

**PUBLIC BUDGET DATABASE
USER'S GUIDE**

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

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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 These files can be used to reproduce many of the totals published in the 1997 Budget and examine unpublished details below the levels of aggregation published in the budget.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