b>National Transportation Policy Study Commission</b>
424	00	<b>National Transportation Safety Board</b>
425	00	<b>National Water Commission</b>
426	00	<b>Native Hawaiians Study Commission</b>
428	00	<b>Neighborhood Reinvestment Corporation</b>
429	00	<b>Nuclear Regulatory Commission</b>
430	00	<b>Nuclear Safety Oversight Committee</b>
431	00	<b>Nuclear Waste Technical Review Board</b>
432	00	<b>Occupational Safety and Health Review Commission</b>
434	00	<b>Office of Government Ethics</b>
435	00	<b>Office of Navajo and Hopi Indian Relocation</b>
436	00	<b>Office of Special Counsel</b>
437	00	<b>Office of the Nuclear Waste Negotiator</b>
438	00	<b>Panama Canal Commission</b>
440	00	<b>Postal Service</b>
441	00	<b>Pres. Comm. for Study of Ethical Problems in Medicine</b>

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

<b>Agency</b>	<b>Bureau</b>	<b>Title</b>
442	00	<b>President's Commission on Catastrophic Nuclear Accidents</b>
443	00	<b>President's Commission on Pension Policy</b>
444	00	<b>President's Council on Youth Opportunities</b>
445	00	<b>Privacy Protection Study Commission</b>
446	00	<b>Railroad Retirement Board</b>
447	00	<b>Renegotiation Board</b>
448	00	<b>Resolution Trust Corporation</b>
449	00	<b>Securities and Exchange Commission</b>
450	00	<b>Select Commission on Immigration &amp; Refugee Policy</b>
452	00	<b>Smithsonian Institution</b>
453	00	<b>State Justice Institute</b>
454	00	<b>Susquehanna River Basin Commission</b>
455	00	<b>Tennessee Valley Authority</b>
456	00	<b>United States Holocaust Memorial Council</b>
458	00	<b>United States Institute of Peace</b>
459	00	<b>United States Metric Board</b>
460	00	<b>United States Railway Association</b>
462	00	<b>United States Synthetic Fuels Corporation</b>
463	00	<b>Washington Metropolitan Area Transit Authority</b>
464	00	<b>Water Resources Council</b>
465	00	<b>Christopher Columbus Fellowship Foundation</b>
466	00	<b>Community Investment Program</b>
467	00	<b>Intelligence Community Management Account</b>
468	00	<b>Affordable Housing and Bank Enterprise (FDIC)</b>
469	00	<b>Joint Federal-State Commission on Policies and Programs Affecting Alaska Natives</b>
470	00	<b>National Advisory Council on the Public Service</b>
474	00	<b>Institute of Museum and Library Services</b>
475	00	<b>Thomas Jefferson Commemoration Commission</b>
476	00	<b>United Mine Workers of America Benefit Funds</b>
477	00	<b>Emergency Loan Guarantee Board</b>
478	00	<b>National Council on Indian Opportunities</b>
482	00	<b>National Commission on Cost of Higher Education</b>
483	00	<b>National Commission on Financial Institutions Reform, Recovery, and Enforcement</b>
484	00	<b>National Commission on Independent Higher Education</b>
485	00	<b>Corporation for National and Community Service</b>
486	00	<b>United States Enrichment Corporation Fund</b>
487	00	<b>Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation</b>

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

<b>Agency</b>	<b>Bureau</b>	<b>Title</b>
491	00	<b>JFK Assassination Records Review Board</b>
492	00	<b>National Education Goals Panel</b>
493	00	<b>National Education Standards and Improvement Council</b>
499	00	<b>Ounce of Prevention Council</b>
500	00	<b>National Bankruptcy Review Commission</b>
505	00	<b>Other Commissions and Boards</b>
506	00	<b>River Basin Commissions</b>
510	00	<b>Chemical Safety and Hazard Investigation Board</b>
511	00	<b>Court Services and Offender Supervision Agency for the District of Columbia</b>
512	00	<b>Presidio Trust</b>
513	00	<b>Denali Commission</b>
514	00	<b>Broadcasting Board of Governors</b>
515	00	<b>Commission on Ocean Policy</b>
900	05	<b>Allowances for:</b>
902	00	<b>Undistributed Offsetting Receipts</b>

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

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

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

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

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

<b>Function and Subfunction Code</b>	<b>Function and Subfunction Title</b>
700	<b>Veterans Benefits and Services</b>
701	Income security for veterans
702	Veterans education, training, and rehabilitation
703	Hospital and medical care for veterans
704	Veterans housing
705	Other veterans benefits and services
750	<b>Administration of Justice</b>
751	Federal law enforcement activities
752	Federal litigative and judicial activities
753	Federal correctional activities
754	Criminal justice assistance
800	<b>General Government</b>
801	Legislative functions
802	Executive direction and management
803	Central fiscal operations
804	General property and records management
805	Central personnel management
806	General purpose fiscal assistance
808	Other general government
809	Deductions for offsetting receipts
900	<b>Net Interest</b>
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	<b>Allowances</b>
921	Allocation of resources contingent upon Social Security reform
929	Other allowances
950	<b>Undistributed Offsetting Receipts</b>
951	Employer share, employee retirement (on-budget)
952	Employer share, employee retirement (off-budget)
953	Rents and royalties on the Outer Continental Shelf
954	Sale of major assets
959	Other undistributed offsetting receipts

**Table 3. –Source Categories for Receipts**

<b>Source Category Code</b>	<b>Source Subcategory Code</b>	<b>Category and Subcategory Title</b>
100		<b>Executive Office of the President</b>
	15	Special Assistance to the President and the Official Residence of the Vice President
184		<b>International Assistance Programs</b>
	40	Inter-American Foundation
	50	African Development Foundation
931		<b>Individual Income Taxes</b>
	00	Individual Income Taxes
932		<b>Corporation Income Taxes</b>
	00	Corporation Income Taxes
	05	Corporation Income Taxes
933		<b>Social Insurance Taxes and Contributions</b>
	05	Employment Taxes and Contributions
	10	Unemployment Insurance
	15	Other Retirement Contributions
934		<b>Excise Taxes</b>
	05	Federal Fund Excise Taxes
	10	Trust Fund Excise Taxes
935		<b>Estate and Gift Taxes</b>
	00	Estate and Gift Taxes
936		<b>Customs Duties</b>
	00	Custom Duties and Fees
937		<b>Misc. Governmental Receipts</b>
	00	Misc. Governmental Receipts