PUBLIC BUDGET DATABASE USER'S GUIDE

Budget of the United States Government Fiscal Year 2024

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PUBLIC BUDGET DATABASE USER'S GUIDE Budget of the United States Government for Fiscal Year 2024

This document describes three data files that contain an extract of the Office of Management and Budget (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 These files can be used to reproduce many of the totals published in the Budget and examine unpublished details below the levels of aggregation published in the Budget.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, as well as the content, format, and coding of the data files.

1. Data sources and limitations

a. Sources of data

<u>Historical data</u> for completed fiscal years are summarized from the financial records of the U.S. Government maintained by the Office of Management and Budget and the Department of the Treasury. The totals are generally consistent with data published in the *Monthly Treasury Statement*, by the Fiscal 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 and some conceptual differences between OMB and Treasury reporting.

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 in the Budget Enforcement Act (BEA) categorization.

<u>Budget estimates</u> for the current fiscal year (2023), the budget year (2024), and each subsequent year are prepared by agencies, based on the definitions and guidance contained in OMB Circular A-11, "Preparation, Submission, and Execution of the Budget." 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 2024 Budget; (b) receipt totals by source, as shown in various published tables in the Budget; and (c) the deficit or surplus (on-budget, off-budget, and unified budget basis). In addition, outlays can be further disaggregated by grants to State and local governments and non-grants.

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 2022 began on October 1, 2021, and ended on September 30, 2022. Fiscal year 1976 ended on June 30, 1976, and fiscal year 1977 began on October 1, 1976. 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. Prior to the FY 1997 Budget, the President's Budget was presented in thousands of dollars. The FY 1997 and subsequent Budgets have been presented in millions of dollars. Therefore, the file data from FY 1995 through FY 2028 represent the Budget amounts multiplied by one thousand to convert the amounts to thousands; detail below millions is not available. Detail in thousands is available for years up through FY 1994, which was the actual year in the FY 1996 Budget.

d. Limitations

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

With few exceptions, these files 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 detail 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 bureau-level detail in the earlier years.

Budget authority and outlay amounts are reported net of any offsetting collections, such as fees, fines, and penalties.

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 2024.

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, and other topics. A particularly useful chapter is "Budget Concepts," which contains a discussion of budget concepts. Also of particular use is a report entitled, "Table 25-1. Federal Budget By Agency and Account," which contains a listing of all appropriation and fund accounts in the Budget. (This report is available online in the Analytical Perspectives Supplemental Materials section at: https://www.whitehouse.gov/omb/analytical-perspectives.)

OMB Circular A-11 provides instructions to agencies in preparing Budget submissions, including details for entry into the Budget database.

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

2. Data files and file format

The account-level data is available in spreadsheet format.

a. Spreadsheet format

Files are provided in "XLSX" format. This format is commonly used by spreadsheet and database programs. Separate files for receipts, outlays, and budget authority are available in this format and are described in detail below.

b. File names, contents, and sequence

In all files, the records are sequenced by agency code, bureau code, account code, subfunction code, BEA category, grant/non-grant, and on-/off-budget field.

The files with the account-level data are:

outlays.xlsx Outlays and offsetting receipts, 1962-2028, in spreadsheet format.

receipts.xlsx Governmental receipts, 1962-2028, in spreadsheet format.

budauth.xlsx Budget authority and offsetting receipts, 1976-2028, in spreadsheet format.

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

3. Categorization of budget data

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

a. Budget authority and outlay files

Account details are categorized using the following keys:

Agency—Agency codes generally correspond to the Cabinet department or independent agency with primary responsibility for the program. There are two major exceptions to this definition: (1) the Legislative Branch and the Judiciary are displayed as agencies, though they are separate branches of Government; and (2) intragovernmental payments of interest to trust funds, payments of employer share of employee retirement contributions, and interest paid to the Outer Continental Shelf escrow account are classified as "undistributed offsetting receipts." The agency coding used in the data files is 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 or by function 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 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 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") made distinctions between mandatory and discretionary accounts for certain provisions of the Act. This distinction is still used for scorekeeping and budget authority and outlays are categorized accordingly. Initially, accounts were assigned categories based on the agreement shown in the Act's statement of managers. Since that time, Administration and Congressional scorekeepers categorize new amounts of budget authority and outlays and adjust existing amounts when there is agreement. Where an account includes mandatory and discretionary activities, separate lines of data, appropriately coded, will be found in the data files. The possible values for this code are:

Discretionary—Discretionary spending is controlled through annual appropriations acts.

Mandatory—Mandatory spending generally operates under permanent authority. Statutes generally specify what must be paid and who is eligible to receive payments. 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 schedule C data.

b. Receipts file

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 file

The following table describes the fields of data for the account-level file. The fields are in separate spreadsheet columns.

Field number	Field name	Description	Valid values
1	Agency code	3-digit numerical code for Cabinet department or independent agency	See Table 1 (below) "Listing of Agency and Bureau Codes"
2	Agency name	Agency name from Table 1 (maximum: 89 characters)	See Table 1
3	Bureau code	2-digit numerical code for the bureau within the Cabinet department or independent agency	See Table 1
4	Bureau name	Bureau name from Table 1 (maximum: 89 characters)	See Table 1
5	Account code	4-digit code (outlays) or 6-digit code (offsetting receipts)	Any 4- or 6-digit number
6	Account name	Account name (maximum: 160 characters)	Any text
7	Treasury Agency code	2-digit numerical code for the agency, assigned by the Treasury Department	See Treasury publication cited above
8	Subfunction code	3-digit numerical code for the subfunction	See Table 2, "Listing of Functions and Subfunctions"
9	Subfunction title	Subfunction title (maximum: 72 characters)	See Table 2
10	BEA category	Budget Enforcement Act category	"Mandatory," "Discretionary," or "Net interest"
11	Grant/non-grant split	Identifier to indicate if the outlays are grant or non-grant (outlays only)	"Grant" or "Nongrant"
12	On- or off-budget indicator	Social Security trust funds and the Postal Service are off-budget, all other accounts are on-budget	"On-budget" or "Off-budget"
13	1962 value	Actual amounts, in thousands of dollars, for FY 1962	Outlays are usually positive values. Offsetting receipts are usually negative values.
14-27	1963-1976 values	Actual amounts, in thousands of dollars, for each fiscal year	(same as above)
28	TQ value	Actual amounts, in thousands of dollars, for the "transitional quarter" (see note above)	(same as above)
29-74	1977-2022 values	Actual amounts, in thousands of dollars, for each fiscal year	(same as above)
75-80	2023-2028 values	Estimated amounts, in thousands of dollars, for FY 2023 through FY 2028	(same as above)

5. Description of the fields in the budget authority file

The following table describes the fields of data for the account-level file. The fields are in separate spreadsheet columns.

Field number	Field name	Description	Valid values
1	Agency code	3-digit numerical code for Cabinet department or independent agency	See Table 1 (below) "Listing of Agency and Bureau Codes"
2	Agency name	Agency name from Table 1 (maximum: 89 characters)	See Table 1
3	Bureau code	2-digit numerical code for the bureau within the Cabinet department or independent agency	See Table 1
4	Bureau name	Bureau name from Table 1 (maximum: 89 characters)	See Table 1
5	Account code	4-digit code (outlays) or 6-digit code (offsetting receipts)	Any 4- or 6- digit number
6	Account name	Account name (maximum: 160 characters)	Any text
7	Treasury Agency code	2-digit numerical code for the agency, assigned by the Treasury Department	See Treasury publication cited above
8	Subfunction code	3-digit numerical code for the subfunction	See Table 2, "Listing of Functions and Subfunctions"
9	Subfunction title	Subfunction title (maximum: 72 characters)	See Table 2
10	BEA category	Budget Enforcement Act category	"Mandatory," "Discretionary," or "Net interest"
11	On- or off- budget indicator	Social Security trust funds and the Postal Service are off-budget, all other accounts are on-budget	"On-budget" or "Off-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	Actual amounts, in thousands of dollars, for the "transitional quarter" (see note above)	(same as above)
14-59	1977-2022 values	Actual amounts, in thousands of dollars, for each fiscal year	(same as above)
60-65	2023-2028 values	Estimated amounts, in thousands of dollars, for FY 2023 through FY 2028	(same as above)

6. Description of the fields in the receipts file

The following table describes the fields of data for the account-level file. The fields are in separate spreadsheet columns.

Field number	Field name	Description	Valid values
1	Source category code	3-digit numerical code for source category	See Table 3 (below) "Source Categories for Receipts"
2	Source category name	Title for receipts category (maximum: 41 characters)	See Table 3
3	Source subcategory	2-digit numerical code for the source subcategory	See Table 3
4	Source subcategory name	Title for receipts subcategory (maximum: 35 characters)	See Table 3
5	Agency code	3-digit numerical code for Cabinet department or independent agency	See Table 1 (below) "Listing of Agency and Bureau Codes"
6	Agency name	Agency name from Table 1 (maximum: 89 characters)	See Table 1
7	Bureau code	2-digit numerical code for the bureau within the Cabinet department or independent agency	See Table 1
8	Bureau name	Bureau name from Table 1 (maximum: 89 characters)	See Table 1
9	Account code	6-digit numerical code for the account	Any 6-digit number
10	Account name	Account name (maximum: 114 characters)	Any text
11	Treasury Agency code	2-digit numerical code for the agency, assigned by the Treasury Department	See Treasury publication cited above
12	On- or off- budget indicator	Social Security trust funds and the Postal Service are off-budget, all other accounts are on-budget	"On-budget" or "Off-budget"
13	1962 value	Actual amounts, in thousands of dollars, for FY 1962	Receipts are usually shown as positive values
14-27	1963-1976 values	Actual amounts, in thousands of dollars, for FY 1963 through FY 1976	(same as above)
28	TQ value	Actual amounts, in thousands of dollars, for the "transitional quarter" (see note above)	(same as above)
29-74	1977-2022 values	Actual amounts, in thousands of dollars, for each fiscal year	(same as above)
75-80	2023-2028 values	Estimated amounts, in thousands of dollars, for FY 2023 through FY 2028	(same as above)

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.

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Agency	Bureau	Title
001	0.5	Legislative Branch
001	05	Senate
001	10	House of Representatives
001	11	Joint Items
001	12	Office of Congressional Workplace Rights
001	13	Capitol Police
001	14	Congressional Budget Office
001	15	Architect of the Capitol
001	18	Botanic Garden
001	25	Library of Congress
001	30	Government Publishing Office
001	35	Government Accountability 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
		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 Management
005	07	Office of Civil Rights
005	08	Office of Inspector General
005	10	Office of the General Counsel
005	12	Office of Chief Information Officer
005	13	Economic Research Service
005	14	Office of Chief Financial Officer
005	15	National Agricultural Statistics Service
003	13	Transmat regionation Statistics Service

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Agency	Bureau	Title Department of Agriculture continued
005	16	Department of Agriculture – continued
005	16	Hazardous Materials Management
005	18	Agricultural Research Service
005	19	Buildings and Facilities
005	20	National Institute of Food and Agriculture
005	25	Farm Production and Conservation
005	32	Animal and Plant Health Inspection Service
005	35	Food Safety and Inspection Service
005	37	Grain Inspection, Packers and Stockyards Administration
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	60	Rural Utilities Service
005	63	Rural Housing Service
005	65	Rural Business-Cooperative Service
005	68	Foreign Agricultural Service
005	84	Food and Nutrition Service
005	96	Forest Service
006		Department of Commerce
006	05	Departmental Management
006	06	Economic Development Administration
006	07	Bureau of the Census
006	08	Bureau of Economic Analysis
006	15	Regional Development Program
006	25	International Trade Administration
006	30	Bureau of Industry and Security
006	40	Minority Business Development Agency
006	44	United States Travel and Tourism Administration
006	48	National Oceanic and Atmospheric Administration
006	51	U.S. Patent and Trademark Office
006	53	Technology Administration
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 Programs
007	05	Military Personnel
007	10	Operation and Maintenance
007	12	International Reconstruction and Other Assistance
007	15	Procurement
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Agency	Bureau	Title
007	2.5	Department of Defense—Military Programs – continued
007	25	Military Construction
007	30	Family Housing
007	37	Special Foreign Currency Program
007	40	Revolving and Management Funds
007	45	Allowances
007	55	Trust Funds
009		Department of Health and Human Services
009	10	Food and Drug Administration
009	15	Health Resources and Services Administration
009	17	Indian Health Service
009	20	Centers for Disease Control and Prevention
009	25	National Institutes of Health
009	30	Substance Use and Mental Health Services Administration
009	33	Agency for Healthcare Research and Quality
009	35	Health Resources Administration
009	38	Centers for Medicare and Medicaid Services
		Administration for Children and Families
009	70 75	
009	75 76	Administration for Community Living
009	76	Administration for Strategic Preparedness and Response
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	Bureau of Ocean Energy Management
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	22	Bureau of Safety and Environmental Enforcement
010	24	National Park Service
010	76	Bureau of Indian Affairs
010	77	Bureau of Indian Education
010	78	Bureau of Trust Funds Administration
010	84	Departmental Offices
010	85	Insular Affairs
010	86	Office of the Solicitor
010	88	Office of Inspector General
010	90	Office of the Special Trustee for American Indians

Agonov	Bureau	Title
Agency 010	Dureau	Department of the Interior – continued
010	92	National Indian Gaming Commission
010	95	Department-Wide Programs
010	93	Department-wide Programs
011		Department of Justice
011	03	Justice Operations, Management, and Accountability
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	08	National Security Division
011		·
	10	Federal Bureau of Investigation
011	12	Drug Enforcement Administration
011	14	Bureau of Alcohol, Tobacco, Firearms, and Explosives
011	20	Federal Prison System
011	21	State, Local, and Tribal Justice Assistance
011	30	Violent Crime Reduction Trust Fund
012		Department of Labor
012	05	Employment and Training Administration
012	06	Veterans' Employment and Training Service
012	10	Office of the American Workplace
012	10	Employee Benefits Security Administration
012	12	
012	15	Pension Benefit Guaranty Corporation
	_	Office of Workers' Compensation Programs
012	16	Wage and Hour Division
012	17	Employment Standards Administration
012	18	Occupational Safety and Health Administration
012	19	Mine Safety and Health Administration
012	20	Bureau of Labor Statistics
012	22	Office of Federal Contract Compliance Programs
012	23	Office of Labor Management Standards
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
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015		Department of the Treasury
015	04	Financial Crimes Enforcement Network
015	05	Departmental Offices
015	07	Office of Revenue Sharing
015	09	Interagency Law Enforcement
313	0)	interagency Dan Direction

		in the Public Budget Database
Agency	Bureau	Title
015	1.1	Department of the Treasury – continued
015	11	Federal Financing Bank
015	12	Fiscal Service
015	13	Alcohol and Tobacco Tax and Trade Bureau
015	20	Bureau of Engraving and Printing
015	25	United States Mint
015	45	Internal Revenue Service
015	57	Comptroller of the Currency
015	58	Office of Thrift Supervision
015	60	Interest on the Public Debt
015	99	Department of the Treasury, activities
		Social Security Administration
016	00	Social Security Administration
017	00	Social Security Administration
018		Department of Education
018	10	Office of Elementary and Secondary Education
018	12	Office of Innovation and Improvement
018	15	Office of English Language Acquisition
018	20	Office of Special Education and Rehabilitative Services
018	30	Office of Career, Technical, and Adult Education
018	40	Office of Postsecondary Education
018	45	Office of Federal Student Aid
018	50	Institute of Education Sciences
018	80	Departmental Management
018	85	Disaster Education Recovery
010	03	Bisaster Education Recovery
019		Department of Energy
019	05	National Nuclear Security Administration
019	10	Environmental and Other Defense Activities
019	20	Energy Programs
019	50	Power Marketing Administration
019	60	Departmental Administration
020	00	Environmental Protection Agency
021		Department of Transportation
021	04	Office of the Secretary
021	12	Federal Aviation Administration
021	15	Federal Highway Administration
021	17	Federal Motor Carrier Safety Administration
021	18	National Highway Traffic Safety Administration
021	27	Federal Railroad Administration
021	36	Federal Transit Administration

Department of Transportation = continued	A ~		The rubic budget Database
021 40 Great Lakes St. Lawrence Seaway Development Corporation 021 50 Pipeline and Hazardous Materials Safety Administration 021 56 Office of Inspector General 021 61 Surface Transportation Board 021 65 Bureau of Transportation Statistics 021 70 Maritime Administration 023 05 Real Property Activities 023 30 General Services Administration 023 30 General Services Administration 024 10 Supply and Technology Activities 023 30 General Activities 024 10 Office of the Secretary and Executive Management 024 10 Office of the Secretary and Executive Management 024 15 Management Directorate 024 18 Analysis and Operations 024 18 Analysis and Operations 024 20 Office of the Inspector General 024 20 Office of the Inspector General 024 20	8 1	Bureau	
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100 91 Office of Drug Abuse Policy	100	91	Office of Drug Abuse Policy
100 95 Unanticipated Needs	100	95	Unanticipated Needs
Expenses of Management Improvement	100	97	Expenses of Management Improvement
100 98 Presidential Transition	100	98	Presidential Transition
154 00 Federal Drug Control Programs	154	00	Federal Drug Control Programs
184 International Assistance Programs	184		International Assistance Programs
184 03 Millennium Challenge Corporation	184	03	Millennium Challenge Corporation
184 05 International Security Assistance	184	05	<u> </u>

A		In the Public Budget Database
Agency	Bureau	Title
184	10	International Assistance Programs – continued
184	10	Multilateral Assistance
184	15	Agency for International Development
184	20	Overseas Private Investment Corporation
184	22	United States International Development Finance
184	25	Corporation 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	
184	70 75	Military Sales Program Special Assistance Initiatives
184		
	77	Special Assistance for Israel
184	80	International Commodity Agreements Economic Stabilization Activities
184	82	Economic Stabilization Activities
185	00	Medical Center Research Organizations
200		Other Defense—Civil Programs
200	05	Military Retirement
200	07	Retiree Health Care
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	35	The Mildred and Claude Pepper Foundation
200	40	Ryukyu Islands, Army
200	45	Selective Service System
202	00	Corps of Engineers—Civil Works
236	00	National Commission on Military, National, and Public Service
245	00	National Security Commission on Artificial Intelligence
246	00	National Commission on Military Aviation Safety
247	00	400 Years of African-American History Commission
256	00	Commission on Combating Synthetic Opioid Trafficking
290	00	Public Buildings Reform Board
301	00	ACTION
302	00	Administrative Conference of the United States
303 304	00 00	Advisory Commission on Conferences in Ocean Shipping
304 305		Advisory Commission on Intergovernmental Relations
	00	Advisory Council on Historia Processustion
306	00	Advisory Council on Historic Preservation
308	00	American Revolution Bicentennial Administration

Used in the Public Budget Database		
Agency	Bureau	Title
309	00	Appalachian Regional Commission
310	00	Access Board
312	00	Aviation Safety Commission
313	00	Barry Goldwater Scholarship and Excellence in Education Foundation
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	U.S. 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
328	00	Puerto Rico Oversight Board
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 Severely Disabled, activities
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	United States Court of Appeals for Veterans Claims
346	00	Defense Manpower Commission
347	00	Defense Nuclear Facilities Safety Board
348	00	Delaware River Basin Commission
349		District of Columbia
349	10	District of Columbia Courts
349	20	District of Columbia Corrections
349	30	District of Columbia General and Special Payments
349	40	District of Columbia Financing

Used in the Public Budget Database		
Agency	Bureau	Title
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		Federal Deposit Insurance Corporation
357	00	Federal Deposit Insurance Corporation, activities
357	10	Bank Insurance
357	20	Deposit Insurance
357	30	FSLIC Resolution
357	35	Orderly Liquidation
357	40	FDIC–Office of Inspector General
	. •	1210 011100 011110p00101 001101
360	00	Federal Election Commission
300	00	1 ederal Election Commission
362		Federal Financial Institutions Examination Council
362	10	Federal Financial Institutions Examination Council
362	20	Federal Financial Institutions Examination Council
302	20	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	United States Interagency Council on Homelessness
377	00	International Cultural and Trade Center Commission
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
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Used in the Public Budget Database			
Agency	Bureau	Title	
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 Hawaiian 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.	
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	
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Used in the Public Budget Database		
Agency	Bureau	Title
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
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 Museum
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
472	00	Surface Transportation Board
473	00	Federal Permitting Improvement Council
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
479	00	Military Compensation and Retirement Modernization
1/2	00	Commission
482	00	National Commission on Cost of Higher Education
483	00	National Commission on Financial Institutions Reform, Recovery,
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Used in the Public Budget Database			
Agency	Bureau	Title	
		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 and Stewart L. Udall Foundation	
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 Investigation Board	
511	00	Court Services and Offender Supervision Agency for the District of Columbia	
512	00	Presidio Trust	
513	00	Denali Commission	
514	00	U.S. Agency for Global Media	
515	00	Commission on Ocean Policy	
516	00	Oklahoma City National Memorial Trust	
517	00	Delta Regional Authority	
518	00	National Veterans Business Development Corporation	
519	00	Vietnam Education Foundation	
521	00	United States-Canada Alaska Rail Commission	
525	00	Election Assistance Commission	
526	00	Public Company Accounting Oversight Board	
527	00	Standard Setting Body	
528	00	Telecommunications Development Fund	
530	00	Affordable Housing Program	
531	00	Electric Reliability Organization	
534	00	Office of the Federal Coordinator for Alaska Natural Gas Transportation Projects	
535	00	Privacy and Civil Liberties Oversight Board	
537	00	Federal Housing Finance Agency	
539	00	Recovery Act Accountability and Transparency Board	
542	00	Council of the Inspectors General on Integrity and Efficiency	
543	00	National Association of Registered Agents and Brokers	
544	00	National Oilheat Research Alliance	
545	00	Alyce Spotted Bear and Walter Soboleff Com. on Native Children	
569	00	Southwest Border Regional Commission	
573	00	Northern Border Regional Commission	
574	00	Southeast Crescent Regional Commission	
575	00	National Railroad Passenger Corporation Office of Inspector General	
576	00	Securities Investor Protection Corporation	

Table 1. Listing of Agency and Bureau Codes Used in the Public Budget Database

Agency	Bureau	Title	
578	00	Independent Payment Advisory Board	
579	00	Patient-Centered Outcomes Research Trust Fund	
580	00	Corporation for Travel Promotion	
581	00	Bureau of Consumer Financial Protection	
584	00	Indian Law and Order Commission	
586	00	Gulf Coast Ecosystem Restoration Council	
587	00	Public Defender Service for the District of Columbia	
589	00	Great Lakes Authority	
900		Allowances	
900	05	Allowances	
901		Governmental Receipts	
901	15	Other Retirement Contributions	
902	00	Undistributed Offsetting Receipts	
930	00	Miscellaneous Receipts Below the Reporting Threshold	

Table 2. Listing of Functions and Subfunctions

	Table 2. Listing of Functions and Subfunctions		
Function and Subfunction Code	Function and Subfunction Title		
050	National Defense		
051	Department of Defense-Military		
053	Atomic energy defense activities		
054	Defense-related activities		
150	International Affairs		
151	International development and humanitarian assistance		
152	International security assistance		
153	Conduct of foreign affairs		
154	Foreign information and exchange activities		
155	International financial programs		
250	General Science, Space, and Technology		
251	General science and basic research		
252	Space flight, research, and supporting activities		
270	Energy		
271	Energy supply		
272	Energy conservation		
274	Emergency energy preparedness		
276	Energy information, policy, and regulation		
300	Natural Resources and Environment		
301	Water resources		
302	Conservation and land management		
303	Recreational resources		
304	Pollution control and abatement		
306	Other natural resources		
350	Agriculture		
351	Farm income stabilization		
352	Agricultural research and services		
370	Commerce and Housing Credit		
371	Mortgage credit		
372	Postal service		
373	Deposit insurance		
376	Other advancement of commerce		
400	Transportation		
401	Ground transportation		
402	Air transportation		
403	Water transportation		
407	Other transportation		

Table 2.	Listing	of Functions	and Subfunctions
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	Table 2. Listing of Functions and Subfunctions
Function and Subfunction Code	Function and Subfunction Title
450	Community and Regional Development
451	Community and Regional Development Community development
452	Area and regional development
453	Disaster relief and insurance
500	Education, Training, Employment, and Social Services
501	Elementary, secondary, and vocational education
502	Higher education
503	Research and general education aids
504	Training and employment
505	Other labor services
506	Social services
550	Health
551	Health care services
552	Health research and training
554	Consumer and occupational health and safety
570	Medicare
571	Medicare
600	Income Security
601	General retirement and disability insurance (excluding social security)
602	Federal employee retirement and disability
603	Unemployment compensation
604	Housing assistance
605	Food and nutrition assistance
609	Other income security
650	Social Security
651	Social security
700	Veterans Benefits and Services
701	Income security for veterans
702	Veterans education, training, and rehabilitation
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

Table 2. Listing of Functions and Subfunctions

	Table 2. Listing of Functions and Subfunctions		
Function and Subfunction Code	Function and Subfunction Title		
750	Administration of Justice – continued		
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 Treasury debt securities (gross)		
902	Interest received by on-budget trust funds		
903	Interest received by off-budget trust funds		
908	Other interest		
909	Other investment income		
920	Allowances		
923	Pandemic Fraud Prevention and Enforcement		
924	Allowance for Discretionary Programs (Non-Defense)		
926	Spectrum relocation		
927	Adjustment for historical outlay estimation bias		
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	Source	ble 3. Source Categories for Accerpts
Category Code	Subcategory Code	Category and Subcategory Title
931		Individual Income Taxes
	00	Individual Income Taxes
932		Corporation Income Taxes
	00	Corporation Income Taxes: Trust Fund
	05	Corporation Income Taxes: Federal Fund
933		Social Insurance Taxes and Contributions
	05	Employment Taxes and Contributions
	10	Unemployment Insurance
	15	Other Retirement Contributions
934		Excise Taxes
	00	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
937	00	Misc. Governmental Receipts Misc. Governmental Receipts