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PUBLIC BUDGET DATABASE
USER'S GUIDE

Budget of the United States Government
Fiscal Year 1999

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February 2, 1998

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PUBLIC BUDGET DATABASE USER'S GUIDE
Budget of the United States Government
for Fiscal Year 1999

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 These files can be used to reproduce many of the totals published in the Budget and examine unpublished details below the levels of aggregation published in the budget. These data, however, have some limitation to their scope and usefulness.

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

1. Data sources and limitations

a. Sources of data

Historical data for completed fiscal years are summarized from the financial records 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 corrections made subsequent to the Treasury publications. In the Analytical Perspectives volume, a chapter titled “Comparison of actual to estimated totals...” presents a reconciliation of the Budget and Treasury data for the most recently completed fiscal year.

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

Budget estimates for the current fiscal year through fiscal year 2008 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 1999 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 1999. 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 **1999**.

In addition, there is extensive literature on the Federal budget that could be usefully consulted.

2. Data files and file formats

The account level data is available in spreadsheet format and file import format.

a. Spreadsheet format

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

b. File import format

This generic format is commonly used by database software, spreadsheet software, and other software products. In this format, data fields are separated by commas, text fields are contained inside double quote marks, and numerical fields do not have embedded commas. Each record is contained on a single line. These files, which have contents identical to the spreadsheet format files, are also described below.

c. File names, contents, and sequence

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

The files with the account level data:

OUTLAYS.WK1	Outlays and offsetting receipts, 1962-2003, in spreadsheet format.
OUTLAYS.TXT	Outlays and offsetting receipts, 1962-2003, in file import format
RECEIPTS.WK1	Governmental receipts, 1962-2003, in spreadsheet format
RECEIPTS.TXT	Governmental receipts, 1962-2003, in file import format.
BUD_AUTH.WK1	Budget Authority and offsetting receipts, 1976-2003, in spreadsheet format.
BUD_AUTH.TXT	Budget Authority and offsetting receipts, 1976-2003, 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.

d. Relational database considerations

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

3. Categorization of budget data

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

a. Budget authority and outlay files

Account details are categorized using the following keys:

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

code, described below. In addition, some allowances are not distributed by agency and are given a special agency code.

Bureau.--Bureaus are major subdivisions within Cabinet departments that correspond to major organizational areas. Within Cabinet departments, these major organizational areas may be called "bureaus" (e.g., the Bureau of the Census within the Commerce Department or the Bureau of Labor Statistics within the Labor Department), "services" (e.g., the Internal Revenue Service, or Secret Service within the Treasury Department or the Economic Research Service within the Agriculture Department); "offices" (e.g. Office of Postsecondary Education in the Education Department) or they may be broad budget categories (e.g., Procurement or Military Personnel in the Defense Department). Table 1 presents a listing of the agency and bureau categories used in the data files.

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

Subfunction.--Accounts are categorized by the subfunctions shown in Table 2. Accounts that include multiple subfunctions are subdivided into subfunction components.

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

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

> **Discretionary**.--Discretionary spending is controlled through annual appropriations acts. The Act established spending limits for the sum of all discretionary spending and established a mechanism for sequestration of budget authority if these limits were exceeded. The accounts, or parts of accounts, identified as "discretionary" comprise discretionary spending as defined by the Act.
>
> **Mandatory**.--The Act requires that legislation pertaining to receipts and mandatory (or direct) spending not increase the deficit. If receipts legislation and mandatory spending legislation increase the deficit, a mechanism for sequestration of non-exempt mandatory spending takes effect. The accounts, or parts of accounts, identified as "mandatory" comprise mandatory spending as defined by the Act. Governmental receipt accounts are categorized as "governmental receipts" as described below.

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

Readers wanting more information on this topic may refer to several chapters in the Analytical Perspectives volume.

Grant/Non-grant.--Grants to state and local governments are separated from non-grant outlays, based on the definitions in OMB Circular A-11 for data section C.

b. Receipts files

Receipt account data are categorized as follows:

Source category.--These are major categories of governmental receipts, such as individual income tax receipts or corporation income tax receipts. (See Table 3.)

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

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

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

4. Description of the fields in the outlay files

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

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-end	1977-2003 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-end	1996-2003 values.	Estimated amounts, in thousands of dollars, for FY 1996 through FY 2003.	(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
10-24	1963-1976 values	Same for FY 1963 Through FY 1976	(same)
25	TQ value	Same for TQ (see note on the "transitional quarter" above).	(same)
26-45	1977-1997 values	Same for FY 1977 Through FY 1997	(same)
46-end	1998-2003 values	Estimated amounts, in thousands of dollars, for FY 1998 through FY 2003.	(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		**Judicial Branch**
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		**Department of Agriculture -- continued**
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	47	Risk Management Agency
005	49	Farm Service Agency
005	53	Natural Resources Conservation Service
005	55	Rural Development
005	56	Foreign Agricultural Service
005	60	Rural Utilities Service
005	62	Farmers Home Administration
005	63	Rural Housing Service
005	64	Rural Development Administration
005	65	Rural Business - Cooperative Service
005	67	Rural Electrification Administration
005	68	Foreign Agricultural Service
005	84	Food and Nutrition Service
005	96	Forest Service
006		**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

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

Agency	Bureau	Title
006		**Department of Commerce -- continued**
006	54	National Technical Information Service
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
007	99	Department of Defense--Military, activities
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

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

Agency	Bureau	Title
010		**Department of the Interior -- continued**
010	08	Office of Surface Mining Reclamation and Enforcement
010	10	Bureau of Reclamation
010	11	Central Utah Project
010	12	United States Geological Survey
010	14	Bureau of Mines
010	18	United States Fish and Wildlife Service
010	20	National Biological Service
010	24	National Park Service
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 and U.S. Marshals
011	06	Radiation Exposure Compensation
011	07	Interagency Law Enforcement
011	10	Federal Bureau of Investigation
011	12	Drug Enforcement Administration
011	15	Immigration and Naturalization Service
011	20	Federal Prison System
011	21	Office of Justice Programs
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

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

Agency	Bureau	Title
012		**Department of Labor -- continued**
012	20	Bureau of Labor Statistics
012	25	Departmental Management
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	07	Office of Revenue Sharing
015	08	Federal Law Enforcement Training Center
015	09	Interagency Law Enforcement
015	10	Financial Management Service
015	11	Federal Financing Bank
015	13	Bureau of Alcohol, Tobacco and Firearms
015	15	United States Customs Service
015	20	Bureau of Engraving and Printing
015	25	United States Mint
015	35	Bureau of the Public Debt
015	45	Internal Revenue Service
015	55	United States Secret Service
015	57	Comptroller of the Currency
015	58	Office of Thrift Supervision
015	60	Interest on the Public Debt
015	70	Allowances
015	99	Department of the Treasury, activities
016		**Social Security Administration**
	00	(on-budget)
017		**Social Security Administration**
	00	(off-budget)
018		**Department of Education**
018	10	Office of Elementary and Secondary Education
018	15	Office of Bilingual Education and Minority Languages Affairs

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

Agency	Bureau	Title
018		**Department of Education -- continued**
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
019	20	Energy Programs
019	50	Power Marketing Administration
019	60	Departmental Administration
020		**Environmental Protection Agency**
	00	Environmental Protection Agency
021		**Department of Transportation**
021	04	Office of the Secretary
021	05	Federal Highway Administration
021	08	Coast Guard
021	10	National Highway Traffic Safety Administration
021	12	Federal Aviation Administration
021	15	Federal Highway Administration
021	16	Federal Railroad Administration
021	18	National Highway Traffic Safety Administration
021	25	Federal Aviation Administration
021	27	Federal Railroad Administration
021	30	Coast Guard
021	35	Maritime Administration
021	36	Federal Transit Administration
021	40	Saint Lawrence Seaway Development Corporation
021	50	Research and Special Programs Administration
021	55	Office of the Secretary
021	56	Office of Inspector General
021	61	Surface Transportation Board
021	65	Bureau of Transportation Statistics

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

Agency	Bureau	Title
021		**Department of Transportation -- continued**
021	70	Maritime Administration
023		**General Services Administration**
023	05	Real Property Activities
023	10	Supply and Technology Activities
023	15	Information Technology Service
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	32	Office of Lead Hazard Control
025	35	Management and Administration
025	99	Department of Housing and Urban Development, activities
026		**National Aeronautics and Space Administration**
026	00	National Aeronautics and Space Administration
027		**Office of Personnel Management**
	00	Office of Personnel Management
028		**Small Business Administration**
	00	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
029	99	Department of Veterans Affairs, activities

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

Agency	Bureau	Title
		Other Independent Agencies
100	00	Executive Office of the President
100	05	Compensation of the President and the White House Office
100	10	Executive Residence at the White House
100	15	Special Assistance to the President and the Official Residence of the Vice President
100	20	Council of Economic Advisors
100	25	Council on Environmental Quality and Office of Environmental Quality
100	30	Office of Policy Development
100	35	National Security Council
100	50	Office of Administration
100	51	Armstrong Resoultion
100	53	Office of National Service
100	55	Office of Management and Budget
100	60	Office of National Drug Control Policy
100	65	Office of Science and Technology Policy
100	70	Office of the United States Trade Representative
100	95	Unanticipated Needs
100	97	Exepnses of Management Improvement
102	00	Compensation of the President and the White House Office
106	00	Special Assistance to the President and the Official Residence of the Vice President
109	00	Council on International Economic Policy
110	00	Council on Wage and Price Stability
114	00	National Space Council
115	00	National Critical Materials Council
118	00	Office of National Drug Control Policy
121	00	Office of Telecommunications Policy
122	00	The Points of Light Foundation
123	00	White House Conference for a Drug Free America
124	00	Special Action Office for Drug Abuse Prevention
150	00	Funds Appropriated to the President
154	00	Federal Drug Control Programs
156	00	International Security Assistance
157	00	Multilateral Assistance

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

Agency	Bureau	Title
158	00	Agency for International Development
162	00	Peace Corps
166	00	African Development Foundation
167	00	International Commodity Agreements
169	00	International Monetary Programs
170	00	Military Sales Programs
174	00	Special Assistance for Central America
184	05	International Security Assistance
184	10	Multilateral Assistance
184	15	Agency for International Development
184	20	Overseas Private Investment Corporation
184	25	Trade and Development Agency
184	35	Peace Corps
184	40	Inter-American Foundation
184	50	African Development Foundation
184	60	International Monetary Programs
184	70	Military Sales Program
184	75	Special Assistance for Central America
184	80	International Commodity Agreements
200	05	Military Retirement
200	10	Educational Benefits
200	15	American Battle Monuments commission
200	20	Armed Forces Retirement Home
200	25	Cemeterial Expenses
200	30	Forest and Wildlife Conservation, Military Reservations
200	45	Selective Service System
202	00	Corps of Engineers
203	00	Ryukyu Islands, Army
204	00	Military Retirement
205	00	Education Benefits
206	00	Armed Forces Retirement Home
207	00	Forest and Wildlife Conservation, Military Reservations
208	00	The Mildred and Claude Pepper Foundation
301	00	ACTION
302	00	Administrative Conference of the United States
303	00	Advisory Commission on Conferences in Ocean Shipping
304	00	Advisory Commission on Intergovernmental Relations
305	00	Advisory Committee on Federal Pay

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

Agency	Bureau	Title
306	00	Advisory Council on Historic Preservation
308	00	American Revolution Bicentennial Administration
309	00	Appalachian Regional Commission
310	00	Architectural and Transportation Barriers Compliance Board
311	00	Arms Control and Disarmament Agency
312	00	Aviation Safety Commission
313	00	Barry Goldwater Scholarship and Excellence in Education Foundation
314	00	Board for International Broadcasting
315	00	Cabinet Comm on Opportunities for Spanish Speaking
316	00	Central Intelligence Agency
318	00	Christopher Columbus Quincentennary Jubilee Commission
319	00	Citizens' Commission on Public Service and Compensation
321	00	Commission for the Preservation of America's Heritage Abroad
322	00	Commission for the Study of International Migration and Cooperative Economic Development
323	00	Commission of Fine Arts
324	00	Commission on Agricultural Workers
325	00	Commission on American Shipbuilding
326	00	Commission on Civil Rights
327	00	Commission on Education of the Deaf
329	00	Commission on Federal Paperwork
330	00	Commission on Government Procurement
331	00	Commission on National and Community Service
332	00	Commission on Highway Beautification
333	00	Commission on the Bicentennial of the U.S. Constitution
334	00	Comm on Org of the Gov for Conduct of Foreign Poli
335	00	Comm on Review of National Policy Toward Gambling
336	00	Commission on the Ukraine Famine
338	00	Committee for Purchase from People who are Blind or Severly Disabled

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

Agency	Bureau	Title
339	00	Commodity Futures Trading Commission
340	00	Community Development Credit Unions Revolving Fund
341	00	Community Services Administration
342	00	Construction Corregidor-Bataan Memorial
343	00	Consumer Product Safety Commission
344	00	Corporation for Public Broadcasting
345	00	Court of Veterans Appeals
346	00	Defense Manpower Commission
347	00	Defense Nuclear Facilities Safety Board
348	00	Delaware River Basin Commission
349	00	District of Columbia
350	00	Equal Employment Opportunity Commission
351	00	Export-Import Bank of the United States
352	00	Farm Credit Administration
353	00	Farm Credit System Assistance Board
354	00	Farm Credit System Financial Assistance Corporation
355	00	Farm Credit System Insurance Corporation
356	00	Federal Communications Commission
357	00	Bank Insurance
358	00	Savings Association Insurance
359	00	FSLIC Resolution
360	00	Federal Election Commission
361	00	Federal Emergency Management Agency
362	00	Federal Financial Institutions Examination Council Appraisal Subcommittee
364	00	Federal Housing Finance Board
365	00	Federal Labor Relations Authority
366	00	Federal Maritime Commission
367	00	Federal Mediation and Conciliation Service
368	00	Federal Mine Safety and Health Review Commission
369	00	Federal Retirement Thrift Investment Board
370	00	Federal Trade Commission
371	00	Franklin Delano Roosevelt Memorial Commission
372	00	Harry S. Truman Scholarship Foundation
373	00	Institute of American Indian and Alaska Native Culture and Arts Development
376	00	Interagency Council on the Homeless
377	00	International Cultural and Trade Center Commission

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

Agency	Bureau	Title
378	00	International Trade Commission
379	00	Interstate Commerce Commission
380	00	Interstate Commission on the Potomac River Basin
381	00	James Madison Memorial Fellowship Foundation
382	00	Japan-United States Friendship Commission
383	00	Joint Commission on the Coinage
384	00	Joint Federal-State Land Use Planning Commission
385	00	Legal Services Corporation
386	00	Lowell Historical Canyon District Commission
387	00	Marine Mammal Commission
388	00	Martin Luther King, Jr. Federal Holiday Commission
389	00	Merit Systems Protection Board
390	00	Motor Carrier Ratemaking Study Commission
391	00	National Afro-American History and Culture Commission
392	00	National Alcohol Fuels Commission
393	00	National Archives and Records Administration
394	00	National Capital Planning Commission
395	00	National Commission on American Indian, Alaska Native, and Native Hawiian Housing
396	00	Nat. Comm. for the Review of Federal and State Laws
397	00	National Commission on Agricultural Finance
400	00	National Commission on Libraries and Information Science
401	00	National Commission on Migrant Education
402	00	National Commission on Responsibilities for Financing Postsecondary Education
403	00	National Commission on Severely Distressed Public Housing
404	00	National Commission on Social Security
405	00	National Commission on Student Financial Assist.

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

Agency	Bureau	Title
406	00	National Commission on Supplies and Shortages
407	00	Nat Comm on Financing of Postsecondary Education
408	00	Nat Comm on the International Year of the Child
409	00	Nat Comm on the Observance of Inter Year of Women
410	00	National Commission on Water Quality
411	00	National Commission to Prevent Infant Mortality
412	00	National Commission on Marihuana and Drug Abuse
413	00	National Council on Disability
414	00	National Council on Public Works Improvement
415	00	National Credit Union Administration
416	00	National Economic Commission, Salaries & Expenses
417	00	National Endowment for the Arts
418	00	National Endowment for the Humanities
419	00	National Institute of Building Sciences
420	00	National Labor Relations Board
421	00	National Mediation Board
422	00	National Science Foundation
423	00	National Transportation Policy Study Commission
424	00	National Transportation Safety Board
425	00	National Water Commission
426	00	Native Hawaiians Study Commission
428	00	Neighborhood Reinvestment Corporation
429	00	Nuclear Regulatory Commission
430	00	Nuclear Safety Oversight Committee
431	00	Nuclear Waste Technical Review Board
432	00	Occupational Safety and Health Review Commission
434	00	Office of Government Ethics
435	00	Office of Navajo and Hopi Indian Relocation
436	00	Office of Special Counsel
437	00	Office of the Nuclear Waste Negotiator
438	00	Panama Canal Commission

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

Agency	Bureau	Title
440	00	Postal Service
441	00	Pres. Comm. for Study of Ethical Problems in Medicine
442	00	President's Commission on Catastrophic Nuclear Accidents
443	00	President's Commission on Pension Policy
444	00	President's Council on Youth Opportunities
445	00	Privacy Protection Study Commission
446	00	Railroad Retirement Board
447	00	Renegotiation Board
448	00	Resolution Trust Corporation
449	00	Securities and Exchange Commission
450	00	Select Commission on Immigration & Refugee Policy
452	00	Smithsonian Institution
453	00	State Justice Institute
454	00	Susquehanna River Basin Commission
455	00	Tennessee Valley Authority
456	00	United States Holocaust Memorial Council
457	00	United States Information Agency
458	00	United States Institute of Peace
459	00	United States Metric Board
460	00	United States Railway Association
462	00	United States Synthetic Fuels Corporation
463	00	Washington Metropolitan Area Transit Authority
464	00	Water Resources Council
465	00	Christopher Columbus Fellowship Foundation
466	00	Community Investment Program
467	00	Intelligence community management account
468	00	Affordable Housing and Bank Enterprise (FDIC)
469	00	Joint Federal-State Commission on Policies and Programs Affecting Alaska Natives
470	00	National Advisory Council on the Public Service
474	00	Institute of Museum and Library Services
475	00	Thomas Jefferson Commemoration Commission
476	00	United Mine Workers of America Benefit Funds
477	00	Emergency Loan Guarantee Board
478	00	National Council on Indian Opportunities

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

Agency	Bureau	Title
482	00	National Commission on Cost of Higher Education
483	00	National Commission on Financial Institutions Reform, Recovery, and Enforcement
484	00	National Commission on Independent Higher Education
485	00	Corporation for National and Community Service
486	00	United States Enrichment Corporation Fund
487	00	Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation
490	00	FDIC-Office of Inspector General
491	00	JFK Assassination Records Review Board
492	00	National Education Goals Panel
493	00	National Education Standards and Improvement Council
499	00	Ounce of Prevention Council
500	00	National Bankruptcy Review Commission
505	00	Other Commissions and Boards
506	00	River Basin Commissions
510	00	Chemical Safety and Hazard Investigtion Board
511	00	District of Columbia Offender Supervision Defender and Courts Services Agency
512	00	Presidio Trust
900	05	Allowances for:
902	00	Undistributed Offsetting Receipts
999	00	Federal Debt
999	99	Multi-Agency, Other

Table 2.--Listing of Functions and Subfunctions

Function and Subfunction code	Function and Subfunction title
050	NATIONAL DEFENSE
051	Department of Defense-Military
052	Military assistance
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 AND BASIC RESEARCH
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

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

Function and Subfunction code	Function and Subfunction title
370	COMMERCE AND HOUSING CREDIT
371	Mortgage credit
372	Postal service
373	Deposit insurance
376	Other advancement of commerce
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

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

Function and Subfunction code	Function and Subfunction title
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
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

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

Function and Subfunction code	Function and Subfunction title
925	ALLOWANCES
925	Emergencies, including unforeseen defense and nondefense costs, natural disasters, and unanticipated expenses of the year 2000 conversion
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
100		Executive Office of the President
	15	Speical Assistance to the President and the Official Residence of the Vice President
	60	Office of National Drug Control Policy
184		International Assistance Programs
	40	Inter-American Foundation
	50	African Development Foundation
931		Individual Income Taxes
	00	Individual Income Taxes
932		Corporation Income Taxes
	05	Corporation Income Taxes
933		Social Insurance Taxes and Contributions
	05	Employment Taxes and Contributions
	10	Unemployment Insurance
	15	Other Retirement Contributions
934		Excise Taxes
	05	Federal Fund Excise Taxes
	10	Trust Fund Excise Taxes
935		Estate and Gift Taxes
	00	Estate and Gift Taxes
936		Customs Duties
	00	Custom Duties and Fees
937		Misc. Governmental Receipts
	00	Misc. Governmental Receipts