

GAO

Report to the Honorable
Richard K. Armey, Majority Leader,
House of Representatives

May 1997

BUDGET ISSUES

Fiscal Year 1996 Agency Spending by Budget Function





**United States
General Accounting Office
Washington, D.C. 20548**

**Accounting and Information
Management Division**

B-276984

May 13, 1997

The Honorable Richard K. Armey
Majority Leader
House of Representatives

Dear Mr. Armey:

This report responds to your office's request for information on federal spending by budget function and subfunction for fiscal year 1996. In the following appendixes, we display agency spending in terms of gross obligations¹ reported against the broad federal mission areas described by budget function classifications. As we have suggested in previous products and testimony,² examining patterns of spending according to budget functions provides a starting point for discussions of government restructuring and can be useful in identifying possible program overlap by focusing on which federal agencies are associated with which federal mission areas.

Appendix I provides a brief description of each budget function and subfunction. Appendix II provides a series of tables that classify department and agency spending by subdepartment³ and by subfunction; appendix III summarizes spending for each budget function and subfunction by federal departments and subdepartments. We compiled the information presented in appendixes II and III from automated information collected and maintained by the Office of Management and Budget as part of its process to develop the President's fiscal year 1998 budget. We did not independently verify reported data, although we did

¹Obligations reflect orders placed, contracts awarded, services received, and other similar transactions during a fiscal year. As an expression of an agency's total financial commitments for a given period, gross obligations portray the relative size of an organization, without regard to the type of underlying budgetary resource or when resulting outlays may occur. When aggregated, however, gross obligations may overstate both department and governmentwide totals. For example, an agency's obligations may include commitments made to another agency, which may then be reobligated by the receiving agency in the same fiscal year.

²This report updates a series of products we prepared for the Chairman, Senate Committee on Governmental Affairs, in 1995. See *Government Restructuring: Identifying Potential Duplication in Federal Missions and Approaches* (GAO/T-AIMD-95-161, June 7, 1995); *Budget Function Classification: Agency Spending by Subfunction and Object Category, Fiscal Year 1994* (GAO/AIMD-95-116FS, May 10, 1995); and *Budget Function Classification: Agency Spending and Personnel Levels for Fiscal Years 1994 and 1995* (GAO/AIMD-95-115FS, April 11, 1995).

³In this report, the term "subdepartment" generally refers to second-tier organizational structures, such as bureaus, administrations and services, and to individual independent agencies, such as the U.S. Postal Service or the Federal Maritime Commission.

reconcile total obligations for departments and agencies to published sources.

Appendixes II and III provide first-level observations on who does what within the enormous complexity of federal missions and organizations. This perspective can be augmented by linking these department and subdepartment summaries to the account-level detail provided in our recent product, Compendium of Budget Accounts: Fiscal Year 1998 (GAO/AIMD-97-65, April 1997). And, for additional detail, the budget account summaries in the compendium can be further linked to the Budget of the United States Government, Fiscal Year 1998 - Appendix, and to agency budget justifications provided to the Congress. In this manner, a reader can “drill down” as needed to inquire into any particular spending pattern within any function, subfunction, or agency.

The budget function classification system provides a comprehensive and consistent means to capture federal spending according to area of national need. Because of this, budget functions are the categories used by the Congress in its concurrent resolution on the budget and will likely be the classification system used to summarize federal spending in governmentwide financial statements, which are required by the Chief Financial Officers Act of 1990 (as expanded by the Government Management Reform Act of 1994), and in the February 1998 governmentwide performance plan, which is required by the Government Performance and Results Act of 1993. Some of the patterns disclosed by arraying spending by function include the following.

- Most federal departments and agencies address more than one mission area; in fact, most made obligations in 1996 to three or more budget functions. If the analysis is continued to subdepartments and subfunctions, the picture is often more complex. For example, the Department of Health and Human Services has about a dozen subdepartments addressing eight missions ranging from Health Care Services to Training and Employment. The Department of the Interior has over a dozen subdepartments addressing 11 missions ranging from Recreational Resources to General Purpose Fiscal Assistance to Elementary, Secondary and Vocational Education.
- Focusing on the missions of government, rather than federal organizations, produces a similarly intricate picture. Excluding Social Security, Medicare, and Net Interest, 6 of the remaining 15 budget functions are addressed by six or more executive branch departments and major agencies. For example, seven major federal organizations made

obligations in 1996 to the Natural Resources and Environment mission area and seven to Community and Regional Development.

- Lastly, in nominal dollar terms, the significance of a department to a mission area, or of a mission area to a department, varies considerably. Spending for the Transportation mission area, for example, is almost entirely within the Department of Transportation, which is also associated with that mission area almost exclusively. However, the Department of Agriculture, with nearly two dozen subdepartments addressing 16 different subfunctions, presents a different picture. The Department is responsible for almost all spending in the Agriculture function, but half of the Department's obligations are associated with a different function and subfunction (Food and Nutrition Assistance within Income Security).

Care must be exercised in drawing specific conclusions from the information contained in the enclosed tables. All of these data are reported as part of the annual executive budget formulation process; none of the data are audited. Additional limitations to note include the following.

- The function classifications can in some cases aggregate very different activities. For example, the Income Security function involves 15 federal organizations, but these organizations are not all dealing with the same type of "Income Security." Income Security actually involves three broad subfunctions: (1) retirement and disability, addressed by nine different federal entities, many of which administer separate employee pension programs; (2) cash assistance, provided by five federal organizations; and (3) housing, food, and nutrition assistance programs, concentrated in two major departments spread across seven components with some small participation by two independent agencies.
- A specific function or subfunction may not fully encompass a set of logically related activities. For example, the Commerce and Housing Credit function does not include the Housing Assistance subfunction, which is in Income Security. Similarly, the Income Security function does not include, for example, Social Security or Income Security for Veterans.
- Subfunctions are based on a variety of organizing themes. Some are based on divisible segments of broad mission areas (e.g., Water Transportation), some on a set of related activities (e.g., Health Care Services), and some on common functions (e.g., Central Fiscal Operations).
- Although each federal activity is placed in a function that best defines its most important purpose, there is discretion when coding an individual budget account against the function categories. If the account finances activities in two or more subfunctions within a single function, the general

function code is used; if the account is associated with two or more functions, a general multi-function code is used.⁴

We are sending copies of this report to the Chairmen and Ranking Minority Members of the Senate Committee on Appropriations; Senate Committee on the Budget; Senate Committee on Governmental Affairs; House Committee on Appropriations; House Committee on the Budget; House Committee on Government Reform and Oversight; and other interested parties. We will also make copies available to others on request.

We will continue to work with your office to provide timely information and assistance as you analyze these data. If you have any questions, please call me at (202) 512-9573. The major authors of this correspondence were Michael J. Curro, Assistant Director, who can be reached at (202) 512-2991; Laura Hamilton; and John Mingus.

Sincerely yours,

A handwritten signature in black ink that reads "Paul L. Posner". The signature is written in a cursive, flowing style.

Paul L. Posner
Director, Budget Issues

⁴Where an account's obligations were reported to more than one function, we allocated the obligations on the same percentage basis as reported for the account's gross budget authority; for accounts lacking gross budget authority, we allocated the obligations on the same percentage basis as reported for the account's gross outlays.

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Abbreviations

DOC	Department of Commerce
DOD	Department of Defense
DOE	Department of Energy
DOI	Department of the Interior
DOJ	Department of Justice
DOL	Department of Labor
DOS	Department of State
DOT	Department of Transportation
EOP	Executive Office of the President
EPA	Environmental Protection Agency
FAP	Funds Appropriated to the President
GSA	General Services Administration
HHS	Department of Health and Human Services
HUD	Department of Housing and Urban Development
NASA	National Aeronautics and Space Administration
OPM	Office of Personnel Management
SBA	Small Business Administration
USDA	Department of Agriculture
VA	Department of Veterans Affairs

Description of Budget Functions

Function	Description	Subfunction
National Defense (050)	Common defense and security of the United States, including raising, equipping, and maintaining of armed forces; development and utilization of weapons systems; direct compensation and benefits paid to active military and civilian personnel; defense research, development, testing, and evaluation; and procurement, construction, stockpiling, and other activities undertaken to directly foster national security.	Department of Defense—Military (051) Atomic Energy Defense Activities (053) Defense-related Activities (054)
International Affairs (150)	Maintaining peaceful relations, commerce, and travel between the United States and the rest of the world and promoting international security and economic development abroad.	International Development and Humanitarian Assistance (151) International Security Assistance (152) Conduct of Foreign Affairs (153) Foreign Information and Exchange Activities (154) International Financial Programs (155)
General Science, Space and Technology (250)	Resources allocated to science and research activities of the federal government that are not an integral part of the programs conducted under any other function.	General Science and Basic Research (251) Space Flight, Research, and Supporting Activities (252)
Energy (270)	Promoting an adequate supply and appropriate use of energy to serve the needs of the economy.	Energy Supply (271) Energy Conservation (272) Emergency Energy Preparedness (274) Energy Information, Policy, and Regulation (276)
Natural Resources and Environment (300)	Developing, managing, and maintaining the nation's natural resources and environment.	Water Resources (301) Conservation and Land Management (302) Recreational Resources (303) Pollution Control and Abatement (304) Other Natural Resources (306)
Agriculture (350)	Promoting the economic stability of agriculture and the nation's capability to maintain and increase agricultural production.	Farm Income Stabilization (351) Agricultural Research and Services (352)

(continued)

Appendix I
Description of Budget Functions

Function	Description	Subfunction
Commerce and Housing Credit (370)	Promotion and regulation of commerce and the housing credit and deposit insurance industries, which pertain to collection and dissemination of social and economic data (unless they are an integral part of another function, such as health); general purpose subsidies to business, including credit subsidies to the housing industry; and the postal service fund and general fund subsidies of that fund.	Mortgage Credit (371) Postal Service (372) Deposit Insurance (373) Other Advancement of Commerce (376)
Transportation (400)	Providing for the transportation of the general public and/or its property, whether local or national and regardless of the particular mode of transportation. Included are construction of facilities; purchase of equipment; research, testing, and evaluation; provision of communications related to transportation; operating subsidies for transportation facilities and industries; and regulatory activities directed specifically toward the transportation industry rather than toward business.	Ground Transportation (401) Air Transportation (402) Water Transportation (403) Other Transportation (407)
Community and Regional Development (450)	Development of physical facilities or financial infrastructures designed to promote viable community economies.	Community Development (451) Area and Regional Development (452) Disaster Relief and Insurance (453)
Education, Training, Employment, and Social Services (500)	Promoting the extension of knowledge and skills, enhancing employment and employment opportunities, protecting workplace standards, and providing services to the needy.	Elementary, Secondary, and Vocational Education (501) Higher Education (502) Research and General Education Aids (503) Training and Employment (504) Other Labor Services (505) Social Services (506)
Health (550)	Programs other than Medicare whose basic purpose is to promote physical and mental health, including the prevention of illness and accidents.	Health Care Services (551) Health Research and Training (552) Consumer and Occupational Health and Safety (554)
Medicare (570)	Federal hospital insurance and federal supplementary medical insurance, along with general fund subsidies of these funds and associated offsetting receipts.	Medicare (571)

(continued)

Appendix I
Description of Budget Functions

Function	Description	Subfunction
Income Security (600)	Support payments (including associated administrative expenses) to persons for whom no current service is rendered. Included are retirement, disability, unemployment, welfare, and similar programs, except for social security and income security for veterans, which are in other functions.	General Retirement and Disability Insurance (excluding Social Security) (601) Federal Employee Retirement and Disability (602) Unemployment Compensation (603) Housing Assistance (604) Food and Nutrition Assistance (605) Other Income Security (609)
Social Security (650)	Federal old age and survivors and disability insurance trust funds, along with general fund subsidies of these funds and associated offsetting collections.	Social Security (651)
Veterans Benefits and Services (700)	Programs providing benefits and services, the eligibility for which is related to prior military service, but the financing of which is not an integral part of the costs of national defense.	Income Security for Veterans (701) Veterans Education, Training, and Rehabilitation (702) Hospital and Medical Care for Veterans (703) Veterans Housing (704) Other Veterans Benefits and Services (705)
Administration of Justice (750)	Programs to provide judicial services, police protection, law enforcement (including civil rights), rehabilitation and incarceration of criminals, and the general maintenance of domestic order.	Federal Law Enforcement Activities (751) Federal Litigative and Judicial Activities (752) Federal Correctional Activities (753) Criminal Justice Assistance (754)
General Government (800)	General overhead cost of the federal government, including legislative and executive activities; provision of central fiscal, personnel, and property activities; and provision of services that cannot reasonably be classified in any other major function.	Legislative Functions (801) Executive Direction and Management (802) Central Fiscal Operations (803) General Property and Records Management (804) Central Personnel Management (805) General Purpose Fiscal Assistance (806) Other General Government (808) Deductions for Offsetting Receipts (809)

(continued)

Appendix I
Description of Budget Functions

Function	Description	Subfunction
Net Interest (900)	Transactions which directly give rise to interest payments or income (lending) and the general shortfall or excess of outgo over income arising out of fiscal, monetary, and other policy considerations and leading to the creation of interest-bearing debt instruments (normally the public debt).	Interest on the Public Debt (901)
		Interest Received by On-Budget Trust Funds (902)
		Interest Received by Off-Budget Trust Funds (903)
		Other Interest (908)
Undistributed Offsetting Receipts (950)	Offsetting receipts that are not included as deductions from outlays in the applicable function or subfunction, above, and are thus "undistributed."	Employer Share, Employee Retirement (on Budget) (951)
		Employer Share, Employee Retirement (off Budget) (952)
		Rents and Royalties on the Outer Continental Shelf (953)
		Sales of Major Assets (954)
		Other Undistributed Offsetting Receipts (959)

Note: Subfunction code 999 is assigned to those budget accounts whose activities are associated with two or more functions.

Fiscal Year 1996 Federal Spending by Department and Agency

Legislative Branch

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Other advancement of commerce (376)	Research and general education aids (503)	Health care services (551)	Federal litigative and judicial activities (752)	Legislative functions (801)	Other general government (808)	Total
Architect of the Capitol					\$176		\$176
Botanic Garden					\$3		\$3
Congressional Budget Office					\$22		\$22
General Accounting Office					\$379		\$379
Government Printing Office					\$84	\$846	\$930
House of Representatives					\$689		\$689
Joint Items					\$75		\$75
Legislative Branch Boards and Commissions			\$3		\$8		\$11
Library of Congress	\$33	\$344			\$60		\$437
Office of Compliance					\$2		\$2
Office of Technology Assessment					\$5		\$5
Senate					\$381		\$381
United States Tax Court				\$32			\$32
Subfunction Total	\$33	\$344	\$3	\$32	\$1,884	\$846	
Percent of Agency Obligations	1.05%	10.95%	0.10%	1.02%	59.96%	26.93%	
Agency Total: \$3,142							

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Judicial Branch

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Federal employee retirement and disability (602)	Federal litigative and judicial activities (752)	Total
Administrative Office of the United States Courts		\$79	\$79
Courts of Appeals, District Courts, and other Judicial Services		\$3,271	\$3,271
Federal Judicial Center		\$19	\$19
Judicial Retirement Funds	\$19	\$33	\$52
Supreme Court of the United States		\$29	\$29
United States Court of Appeals for the Federal Circuit		\$14	\$14
United States Court of International Trade		\$10	\$10
United States Sentencing Commission		\$9	\$9
Violent Crime Reduction Programs		\$30	\$30
Subfunction Total	\$19	\$3,494	
Percent of Agency Obligations	0.54%	99.46%	
Agency Total: \$3,513			

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Executive Office of the President

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Executive direction and management (802)	Total
Armstrong Resolution	\$3	\$3
Compensation of the President and the White House Office	\$40	\$40
Council of Economic Advisers	\$3	\$3
Council on Environmental Quality and Office of Environmental Quality	\$2	\$2
Executive Residence at the White House	\$9	\$9
National Security Council	\$6	\$6
Office of Administration	\$30	\$30
Office of Management and Budget	\$56	\$56
Office of National Drug Control Policy	\$25	\$25
Office of Policy Development	\$4	\$4
Office of Science and Technology Policy	\$5	\$5
Office of the United States Trade Representative	\$21	\$21
Special Assistance to the President and the Official Residence of the Vice President	\$4	\$4
Subfunction Total	\$208	
Percent of Agency Obligations	100.00%	
Agency Total:	\$208	

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Funds Appropriated to the President

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	International development and humanitarian assistance (151)	International security assistance (152)	Conduct of foreign affairs (153)	International financial programs (155)	Federal employee retirement and disability (602)	Executive direction and management (802)	Total
African Development Foundation	\$11						\$11
Agency for International Development	\$3,241		\$44		\$3		\$3,288
Federal Drug Control Programs						\$64	\$64
Inter-American Foundation	\$25						\$25
International Monetary Programs				\$976			\$976
International Security Assistance		\$5,926					\$5,926
Military Sales Programs				\$15,299			\$15,299
Multilateral Assistance	\$1,458						\$1,458
Overseas Private Investment Corporation	\$148						\$148
Peace Corps	\$233						\$233
Special Assistance for Central America		\$3					\$3
Trade and Development Agency	\$56						\$56
Subfunction Total	\$5,172	\$5,929	\$44	\$16,275	\$3	\$64	
Percent of Agency Obligations	18.82%	21.57%	0.16%	59.21%	0.01%	0.23%	
Agency Total: \$27,487							

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Department of Agriculture

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	International development and humanitarian assistance (151)	Energy supply (271)	Water resources (301)	Conservation and land management (302)	Recreational resources (303)	Pollution control and abatement (304)	Farm income stabilization (351)	Agricultural research and services (352)	Mortgage credit (371)
Agricultural Marketing Service							\$37	\$206	
Agricultural Research Service								\$780	
Animal and Plant Health Inspection Service								\$536	
Cooperative State Research, Education, and Extension Service								\$888	
Departmental Administration						\$15		\$201	
Economic Research Service								\$60	
Executive Operations								\$242	
Farm Service Agency				\$1,970			\$15,107		
Food and Consumer Service									
Food Safety and Inspection Service								\$4	
Foreign Agricultural Service	\$940						\$229	\$176	
Forest Service				\$3,442	\$40				
Grain Inspection, Packers and Stockyards Administration								\$57	
National Agricultural Statistics Service								\$91	
Natural Resources Conservation Service			\$269	\$864		\$4	\$1		
Office of Communications								\$12	
Office of the General Counsel								\$30	
Office of the Inspector General								\$66	
Office of the Secretary								\$12	
Risk Management Agency (Federal Crop Insurance Corporation)							\$2,327		
Rural Business - Cooperative Service								\$8	
Rural Housing Service									\$3,242
Rural Utilities Service		\$2,249				\$2			
Subfunction Total	\$940	\$2,249	\$269	\$6,276	\$40	\$21	\$17,701	\$3,369	\$3,242
Percent of Agency Obligations	1.24%	2.96%	0.35%	8.25%	0.05%	0.03%	23.28%	4.43%	4.26%
Agency Total: \$76,040									

(Department of Agriculture continued on next page)

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Department of Agriculture

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Community development (451)	Area and regional development (452)	Disaster relief and insurance (453)	Consumer and occupational health and safety (554)	Housing assistance (604)	Food and nutrition assistance (605)	General purpose fiscal assistance (806)	Total
Agricultural Marketing Service						\$497		\$740
Agricultural Research Service								\$780
Animal and Plant Health Inspection Service								\$536
Cooperative State Research, Education, and Extension Service								\$888
Departmental Administration								\$216
Economic Research Service								\$60
Executive Operations								\$242
Farm Service Agency			\$18					\$17,095
Food and Consumer Service						\$37,678		\$37,678
Food Safety and Inspection Service				\$625				\$629
Foreign Agricultural Service								\$1,345
Forest Service	\$50						\$294	\$3,826
Grain Inspection, Packers and Stockyards Administration								\$57
National Agricultural Statistics Service								\$91
Natural Resources Conservation Service								\$1,138
Office of Communications								\$12
Office of the General Counsel								\$30
Office of the Inspector General								\$66
Office of the Secretary								\$12
Risk Management Agency (Federal Crop Insurance Corporation)								\$2,327
Rural Business - Cooperative Service		\$126						\$134
Rural Housing Service		\$539			\$603			\$4,384
Rural Utilities Service	\$4	\$1,499						\$3,754
Subfunction Total	\$54	\$2,164	\$18	\$625	\$603	\$38,175	\$294	
Percent of Agency Obligations	0.07%	2.85%	0.02%	0.82%	0.79%	50.20%	0.39%	

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Department of Commerce

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Other natural resources (306)	Other advancement of commerce (376)	Area and regional development (452)	Research and general education aids (503)	Total
Bureau of the Census		\$463			\$463
Economic and Statistical Analysis		\$50			\$50
Economic Development Administration			\$400		\$400
Export Administration		\$44			\$44
General Administration		\$169			\$169
International Trade Administration		\$284			\$284
Minority Business Development Agency		\$38			\$38
National Institute of Standards and Technology		\$882			\$882
National Oceanic and Atmospheric Administration	\$2,172	\$46			\$2,218
National Technical Information Service		\$42			\$42
National Telecommunications and Information Administration		\$26		\$41	\$67
Patent and Trademark Office		\$685			\$685
Technology Administration		\$16			\$16
United States Travel and Tourism Administration		\$7			\$7
Subfunction Total	\$2,172	\$2,752	\$400	\$41	
Percent of Agency Obligations	40.48%	51.30%	7.46%	0.76%	
Agency Total: \$5,365					

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Department of Defense

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Department of Defense--Military (051)	Defense- related activities (054)	Water resources (301)	Recreational resources (303)	Federal employee retirement and disability (602)	Veterans education, training, and rehabilitation (702)	Other veterans benefits and services (705)	General purpose fiscal assistance (806)	Total
Armed Forces Retirement Home					\$70		\$4		\$74
Cemeterial Expenses, Army							\$13		\$13
Corps of Engineers--Civil			\$7,192	\$22				\$6	\$7,220
Education Benefits						\$168			\$168
Family Housing	\$4,406								\$4,406
Forest and Wildlife Conservation, Military Reservations				\$2					\$2
Military Construction	\$10,061								\$10,061
Military Personnel	\$70,342								\$70,342
Military Retirement		\$10,699			\$28,991				\$39,690
Operation and Maintenance	\$111,813								\$111,813
Procurement	\$44,840								\$44,840
Research, Development, Test, and Evaluation	\$39,959								\$39,959
Revolving and Management Funds	\$76,064								\$76,064
Trust Funds	\$533								\$533
Subfunction Total	\$358,018	\$10,699	\$7,192	\$24	\$29,061	\$168	\$17	\$6	
Percent of Agency Obligations	88.36%	2.64%	1.77%	0.01%	7.17%	0.04%	0.00%	0.00%	
Agency Total:									
	\$405,185								

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Department of Education

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Elementary, secondary, and vocational education (501)	Higher education (502)	Research and general education aids (503)	Social services (506)	Federal law enforcement activities (751)	Total
Departmental Management			\$333		\$84	\$417
Office of Bilingual Education and Minority Languages Affairs	\$178					\$178
Office of Educational Research and Improvement			\$353			\$353
Office of Elementary and Secondary Education	\$8,349					\$8,349
Office of Postsecondary Education		\$14,271				\$14,271
Office of Special Education and Rehabilitative Services	\$3,397	\$120		\$2,459		\$5,976
Office of Vocational and Adult Education	\$1,366					\$1,366
Subfunction Total	\$13,290	\$14,391	\$686	\$2,459	\$84	
Percent of Agency Obligations	43.00%	46.56%	2.22%	7.96%	0.27%	
Agency Total: \$30,910						

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Department of Energy

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Atomic energy defense activities (053)	General science and basic research (251)	Energy supply (271)	Energy conservation (272)	Emergency energy preparedness (274)	Energy information, policy, and regulation (276)	General purpose fiscal assistance (806)	Total
Atomic Energy Defense Activities	\$11,859							\$11,859
Departmental Administration						\$409		\$409
Energy Programs		\$988	\$4,906	\$555	\$258	\$236	\$2	\$6,945
Power Marketing Administrations			\$3,568					\$3,568
Subfunction Total	\$11,859	\$988	\$8,474	\$555	\$258	\$645	\$2	
Percent of Agency Obligations	52.06%	4.34%	37.20%	2.44%	1.13%	2.83%	0.01%	
Agency Total:	\$22,781							

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Department of Health and Human Services

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Training and employment (504)	Social services (506)	Health care services (551)	Health research and training (552)	Consumer and occupational health and safety (554)	Medicare (571)	Other income security (609)	Criminal justice assistance (754)	Total
Administration for Children and Families	\$879	\$11,442					\$19,229	\$21	\$31,571
Administration on Aging		\$829							\$829
Agency for Health Care Policy and Research				\$134					\$134
Centers for Disease Control and Prevention			\$2,045	\$214					\$2,259
Departmental Management			\$256						\$256
Food and Drug Administration					\$1,003				\$1,003
Health Care Financing Administration			\$94,786	\$54		\$267,335			\$362,175
Health Resources and Services Administration			\$3,063	\$320					\$3,383
Indian Health Services			\$2,259						\$2,259
National Institutes of Health				\$12,230					\$12,230
Office of the Inspector General			\$89						\$89
Program Support Center			\$434						\$434
Substance Abuse and Mental Health Services Administration			\$1,905						\$1,905
Subfunction Total	\$879	\$12,271	\$104,837	\$12,952	\$1,003	\$267,335	\$19,229	\$21	
Percent of Agency Obligations	0.21%	2.93%	25.05%	3.09%	0.24%	63.88%	4.59%	0.01%	
Agency Total: \$418,527									

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Department of Housing and Urban Development

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Mortgage credit (371)	Other advancement of commerce (376)	Community development (451)	Housing assistance (604)	Federal law enforcement activities (751)	Total
Community Planning and Development			\$4,434	\$2,205		\$6,639
Fair Housing and Equal Opportunity					\$20	\$20
Government National Mortgage Association	\$199					\$199
Housing Programs	\$5,597	\$12		\$282		\$5,891
Management and Administration	\$15		\$370	\$739	\$100	\$1,224
Policy Development and Research			\$33			\$33
Public and Indian Housing Programs	\$3			\$13,090		\$13,093
Subfunction Total	\$5,814	\$12	\$4,837	\$16,316	\$120	
Percent of Agency Obligations	21.45%	0.04%	17.85%	60.21%	0.44%	
Agency Total: \$27,099						

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Department of the Interior

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Water resources (301)	Conservation and land management (302)	Recreational resources (303)	Pollution control and abatement (304)	Other natural resources (306)	Ground transportation (401)	Area and regional development (452)	Elementary, secondary, and vocational education (501)	Health care services (551)	General purpose fiscal assistance (806)	Other general government (808)	Total
Bureau of Indian Affairs		\$132					\$1,363	\$542				\$2,037
Bureau of Land Management	\$78	\$1,067		\$11	\$16					\$117		\$1,289
Bureau of Mines					\$62							\$62
Bureau of Reclamation	\$1,383											\$1,383
Central Utah Project	\$31											\$31
Departmental Management					\$267							\$267
Insular Affairs										\$81	\$228	\$309
Minerals Management Service		\$206								\$454		\$660
National Indian Gaming Commission										\$4		\$4
National Park Service			\$1,551			\$5						\$1,556
Office of Inspector General					\$25							\$25
Office of Special Trustee for American Indians					\$18							\$18
Office of Surface Mining Reclamation and Enforcement		\$304							\$56			\$360
Office of the Solicitor					\$35							\$35
United States Fish and Wildlife Service			\$1,252							\$17		\$1,269
United States Geological Survey			\$173		\$932							\$1,105
Subfunction Total	\$1,492	\$1,709	\$2,976	\$11	\$1,355	\$5	\$1,363	\$542	\$56	\$673	\$228	
Percent of Agency Obligations	14.33%	16.42%	28.59%	0.11%	13.02%	0.05%	13.09%	5.21%	0.54%	6.46%	2.19%	
Agency Total:	\$10,410											

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Department of Justice

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Defense-related activities (054)	Conduct of foreign affairs (153)	Federal law enforcement activities (751)	Federal litigative and judicial activities (752)	Federal correctional activities (753)	Criminal justice assistance (754)	Other general government (808)	Total
Drug Enforcement Administration			\$1,076					\$1,076
Federal Bureau of Investigation	\$106		\$2,784					\$2,890
Federal Prison System					\$3,467			\$3,467
General Administration			\$791					\$791
Immigration and Naturalization Service			\$3,514					\$3,514
Interagency Law Enforcement			\$360					\$360
Legal Activities		\$1		\$3,122			\$6	\$3,129
Office of Justice Programs			\$18			\$3,263		\$3,281
Radiation Exposure Compensation	\$22							\$22
United States Parole Commission			\$5					\$5
Subfunction Total	\$128	\$1	\$8,548	\$3,122	\$3,467	\$3,263	\$6	
Percent of Agency Obligations	0.69%	0.01%	46.12%	16.84%	18.71%	17.60%	0.03%	
Agency Total: \$18,535								

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Department of Labor

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Training and employment (504)	Other labor services (505)	Consumer and occupational health and safety (554)	General retirement and disability insurance (excluding social security) (601)	Federal employee retirement and disability (602)	Unemployment compensation (603)	Total
Bureau of Labor Statistics		\$360					\$360
Departmental Management		\$310					\$310
Employment and Training Administration	\$7,363					\$27,664	\$35,027
Employment Standards Administration		\$293		\$1,120	\$2,003		\$3,416
Mine Safety and Health Administration			\$195				\$195
Occupational Safety and Health Administration			\$306				\$306
Office of the American Workplace		\$2					\$2
Pension and Welfare Benefit Administration				\$67			\$67
Pension Benefit Guaranty Corporation				\$1,011			\$1,011
Subfunction Total	\$7,363	\$965	\$501	\$2,198	\$2,003	\$27,664	
Percent of Agency Obligations	18.09%	2.37%	1.23%	5.40%	4.92%	67.98%	
Agency Total: \$40,694							

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Department of State

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	International development and humanitarian assistance (151)	International security assistance (152)	Conduct of foreign affairs (153)	Foreign information and exchange activities (154)	Water resources (301)	Conservation and land management (302)	Federal employee retirement and disability (602)	Total
Administration of Foreign Affairs			\$3,746				\$471	\$4,217
International Commissions					\$56	\$15		\$71
International Organizations and Conferences			\$1,255					\$1,255
Other	\$830	\$16	\$4	\$5				\$855
Subfunction Total	\$830	\$16	\$5,005	\$5	\$56	\$15	\$471	
Percent of Agency Obligations	12.97%	0.25%	78.23%	0.08%	0.88%	0.23%	7.36%	
Agency Total: \$6,398								

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Department of Transportation

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Defense- related activities (054)	Pollution control and abatement (304)	Ground transportation (401)	Air transportation (402)	Water transportation (403)	Other transportation (407)	Total
Bureau of Transportation Statistics						\$2	\$2
Coast Guard	\$300	\$109			\$3,575		\$3,984
Federal Aviation Administration				\$10,862			\$10,862
Federal Highway Administration			\$19,908				\$19,908
Federal Railroad Administration			\$807				\$807
Federal Transit Administration			\$5,215				\$5,215
Maritime Administration	\$8				\$647		\$655
National Highway Traffic Safety Administration			\$351				\$351
Office of Inspector General						\$39	\$39
Office of the Secretary				\$24		\$386	\$410
Research and Special Programs Administration						\$286	\$286
Saint Lawrence Seaway Development Corporation					\$22		\$22
Surface Transportation Board			\$17				\$17
Subfunction Total	\$308	\$109	\$26,298	\$10,886	\$4,244	\$713	
Percent of Agency Obligations	0.72%	0.26%	61.79%	25.58%	9.97%	1.68%	
Agency Total: \$42,558							

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Department of the Treasury

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Deposit insurance (373)	Community development (451)	Other income security (609)	Federal law enforcement activities (751)	Central fiscal operations (803)	General purpose fiscal assistance (806)	Other general government (808)	Interest on the public debt (901)	Other interest (908)	Total
Bureau of Alcohol, Tobacco and Firearms				\$430		\$221				\$651
Bureau of Engraving and Printing					\$481					\$481
Bureau of the Public Debt					\$301					\$301
Comptroller of the Currency	\$370									\$370
Departmental Offices		\$50		\$222	\$387		\$209			\$868
Federal Financing Bank					\$7,797					\$7,797
Federal Law Enforcement Training Center				\$81						\$81
Financial Management Service					\$343		\$509		\$5,952	\$6,804
Interest on the Public Debt								\$343,955		\$343,955
Internal Revenue Service			\$19,159		\$7,452				\$2,172	\$28,783
Office of Thrift Supervision	\$143									\$143
United States Customs Service				\$2,182		\$113				\$2,295
United States Mint					\$637					\$637
United States Secret Service				\$580						\$580
Violent crime reduction programs				\$61						\$61
Subfunction Total	\$513	\$50	\$19,159	\$3,556	\$17,398	\$334	\$718	\$343,955	\$8,124	
Percent of Agency Obligations	0.13%	0.01%	4.87%	0.90%	4.42%	0.08%	0.18%	87.34%	2.06%	
Agency Total: \$393,807										

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Department of Veterans Affairs

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Income security for veterans (701)	Veterans education, training, and rehabilitation (702)	Hospital and medical care for veterans (703)	Veterans housing (704)	Other veterans benefits and services (705)	Total
Construction			\$509		\$8	\$517
Departmental Administration					\$1,732	\$1,732
Veterans Benefits Administration	\$21,477	\$1,463		\$1,970		\$24,910
Veterans Health Administration			\$16,920		\$227	\$17,147
Subfunction Total	\$21,477	\$1,463	\$17,429	\$1,970	\$1,967	
Percent of Agency Obligations	48.47%	3.30%	39.34%	4.45%	4.44%	
Agency Total: \$44,306						

Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency

Environmental Protection Agency

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Pollution control and abatement (304)	Total
Environmental Protection Agency	\$6,789	\$6,789
Subfunction Total	\$6,789	
Percent of Agency Obligations	100.00%	
Agency Total:		\$6,789

Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency

General Services Administration

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Other advancement of commerce (376)	Community development (451)	Executive direction and management (802)	General property and records management (804)	Total
General Activities	\$4		\$2	\$362	\$368
Real Property Activities		\$11		\$5,804	\$5,815
Supply and Technology Activities				\$5,619	\$5,619
Subfunction Total	\$4	\$11	\$2	\$11,785	
Percent of Agency Obligations	0.03%	0.09%	0.02%	99.86%	
Agency Total: \$11,802					

Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency

National Aeronautics and Space Administration

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Space flight, research, and supporting activities (252)	Air transportation (402)	Research and general education aids (503)	Total
National Aeronautics and Space Administration	\$13,056	\$1,351	\$1	\$14,408
Subfunction Total	\$13,056	\$1,351	\$1	
Percent of Agency Obligations	90.62%	9.38%	0.01%	
Agency Total: \$14,408				

Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency

Office of Personnel Management

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Health care services (551)	Federal employee retirement and disability (602)	Central personnel management (805)	Total
Office of Personnel Management	\$19,978	\$41,638	\$20,399	\$82,015
Subfunction Total	\$19,978	\$41,638	\$20,399	
Percent of Agency Obligations	24.36%	50.77%	24.87%	
Agency Total: \$82,015				

Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency

Small Business Adminstration

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Other advancement of commerce (376)	Disaster relief and insurance (453)	Total
Small Business Administration	\$1,529	\$498	\$2,027
Subfunction Total	\$1,529	\$498	
Percent of Agency Obligations	75.43%	24.57%	
Agency Total: \$2,027			

Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency

Social Security Administration

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	General retirement and disability insurance (excluding social security) (601)	Other income security (609)	Social security (651)	Total
Social Security Administration	\$667	\$29,237	\$360,576	\$390,480
Subfunction Total	\$667	\$29,237	\$360,576	
Percent of Agency Obligations	0.17%	7.49%	92.34%	
Agency Total: \$390,480				

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Other Independent Agencies

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Defense-related activities (054)	Conduct of foreign affairs (153)	Recreational resources (303)	Community development (451)	Area and regional development (452)	Higher education (502)	Research and general education aids (503)	Other labor services (505)	Other veterans benefits and services (705)	Federal law enforcement activities (751)	Other general government (808)	Total
Administrative Conference of the United States										\$1		\$1
Advisory Commission on Intergovernmental Relations											\$1	\$1
Advisory Council on Historic Preservation			\$3									\$3
American Battle Monuments Commission									\$25			\$25
Appalachian Regional Commission					\$222							\$222
Architectural and Transportation Barriers Compliance Board										\$3		\$3
Arms Control and Disarmament Agency		\$43										\$43
Barry Goldwater Scholarship and Excellence in Education Foundation						\$3						\$3
Central Intelligence Agency	\$214											\$214
Christopher Columbus Fellowship Foundation						\$1						\$1
Commission of Fine Arts				\$1			\$6					\$7
Commission on Civil Rights										\$9		\$9
Committee for Purchase from People who are Blind or Severely Disabled								\$2				\$2

(Other Independent Agencies continued on next page)

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Other Independent Agencies

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Atomic energy defense activities (053)	International financial programs (155)	Farm income stabilization (351)	Other advancement of commerce (376)	Research and general education aids (503)	Social services (506)	Consumer and occupational health and safety (554)	Other veterans benefits and services (705)	Federal law enforcement activities (751)	General purpose fiscal assistance (806)	Total
Commodity Futures Trading Commission				\$54							\$54
Consumer Product Safety Commission							\$41				\$41
Corporation for National and Community Service						\$671					\$671
Corporation for Public Broadcasting					\$275						\$275
Court of Veterans Appeals								\$9			\$9
Defense Nuclear Facilities Safety Board	\$17										\$17
District of Columbia										\$745	\$745
Equal Employment Opportunity Commission									\$234		\$234
Export-Import Bank of the United States		\$1,340									\$1,340
Farm Credit Administration			\$38								\$38
Farm Credit System Financial Assistance Corporation			\$117								\$117
Farm Credit System Insurance Corporation			\$1								\$1

(Other Independent Agencies continued on next page)

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Other Independent Agencies

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Defense-related activities (054)	Mortgage credit (371)	Deposit insurance (373)	Other advancement of commerce (376)	Water transportation (403)	Community development (451)	Disaster relief and insurance (453)	Other labor services (505)	Housing assistance (604)	Food and nutrition assistance (605)	Central personnel management (805)	Other general government (808)	Total
Federal Communications Commission				\$1,160									\$1,160
Federal Deposit Insurance Corporation			\$3,094						\$1				\$3,095
Federal Election Commission												\$26	\$26
Federal Emergency Management Agency	\$105					\$2	\$5,543			\$100			\$5,750
Federal Financial Institutions Examination Council Appraisal Subcommittee				\$2									\$2
Federal Housing Finance Board		\$14											\$14
Federal Labor Relations Authority											\$21		\$21
Federal Maritime Commission					\$15								\$15
Federal Mediation and Conciliation Service								\$34					\$34

(Other Independent Agencies continued on next page)

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Other Independent Agencies

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Defense-related activities (054)	Conduct of foreign affairs (153)	Foreign information and exchange activities (154)	Other advancement of commerce (376)	Ground transportation (401)	Higher education (502)	Research and general education aids (503)	Consumer and occupational health and safety (554)	Central fiscal operations (803)	Other general government (808)	Total
Federal Mine Safety and Health Review Commission								\$6			\$6
Federal Retirement Thrift Investment Board									\$41		\$41
Federal Trade Commission				\$101							\$101
Harry S. Truman Scholarship Foundation						\$3					\$3
Institute of American Indian and Alaska Native Culture and Arts						\$6					\$6
Institute of Museum and Library Services							\$150				\$150
Intelligence Community Management Account	\$89										\$89
International Trade Commission		\$40									\$40
Interstate Commerce Commission					\$9						\$9
James Madison Memorial Fellowship Foundation						\$2					\$2
Japan-United States Friendship Commission			\$2								\$2
JFK Assassination Records Review Board										\$2	\$2

(Other Independent Agencies continued on next page)

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Other Independent Agencies

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Conservation and land management (302)	Deposit insurance (373)	Community development (451)	Higher education (502)	Research and general education aids (503)	Social services (506)	Federal litigative and judicial activities (752)	General property and records management (804)	Central personnel management (805)	Total
Legal Services Corporation							\$278			\$278
Marine Mammal Commission	\$1									\$1
Merit Systems Protection Board									\$26	\$26
Morris K. Udall Scholarship and Excellence in National Environmental Policy				\$1						\$1
National Archives and Records Administration								\$242		\$242
National Capital Planning Commission			\$5							\$5
National Commission on Libraries and Information Science					\$1					\$1
National Council on Disability						\$2				\$2
National Credit Union Administration		\$316								\$316
National Education Goals Panel					\$1					\$1
National Endowment for the Arts					\$91					\$91
National Endowment for the Humanities					\$109					\$109

(Other Independent Agencies continued on next page)

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Other Independent Agencies

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Defense-related activities (054)	General science and basic research (251)	Energy supply (271)	Energy information, policy, and regulation (276)	Other transportation (407)	Community development (451)	Other labor services (505)	Consumer and occupational health and safety (554)	Criminal justice assistance (754)	Central personnel management (805)	Other general government (808)	Total
National Labor Relations Board							\$170					\$170
National Mediation Board							\$8					\$8
National Science Foundation	\$63	\$3,265										\$3,328
National Transportation Safety Board					\$40							\$40
Neighborhood Reinvestment Corporation						\$39						\$39
Nuclear Regulatory Commission				\$520								\$520
Nuclear Waste Technical Review Board			\$3									\$3
Occupational Safety and Health Review Commission								\$8				\$8
Office of Government Ethics										\$8		\$8
Office of Navajo and Hopi Indian Relocation											\$21	\$21
Office of Special Counsel										\$8		\$8
Other Commissions and Boards											\$1	\$1
Ounce of Prevention Council									\$2			\$2

(Other Independent Agencies continued on next page)

**Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency**

Other Independent Agencies

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Defense-related activities (054)	Energy supply (271)	Water resources (301)	Postal service (372)	Deposit insurance (373)	Other advancement of commerce (376)	Water transportation (403)	Area and regional development (452)	Research and general education aids (503)	General retirement and disability insurance (excluding social security) (601)	Unemployment compensation (603)	Federal litigative and judicial activities (752)	Total
Panama Canal Commission							\$683						\$683
Postal Service				\$57,543									\$57,543
Railroad Retirement Board													
Resolution Trust Corporation					\$526					\$8,807	\$80		\$8,867
River Basin Commissions			\$2										\$2
Securities and Exchange Commission						\$301							\$301
Selective Service System	\$23												\$23
Smithsonian Institution													
State Justice Institute									\$477				\$477
Tennessee Valley Authority		\$6,253						\$133				\$5	\$5
													\$6,386

(Other Independent Agencies continued on next page)

Appendix II
Fiscal Year 1996 Federal Spending by
Department and Agency

Other Independent Agencies

(Fiscal Year 1996 Gross Obligations in Millions)

Subdepartment	Conduct of foreign affairs (153)	Foreign information and exchange activities (154)	Energy supply (271)	Health care services (551)	Federal employee retirement and disability (602)	Other general government (808)	Total
United Mine Workers of America Benefit Funds				\$351			\$351
United States Enrichment Corporation Fund			\$1,252				\$1,252
United States Holocaust Memorial Council						\$28	\$28
United States Information Agency		\$1,201			\$6		\$1,207
United States Institute of Peace	\$11						\$11

Fiscal Year 1996 Federal Spending by Budget Function and Subfunction

National Defense (050)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Department of Defense--Military (051)	Atomic energy defense activities (053)	Defense-related activities (054)
DOD	Family Housing	\$4,406		
	Military Construction	\$10,061		
	Military Personnel	\$70,342		
	Military Retirement			\$10,699
	Operation and Maintenance	\$111,813		
	Procurement	\$44,840		
	Research, Development, Test, and Evaluation	\$39,959		
	Revolving and Management Funds	\$76,064		
	Trust Funds	\$533		
DOE	Atomic Energy Defense Activities		\$11,859	
DOJ	Federal Bureau of Investigation			\$106
	Radiation Exposure Compensation			\$22
DOT	Coast Guard			\$300
	Maritime Administration			\$8
Indep.	Central Intelligence Agency			\$214
	Defense Nuclear Facilities Safety Board		\$17	
	Federal Emergency Management Agency			\$105
	Intelligence Community Management Account			\$89
	National Science Foundation			\$63
	Selective Service System			\$23
	Subfunction Total	\$358,018	\$11,876	\$11,629
	Percent of Function Total	93.84%	3.11%	3.05%
Function Total:		\$381,523		

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

International Affairs (150)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	International development and humanitarian assistance (151)	International security assistance (152)	Conduct of foreign affairs (153)	Foreign information and exchange activities (154)	International financial programs (155)
FAP	African Development Foundation	\$11				
	Agency for International Development	\$3,241		\$44		
	Inter-American Foundation	\$25				
	International Monetary Programs					\$976
	International Security Assistance		\$5,926			
	Military Sales Programs					\$15,299
	Multilateral Assistance	\$1,458				
	Overseas Private Investment Corporation	\$148				
	Peace Corps	\$233				
	Special Assistance for Central America		\$3			
	Trade and Development Agency	\$56				
USDA	Foreign Agricultural Service	\$940				
DOJ	Legal Activities			\$1		
DOS	Administration of Foreign Affairs			\$3,746		
	International Organizations and Conferences			\$1,255		
	Other	\$830	\$16	\$4	\$5	
Indep.	Arms Control and Disarmament Agency			\$43		
	Export-Import Bank of the United States					\$1,340
	International Trade Commission			\$40		
	Japan-United States Friendship Commission				\$2	
	United States Information Agency				\$1,201	
	United States Institute of Peace			\$11		
	Subfunction Total	\$6,942	\$5,945	\$5,144	\$1,208	\$17,615
	Percent of Function Total	18.84%	16.13%	13.96%	3.28%	47.80%
Function Total:		\$36,854				

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

General Science, Space and Technology (250)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	General science and basic research (251)	Space flight, research, and supporting activities (252)
DOE	Energy Programs	\$988	
NASA	National Aeronautics and Space Administration		\$13,056
Indep.	National Science Foundation	\$3,265	
	Subfunction Total	\$4,253	\$13,056
	Percent of Function Total	24.57%	75.43%
Function Total:		\$17,309	

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

Energy (270)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Energy supply (271)	Energy conservation (272)	Emergency energy preparedness (274)	Energy information, policy, and regulation (276)
USDA	Rural Utilities Service	\$2,249			
DOE	Departmental Administration				\$409
	Energy Programs	\$4,906	\$555	\$258	\$236
	Power Marketing Administrations	\$3,568			
Indep.	Nuclear Regulatory Commission				\$520
	Nuclear Waste Technical Review Board	\$3			
	Tennessee Valley Authority	\$6,253			
	United States Enrichment Corporation Fund	\$1,252			
	Subfunction Total	\$18,231	\$555	\$258	\$1,165
	Percent of Function Total	90.21%	2.75%	1.28%	5.76%
Function Total:		\$20,209			

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

Natural Resources and Environment (300)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Water resources (301)	Conservation and land management (302)	Recreational resources (303)	Pollution control and abatement (304)	Other natural resources (306)
USDA	Departmental Administration				\$15	
	Farm Service Agency		\$1,970			
	Forest Service		\$3,442	\$40		
	Natural Resources Conservation Service	\$269	\$864		\$4	
	Rural Utilities Service				\$2	
DOC	National Oceanic and Atmospheric Administration					\$2,172
DOD	Corps of Engineers--Civil	\$7,192		\$22		
	Forest and Wildlife Conservation, Military Reservations			\$2		
DOI	Bureau of Indian Affairs		\$132			
	Bureau of Land Management	\$78	\$1,067		\$11	\$16
	Bureau of Mines					\$62
	Bureau of Reclamation	\$1,383				
	Central Utah Project	\$31				
	Departmental Management					\$267
	Minerals Management Service		\$206			
	National Park Service			\$1,551		
	Office of Inspector General					\$25
	Office of Special Trustee for American Indians					\$18
	Office of Surface Mining Reclamation and Enforcement		\$304			
	Office of the Solicitor					\$35
	United States Fish and Wildlife Service			\$1,252		
	United States Geological Survey			\$173		\$932
DOS	International Commissions	\$56	\$15			
DOT	Coast Guard				\$109	
EPA	Environmental Protection Agency				\$6,789	
Indep.	Advisory Council on Historic Preservation			\$3		
	Marine Mammal Commission		\$1			
	River Basin Commissions	\$2				
	Subfunction Total	\$9,011	\$8,001	\$3,043	\$6,930	\$3,527
	Percent of Function Total	29.53%	26.22%	9.97%	22.71%	11.56%
Function Total:		\$30,512				

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

Agriculture (350)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Farm income stabilization (351)	Agricultural research and services (352)
USDA	Agricultural Marketing Service	\$37	\$206
	Agricultural Research Service		\$780
	Animal and Plant Health Inspection Service		\$536
	Cooperative State Research, Education, and Extension Service		\$888
	Departmental Administration		\$201
	Economic Research Service		\$60
	Executive Operations		\$242
	Farm Service Agency	\$15,107	
	Food Safety and Inspection Service		\$4
	Foreign Agricultural Service	\$229	\$176
	Grain Inspection, Packers and Stockyards Administration		\$57
	National Agricultural Statistics Service		\$91
	Natural Resources Conservation Service	\$1	
	Office of Communications		\$12
	Office of the General Counsel		\$30
	Office of the Inspector General		\$66
	Office of the Secretary		\$12
	Risk Management Agency (Federal Crop Insurance Corporation)	\$2,327	
	Rural Business - Cooperative Service		\$8
Indep.	Farm Credit Administration	\$38	
	Farm Credit System Financial Assistance Corporation	\$117	
	Farm Credit System Insurance Corporation	\$1	
	Subfunction Total	\$17,857	\$3,369
	Percent of Function Total	84.13%	15.87%
Function Total:		\$21,226	

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

Commerce and Housing Credit (370)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Mortgage credit (371)	Postal service (372)	Deposit insurance (373)	Other advancement of commerce (376)
Legislative	Library of Congress				\$33
USDA	Rural Housing Service	\$3,242			
DOC	Bureau of the Census				\$463
	Economic and Statistical Analysis				\$50
	Export Administration				\$44
	General Administration				\$169
	International Trade Administration				\$284
	Minority Business Development Agency				\$38
	National Institute of Standards and Technology				\$882
	National Oceanic and Atmospheric Administration				\$46
	National Technical Information Service				\$42
	National Telecommunications and Information Administration				\$26
	Patent and Trademark Office				\$685
	Technology Administration				\$16
	United States Travel and Tourism Administration				\$7
HUD	Government National Mortgage Association	\$199			
	Housing Programs	\$5,597			\$12
	Management and Administration	\$15			
	Public and Indian Housing Programs	\$3			
Treasury	Comptroller of the Currency			\$370	
	Office of Thrift Supervision			\$143	
GSA	General Activities				\$4
SBA	Small Business Administration				\$1,529
Indep.	Commodity Futures Trading Commission				\$54
	Federal Communications Commission				\$1,160
	Federal Deposit Insurance Corporation			\$3,094	
	Federal Financial Institutions Examination Council Appraisal Subcommittee				\$2
	Federal Housing Finance Board	\$14			
	Federal Trade Commission				\$101
	National Credit Union Administration			\$316	
	Postal Service		\$57,543		
	Resolution Trust Corporation			\$526	
	Securities and Exchange Commission				\$301
	Subfunction Total	\$9,070	\$57,543	\$4,449	\$5,948
	Percent of Function Total	11.78%	74.72%	5.78%	7.72%
Function Total:		\$77,010			

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

Transportation (400)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Ground transportation (401)	Air transportation (402)	Water transportation (403)	Other transportation (407)
DOI	National Park Service	\$5			
DOT	Bureau of Transportation Statistics				\$2
	Coast Guard			\$3,575	
	Federal Aviation Administration		\$10,862		
	Federal Highway Administration	\$19,908			
	Federal Railroad Administration	\$807			
	Federal Transit Administration	\$5,215			
	Maritime Administration			\$647	
	National Highway Traffic Safety Administration	\$351			
	Office of Inspector General				\$39
	Office of the Secretary		\$24		\$386
	Research and Special Programs Administration				\$286
	Saint Lawrence Seaway Development Corporation			\$22	
	Surface Transportation Board	\$17			
NASA	National Aeronautics and Space Administration		\$1,351		
Indep.	Federal Maritime Commission			\$15	
	Interstate Commerce Commission	\$9			
	National Transportation Safety Board				\$40
	Panama Canal Commission			\$683	
	Subfunction Total	\$26,312	\$12,237	\$4,942	\$753
	Percent of Function Total	59.47%	27.66%	11.17%	1.70%
Function Total:		\$44,244			

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

Community and Regional Development (450)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Community development (451)	Area and regional development (452)	Disaster relief and insurance (453)
USDA	Farm Service Agency			\$18
	Forest Service	\$50		
	Rural Business - Cooperative Service		\$126	
	Rural Housing Service		\$539	
	Rural Utilities Service	\$4	\$1,499	
DOC	Economic Development Administration		\$400	
HUD	Community Planning and Development	\$4,434		
	Management and Administration	\$370		
	Policy Development and Research	\$33		
DOI	Bureau of Indian Affairs		\$1,363	
Treasury	Departmental Offices	\$50		
GSA	Real Property Activities	\$11		
SBA	Small Business Administration			\$498
Indep.	Appalachian Regional Commission		\$222	
	Commission of Fine Arts	\$1		
	Federal Emergency Management Agency	\$2		\$5,543
	National Capital Planning Commission	\$5		
	Neighborhood Reinvestment Corporation	\$39		
	Tennessee Valley Authority		\$133	
	Subfunction Total	\$4,999	\$4,282	\$6,059
	Percent of Function Total	32.59%	27.91%	39.50%
Function Total:		\$15,340		

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

Education, Training, Employment and Social Services (500)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Elementary, secondary, and vocational education (501)	Higher education (502)	Research and general education aids (503)	Training and employment (504)	Other labor services (505)	Social services (506)
Legislative	Library of Congress			\$344			
DOC	National Telecommunications and Information Administration			\$41			
Education	Departmental Management			\$333			
	Office of Bilingual Education and Minority Languages Affairs	\$178					
	Office of Educational Research and Improvement			\$353			
	Office of Elementary and Secondary Education	\$8,349					
	Office of Postsecondary Education		\$14,271				
	Office of Special Education and Rehabilitative Services	\$3,397	\$120				\$2,459
	Office of Vocational and Adult Education	\$1,366					
HHS	Administration for Children and Families				\$879		\$11,442
	Administration on Aging						\$829
DOI	Bureau of Indian Affairs	\$542					
DOL	Bureau of Labor Statistics					\$360	
	Departmental Management					\$310	
	Employment Standards Administration					\$293	
	Employment and Training Administration				\$7,363		
	Office of the American Workplace					\$2	
NASA	National Aeronautics and Space Administration			\$1			
Indep.	Barry Goldwater Scholarship and Excellence in Education Foundation		\$3				
	Christopher Columbus Fellowship Foundation		\$1				
	Commission of Fine Arts			\$6			
	Committee for Purchase from People Who Are Blind or Severely Disabled					\$2	
	Corporation for National and Community Service						\$671
	Corporation for Public Broadcasting			\$275			
	Federal Mediation and Conciliation Service					\$34	
	Harry S. Truman Scholarship Foundation		\$3				
	Institute of American Indian and Alaska Native Culture and Arts		\$6				
	Institute of Museum and Library Services			\$150			
	James Madison Memorial Fellowship Foundation		\$2				
	Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation		\$1				
	National Commission on Libraries and Information Science			\$1			
	National Council on Disability						\$2
	National Education Goals Panel			\$1			

(Education, Training, Employment and Social Services continued on next page)

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

Education, Training, Employment and Social Services (500)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Elementary, secondary, and vocational education (501)	Higher education (502)	Research and general education aids (503)	Training and employment (504)	Other labor services (505)	Social services (506)
Indep.	National Endowment for the Arts			\$91			
	National Endowment for the Humanities			\$109			
	National Labor Relations Board					\$170	
	National Mediation Board					\$8	
	Smithsonian Institution			\$477			
	Subfunction Total	\$13,832	\$14,407	\$2,182	\$8,242	\$1,179	\$15,403
	Percent of Function Total	25.04%	26.08%	3.95%	14.92%	2.13%	27.88%
Function Total:		\$55,245					

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

Health (550)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Health care services (551)	Health research and training (552)	Consumer and occupational health and safety (554)
Legislative	Legislative Branch Boards and Commissions	\$3		
USDA	Food Safety and Inspection Service			\$625
HHS	Agency for Health Care Policy and Research		\$134	
	Centers for Disease Control and Prevention	\$2,045	\$214	
	Departmental Management	\$256		
	Food and Drug Administration			\$1,003
	Health Care Financing Administration	\$94,786	\$54	
	Health Resources and Services Administration	\$3,063	\$320	
	Indian Health Services	\$2,259		
	National Institutes of Health		\$12,230	
	Office of the Inspector General	\$89		
	Program Support Center	\$434		
	Substance Abuse and Mental Health Services Administration	\$1,905		
DOI	Office of Surface Mining Reclamation and Enforcement	\$56		
DOL	Mine Safety and Health Administration			\$195
	Occupational Safety and Health Administration			\$306
OPM	Office of Personnel Management	\$19,978		
Indep.	Consumer Product Safety Commission			\$41
	Federal Mine Safety and Health Review Commission			\$6
	Occupational Safety and Health Review Commission			\$8
	United Mine Workers of America Benefit Funds	\$351		
	Subfunction Total	\$125,225	\$12,952	\$2,184
	Percent of Function Total	89.22%	9.23%	1.56%
Function Total:		\$140,361		

Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction

Medicare (570)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Medicare (571)
HHS	Health Care Financing Administration	\$267,335
	Subfunction Total	\$267,335
	Percent of Function Total	100.00%
Function Total:		\$267,335

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

Income Security (600)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	General retirement and disability insurance (excluding social security) (601)	Federal employee retirement and disability (602)	Unemployment compensation (603)	Housing assistance (604)	Food and nutrition assistance (605)	Other income security (609)
Judicial	Judicial Retirement Funds		\$19				
FAP	Agency for International Development		\$3				
USDA	Agricultural Marketing Service					\$497	
	Food and Consumer Service					\$37,678	
	Rural Housing Service				\$603		
DOD	Armed Forces Retirement Home		\$70				
	Military Retirement		\$28,991				
HHS	Administration for Children and Families						\$19,229
HUD	Community Planning and Development				\$2,205		
	Housing Programs				\$282		
	Management and Administration				\$739		
	Public and Indian Housing Programs				\$13,090		
DOL	Employment Standards Administration	\$1,120	\$2,003				
	Employment and Training Administration			\$27,664			
	Pension Benefit Guaranty Corporation	\$1,011					
	Pension and Welfare Benefit Administration	\$67					
DOS	Administration of Foreign Affairs		\$471				
Treasury	Internal Revenue Service						\$19,159
OPM	Office of Personnel Management		\$41,638				
SSA	Social Security Administration	\$667					\$29,237
Indep.	Federal Deposit Insurance Corporation				\$1		
	Federal Emergency Management Agency					\$100	
	Railroad Retirement Board	\$8,807		\$80			
	United States Information Agency		\$6				
	Subfunction Total	\$11,672	\$73,201	\$27,744	\$16,920	\$38,275	\$67,625
	Percent of Function Total	4.96%	31.09%	11.78%	7.19%	16.26%	28.72%
Function Total:		\$235,437					

Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction

Social Security (650)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Social security (651)
SSA	Social Security Administration	\$360,576
	Subfunction Total	\$360,576
	Percent of Function Total	100.00%
Function Total:		\$360,576

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

Veterans Benefits and Services (700)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Income security for veterans (701)	Veterans education, training, and rehabilitation (702)	Hospital and medical care for veterans (703)	Veterans housing (704)	Other veterans benefits and services (705)
DOD	Armed Forces Retirement Home					\$4
	Cemeterial Expenses, Army					\$13
	Education Benefits		\$168			
VA	Construction			\$509		\$8
	Departmental Administration					\$1,732
	Veterans Benefits Administration	\$21,477	\$1,463		\$1,970	
	Veterans Health Administration			\$16,920		\$227
Indep.	American Battle Monuments Commission					\$25
	Court of Veterans Appeals					\$9
	Subfunction Total	\$21,477	\$1,631	\$17,429	\$1,970	\$2,018
	Percent of Function Total	48.24%	3.66%	39.14%	4.42%	4.53%
Function Total:		\$44,525				

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

Administration of Justice (750)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Federal law enforcement activities (751)	Federal litigative and judicial activities (752)	Federal correctional activities (753)	Criminal justice assistance (754)
Legislative	United States Tax Court		\$32		
Judicial	Administrative Office of the United States Courts		\$79		
	Courts of Appeals, District Courts, and Other Judicial Services		\$3,271		
	Federal Judicial Center		\$19		
	Judicial Retirement Funds		\$33		
	Supreme Court of the United States		\$29		
	United States Court of Appeals for the Federal Circuit		\$14		
	United States Court of International Trade		\$10		
	United States Sentencing Commission		\$9		
	Violent Crime Reduction Programs		\$30		
Education	Departmental Management	\$84			
HHS	Administration for Children and Families				\$21
HUD	Fair Housing and Equal Opportunity	\$20			
	Management and Administration	\$100			
DOJ	Drug Enforcement Administration	\$1,076			
	Federal Bureau of Investigation	\$2,764			
	Federal Prison System			\$3,467	
	General Administration	\$791			
	Immigration and Naturalization Service	\$3,514			
	Interagency Law Enforcement	\$360			
	Legal Activities		\$3,122		
	Office of Justice Programs	\$18			\$3,263
	United States Parole Commission	\$5			
Treasury	Bureau of Alcohol, Tobacco and Firearms	\$430			
	Departmental Offices	\$222			
	Federal Law Enforcement Training Center	\$81			
	United States Customs Service	\$2,182			
	United States Secret Service	\$580			
	Violent Crime Reduction Programs	\$61			
Indep.	Administrative Conference of the United States	\$1			
	Architectural and Transportation Barriers Compliance Board	\$3			
	Commission on Civil Rights	\$9			
	Equal Employment Opportunity Commission	\$234			
	Legal Services Corporation		\$278		
	Ounce of Prevention Council				\$2
	State Justice Institute		\$5		
	Subfunction Total	\$12,555	\$6,931	\$3,467	\$3,286
	Percent of Function Total	47.85%	26.41%	13.21%	12.52%
	Function Total:	\$26,239			

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

General Government (800)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Legislative functions (801)	Executive direction and management (802)	Central fiscal operations (803)	General property and records management (804)	Central personnel management (805)	General purpose fiscal assistance (806)	Other general government (808)
Legislative	Architect of the Capitol	\$176						
	Botanic Garden	\$3						
	Congressional Budget Office	\$22						
	General Accounting Office	\$379						
	Government Printing Office	\$84						
	House of Representatives	\$689						\$846
	Joint Items	\$75						
	Legislative Branch Boards and Commissions	\$8						
	Library of Congress	\$60						
	Office of Compliance	\$2						
	Office of Technology Assessment	\$5						
	Senate	\$381						
EOP	Armstrong Resolution		\$3					
	Compensation of the President and the White House Office		\$40					
	Council of Economic Advisers		\$3					
	Council on Environmental Quality and Office of Environmental Quality		\$2					
	Executive Residence at the White House		\$9					
	National Security Council		\$6					
	Office of Administration		\$30					
	Office of Management and Budget		\$56					
	Office of National Drug Control Policy		\$25					
	Office of Policy Development		\$4					
	Office of Science and Technology Policy		\$5					
	Office of the United States Trade Representative		\$21					
	Special Assistance to the President and the Official Residence of the Vice President		\$4					
FAP	Federal Drug Control Programs		\$64					
USDA	Forest Service						\$294	
DOD	Corps of Engineers--Civil						\$6	
DOE	Energy Programs						\$2	
DOI	Bureau of Land Management						\$117	
	Insular Affairs						\$81	\$228
	Minerals Management Service						\$454	
	National Indian Gaming Commission						\$4	
	United States Fish and Wildlife Service						\$17	

(General Government continued on next page)

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

General Government (800)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Legislative functions (801)	Executive direction and management (802)	Central fiscal operations (803)	General property and records management (804)	Central personnel management (805)	General purpose fiscal assistance (806)	Other general government (808)
DOJ	Legal Activities							\$6
Treasury	Bureau of Alcohol, Tobacco and Firearms						\$221	
	Bureau of Engraving and Printing			\$481				
	Bureau of the Public Debt			\$301				
	Departmental Offices			\$387				\$209
	Federal Financing Bank			\$7,797				
	Financial Management Service			\$343				\$509
	Internal Revenue Service			\$7,452				
	United States Customs Service						\$113	
	United States Mint			\$637				
GSA	General Activities		\$2		\$362			
	Real Property Activities				\$5,804			
	Supply and Technology Activities				\$5,619			
OPM	Office of Personnel Management					\$20,399		
Indep.	Advisory Commission on Intergovernmental Relations							\$1
	District of Columbia						\$745	
	Federal Election Commission							\$26
	Federal Labor Relations Authority					\$21		
	Federal Retirement Thrift Investment Board			\$41				
	JFK Assassination Records Review Board							\$2
	Merit Systems Protection Board					\$26		
	National Archives and Records				\$242			
	Office of Government Ethics					\$8		
	Office of Navajo and Hopi Indian Relocation							\$21
	Office of Special Counsel					\$8		
	Other Commissions and Boards							\$1
	United States Holocaust Memorial Council							\$28
	Subfunction Total	\$1,884	\$274	\$17,439	\$12,027	\$20,462	\$2,054	\$1,877
	Percent of Function Total	3.36%	0.49%	31.13%	21.47%	36.53%	3.67%	3.35%
Function Total:		\$56,017						

**Appendix III
Fiscal Year 1996 Federal Spending by
Budget Function and Subfunction**

Net Interest (900)

(Fiscal Year 1996 Gross Obligations in Millions)

Department or Agency	Subdepartment	Interest on the public debt (901)	Other interest (908)
Treasury	Financial Management Service		\$5,952
	Interest on the Public Debt	\$343,955	
	Internal Revenue Service		\$2,172
	Subfunction Total	\$343,955	\$8,124
	Percent of Function Total	97.69%	2.31%
Function Total:		\$352,079	

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