

GAO

Fact Sheet for the Chairman,
Committee on Governmental Affairs,
U.S. Senate

May 1995

BUDGET FUNCTION CLASSIFICATION

Agency Spending by Subfunction and Object Category, Fiscal Year 1994





Accounting and Information
Management Division

B-261235

May 10, 1995

The Honorable William V. Roth, Jr.
Chairman, Committee on Governmental Affairs
United States Senate

Dear Mr. Chairman:

This fact sheet is the third in a series in response to your January 5, 1995, request that we examine the functions performed by agencies in the federal government. You asked that we identify those functions that are uniquely associated with each agency and those that are performed by two or more agencies. In particular, this fact sheet also addresses your specific request that we provide an "accounting of expenditures" so that "both administrative and mission-oriented operations are identified."

In our initial responses¹ to this request, we provided actual 1993 and 1994 and estimated 1995 obligation² and employment information, by department and agency and by budget function, as reported in the President's Budget of the United States Government. These products offered perspectives on the relationship between areas of national need and federal organizational and staffing patterns. In this fact sheet, we extend this work by describing fiscal year 1994 obligations by subdepartment³ and subfunction, and by focusing on objects of expenditure within subfunctions. Using this approach, we can more precisely describe federal activities by characterizing obligations according to the nature of the service or article procured. Appendix I provides further details on our scope and methodology.

¹ Budget Function Classification: Agency Spending and Personnel Levels for Fiscal Years 1994 and 1995 (GAO/AIMD-95-115FS, April 11, 1995) and Budget Function Classification: Relating Agency Spending and Personnel Levels to Budget Functions (GAO/AIMD/GGD-95-69FS, January 30, 1995).

² Obligations are binding agreements—orders placed, contracts awarded, services rendered, etc.—that will result in outlays, immediately or in the future. Budgetary resources must be made available by the Congress before obligations legally can be incurred.

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

Both the function and object classification systems are ways to array financial information in budget presentations. Function classifications are the categories that the Congress uses in the concurrent resolutions on the budget, pursuant to the Congressional Budget and Impoundment Control Act of 1974 (2 U.S.C. 632), and provide a method to classify budgetary resources according to the national need addressed--the results or "ends" of federal activities. The object classification system captures the immediate objects rather than the results of government spending--the "means" of federal activities.⁴

The format for this fact sheet, similar to our earlier products, involves numerous tables and graphs. Appendix II provides 1994 obligations by function and subfunction and by department and subdepartment, while appendix III provides a graphical overview of 1994 obligations by function and by object category. Appendixes IV through XXI summarize 1994 obligations for each function and then break out each subfunction by object.

Arraying subdepartments by the budget subfunction(s) that they perform provides a more detailed view of the relationship between the varied missions of the federal government and its organizational structures. As discussed in our previous products and as depicted in appendix II, a full range of relationships can be described among the 78 budget subfunctions⁵ and the many subdepartmental structures.

- In some cases, a "one-to-one" relationship exists between subfunctions and subdepartments. For example, Medicare; Postal Service; Social Security; Federal Correctional Activities; and Space Flight, Research and Supporting Activities are all associated with a single organization. Similarly, many subdepartments, such as Justice's Drug Enforcement Administration or Transportation's Federal Aviation Administration, code all obligations against a single subfunction.
- In other cases, one subfunction may be associated with multiple subdepartments. For example, the subfunctions Other Advancement of Commerce, Federal Law Enforcement Activities, and Agricultural Research and Services are addressed by 21, 19, and 17 subdepartments, within 8, 9, and 2 departments and agencies, respectively.
- Lastly, a single subdepartment may make obligations against multiple

⁴ For a description of the function classification system, see appendix II in the A Glossary of Terms Used in the Federal Budget Process: Exposure Draft (GAO/AFMD-2.1.1, January 1993); for information on the object classification system, see Budget Object Classification: Origins and Recent Trends (GAO/AIMD-94-147, September 13, 1994) and also appendix I, Scope and Methodology.

⁵ This subfunction count includes certain function classes which are also repeated as subfunctions. See appendix I, Scope and Methodology.

subfunctions. Agriculture's Natural Resources Conservation Service records obligations against five subfunctions: Conservation and Land Management, Water Resources, Pollution Control and Abatement, Farm Income Stabilization, and Natural Resources and Environment. Interior's Bureau of Indian Affairs obligates against four subfunctions: Area and Regional Development; Elementary, Secondary and Vocational Education; Conservation and Land Management; and Other General Government. Labor's Employment and Training Administration is associated with three subfunctions: Unemployment Compensation, Training and Employment, and Income Security.

The function/subfunction structure can be used to more precisely describe national need areas and obligational patterns within those areas. As depicted in appendixes IV through XXI, some functions, for example National Defense, Energy, and Agriculture, are dominated by a single subfunction, which may account for 90 percent or more of total obligations for the function. In other cases, obligations are more evenly spread among subfunctions. Community and Regional Development; Income Security; and Education, Employment and Social Services are examples of functions with a more even pattern of obligations among subfunctions.

A different perspective can be obtained by linking object classifications to subfunctions.⁶ This type of mapping can provide a comparative perspective on the "means" of public programs--the "how" in addition to the "how much"--and contribute to a general understanding of the different ways the federal government addresses various national needs. When combined with the subdepartment information shown in appendix II, the variations in addressing national needs become clearer. The following illustrates some of the relationships portrayed in appendixes IV through XXI.

- Comparing salary obligations to obligations for consulting and other contractual services can indicate the extent to which services within a given mission area are directly performed by the federal government or by contractors. For example, contractor obligations dominate some technical or scientific areas, such as the Energy function and the Space Flight, Research and Supporting Activities subfunction. Alternatively, some federal activities, such as the Veterans Benefits and Services function and the Postal Service and Federal Law Enforcement Activities subfunctions, tend to devote larger shares of total obligations to salaries. In some cases, a given function, such as Natural Resources and Environment, shows varying patterns in object expenditures among its subfunctions.
- The dominant mode of federal operations is direct provision of cash benefits. As appendix III shows, the largest share of federal obligations is devoted to transfer payments--such as insurance and retirement benefits--and grants. For

⁶ Certain object classes have been aggregated to simplify presentation and discussion. See appendix I, Scope and Methodology.

example, insurance payments represent almost three-quarters or more of total obligations in six subfunctions: Social Security, Medicare, Unemployment Compensation, Veterans Income Security, General Retirement and Disability Insurance, and Federal Employee Retirement and Disability. In 27 other subfunctions, grants and subsidies represent 35 percent or more of total obligations.

It is important to emphasize that only general patterns can be discerned from the tables and graphs in the appendixes to this fact sheet. Drawing specific conclusions must be tempered because of the way these data are reported. All of the data presented herein are reported as part of the annual budget process and reflect the current account structure. Extending any observation to a specific program or activity--however defined within budget accounts--may be problematic. In addition, specific limitations to note in using this data include the following.

- Individual function and subfunction classifications may not uniformly describe a set of activities. For example, the Commerce and Housing Credit function does not include the Housing Assistance subfunction, which is in the Income Security function. Similarly, the Income Security function does not include the Social Security, Veterans Income Security, or Farm Income Stabilization subfunctions. Also, some subfunctions are based on activities (e.g., Health Care Services within the Health function), and some on client groups within activities (e.g., Hospital and Medical Care for Veterans within the Veterans Benefits and Services function).
- Departments and agencies are afforded some discretion when coding obligations against the function and subfunction categories. For example, some departments code obligations for management and administration against a single subfunction (e.g., Energy, Justice, and Labor) and others against two or more functions (e.g., Agriculture, Health and Human Services, Housing and Urban Development, and Treasury).
- Departments and agencies report gross obligations. These reported obligations reflect total agreements but not necessarily the level of resulting outlays, either department-wide or government-wide, made in a particular fiscal year.⁷ In addition, some of these obligations may be made to other budget accounts or to other departments and agencies, which are then "re-obligated" by the receiving account. While this may appear to cause "double-counting" from the perspective of deficits and net outlays, this method of reporting obligations does ensure an accurate and complete portrayal of federal commitments and the objects procured.

⁷ See note 2, above.

- Although the object classification system can be used to generally differentiate federal "operating costs" from transfer and interest payments, it can not accurately segregate operating costs into administrative and mission-related components.⁸ Object classifications only address the things bought, not the reasons for the expenditure. Thus, salary obligations may support janitorial services or nuclear facility inspections; capital acquisitions might include postage machines or battleships. In any operational sense, distinguishing mission from administrative costs through object classifications is impractical. However, as we have previously reported, the lack of a consistent definition or tracking of administrative costs is not unique to the federal government; even within the private sector, such expenses are not defined in accounting standards and are not required to be reported separately in audited financial statements.⁹

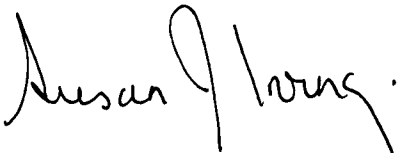
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The data presented herein are indicative, but not conclusive concerning questions posed in your request letter. We believe that this information, in conjunction with that included in our previous products, provides a useful starting point for more detailed lines of inquiry. We will continue to work with your office as needed to more fully explore and analyze these and related data so that we can provide the most useful assistance to your Committee.

We are sending copies of this fact sheet to the Ranking Minority Member of the Senate Committee on Governmental Affairs and to others upon request.

If you have any questions, I can be reached at (202) 512-9142. Major contributors to this fact sheet are listed in appendix XXII.

Sincerely yours,



Susan J. Irving
Associate Director, Budget Issues

⁸ For a general discussion of this issue, see GAO/AIMD-94-147.

⁹ See Budget Issues: Assessing Executive Order 12837 on Reducing Administrative Expenses (GAO/AIMD-94-15, November 17, 1993).

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Abbreviations

AID	Agency for International Development
DOC	Department of Commerce
DOD	Department of Defense
DOE	Department of Energy
DOI	Department of the Interior
DOJ	Department of Justice
DOL	Department of Labor
DOT	Department of Transportation
EOP	Executive Office of the President
EPA	Environmental Protection Agency
FEMA	Federal Emergency Management Agency
GSA	General Services Administration
HHS	Department of Health and Human Services
HUD	Department of Housing and Urban Development
NASA	National Aeronautics and Space Administration
NRC	Nuclear Regulatory Commission
NSF	National Science Foundation
OMB	Office of Management and Budget
OPM	Office of Personnel Management
RRB	Railroad Retirement Board
SBA	Small Business Administration
SSA	Social Security Administration
USDA	Department of Agriculture
VA	Department of Veterans Affairs

Scope and Methodology

As part of their annual budget submission to the Office of Management and Budget (OMB), departments and agencies are required to report obligations by budget account, which are coded to reflect the categories of the function and object classification systems.¹ OMB collects and processes this information through an automated information system--the MAX budget system--which is used to prepare the President's annual budget request. We obtained this automated file and extracted and summarized actual fiscal year 1994 obligations by department and agency, function and subfunction, and object class. We did not verify these reported data for individual budget accounts, but we did reconcile total obligations to published sources.

For organizational summaries, we focused on the 24 departments and agencies defined by the Chief Financial Officers Act of 1990, as amended. We also accumulated obligations made by the Legislative and Judicial Branches, the Executive Office of the President (including funds appropriated to the President), and other independent agencies.

For function and subfunction summaries, we used the OMB-defined structure displayed in appendix II. In those cases where a subdepartment reported an account's obligations to more than one function, we allocated the obligations on the same percentage basis as reported for the account's budget authority. In some cases, an account's obligations were coded only against a function, with no further assignment to a particular subfunction. We reviewed each of these accounts and, where possible,² assigned the obligations to a subfunction. Each of these assignments is footnoted in appendix II.

To simplify the presentation of object data, we combined 19 OMB-defined object classes³ into 9 object categories, as shown in table I.1. That table also displays the OMB object classification structure and the corresponding short title used in our graphs. Also, we excluded from the subfunction graphs in appendixes IV through XXI all object categories with total 1994 obligations of less than \$1 million dollars. Although this approach excluded some obligations from 38 subfunction graphs, the effect was insignificant; in percentage terms, the largest exclusion represented one-quarter of one percent of the subfunction's total obligations.

¹ See OMB Circular A-11, Preparation and Submission of Budget Estimates.

² Some obligations for the Health function could not be allocated to a subfunction based upon available information.

³ Detailed definitions for and instructions on recording obligations by object class are provided in OMB Circular A-11 and Circular A-34, Instructions on Budget Execution.

Table I.1: Object Classification Structure

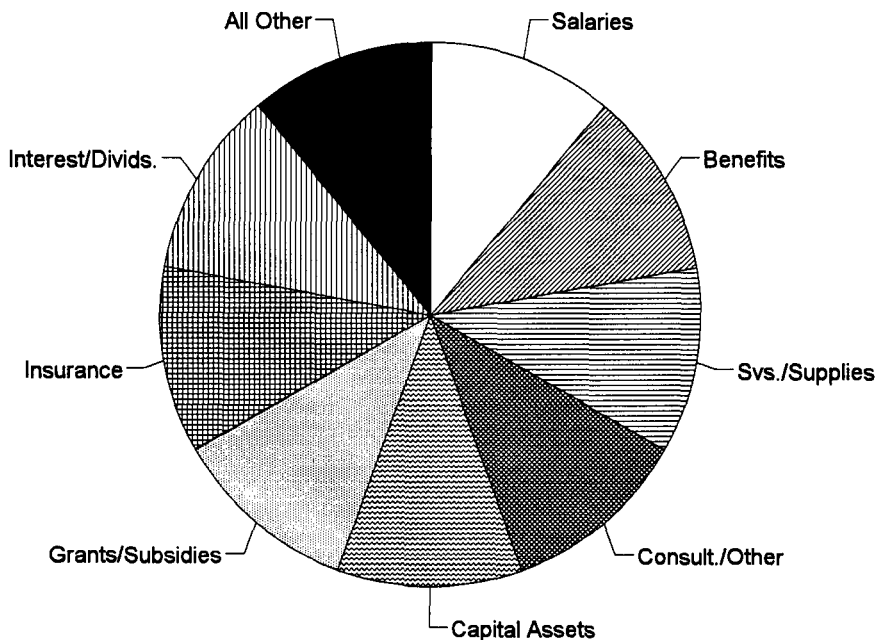
Object class	Standard title	Examples of obligations	Short Title
Series 10	PERSONAL SERVICES AND BENEFITS		
11.0	Personnel compensation	Gross compensation for personal services rendered to the government by federal civilian, military, and non-federal personnel	Salaries
12.0	Personnel benefits	Benefits for currently employed federal civilian, military, and certain non-federal personnel	Benefits
13.0	Benefits for former personnel	Retirement benefits, severance pay, and other benefits due to former employees or their survivors	Benefits
Series 20	CONTRACTUAL SERVICES AND SUPPLIES		
21.0	Travel and transportation of persons	Transportation, subsistence, and other expenses incident to authorized travel, paid either directly by the government or by reimbursing the traveler	Svs./Supplies
22.0	Transportation of things	Contractual obligations for, care during, and other services incident to the transport of things	Svs./Supplies
23.0	Rent, communications and utilities	Charges for the possession and use of land, structures, or equipment owned by others and for communication and utility services	Svs./Supplies
24.0	Printing and reproduction	Charges for contractual printing and reproduction, and related composition and binding expenses	Svs./Supplies
25.0	Consulting and other services	Contractual obligations for consulting (advisory and assistance) and other services; purchase of goods and services from other federal agencies and accounts; operations of government-owned, contractor-operated facilities; research and development contracts	Consult./Other
26.0	Supplies and materials	Charges for consumable commodities	Svs./Supplies
Series 30	ACQUISITION OF CAPITAL ASSETS		
31.0	Equipment	Charges for the purchase of personal property expected to have a period of service of a year or more (e.g., furniture, tools and instruments, machinery, data processing and telecommunications equipment, and armaments)	Capital
32.0	Land and structures	Charges for purchase of land, buildings and other structures, and nonstructural improvements; also includes payments from credit liquidating accounts which result in the acquisition of a physical asset rather than a loan asset	Capital
33.0	Investments and loans	Obligations for the purchase of stocks, bonds, debentures, and other securities; payments from credit liquidating accounts resulting in the government acquiring title to a note rather than physical assets	Capital
Series 40	GRANTS AND FIXED CHARGES		
41.0	Grants, subsidies and contributions	Cash payments to foreign countries, states, other political jurisdictions, corporations, associations, and individuals; credit program subsidies; taxes and payments in lieu of taxes	Grants/ Subsidies
42.0	Insurance claims and indemnities	Benefit payments from social insurance and retirement trust funds; payments for losses, claims, and judgments; payments from credit liquidating accounts where no asset is received	Insurance
43.0	Interest and dividends	Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available and distribution of earnings to owners of trust or other funds	Interest/Divids.

Object class	Standard title	Examples of obligations	Short Title
Series 40	GRANTS AND FIXED CHARGES (Continued)		
44.0	Refunds	Payments to refund amounts previously received by the government to correct computation errors, erroneous billings, or other factors	All Other
Series 90	OTHER CHARGES		
91.0	Unvouchered	Charges that may be incurred lawfully for confidential purposes, not subject to detailed vouchering or reporting	All Other
92.0	Undistributed	Charges that can't be distributed to above classes, including obligations relating to transfers between federal and trust funds resulting from appropriation or general transfer authority	All Other
93.0	Limitations on expenses	Obligations made by revolving and trust funds which have annual limitations on administrative or nonadministrative expenses	All Other

Source: OMB Circular A-11, Preparation and Submission of Budget Estimates

In appendixes IV through XXI, each function is first summarized by subfunction, to depict relative shares within the function, and then by object category. The succeeding subfunction graphs display obligations by object category, with the subfunctions listed in descending order according to total obligations. To aid comparisons between functions and subfunctions, the shading and/or pattern for each object category has been standardized, according to the model shown below in figure I.1.

Figure I.1: Object Category Standard Shading and Patterns



Fiscal Year 1994 Obligations: By Subdepartment and Subfunction

NATIONAL DEFENSE (050)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction		
		Department of Defense --Military	Atomic Energy Defense Activities	Defense -Related Activities
DOD	Family Housing	\$4,006,589		\$11,908,000
	Military Construction	\$9,980,594		
	Military Personnel	\$74,070,142		
	Military Retirement			
	Operation/Maintenance	\$107,230,717		
	Procurement	\$56,480,137		
	Research/Development/Test/Evaluation	\$39,717,667		
	Revolving/Management Funds	\$82,680,857		
	Trust Funds	\$574,789		
DOE	Atomic Energy Defense Activities		\$12,319,031	
DOT	Maritime Administration			\$208,072
FEMA	FEMA			\$273,217
Indep.	Central Intelligence Agency		\$16,069	\$182,300
	Defense Nuclear Facilities Safety Board			\$136,377
	Intelligence Community Management			\$24,831
	Selective Service System			
DOJ	Federal Bureau of Investigation			\$83,216
	Radiation Exposure Compensation			\$61,245
NSF	NSF			\$61,801
	Subfunction Total	\$374,741,492	\$12,335,100	\$12,939,059
	Percent of Function Total	93.68%	3.08%	3.23%
Function Total:		\$400,015,651		

INTERNATIONAL AFFAIRS (150)

(Subfunctions continue on the following page.)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction		
		International Affairs	International Development and Humanitarian Assistance	International Security Assistance
USDA	Foreign Agricultural Service		\$1,511,805	
AID	AID		\$4,773,656	
	International Security Assistance			\$2,166,906
EOP	African Development Foundation		\$16,898	
	Inter-American Foundation		\$38,109	
	International Monetary Programs			
	International Security Assistance			\$3,385,042
	Military Sales Programs			
	Multilateral Assistance		\$1,937,866	
	Overseas Private Investment Corporation		\$111,736	
	Peace Corps		\$238,133	
	Trade/Development Agency		\$58,550	
Indep.	Arms Control/Disarmament Agency			
	Board for Internatl. Broadcasting			
	Preserve America's Heritage Abroad			
	Export-Import Bank of the U.S.			
	Japan-U.S. Friendship Commission			
	U.S. Information Agency			
	U.S. Institute of Peace			
DOJ	Legal Activities			
State	Administration of Foreign Affairs			
	International Organizations and Conferences	(a)		
	Other		\$849,191	
Treasury	Departmental Offices			
	Subfunction Total	\$0	\$9,535,944	\$5,551,948
	Percent of Function Total	0.00%	25.14%	14.63%
Function Total:		\$37,937,295		

INTERNATIONAL AFFAIRS

(Continued)

Department or Agency	Subdepartment	Subfunction		
		Conduct of Foreign Affairs	Foreign Information and Exchange Activities	International Financial Programs
USDA	Foreign Agricultural Service			
AID	AID	\$44,151		
	International Security Assistance			
EOP	African Development Foundation			\$926,551
	Inter-American Foundation			
	International Monetary Programs			
	International Security Assistance			
	Military Sales Programs			\$13,041,757
	Multilateral Assistance			
	Overseas Private Investment Corporation			
	Peace Corps			
	Trade/Development Agency			
Indep.	Arms Control/Disarmament Agency	\$53,402		
	Board for Internatl. Broadcasting		\$207,676	
	Preserve America's Heritage Abroad	\$219		
	Export-Import Bank of the U.S.			\$1,477,300
	International Trade Commission	\$42,739		
	Japan-U.S. Friendship Commission		\$2,191	
	U.S. Information Agency		\$1,287,825	
	U.S. Institute of Peace	\$11,065		
DOJ	Legal Activities	\$837		
State	Administration of Foreign Affairs	\$3,553,674		
	International Organizations and Conferences	\$1,938,362		
	Other	\$5,675	\$16,000	
Treasury	Departmental Offices			\$239,979
	Subfunction Total	\$5,650,124	\$1,513,692	\$15,685,587
	Percent of Function Total	14.89%	3.99%	41.35%
Function Total:		\$37,937,296		

(a) Obligations recorded in International Affairs (Function 150) were assigned to Conduct of Foreign Affairs (Subfunction 153).

SCIENCE, SPACE, AND TECHNOLOGY (250)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction	
		General Science and Basic Research	Space Flight, Research and Supporting Activities
DOE	Energy Programs	\$1,303,392	
NASA	NASA		\$13,134,402
NSF	NSF	\$3,128,894	
	Subfunction Total	\$4,432,286	\$13,134,402
	Percent of Function Total	25.23%	74.77%
Function Total:		\$17,566,688	

ENERGY (270)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction			
		Energy Supply	Energy Conservation	Emergency Energy Preparedness	Energy Information, Policy and Regulation
USDA	Rural Utilities Service	\$2,553,887			
DOE	Departmental Administration				\$444,219
	Energy Programs	\$6,087,403	\$679,977	\$309,036	\$262,494
	Power Marketing Administration	\$3,828,882			
Indep.	Nuclear Waste Technical Review Board	\$2,650			
	Nuclear Waste Negotiator	\$1,410			
	Tennessee Valley Authority	\$7,065,077			
	U.S. Enrichment Corporation Fund	\$1,465,249			
NRC	NRC				\$546,104
Treasury	Financial Management Service	\$730			
	Subfunction Total	\$21,005,288	\$679,977	\$309,036	\$1,252,817
	Percent of Function Total	90.36%	2.92%	1.33%	5.39%
Function Total:		\$23,247,118			

NATURAL RESOURCES AND ENVIRONMENT (300)

(Subfunctions continue on the following page.)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction		
		Natural Resources and Environment	Water Resources	Conservation and Land Management
USDA	Departmental Administration			
	Farm Service Agency			\$1,933,055
	Forest Service	(b)		\$4,116,120
	Natural Resources Conservation	(b)	\$399,285	\$771,062
	Rural Utilities Service			
DOC	National Oceanic/Atmospheric Administration			
DOD	Corps of Engineers--Civil Forest/Wildlife Conservations, Military Reservations	(c)	\$7,792,487	
DOT	Coast Guard			
EPA	EPA			
Indep.	Advisory Council on Historic Preservation			
	Delaware River Basin Commission		\$739	
	Interstate Commission -- Potomac River Basin			\$1,289
	Marine Mammal Commission			
	Susquehanna River Basin Commission		\$514	
DOI	Bureau of Indian Affairs			\$146,528
	Bureau of Land Management		\$94,318	\$1,132,654
	Bureau of Mines			
	Bureau of Reclamation		\$1,512,996	
	Central Utah Project		\$30,039	
	Minerals Management Service			\$205,091
	National Biological Service			
	National Park Service			
	Office of Inspector General			
	Surface Mining Reclamation and Enforcement			\$376,923
	Office of the Secretary			
	Office of the Solicitor			
	U.S. Fish/Wildlife Service			
U.S. Geological Survey				
State	International Commissions		\$46,316	\$16,200
	Subfunction Total	\$0	\$9,876,694	\$8,698,922
	Percent of Function Total	0.00%	30.78%	27.11%
Function Total:		\$32,089,611		

NATURAL RESOURCES AND ENVIRONMENT

(Continued)

Department or Agency	Subdepartment	Subfunction		
		Recreational Resources	Pollution Control and Abatement	Other Natural Resources
USDA	Departmental Administration		\$18,013	
	Farm Service Agency			
	Forest Service			
	Natural Resources Conservation		\$14,416	
	Rural Utilities Service		\$2,998	
DOC	National Oceanic/Atmospheric Administration			\$2,218,252
DOD	Corps of Engineers--Civil Forest/Wildlife Conservations, Military Reservations	\$1,919		
DOT	Coast Guard		\$189,993	
EPA	EPA		\$6,536,411	
Indep.	Advisory Council on Historic Preservation	\$3,157		
	Delaware River Basin Commission			
	Interstate Commission -- Potomac River Basin		\$498	
	Marine Mammal Commission			
	Susquehanna River Basin Commission			
DOI	Bureau of Indian Affairs			
	Bureau of Land Management			
	Bureau of Mines			\$196,797
	Bureau of Reclamation			\$248
	Central Utah Project			
	Minerals Management			
	National Biological Service	\$175,358		
	National Park Service	\$1,689,662		
	Office of Inspector General			\$24,883
	Surface Mining Reclamation and Enforcement			
	Office of the Secretary			\$250,008
Office of the Solicitor			\$33,847	
U.S. Fish/Wildlife Service	\$1,257,542			
U.S. Geological Survey			\$899,993	
State	International Commissions			
	Subfunction Total	\$3,127,638	\$6,762,329	\$3,624,028
	Percent of Function Total	9.75%	21.07%	11.29%
Function Total:		\$32,089,611		

(b) Obligations recorded in Natural Resources and Environment (Function 300) were assigned to Conservation and Land Management (Subfunction 302).

(c) Obligations recorded in Natural Resources and Environment (Function 300) were assigned to Water Resources (Subfunction 301).

AGRICULTURE (350)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction	
		Farm Income Stabilization	Agricultural Research and Services
USDA	Agricultural Marketing	\$36,350	\$217,374
	Agricultural Research		\$788,996
	Animal/Plant Health Inspection		\$530,267
	Cooperative State Research, Education and Extension		\$947,541
	Departmental Administration		\$370,361
	Economic Research		\$64,463
	Executive Operations		\$8,150
	Farm Service Agency	\$25,503,443	
	Food Safety/Inspection		\$2,295
	Food/Consumer Service	\$120,210	
	Foreign Agricultural Service		\$185,047
	Grain Inspection, Packers and Stockyards Administration		\$56,173
	National Agricultural Statistics		\$91,076
	Natural Resources Conservation	\$3,599	
	Office of Public Affairs		\$9,648
	Office of the General Counsel		\$28,127
	Office of the Inspector General		\$66,501
	Office of the Secretary		\$11,133
Rural Business/Cooperative Development		\$10,298	
Indep.	Commission on Agricultural Workers		\$5
	Farm Credit Administration	\$42,260	
	Farm Credit System Financial Assistance Corporation	\$116,570	
	Farm Credit System Insurance Corporation	\$1,259	
	Subfunction Total	\$25,823,691	\$3,387,455
	Percent of Function Total	88.40%	11.60%
Function Total:		\$29,211,146	

COMMERCE AND HOUSING CREDIT (370)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction			
		Mortgage Credit	Postal Service	Deposit Insurance	Other Advancement of Commerce
USDA	Rural Housing/Community Development	\$4,310,546			
DOC	Bureau of the Census				\$427,341
	Economic/Statistical Analysis				\$48,881
	Export Administration				\$40,340
	General Administration				\$169,335
	International Trade Administration				\$278,858
	Minority Business Development				\$42,317
	National Institute of Standards and Technology				\$632,498
	National Oceanic/Atmospheric Administration				\$84,888
	National Technical Information Administration				\$35,390
	National Telecommunications and Information Administration				\$28,323
	Patent/Trademark Office				\$530,886
	Technology Administration				\$6,660
	U.S. Travel/Tourism Administration				\$24,855
GSA	General Activities				\$5,613
HUD	Government National Mortgage Association	\$682,390			
	Housing Programs	\$6,963,803			\$8,975
	Management/Administration	\$6,486			
Indep.	Bank Insurance			\$3,476,686	
	Commodity Futures Trading				\$47,498
	FDIC-Office of Inspector General			\$23,665	
	Federal Communications				\$173,178
	Federal Financial Institutions Examination Council Appraisal				\$1,471
	Federal Housing Finance Board	\$14,677			
	Federal Trade Commission				\$93,582
	FSLIC Resolution			\$2,351,421	
	Financial Institutions Reform			\$3	
	National Credit Union Administration			\$345,281	
	Postal Service		\$51,660,350		
	Resolution Trust Corporation			\$18,028,938	
	Savings Association Insurance			\$18,475	
	Savings Association Insurance				\$266,487
Legislative	Boards and Commssions				\$2,011
	Library of Congress				\$200,235
SBA	SBA				\$1,430,224
Treasury	Comptroller of the Currency			\$376,426	
	Office of Thrift Supervision			\$174,325	
	Subfunction Total	\$11,977,902	\$51,660,350	\$24,795,220	\$4,579,846
	Percent of Function Total	12.88%	55.54%	26.66%	4.92%
Function Total:		\$93,013,318			

TRANSPORTATION (400)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction			
		Ground Transportation	Air Transportation	Water Transportation	Other Transportation
USDA	Forest Service	\$100			
DOT	Coast Guard			\$3,829,270	
	Federal Aviation Administration		\$11,665,682		
	Federal Highway Administration	\$21,196,013			
	Federal Railroad Administration	\$1,002,003			
	Federal Transit Administration	\$5,346,811			
	Maritime Administration			\$371,313	
	National Highway Traffic Safety Administration	\$364,882			
	Office of the Inspector General				\$38,927
	Office of the Secretary		\$31,988		\$378,437
	Research and Special Programs Administration				\$299,365
	Saint Lawrence Seaway Development Corporation			\$22,639	
Indep.	Advisory Commission--Conferences in Ocean Shipping			\$42	
	Federal Maritime Commission			\$18,900	
	Interstate Commerce Commission	\$52,591			\$37,105
	National Transportation Safety Board				
	Panama Canal Commission			\$561,484	
	Washington Metropolitan Area Transit Authority	\$45,465			
DOI	National Park Service	\$10,366			
NASA	NASA		\$1,535,740		
	Subfunction Total	\$28,018,231	\$13,233,410	\$4,803,648	\$753,834
	Percent of Function Total	59.86%	28.27%	10.26%	1.61%
Function Total:		\$46,809,123			

COMMUNITY AND REGIONAL DEVELOPMENT (450)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction		
		Community Development	Area and Regional Development	Disaster Relief and Insurance
USDA	Farm Service Agency			\$29,881
	Rural Business and Cooperative Development Service		\$128,636	
	Rural Housing and Community Development Service		\$688,179	
	Rural Utilities Service	\$20,323	\$1,613,031	
DOC	Economic Development Administration		\$669,710	
EOP	Unanticipated Needs			\$2,000
FEMA	FEMA	\$2,713		\$5,159,666
HUD	Community Planning/Development Management/Administration	\$4,921,736		
	Policy Development/Research	\$603,265		
		\$39,234		
Indep.	Appalachian Regional Commission		\$223,027	
	Commission of Fine Arts	\$798		
	Joint Federal-State Commission on Alaska Natives		\$555	
	National Capital Planning	\$5,868		
	Neighborhood Reinvestment Corporation	\$33,875		
	Pennsylvania Avenue Development Corporation	\$19,553		
	Tennessee Valley Authority		\$219,727	
DOI	Bureau of Indian Affairs		\$1,567,169	
SBA	SBA			\$1,201,900
	Subfunction Total	\$5,647,365	\$5,110,034	\$6,393,447
	Percent of Function Total	32.93%	29.79%	37.28%
Function Total:		\$17,160,846		

EDUCATION, EMPLOYMENT, AND SOCIAL SERVICES (500)

(Subfunctions continue on the following page.)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction		
		Elementary, Secondary, Vocational Education	Higher Education	Research and General Education Aids
DOC	National Telecommunications and Information Administration			\$27,535
Education	Departmental Management			\$410,019
	Bilingual Education/Minority Languages	\$239,805		
	Education Research/Improvement			\$443,914
	Elementary/Secondary Education	\$9,491,961		\$2
	Postsecondary Education		\$15,718,500	
	Special Education/Rehabilitation Vocational/Adult Education	\$3,671,581 \$1,456,185	\$120,271	
HHS	Administration for Children/Families Administration on Aging Departmental Management			
HUD	Housing Programs			
Indep.	Barry Goldwater Scholarship/Excellence in Education Foundation		\$2,660	
	Christopher Columbus Fellowship		\$117	
	Committee for Purchase from People Who are Blind/Severely Disabled			\$7,500
	Commission of Fine Arts			
	Corporation for National and Community Service			\$275,000
	Corporation for Public Broadcasting			
	Federal Mediation/Conciliation			
	Harry S. Truman Scholarship Foundation		\$2,636	
	American Indian/Alaska Native Culture and Arts Development		\$12,563	
	Institute of Museum Services			\$28,781
	James Madison Memorial Fellowship Foundation		\$1,569	
	National Afro-American History and Culture Commission			\$4
	National Commission on Libraries and Information Science			\$1,393
	National Council on Disability			\$679
	National Educational Goals Panel			\$170,548
	National Endowment for the Arts			\$180,095
	National Labor Relations Board			
Smithsonian Institution			\$411,725	
DOI	Bureau of Indian Affairs	\$576,862		
DOL	Bureau of Labor Statistics			
	Departmental Management			
	Employment Standards Administration			
	Employment/Training Administration			
	Office of the American Workplace			
Legislative	Library of Congress			\$332,679
NASA	NASA			\$1,000
	Subfunction Total	\$15,436,394	\$15,858,316	\$2,290,874
	Percent of Function Total	26.30%	27.02%	3.90%
Function Total:		\$58,694,849		

HEALTH (550)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction			
		Health	Health Care Services	Health Research and Training	Consumer and Occupational Health and Safety
USDA	Food Safety/Inspection				\$588,033
HHS	Health Care Policy/Research			\$163,284	
	Assistant Secretary for Health	\$973,542	\$213,101		
	Centers for Disease Control/Prevention	\$2,177,912			
	Food/Drug Administration				\$928,116
	Health Care Financing Administration	\$2,185,107	\$81,276,581		
	Health Resources and Services Administration	\$3,076,686	\$112,851	\$71,457	
	Indian Health Services		\$2,126,246		
Indep.	National Institutes of Health			\$11,229,692	
	Substance Abuse and Mental Health Services Administration	\$2,208,517			
	Consumer Product Safety				\$43,463
	Federal Mine Safety/Health Review				\$5,657
DOL	Occupational Safety and Health Review				\$7,350
	United Mine Workers of America Benefit Fund		\$285,960		
	Mine Safety/Health Administration				\$194,334
Legislative	Occupational Safety and Health Administration				\$297,268
	Boards and Commissions		\$4,325		
OPM	Office of Personnel Management		\$19,208,446		
Treasury	Internal Revenue Service		\$773,000		
	Subfunction Total	\$10,621,764	\$104,000,510	\$11,464,433	\$2,064,221
	Percent of Function Total	8.29%	81.15%	8.95%	1.61%
Function Total:		\$128,150,928			

MEDICARE (570)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction
		Medicare
HHS	Health Care Financing Administration	\$214,252,574
	Subfunction Total	\$214,252,574
	Percent of Function Total	100.00%
Function Total:		\$214,252,574

INCOME SECURITY (600)

(Subfunctions continue on the following page.)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction			
		Income Security	General Retirement and Disability Insurance	Federal Employee Retirement and Disability	Unemployment Compensation
USDA	Agricultural Marketing Food/Consumer Rural Housing/Community Development				
AID	AID			\$3,469	
DOD	Military Retirement			\$26,805,128	
EOP	Peace Corps			\$259	
FEMA	FEMA				
HHS	Administration for Children/Families Departmental Management Office of the Inspector General				
HUD	Community Planning/Development Housing Programs Management/Administration Public/Indian Housing Programs				
Indep.	Affordable Housing and Bank Enterprise (FDIC) Interagency Council on the Homeless National Commission--American Indian/ Alaska Native/Native Hawaiian Housing National Commission on Severely Distressed Public Housing Railroad Retirement Board U.S. Information Agency		\$14,758,701	\$3,414	\$83,252
Judicial	Judicial Retirement Funds			\$13,093	
DOL	Employment Standards Administration Employment/Training Administration Pension Benefit Guaranty Corporation Pension/Welfare Benefit Administration	(d) (e)	\$1,107,307 \$1,019,419 \$63,989	\$1,869,040	\$34,876,627
Legislative	Library of Congress U.S. Tax Court			\$35 \$132	
OPM	Office of Personnel Management			\$37,869,695	
SSA	SSA		\$764,637		
State	Administration of Foreign Affairs			\$439,256	
Treasury	Internal Revenue Service				
	Subfunction Total	\$0	\$17,714,053	\$67,003,521	\$34,959,879
	Percent of Function Total	0.00%	7.42%	28.05%	14.63%
Function Total:		\$238,886,986			

INCOME SECURITY

(Continued)

Department or Agency	Subdepartment	Subfunction		
		Housing Assistance	Food and Nutrition Assistance	Other Income Security
USDA	Agricultural Marketing		\$544,956	
	Food/Consumer		\$36,585,927	
	Rural Housing/Community Development	\$555,406		
AID	AID			
DOD	Military Retirement			
EOP	Peace Corps			
FEMA	FEMA		\$130,050	
HHS	Administration for Children/Families			\$19,922,349
	Departmental Management			\$246,714
	Office of the Inspector General			\$103,226
HUD	Community Planning/Development	\$2,072,995		
	Housing Programs	\$14,898,468		
	Management/Administration	\$439,377		
	Public/Indian Housing Programs	\$3,292,439		
Indep.	Affordable Housing and Bank Enterprise (FDIC)	\$6,570		
	Interagency Council on the Homeless	\$51		
	National Commission--American Indian/Alaska Native/Native Hawaiian Housing	\$3		
	National Commission on Severely Distressed Public Housing	\$4		
	Railroad Retirement Board			
	U.S. Information Agency			
	Judicial	Judicial Retirement Funds		
DOL	Employment Standards Administration			
	Employment/Training Administration			
	Pension Benefit Guaranty Corporation			
	Pension/Welfare Benefit Administration			
Legislative	Library of Congress			
	U.S. Tax Court			
OPM	Office of Personnel Management			
SSA	SSA			\$29,461,171
State	Administration of Foreign Affairs			
Treasury	Internal Revenue Service			\$10,949,827
	Subfunction Total	\$21,265,313	\$37,260,933	\$60,683,267
	Percent of Function Total	8.90%	15.60%	25.40%
Function Total:		\$238,886,986		

(d) Obligations recorded in Income Security (Function 600) were assigned to Federal Employee Retirement and Disability (Subfunction 602).

(e) Obligations recorded in Income Security (Function 600) were assigned to Unemployment Compensation (Subfunction 603).

SOCIAL SECURITY (650)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction
		Social Security
SSA	SSA	\$328,645,341
Subfunction Total		\$328,645,341
Percent of Function Total		100.00%
Function Total:		\$328,645,341

VETERANS BENEFITS AND SERVICES (700)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction				
		Income Security for Veterans	Veterans Education Training and Rehabilitation	Hospital and Medical Care for Veterans	Veterans Housing	Other Veterans Benefits and Services
DOD	Armed Forces Retirement Home Cemeterial Expenses, Army Education Benefits		\$206,817			\$60,417 \$12,151
Indep.	American Battle Monuments Court of Veterans Appeals					\$25,373 \$8,731
VA	Construction Departmental Administration Veterans Benefits Administration Veterans Health Administration	\$20,061,111	\$1,449,159	\$816,897 \$15,911,064	\$2,763,991	\$4,147 \$1,629,803 \$241,773
Subfunction Total		\$20,061,111	\$1,655,976	\$16,727,961	\$2,763,991	\$1,982,395
Percent of Function Total		46.45%	3.83%	38.73%	6.40%	4.59%
Function Total:		\$43,191,434				

ADMINISTRATION OF JUSTICE (750)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction			
		Federal Law Enforcement Activities	Federal Litigative and Judicial Activities	Federal Correctional Activities	Criminal Justice Assistance
Education	Departmental Management	\$85,287			
HHS	Departmental Management	\$22,041			
HUD	Fair Housing/Equal Opportunity Management/Administration	\$34,865 \$49,270			
Indep.	Administrative Conference of the U.S. Architectural/Transportation Barriers Compliance Board Commission on Civil Rights Equal Employment Opportunity Legal Services Corporation State Justice Institute	\$1,925 \$3,293 \$7,738 \$230,180	\$400,650 \$12,215		
Judicial	Administrative Office--U.S. Courts Courts of Appeals, District Courts, and Other Judicial Services Federal Judicial Center Judicial Retirement Funds Supreme Court of the U.S. U.S. Court of Appeals for the Federal Circuit U.S. Court of International Trade U.S. Sentencing Commission		\$72,381 \$2,728,733 \$18,771 \$20,545 \$25,514 \$12,891 \$9,872 \$8,169		
DOJ	Drug Enforcement Administration Federal Bureau of Investigation Federal Prison System General Administration Immigration/Naturalization Interagency Law Enforcement Legal Activities Office of Justice Programs U.S. Parole Commission	\$986,232 \$2,407,774 \$713,950 \$2,169,393 \$387,394 \$8,343	\$2,900,694	\$3,100,346	\$9,633 \$1,025,859
Legislative	U.S. Tax Court		\$31,558		
Treasury	Bureau of Alcohol, Tobacco/Firearms Departmental Offices Federal Law Enforcement Training Center Internal Revenue Service U.S. Customs Service U.S. Secret Service	\$399,400 \$204,468 \$75,517 \$1,980,265 \$508,380			\$49
	Subfunction Total	\$10,275,715	\$6,241,993	\$3,100,346	\$1,035,541
	Percent of Function Total	49.75%	30.22%	15.01%	5.01%
Function Total:		\$20,653,696			

GENERAL GOVERNMENT (800)

(Subfunctions continue on the following page.)

(Dollars in thousands)

Department or Agency	Subdepartment	Subfunction			
		Legislative Functions	Executive Direction and Management	Central Fiscal Operations	General Property and Records Management
USDA	Forest Service				
DOD	Corps of Engineers--Civil				
DOE	Energy Programs				
EOP	Armstrong Resolution		\$976		
	Compensation of the President		\$210		
	Council of Economic Advisers		\$3,487		
	Council on Environmental Quality, Office of Environmental Quality		\$1,652		
	Executive Residence at the White House		\$10,311		
	Federal Drug Control Programs		\$45,341		
	National Security Council		\$6,505		
	Office of Administration		\$29,474		
	Office of Management/Budget		\$56,591		
	Office of National Drug Control Policy		\$45,009		
	Office of National Service		\$152		
	Office of Policy Development		\$6,398		
	Office of Science/Technology Policy		\$4,401		
	Office of the U.S. Trade Representative		\$22,117		
	Official Residence of the Vice President		\$269		
	Special Assistant to the President		\$3,229		
	The White House Office		\$38,825		
	Unanticipated Needs		\$248		
GSA	Federal Property Resources Activities				\$4,141
	General Activities		\$2,495		\$406,835
	Information Technology Service				\$1,362,058
	Personal Property Activities				\$2,826,055
	Real Property Activities				\$5,840,450
Indep.	Advisory Commission on Intergovernmental Relations District of Columbia				
	Federal Election Commission				
	Federal Labor Relations Authority				
	Federal Retirement Thrift Investment			\$31,744	
	Franklin D. Roosevelt Memorial				
	Martin L. King, Jr. Federal Holiday				
	Merit Systems Protection Board				
	National Archives/Records Administration				\$250,221
	Office of Government Ethics				
	Office of Navajo/Hopi Indian Relocation				
	Office of Special Counsel				
	Thomas Jefferson Commemorative				
	U.S. Holocaust Memorial Council				
DOI	Bureau of Indian Affairs				
	Bureau of Land Management				
	Minerals Management Service				
	National Indian Gaming Commission				
	Territorial/International Affairs				
	U.S. Fish/Wildlife Service				
DOJ	Legal Activities				

(Continued on page 32)

GENERAL GOVERNMENT

(Continued)

Department or Agency	Subdepartment	Subfunction		
		Central Personnel Management	General Purpose Fiscal Assistance	Other General Government
USDA	Forest Service		\$93,755	
DOD	Corps of Engineers--Civil		\$3,175	
DOE	Energy Programs		\$2,280	
EOP	Armstrong Resolution Compensation of the President Council of Economic Advisers Council on Environmental Quality, Office of Environmental Quality Executive Residence at the White House Federal Drug Control Programs National Security Council Office of Administration Office of Management/Budget Office of National Drug Control Policy Office of National Service Office of Policy Development Office of Science/Technology Policy Office of the U.S. Trade Representative Official Residence of the Vice President Special Assistant to the President The White House Office Unanticipated Needs			
GSA	Federal Property Resources Activities General Activities Information Technology Service Personal Property Activities Real Property Activities			
Indep.	Advisory Commission on Intergovernmental Relations District of Columbia Federal Election Commission Federal Labor Relations Authority Federal Retirement Thrift Investment Franklin D. Roosevelt Memorial Martin L. King, Jr. Federal Holiday Merit Systems Protection Board National Archives/Records Administration Office of Government Ethics Office of Navajo/Hopi Indian Relocation Office of Special Counsel Thomas Jefferson Commemorative U.S. Holocaust Memorial Council	\$21,303 \$26,619 \$7,550	\$722,139	\$1,456 \$23,521 \$129 \$499 \$36,936 \$7,717 \$108 \$21,594
DOI	Bureau of Indian Affairs Bureau of Land Management Minerals Management Service National Indian Gaming Commission Territorial/International Affairs U.S. Fish/Wildlife Service		\$99,928 \$519,641 \$2,903 \$101,865 \$18,137	\$39 \$256,723
DOJ	Legal Activities			\$90,360

(Continued on page 33)

Department or Agency	Subdepartment	Subfunction			
		Legislative Functions	Executive Direction and Management	Central Fiscal Operations	General Property and Records Management
Legislative	Architect of the Capitol	\$190,551			
	Botanic Garden	\$3,366			
	Congressional Budget Office	\$21,659			
	General Accounting Office	\$434,460			
	Government Printing Office	\$88,404			
	House of Representatives	\$762,536			
	Joint Items	\$78,750			
	Boards and Commissions	\$10,040			
	Library of Congress	\$58,064			
	Office of Technology Assessment	\$21,281			
Senate	\$465,755				
OPM	Office of Personnel Management				
Treasury	Bureau of Alcohol, Tobacco/Firearms				
	Bureau of Engraving/Printing			\$454,213	
	Bureau of the Public Debt			\$304,029	
	Departmental Offices			\$283,318	
	Federal Financing Bank			\$10,389,001	
	Financial Management Service			\$313,718	
	Internal Revenue Service			\$7,533,194	
	U.S. Customs Service				
	U.S. Mint			\$400,532	
	Subfunction Total	\$2,134,866	\$277,690	\$19,709,749	\$10,689,760
	Percent of Function Total	3.76%	0.49%	34.72%	18.83%
Function Total:		\$56,775,875			

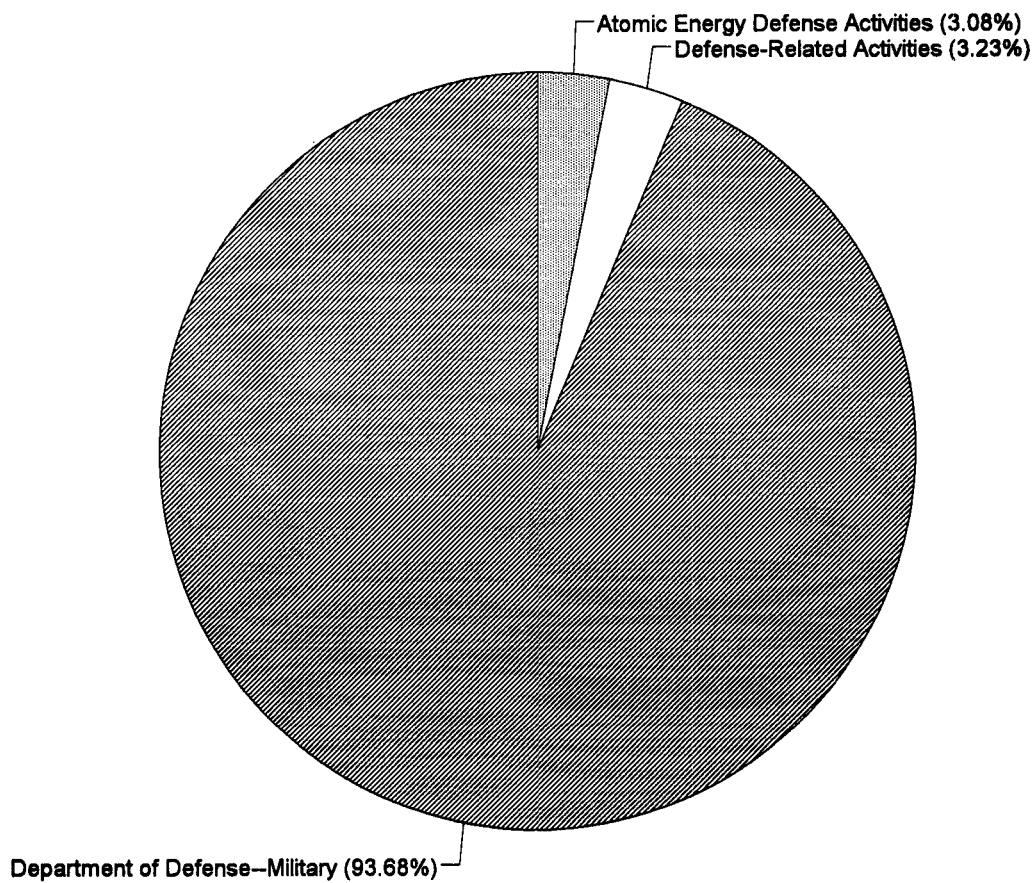
Department or Agency	Subdepartment	Subfunction		
		Central Personnel Management	General Purpose Fiscal Assist.	Other General Government
Legislative	Architect of the Capitol			
	Botanic Garden			
	Congressional Budget Office			
	General Accounting Office			
	Government Printing Office			\$871,303
	House of Representatives			
	Joint Items			
	Boards and Commissions			\$37
	Library of Congress			
	Office of Technology Assessment			
Senate				
OPM	Office of Personnel Management	\$20,145,479		
Treasury	Bureau of Alcohol, Tobacco/Firearms		\$200,670	
	Bureau of Engraving/Printing			
	Bureau of the Public Debt			
	Departmental Offices			\$568
	Federal Financing Bank			
	Financial Management Service			\$514,161
	Internal Revenue Service			
	U.S. Customs Service		\$173,215	
	U.S. Mint			
	Subfunction Total	\$20,200,951	\$1,937,708	\$1,825,151
	Percent of Function Total	35.58%	3.41%	3.21%
Function Total:		\$66,775,875		

NET INTEREST (900)

(Dollars in thousands)

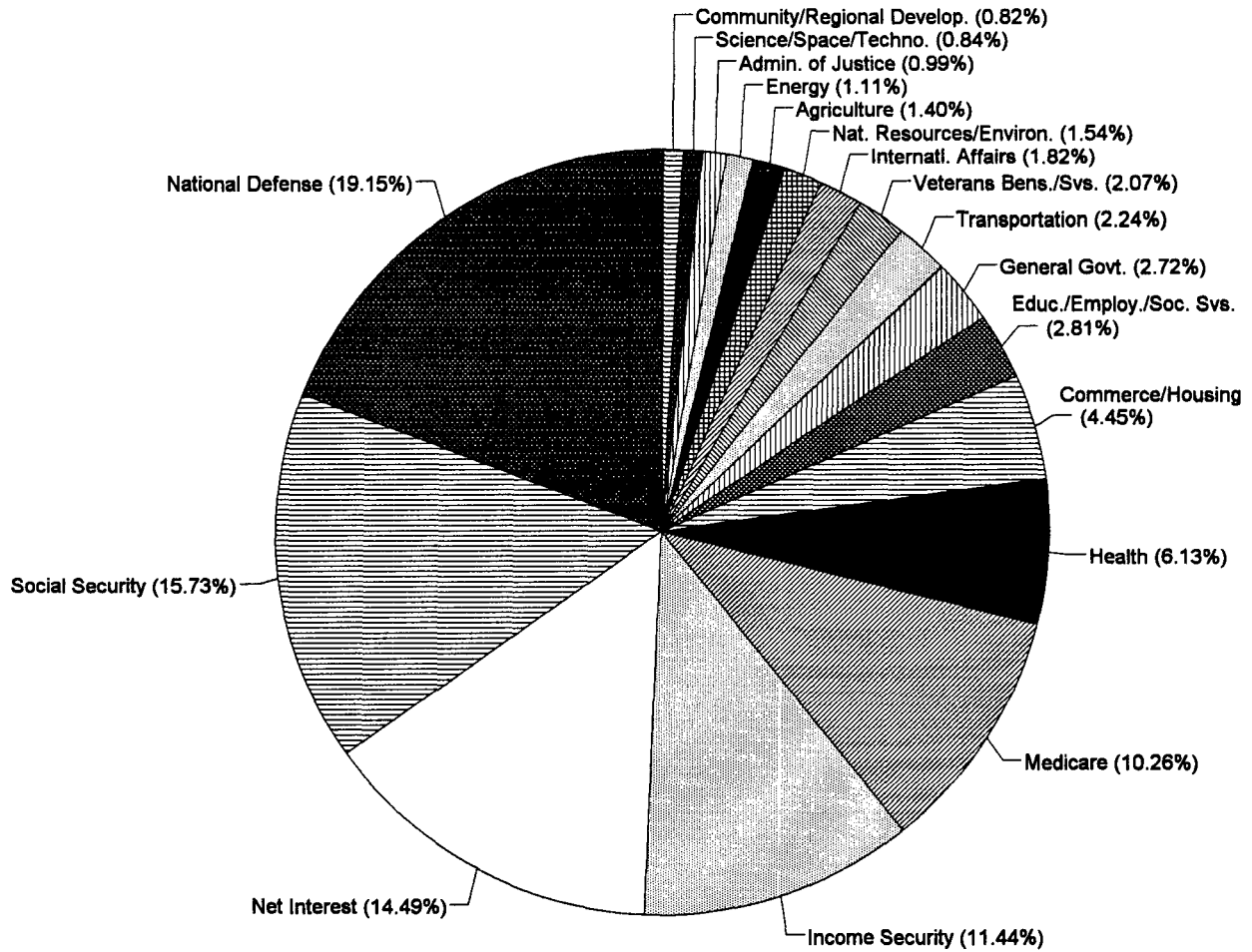
Department or Agency	Subdepartment	Subfunction	
		Interest on the Public Debt	Other Interest
Treasury	Financial Management Service		\$3,380,001
	Interest on the Public Debt	\$296,277,764	
	Internal Revenue Service		\$3,068,284
	Subfunction Total	\$296,277,764	\$6,448,285
	Percent of Function Total	97.87%	2.13%
Function Total:		\$302,726,049	

National Defense Subfunction Summary

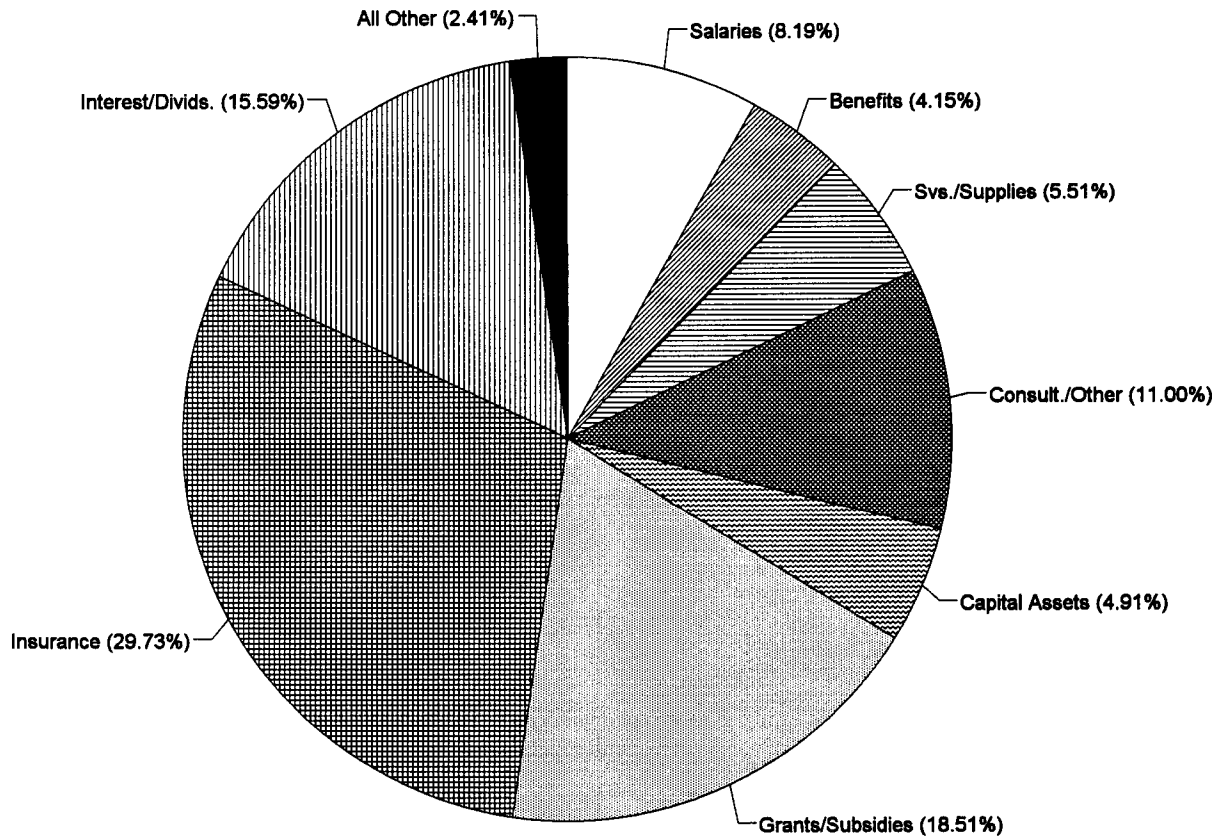


See appendix I for details on departments and agencies charging obligations to these subfunctions.

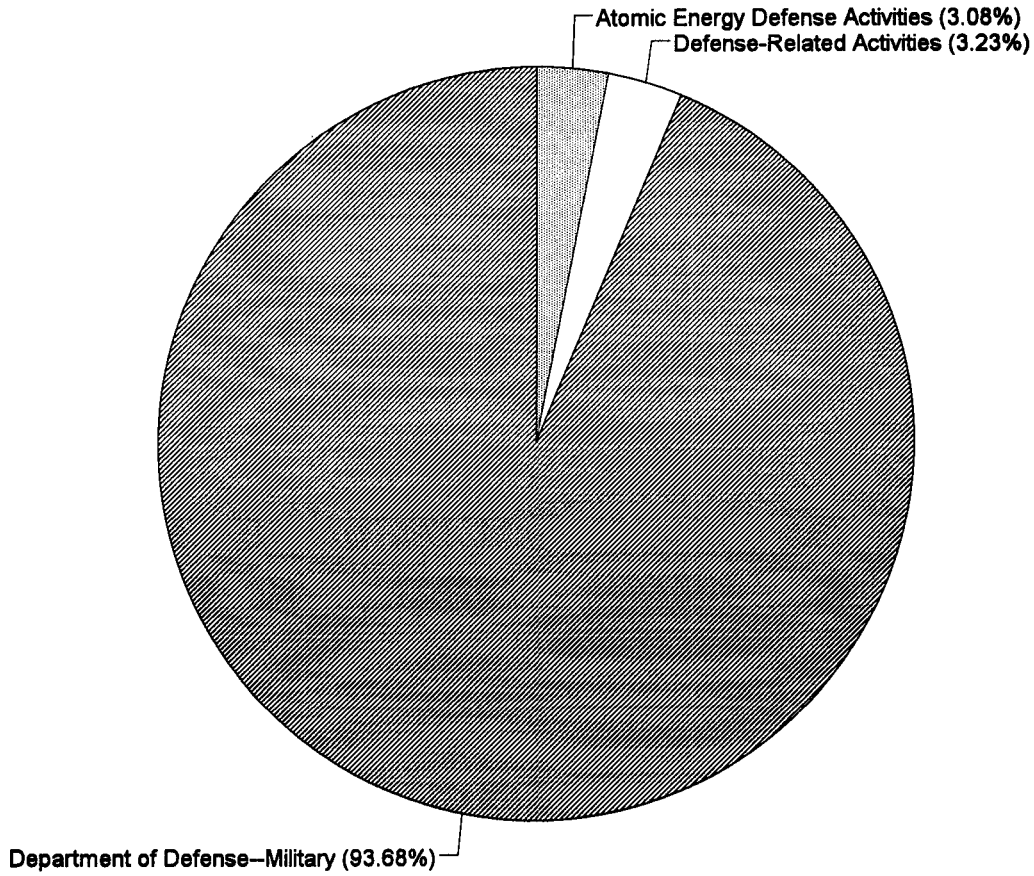
1994 Obligations: Function Summary



1994 Obligations: Object Category Summary

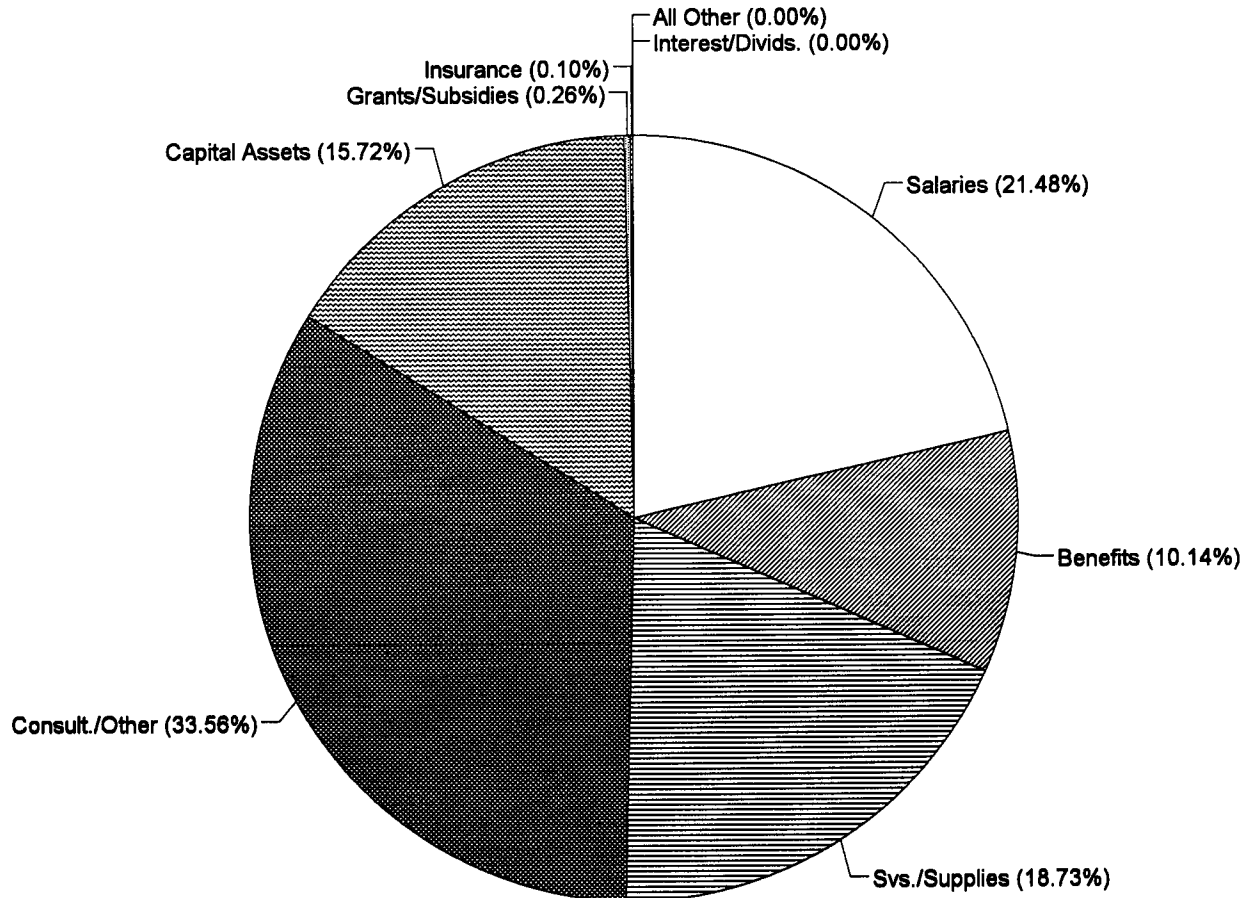


National Defense Subfunction Summary

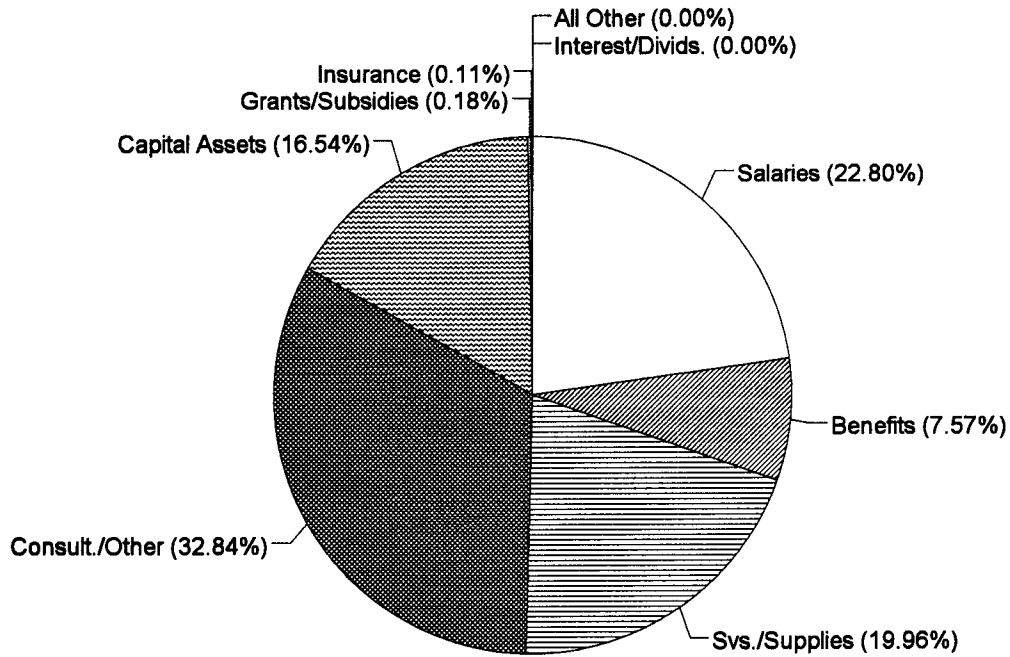


See appendix I for details on departments and agencies charging obligations to these subfunctions.

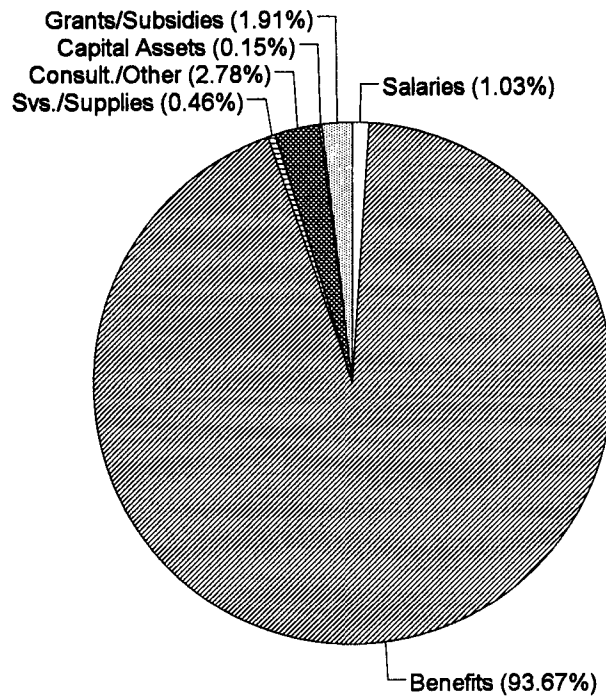
National Defense Object Category Summary



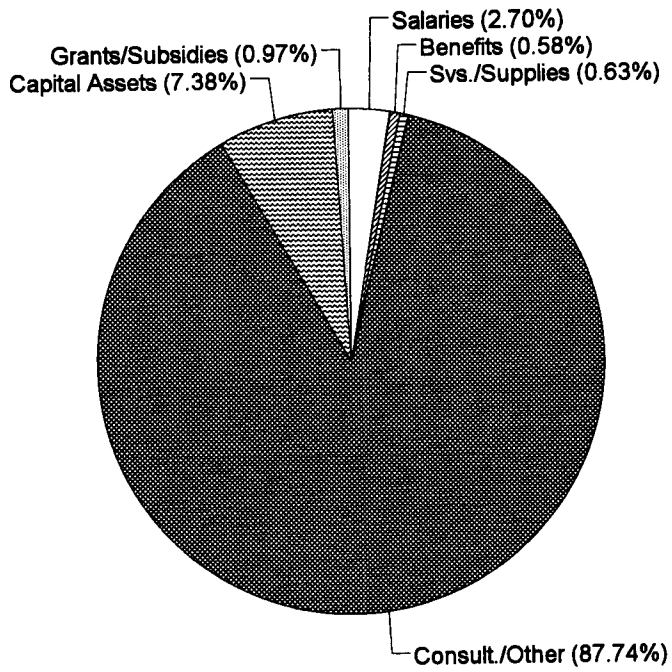
Department of Defense--Military: \$374.7 Billion



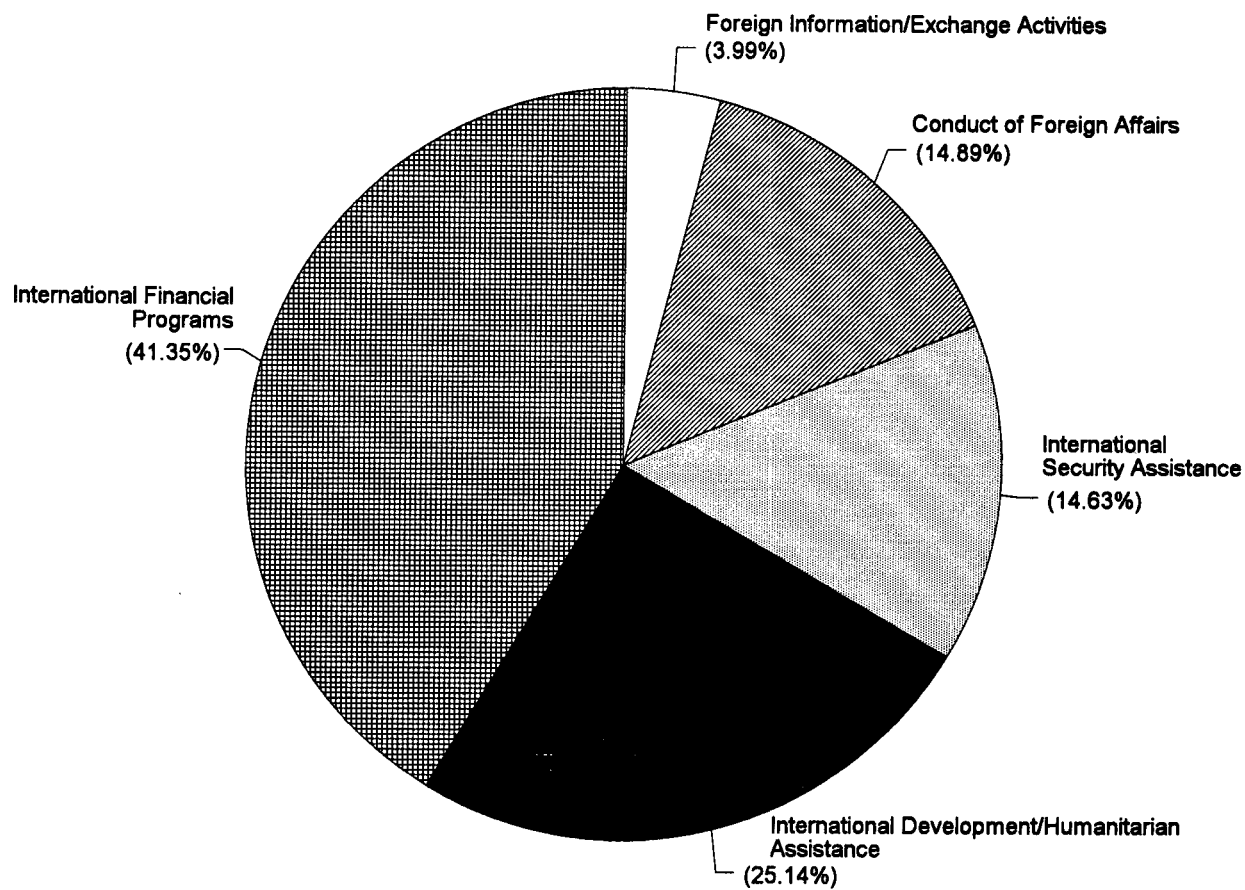
Defense-Related Activities: \$12.9 Billion



Atomic Energy Defense Activities: \$12.3 Billion



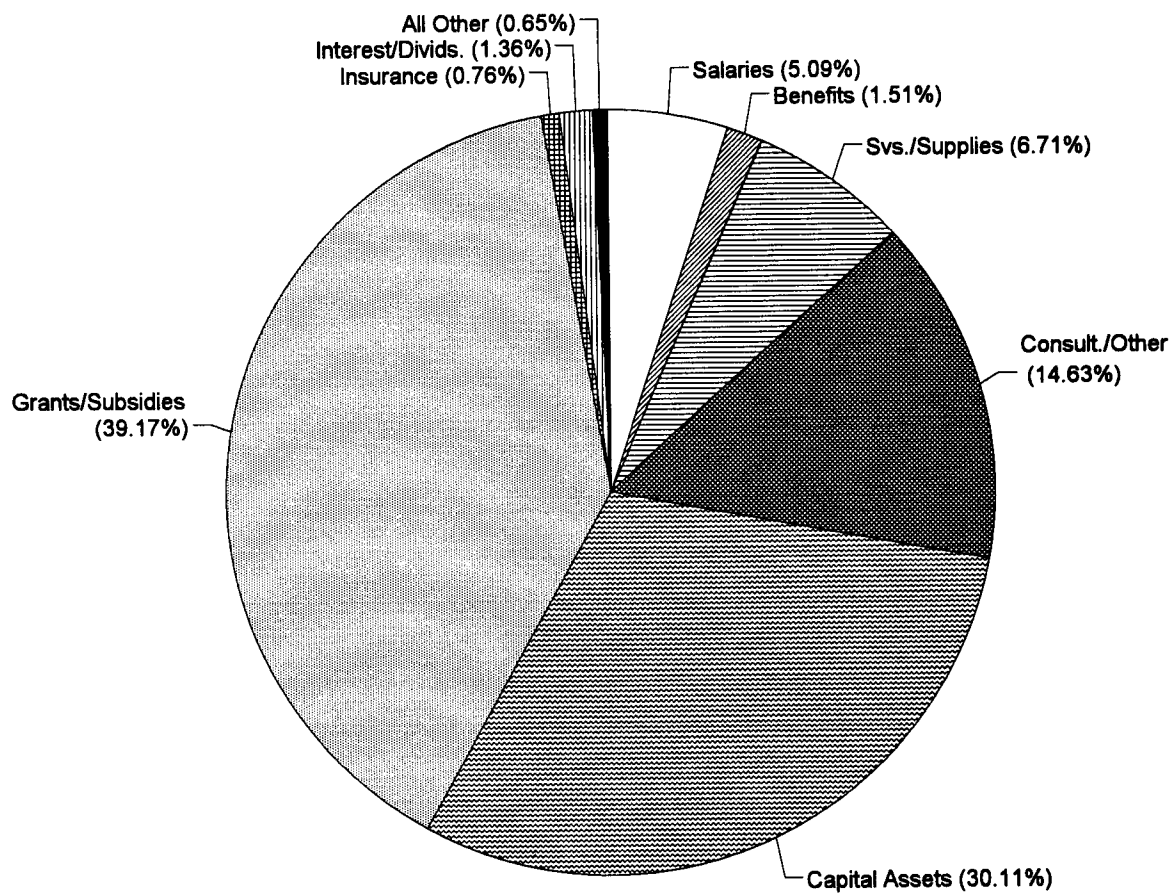
International Affairs Subfunction Summary



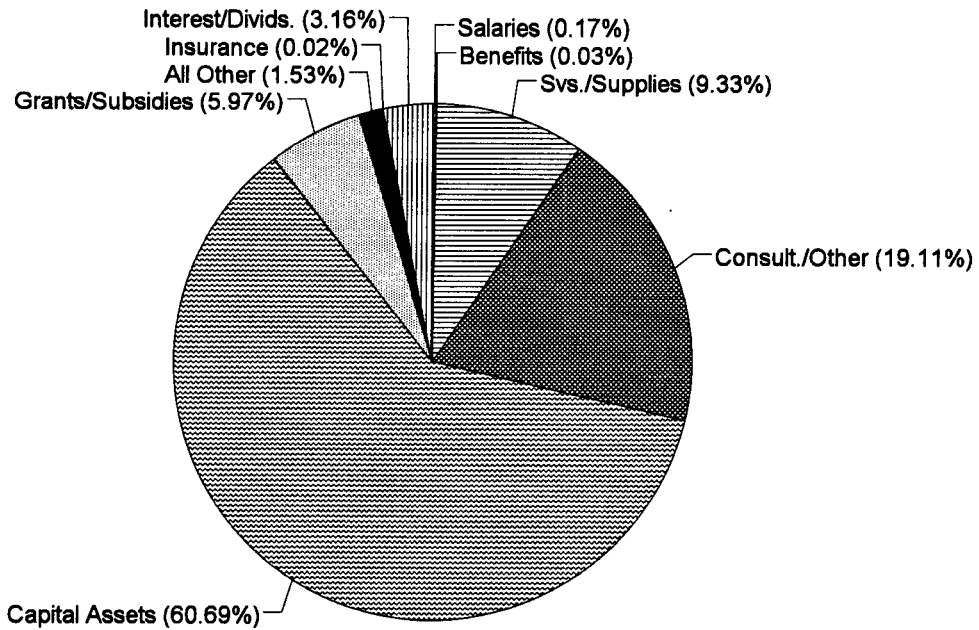
See appendix I for details on departments and agencies charging obligations to these subfunctions.

International Affairs

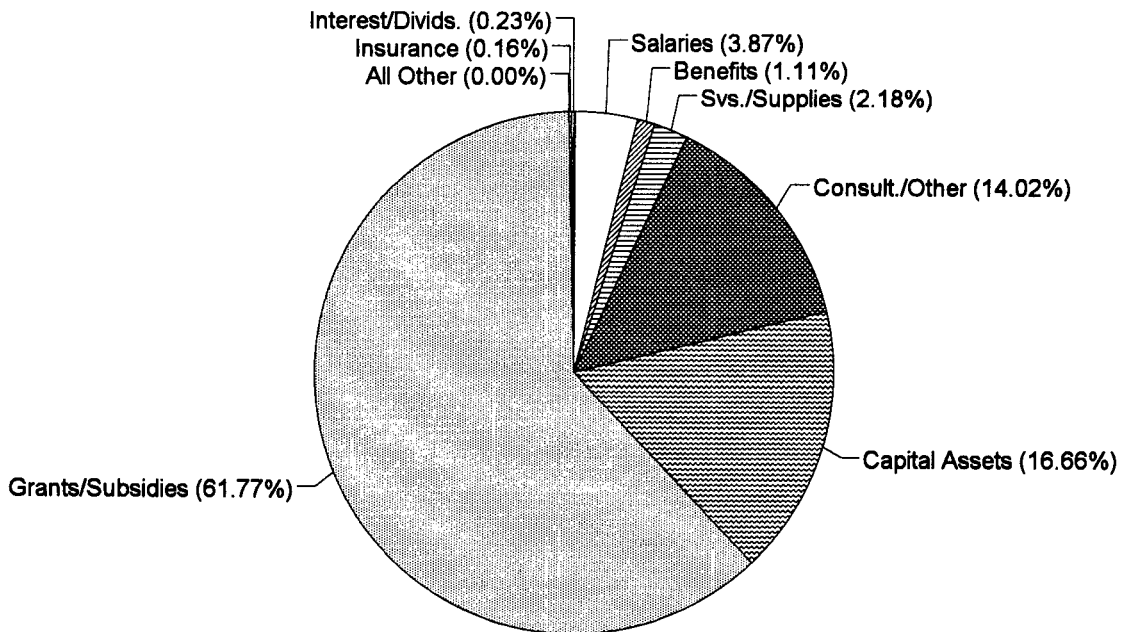
Object Category Summary



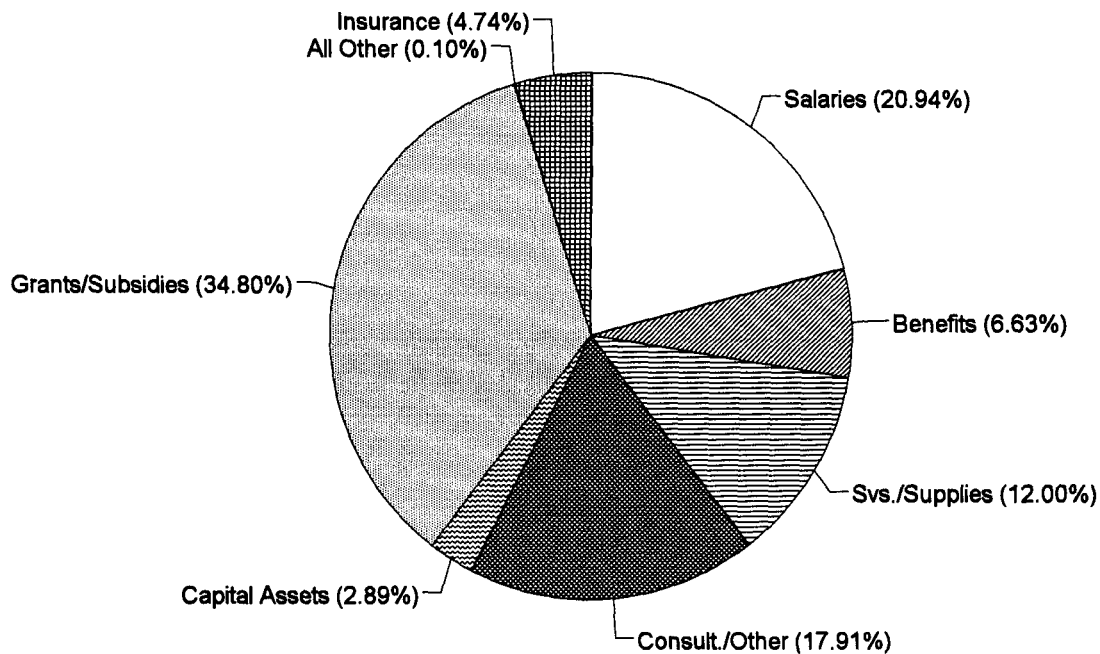
International Financial Programs: \$15.7 Billion



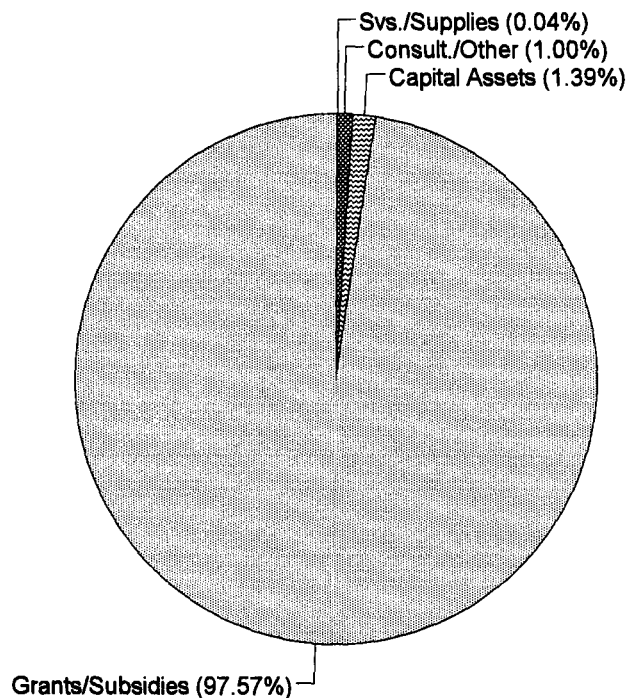
International Development and Humanitarian Assistance: \$9.5 Billion



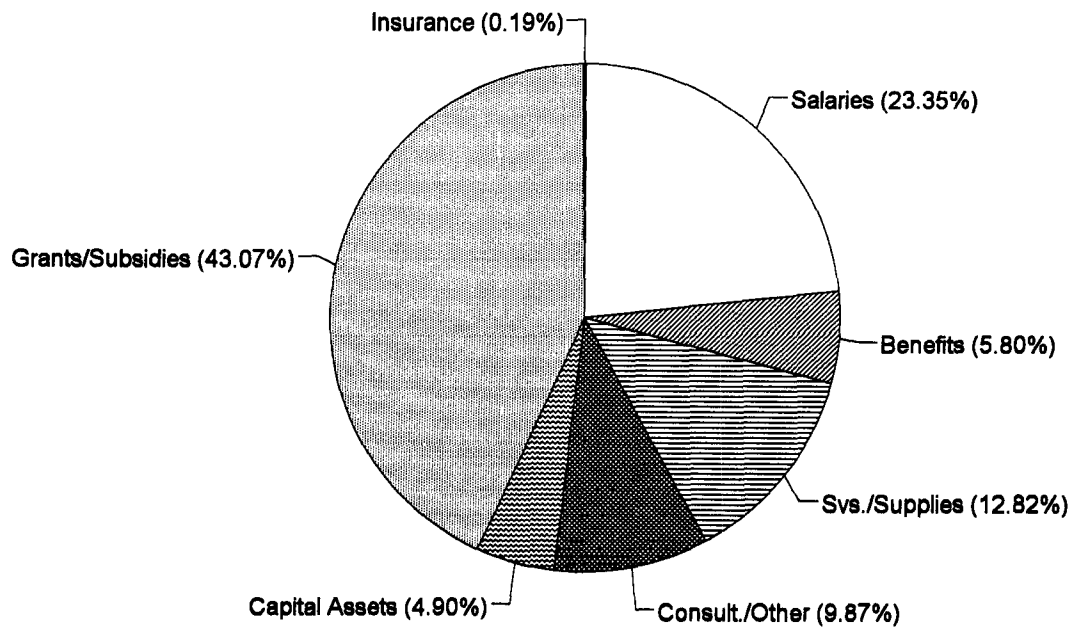
Conduct of Foreign Affairs: \$5.7 Billion



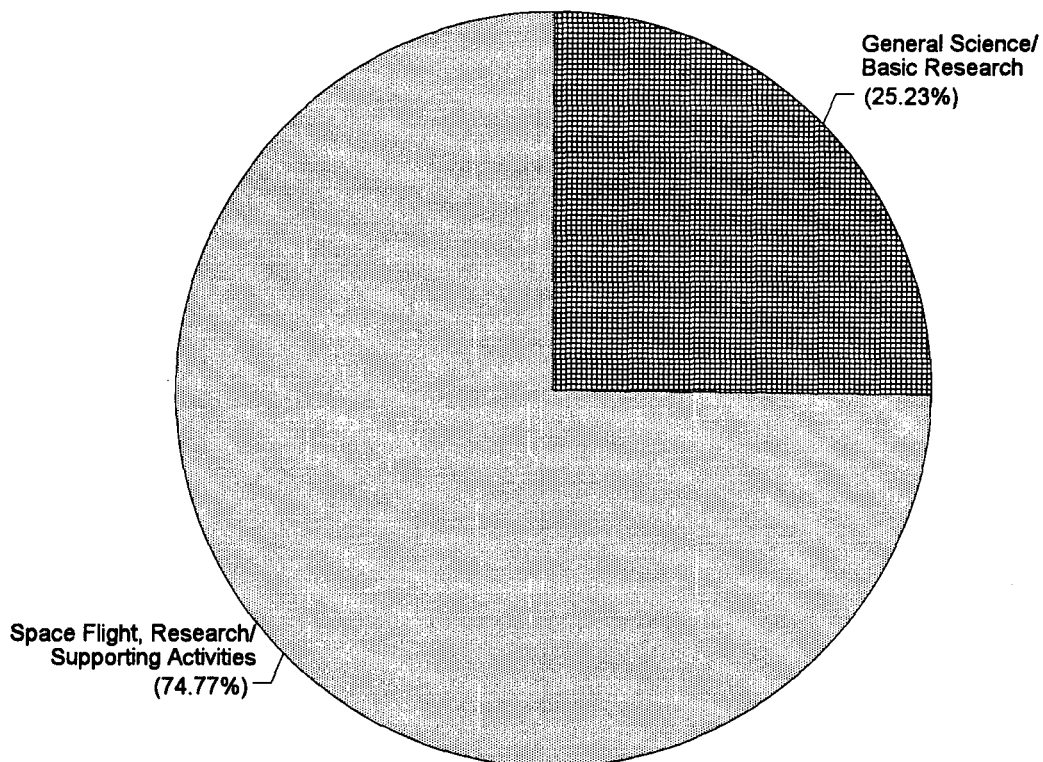
International Security Assistance: \$5.6 Billion



Foreign Information/Exchange Activities: \$1.5 Billion

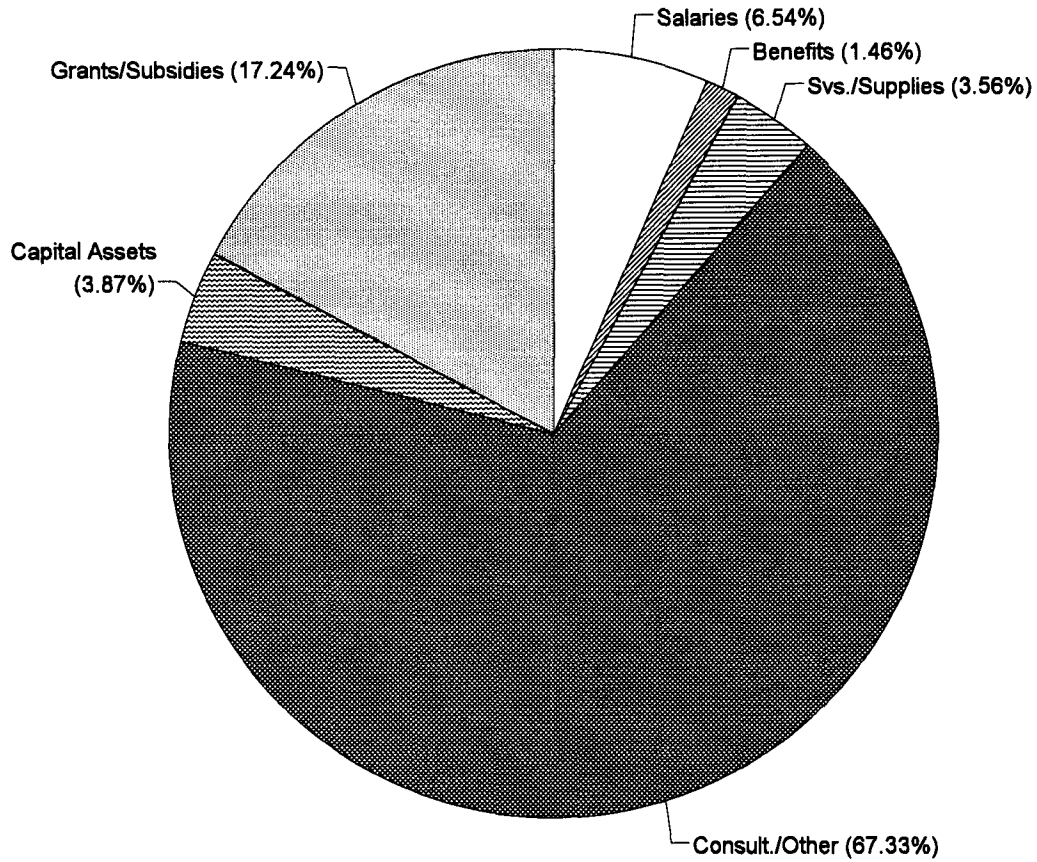


Science, Space, and Technology Subfunction Summary

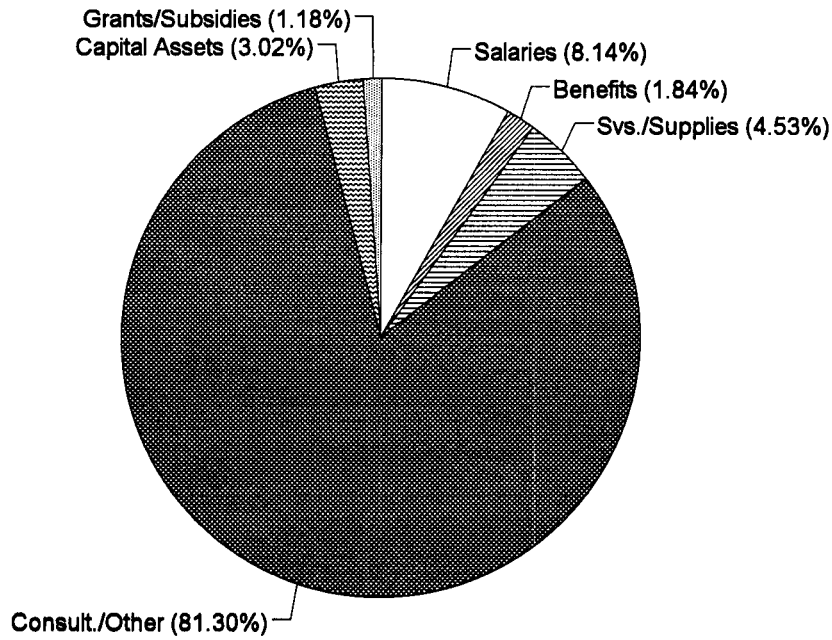


See appendix I for details on departments and agencies charging obligations to these subfunctions.

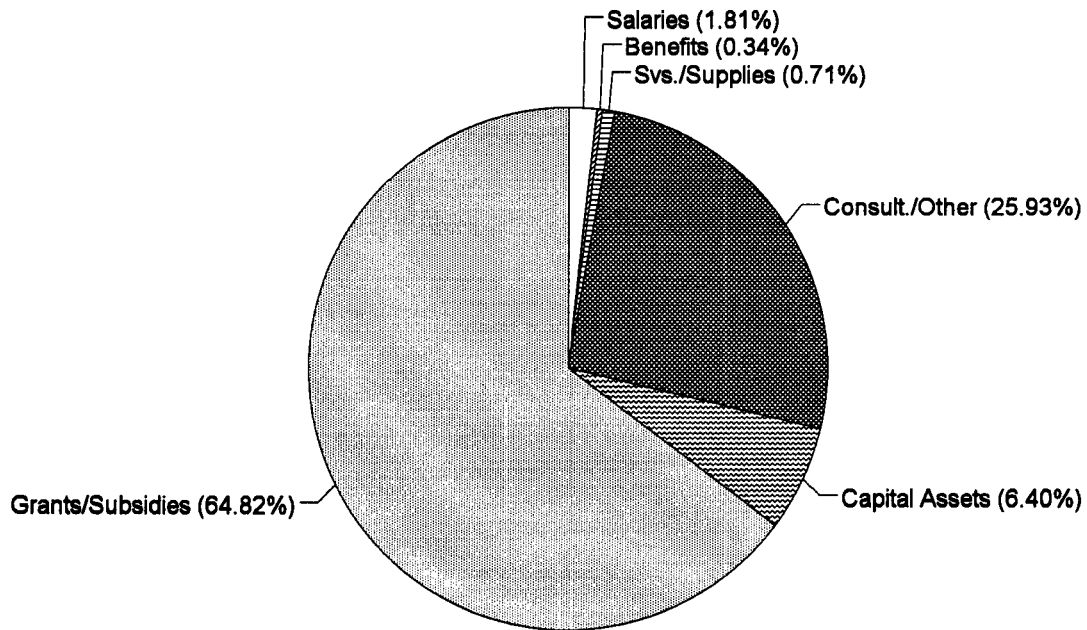
Science, Space, and Technology Object Category Summary



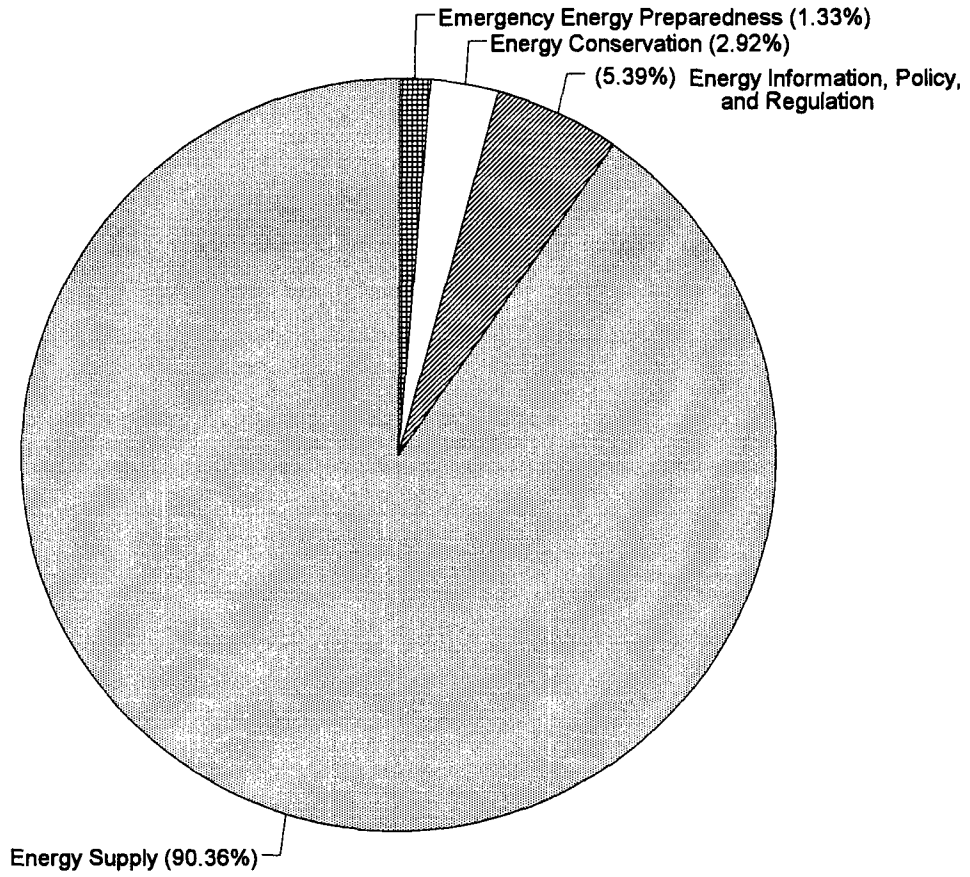
Space Flight, Research/Supporting Activities: \$13.1 Billion



General Science/Basic Research: \$4.4 Billion



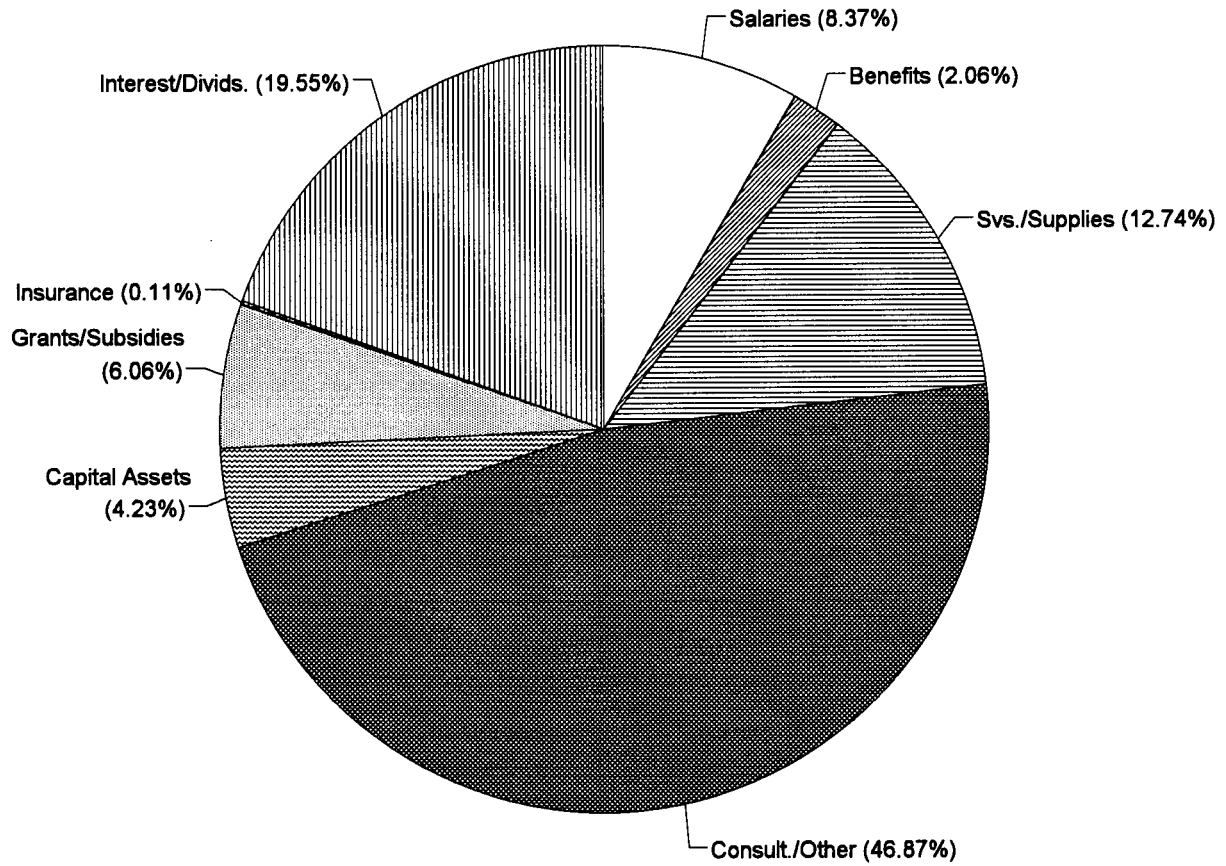
Energy Subfunction Summary



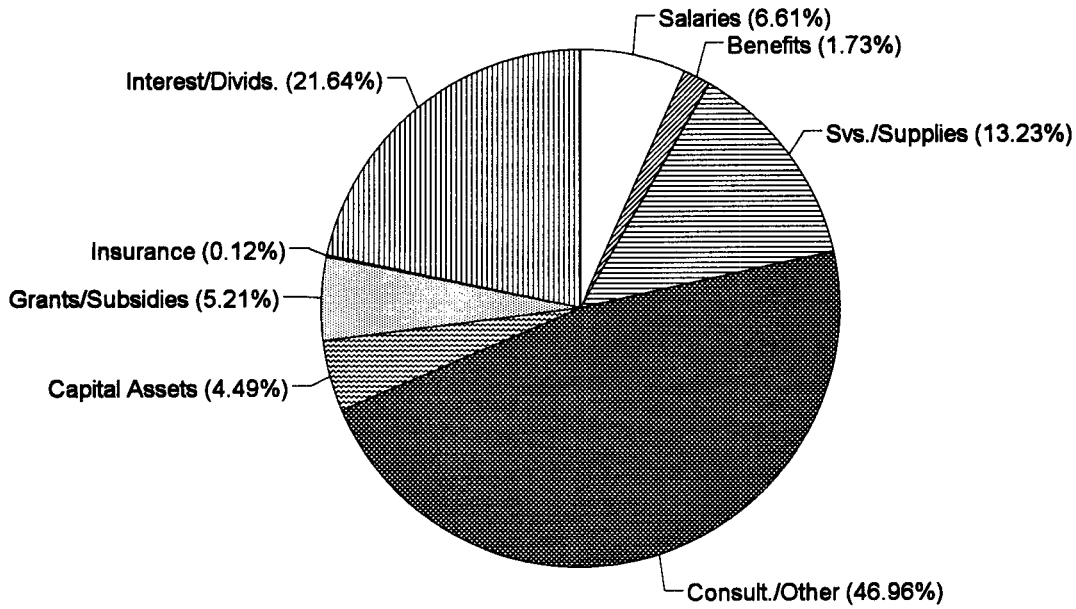
See appendix I for details on departments and agencies charging obligations to these subfunctions.

Energy

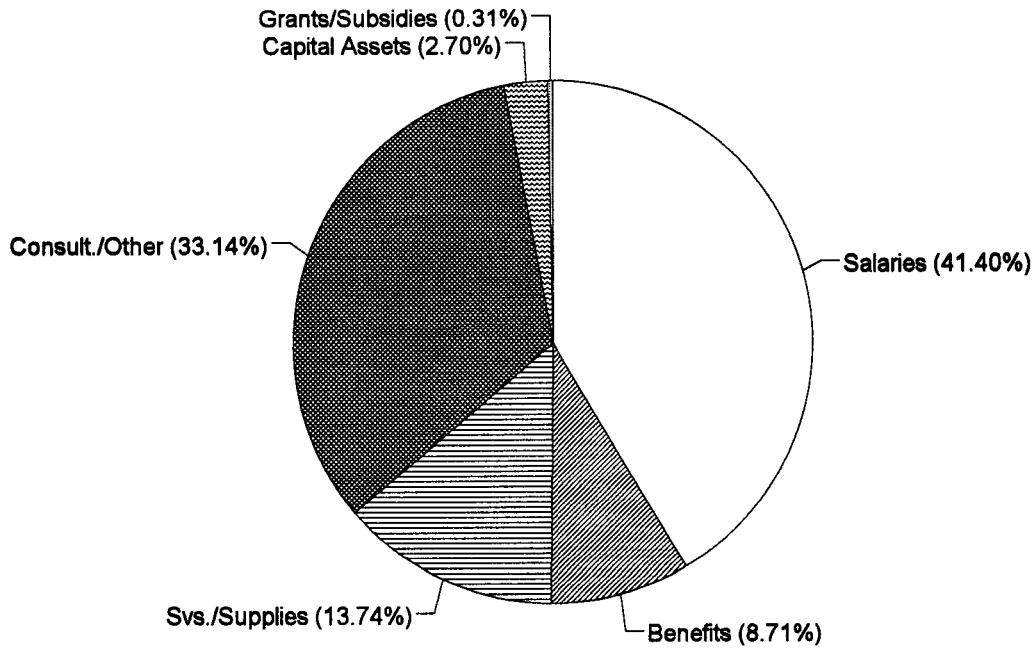
Object Category Summary



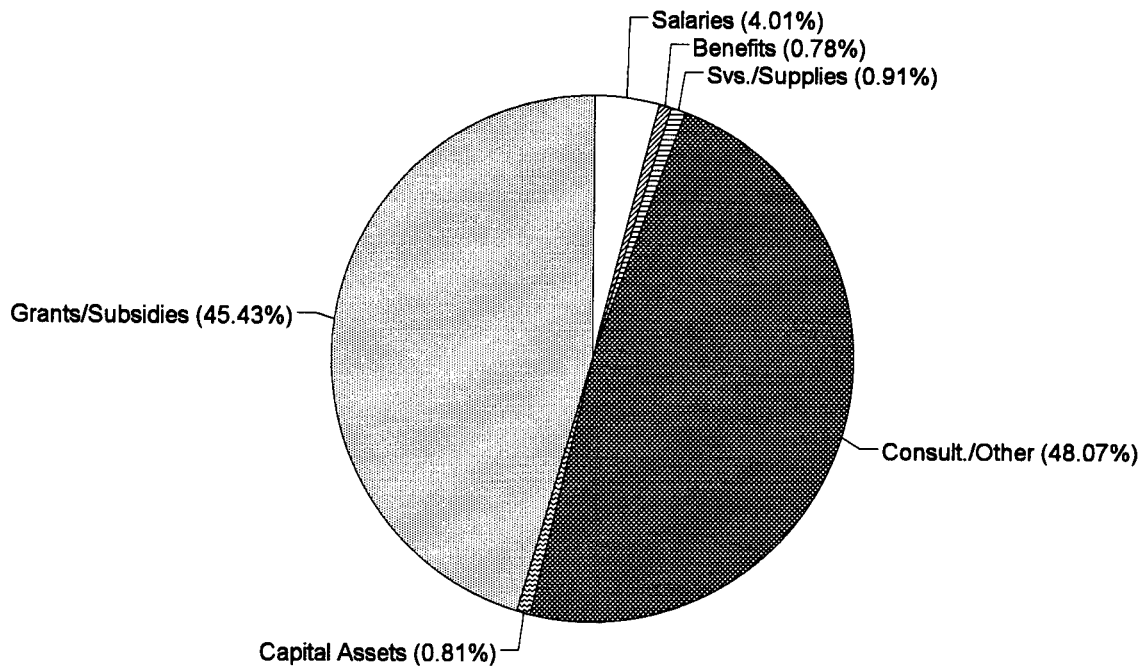
Energy Supply: \$21.0 Billion



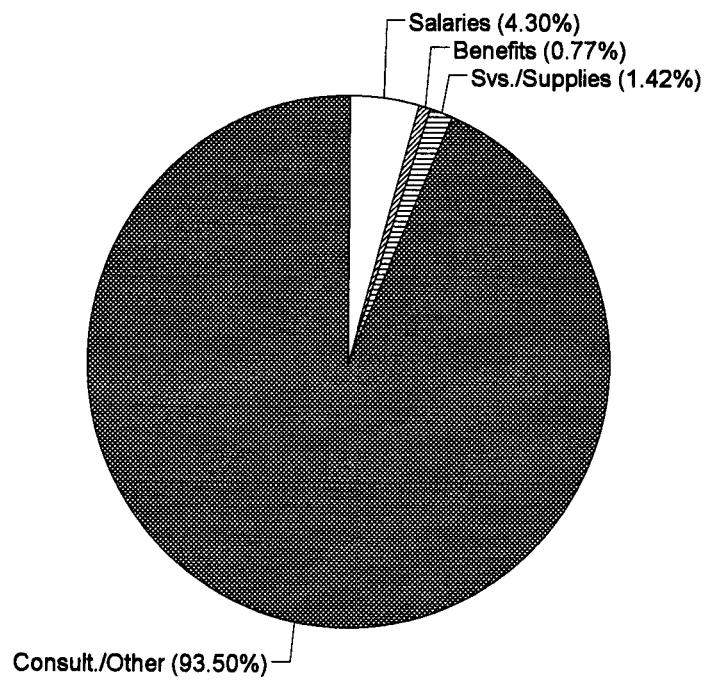
Energy Information, Policy, and Regulation: \$1.3 Billion



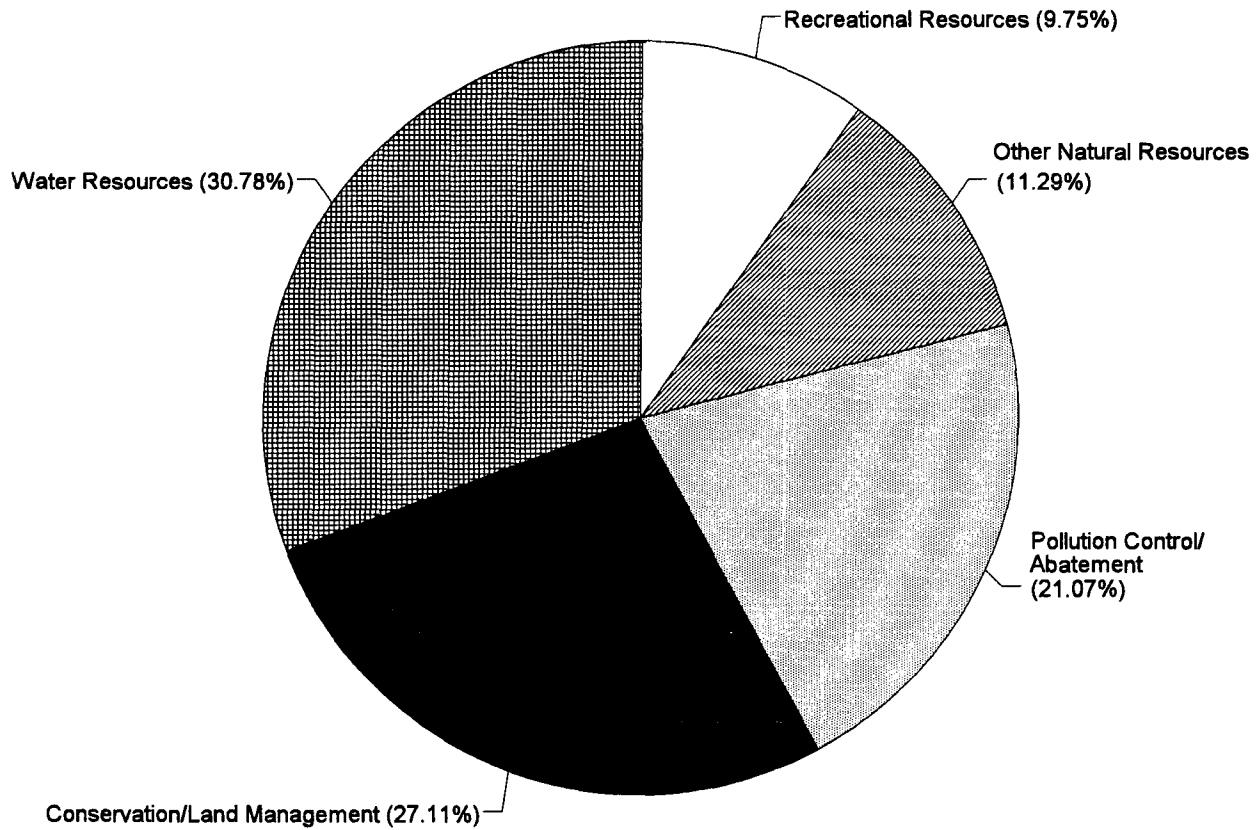
Energy Conservation: \$0.7 Billion



Emergency Energy Preparedness: \$0.3 Billion

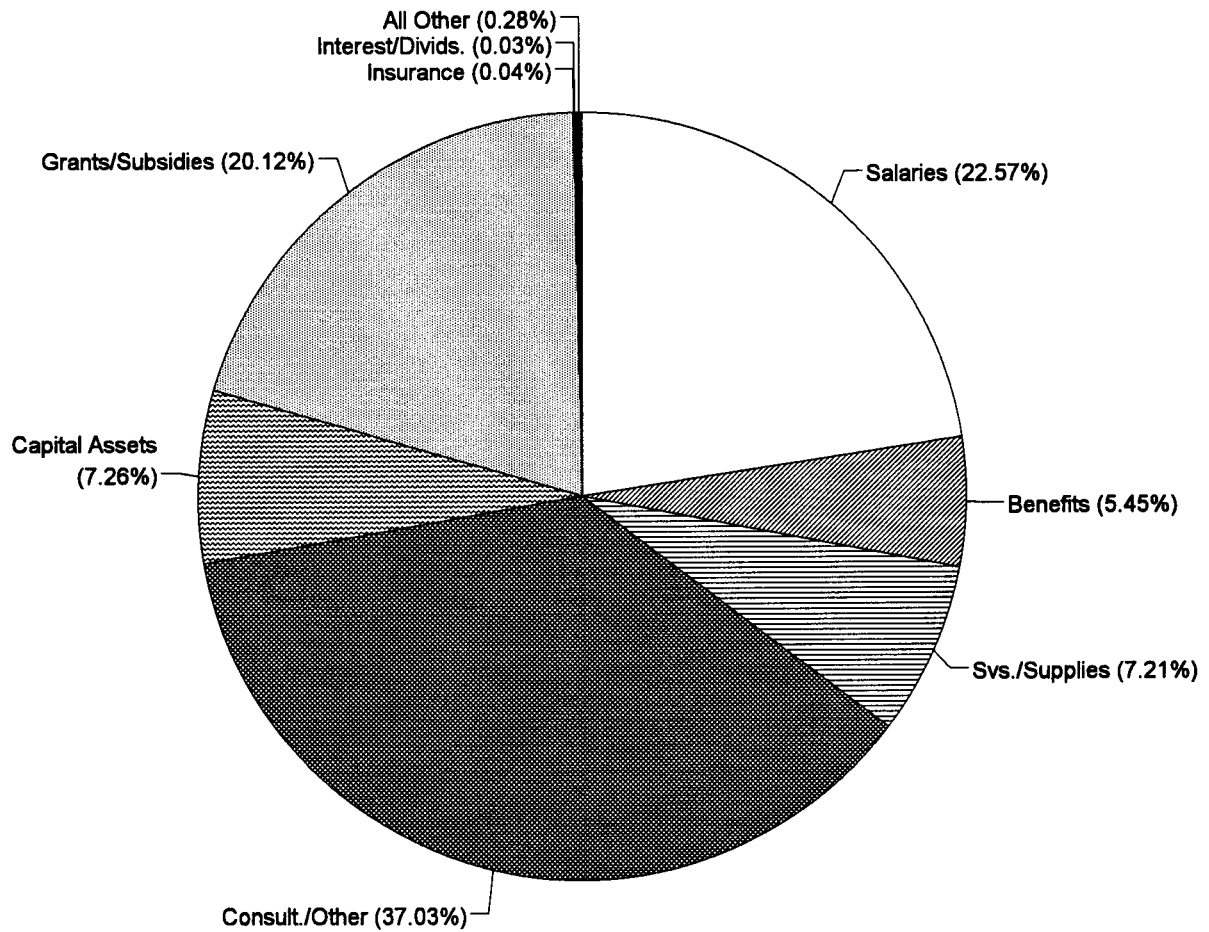


Natural Resources and Environment Subfunction Summary

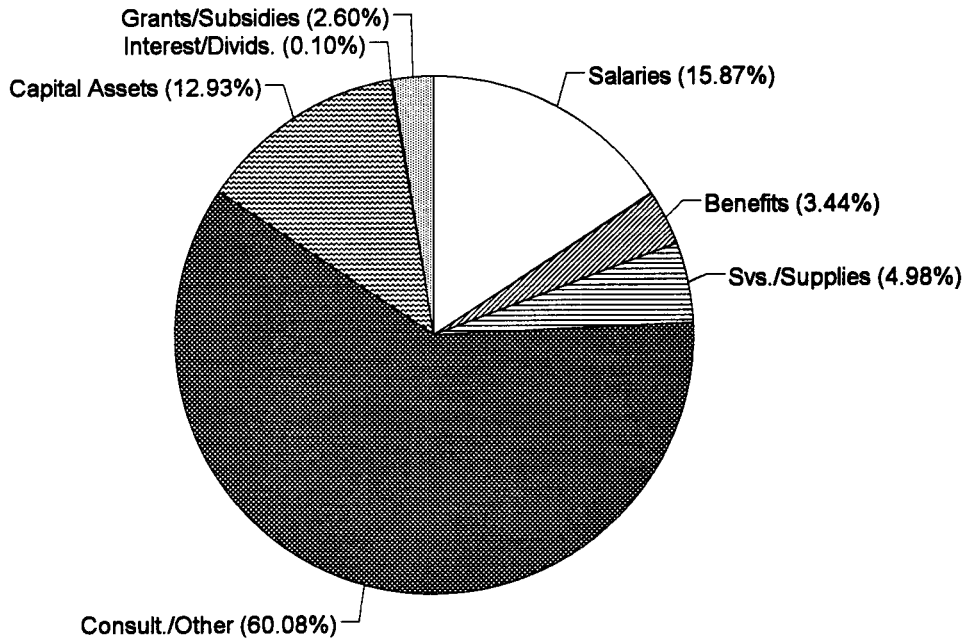


See appendix I for details on departments and agencies charging obligations to these subfunctions.

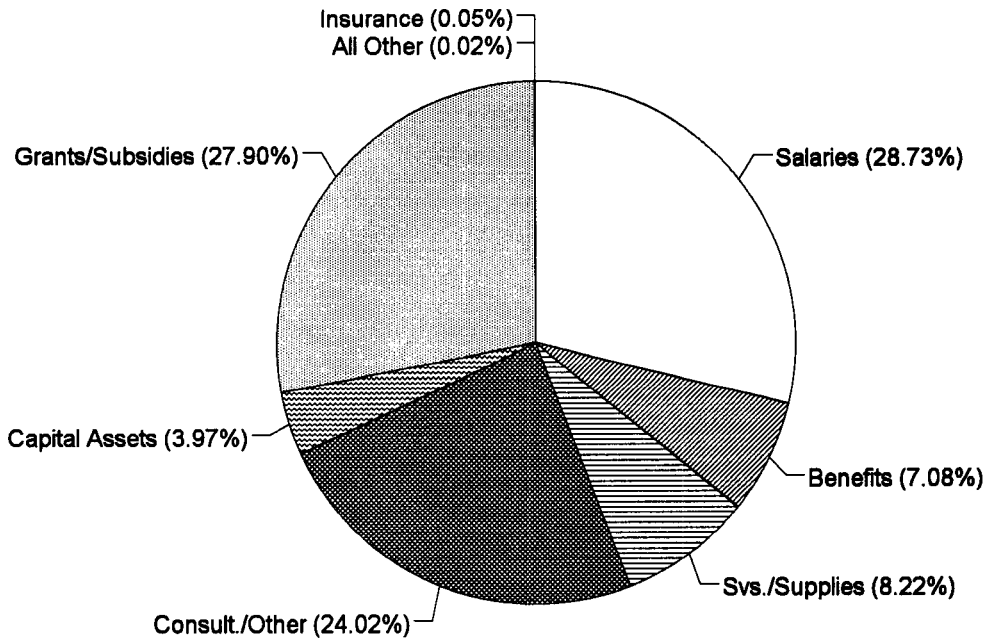
Natural Resources and Environment Object Category Summary



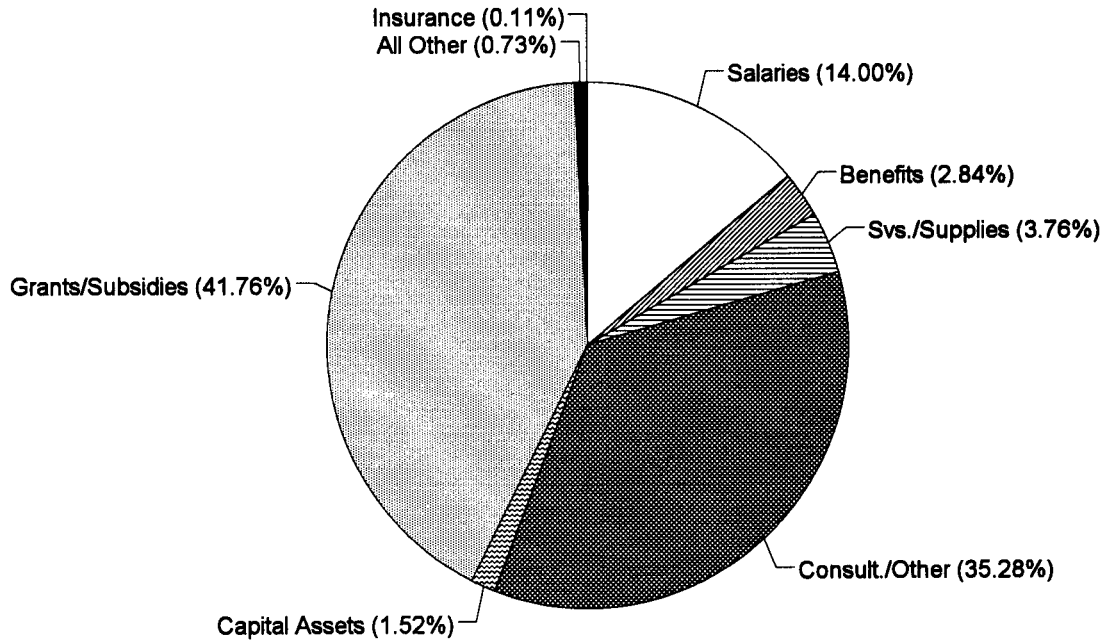
Water Resources: \$9.9 Billion



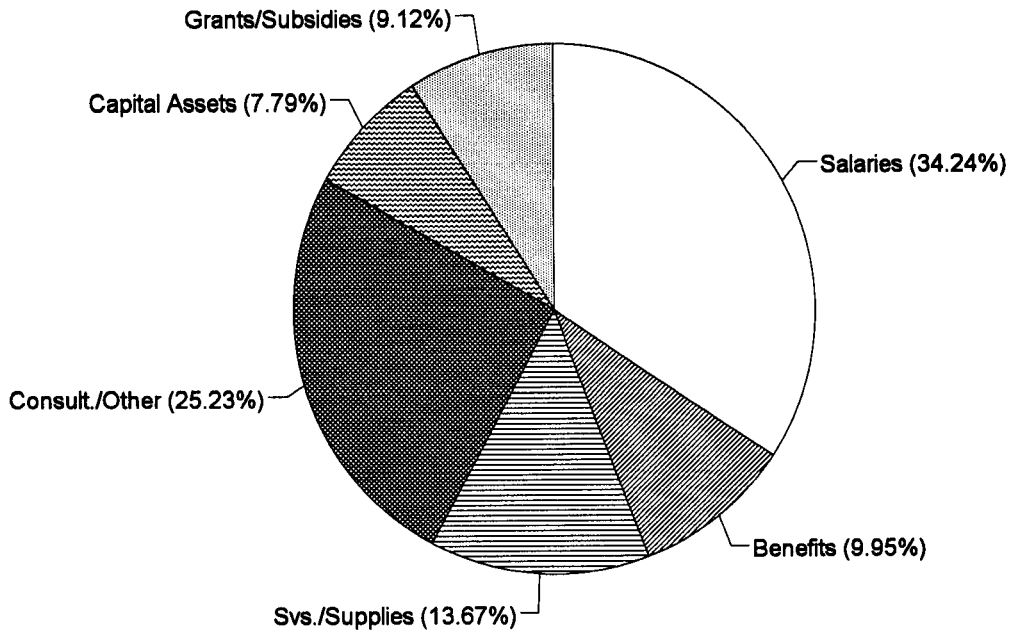
Conservation/Land Management: \$8.7 Billion



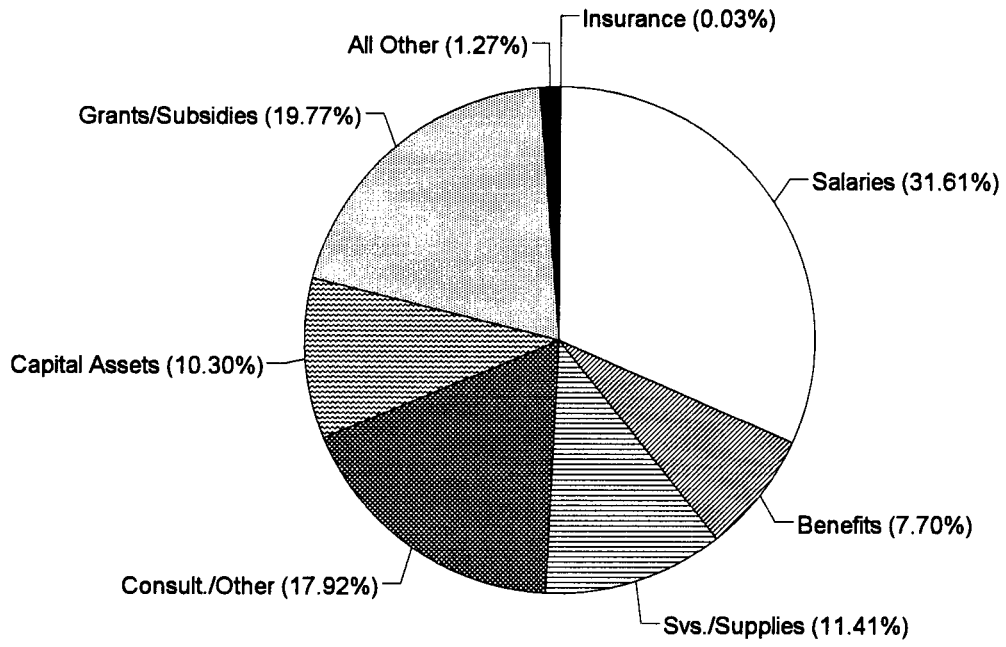
Pollution Control/Abatement: \$6.8 Billion



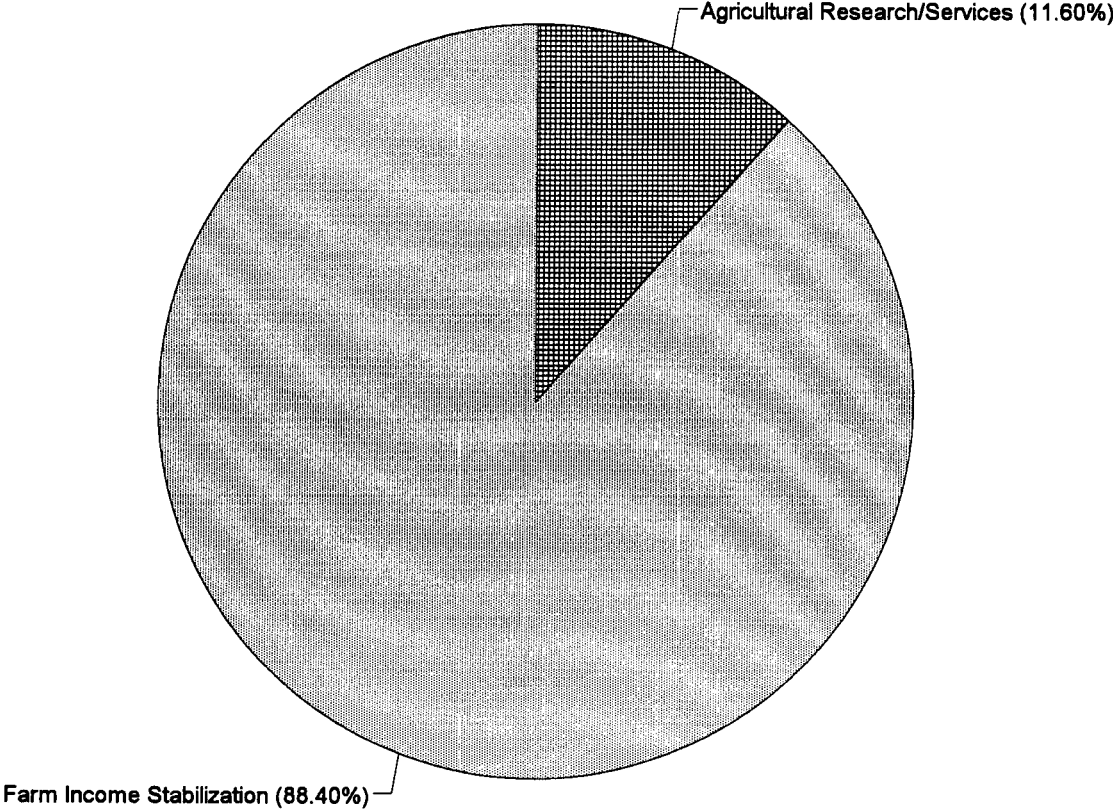
Other Natural Resources: \$3.6 Billion



Recreational Resources: \$3.1 Billion

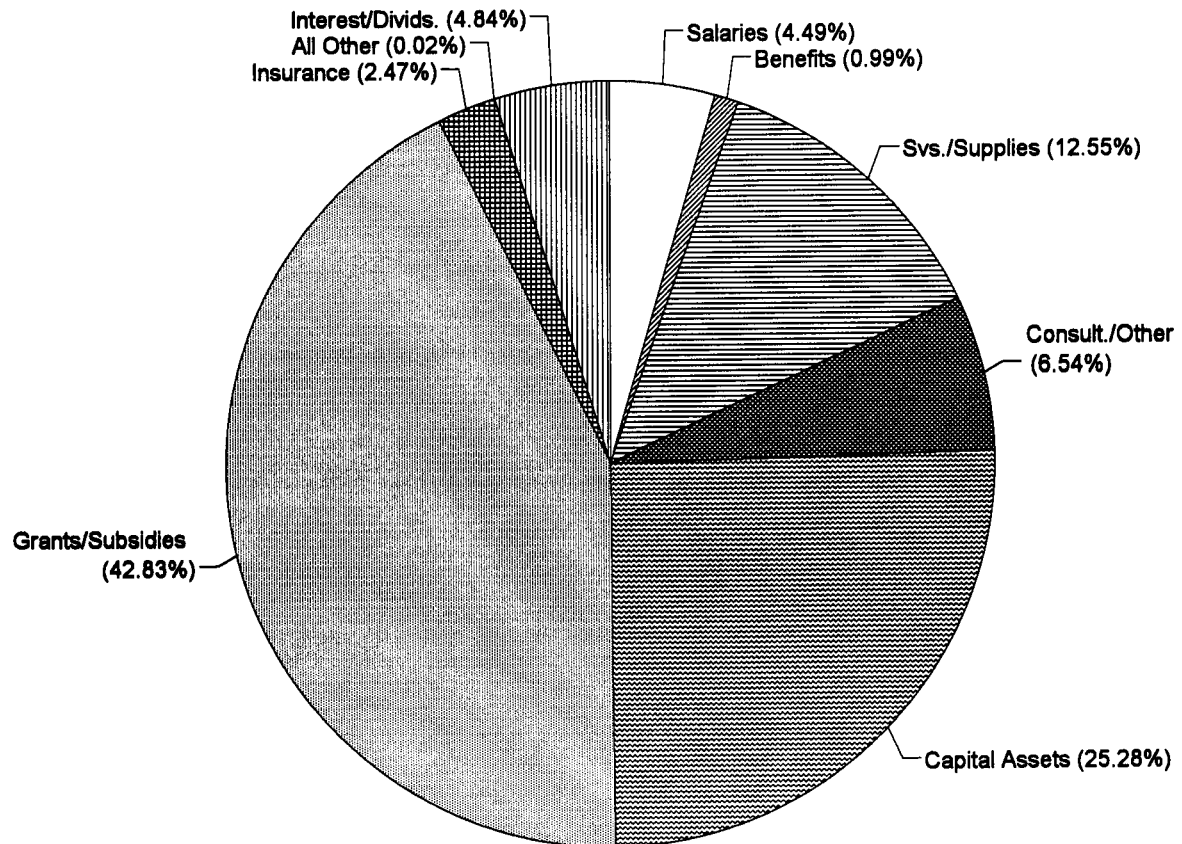


Agriculture Subfunction Summary

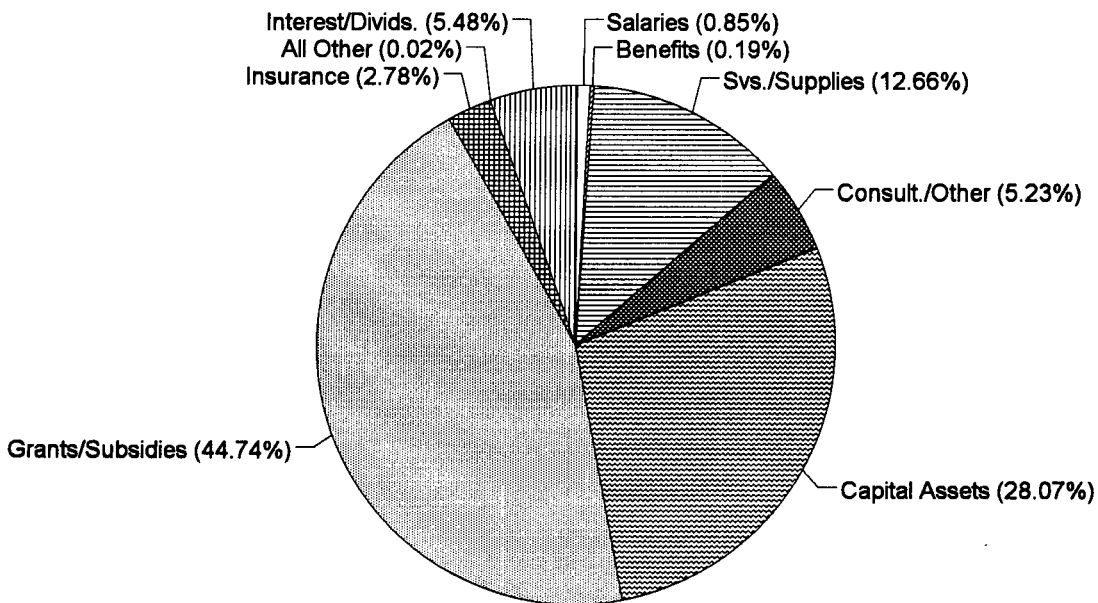


See appendix I for details on departments and agencies charging obligations to these subfunctions.

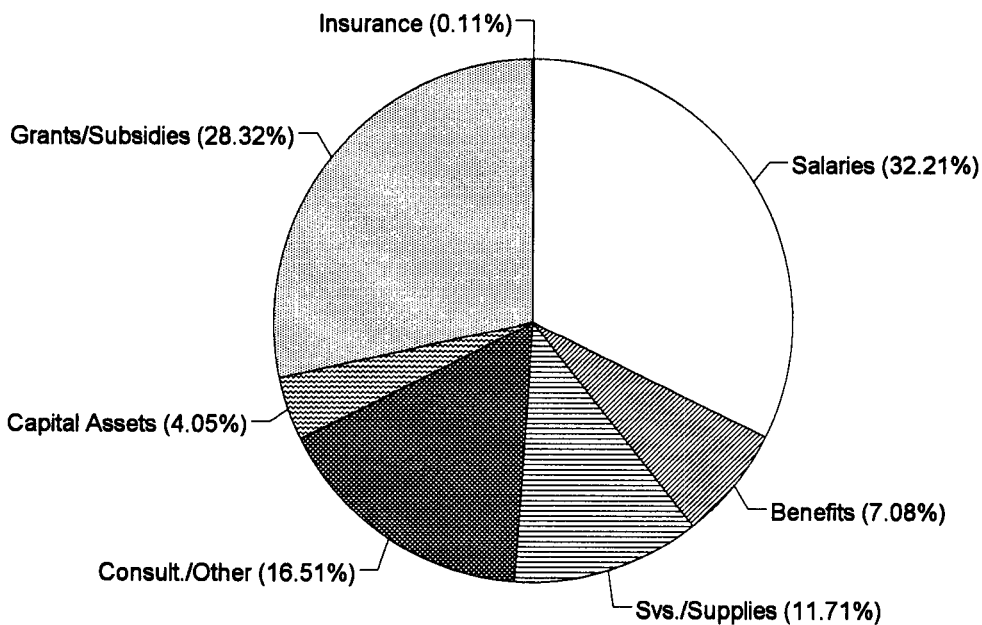
Agriculture Object Category Summary



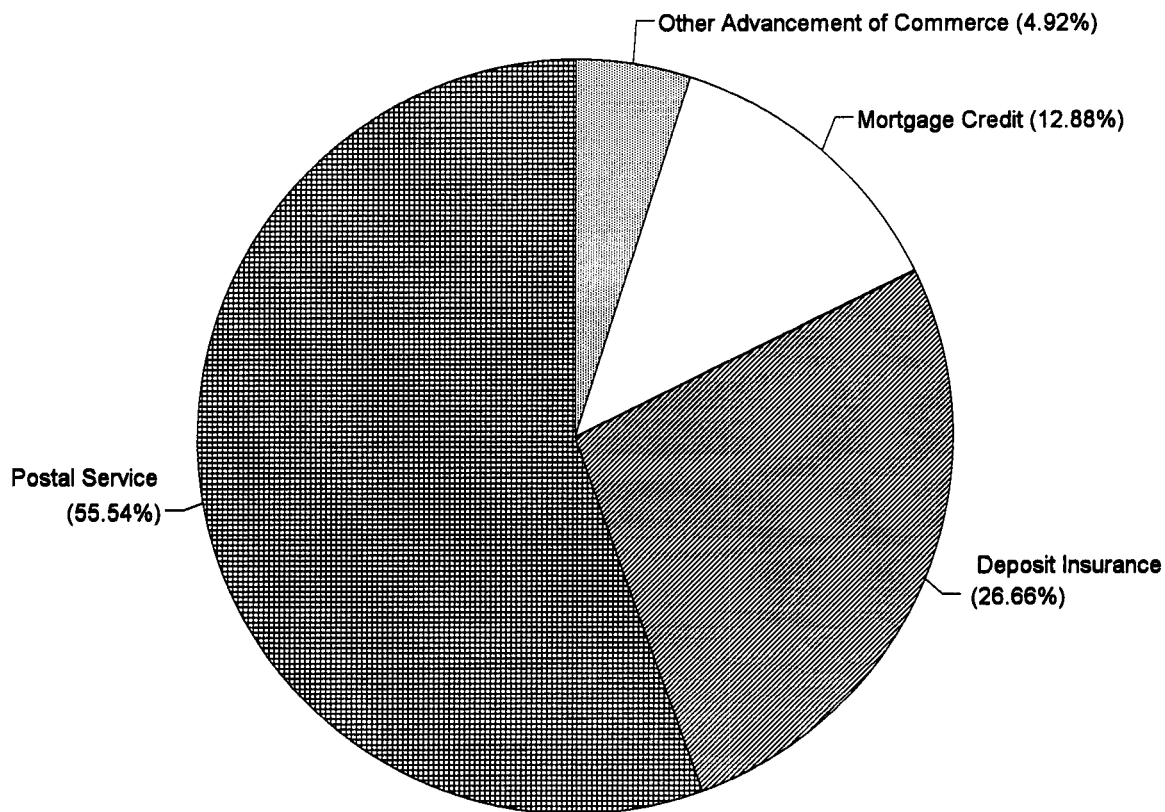
Farm Income Stabilization: \$25.8 Billion



Agricultural Research/Services: \$3.4 Billion

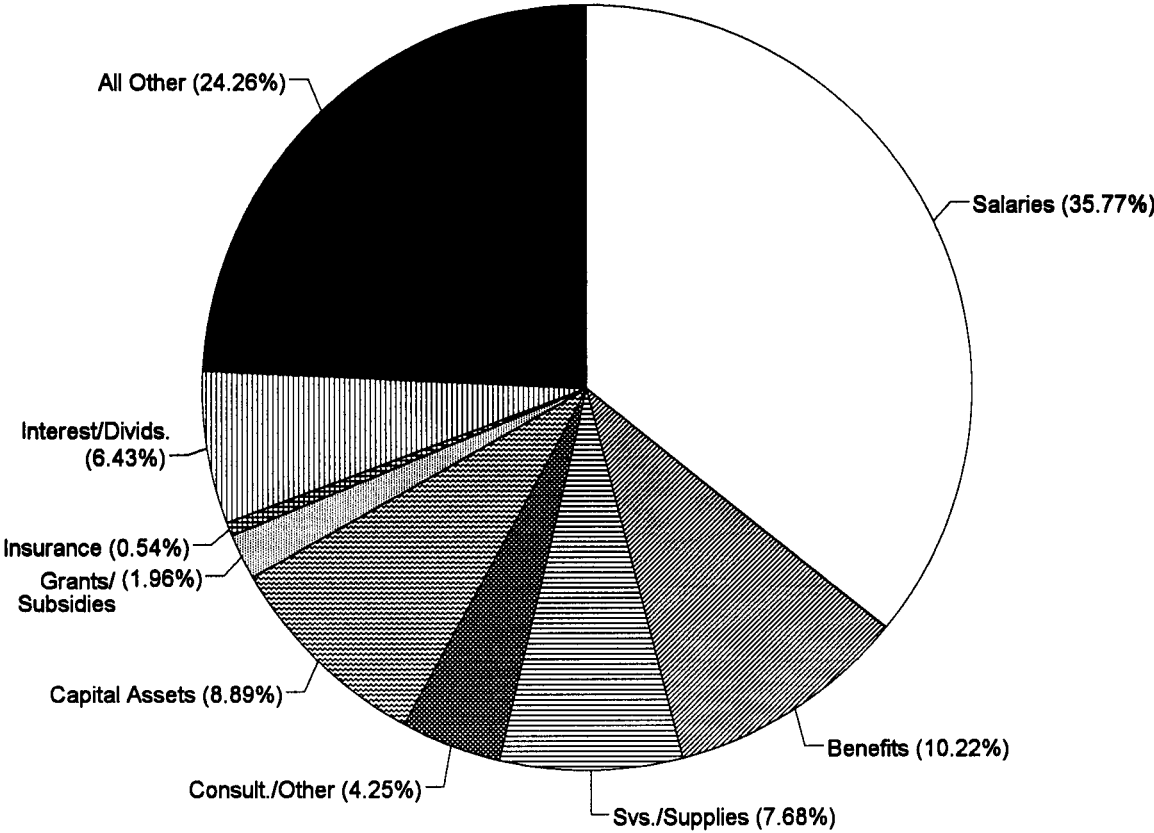


Commerce and Housing Credit Subfunction Summary

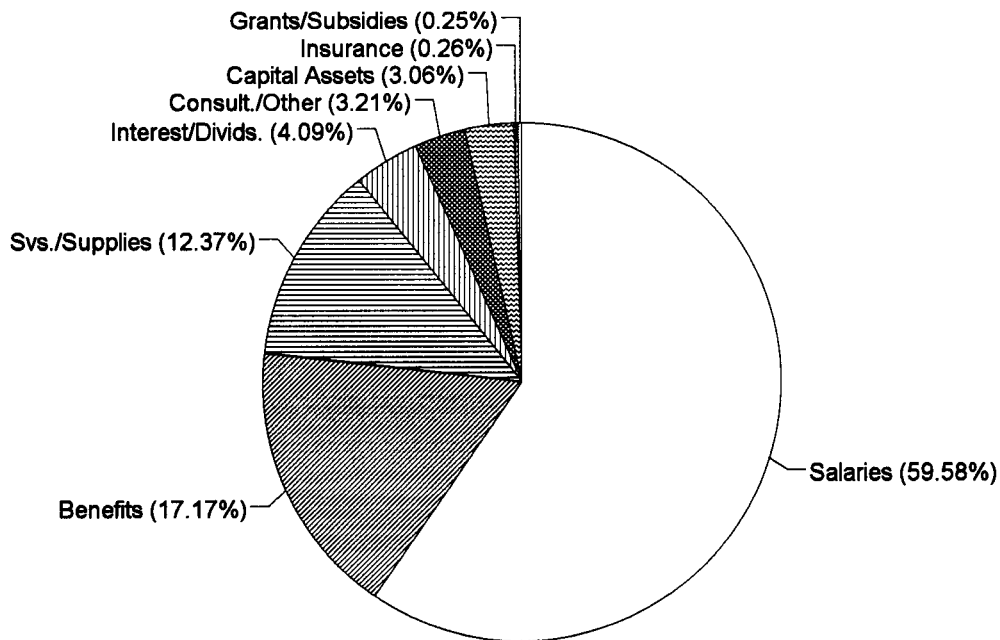


See appendix I for details on departments and agencies charging obligations to these subfunctions.

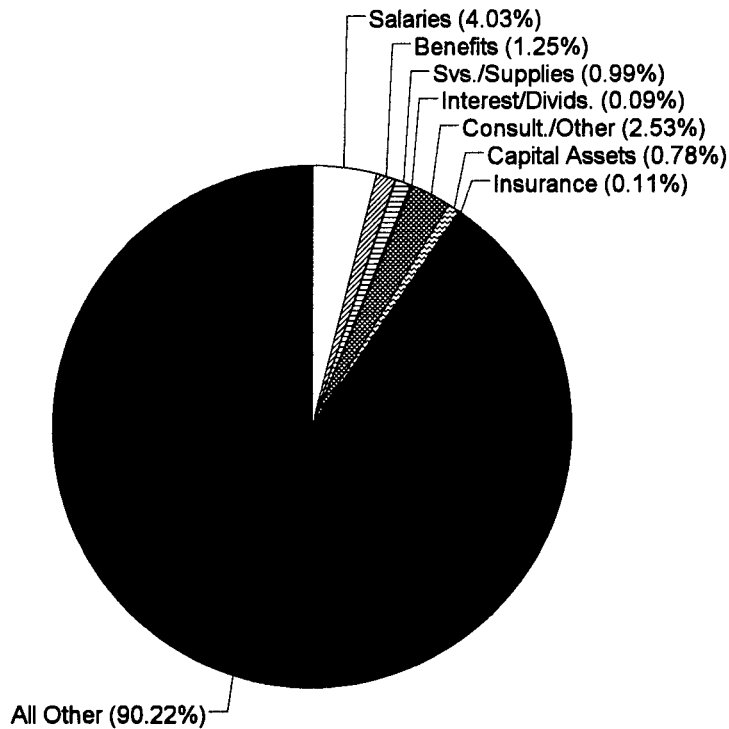
Commerce & Housing Credit Object Category Summary



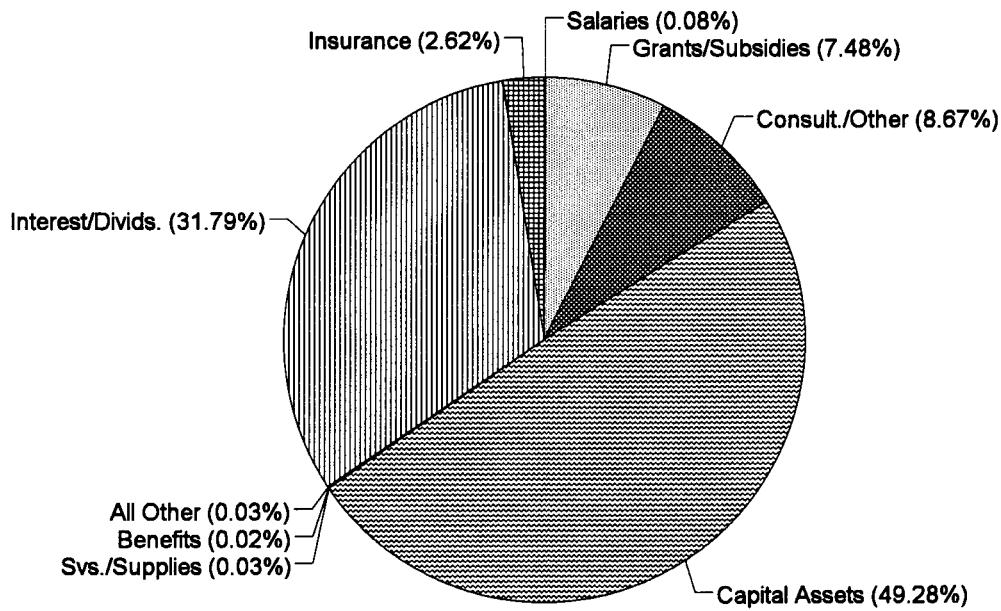
Postal Service: \$51.7 Billion



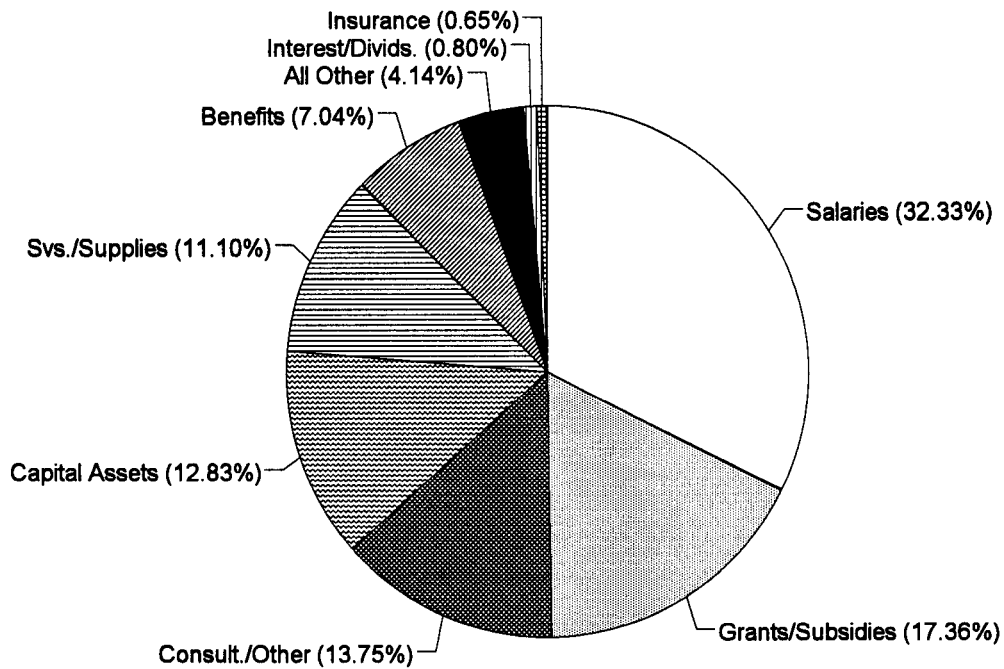
Deposit Insurance: \$24.8 Billion



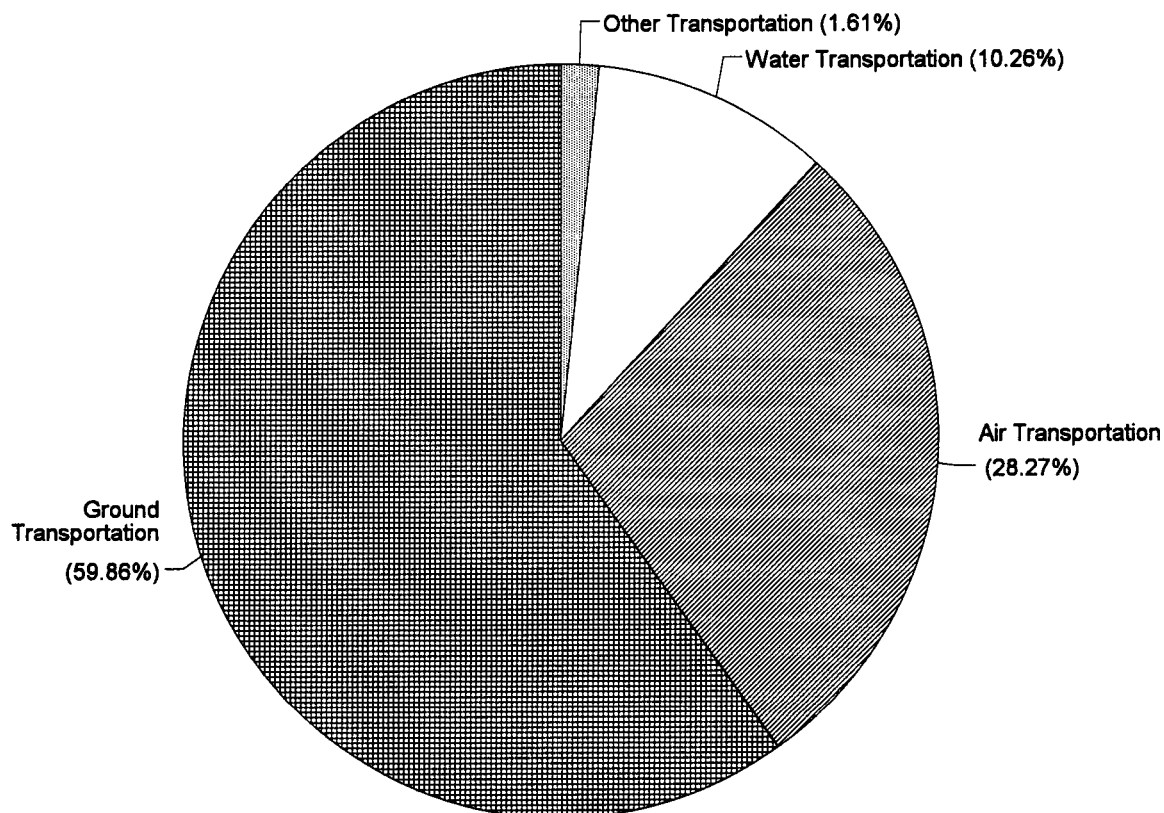
Mortgage Credit: \$12.0 Billion



Other Advancement of Commerce: \$4.6 Billion

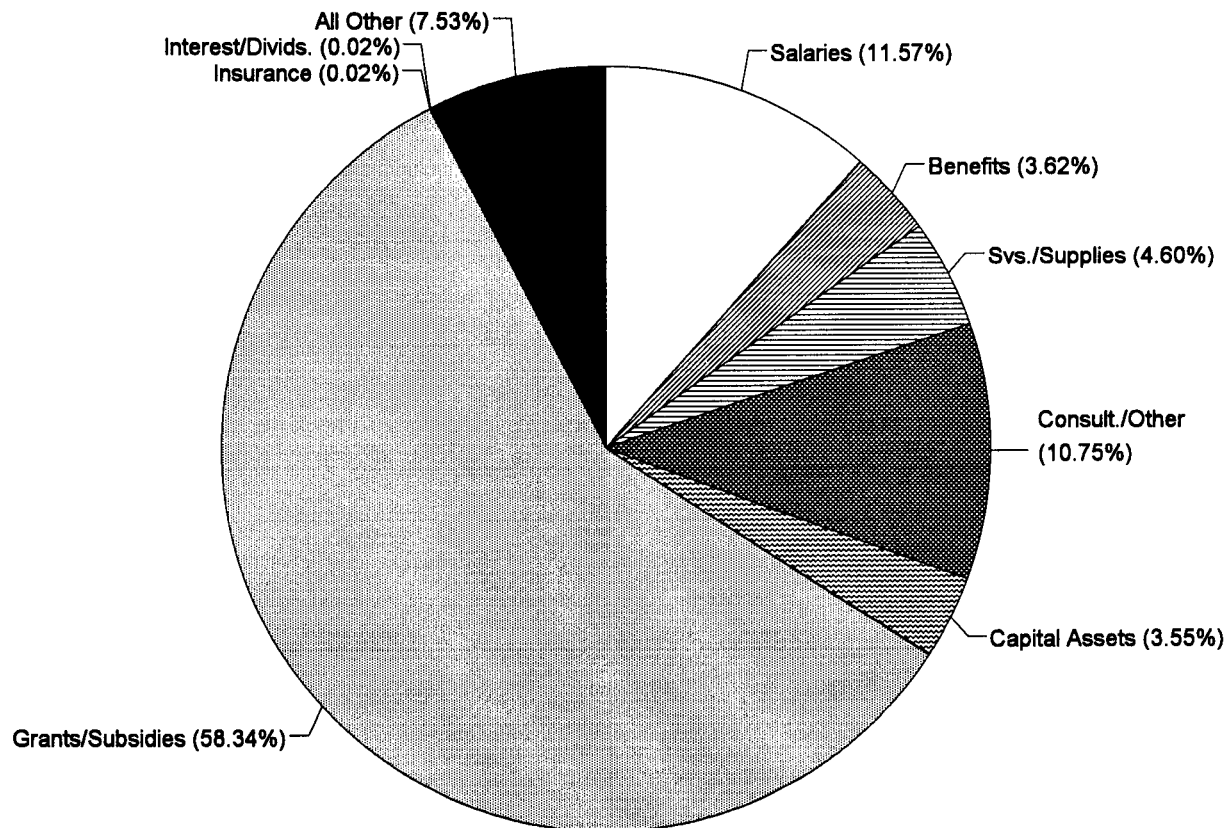


Transportation Subfunction Summary

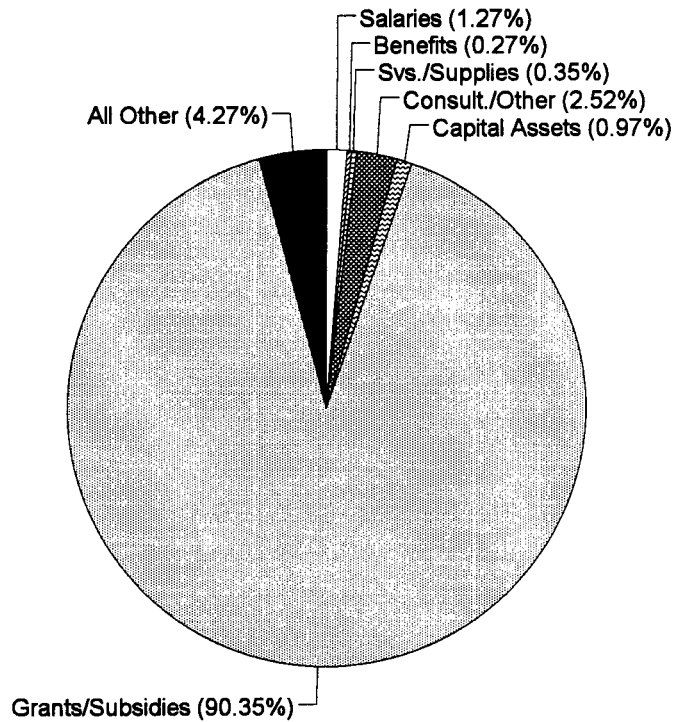


See appendix I for details on departments and agencies charging obligations to these subfunctions.

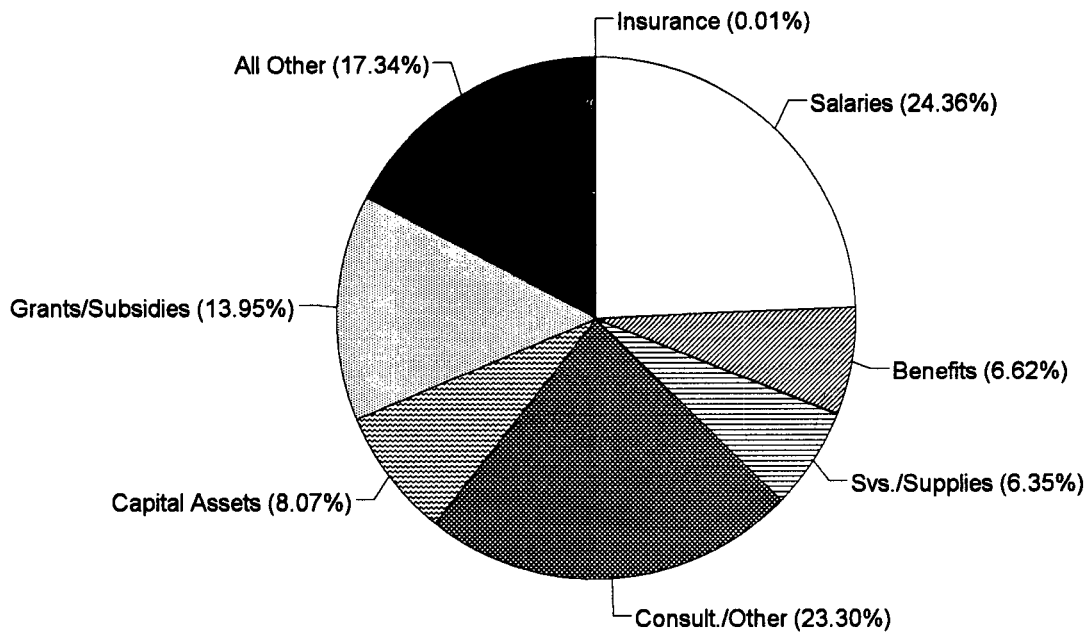
Transportation Object Category Summary



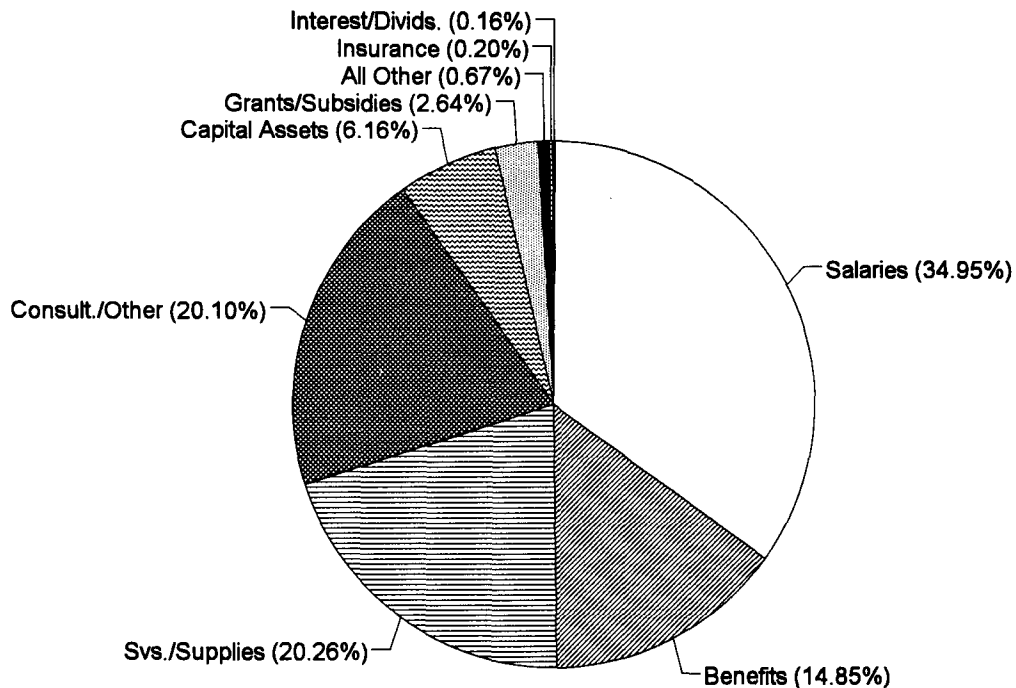
Ground Transportation: \$28.0 Billion



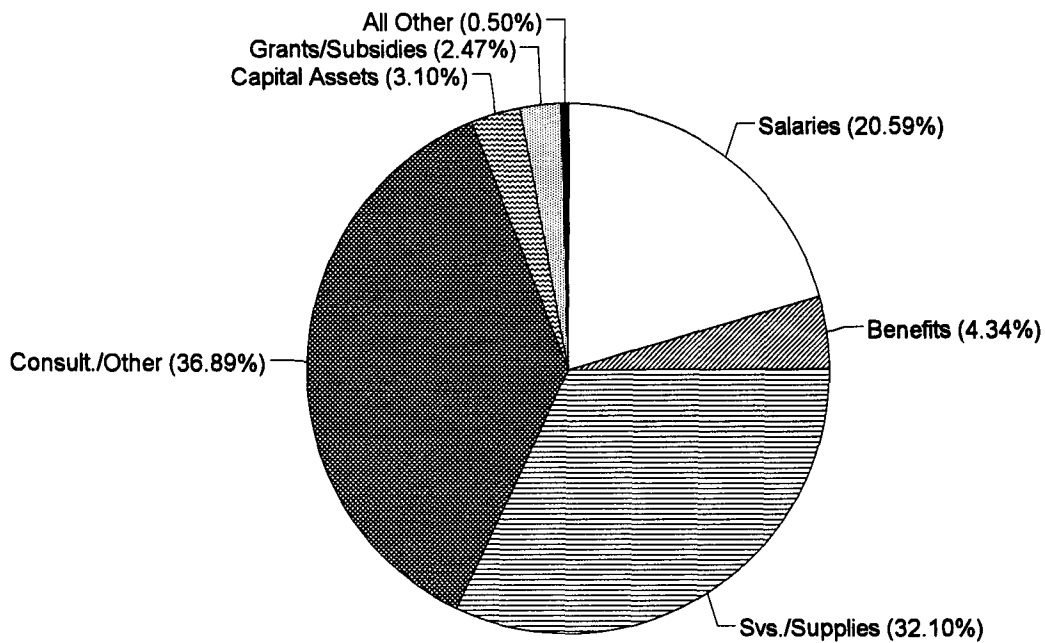
Air Transportation: \$13.2 Billion



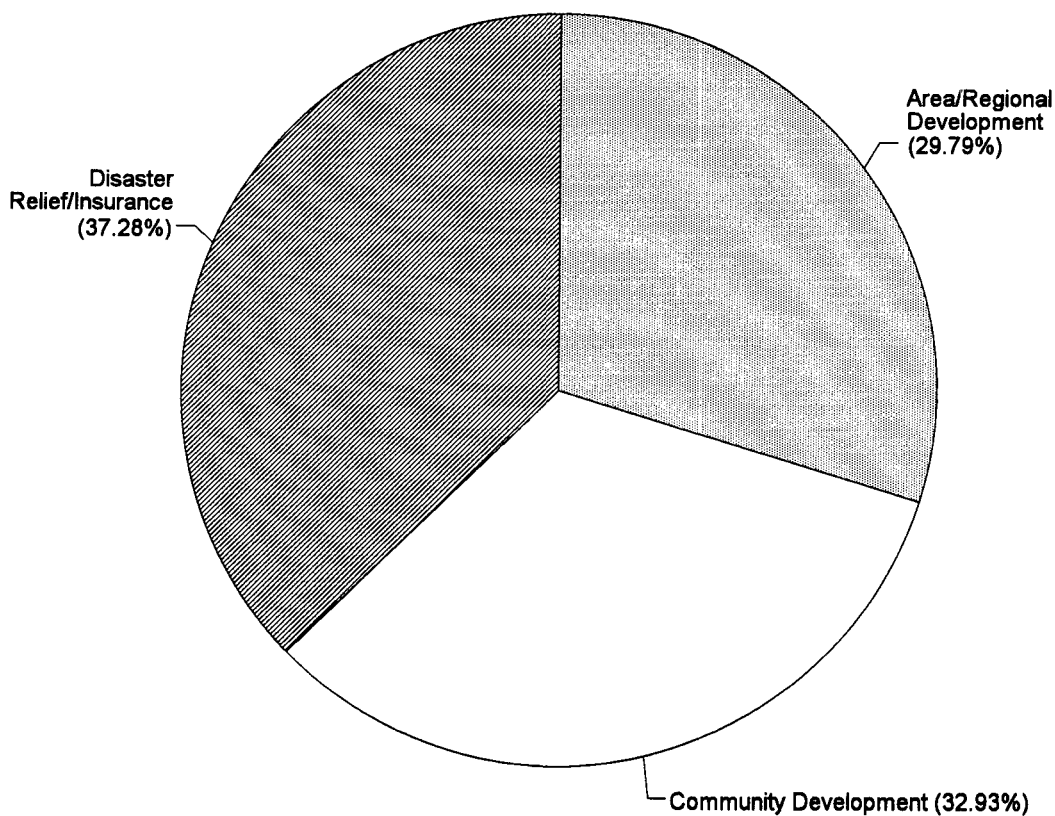
Water Transportation: \$4.8 Billion



Other Transportation: \$0.8 Billion

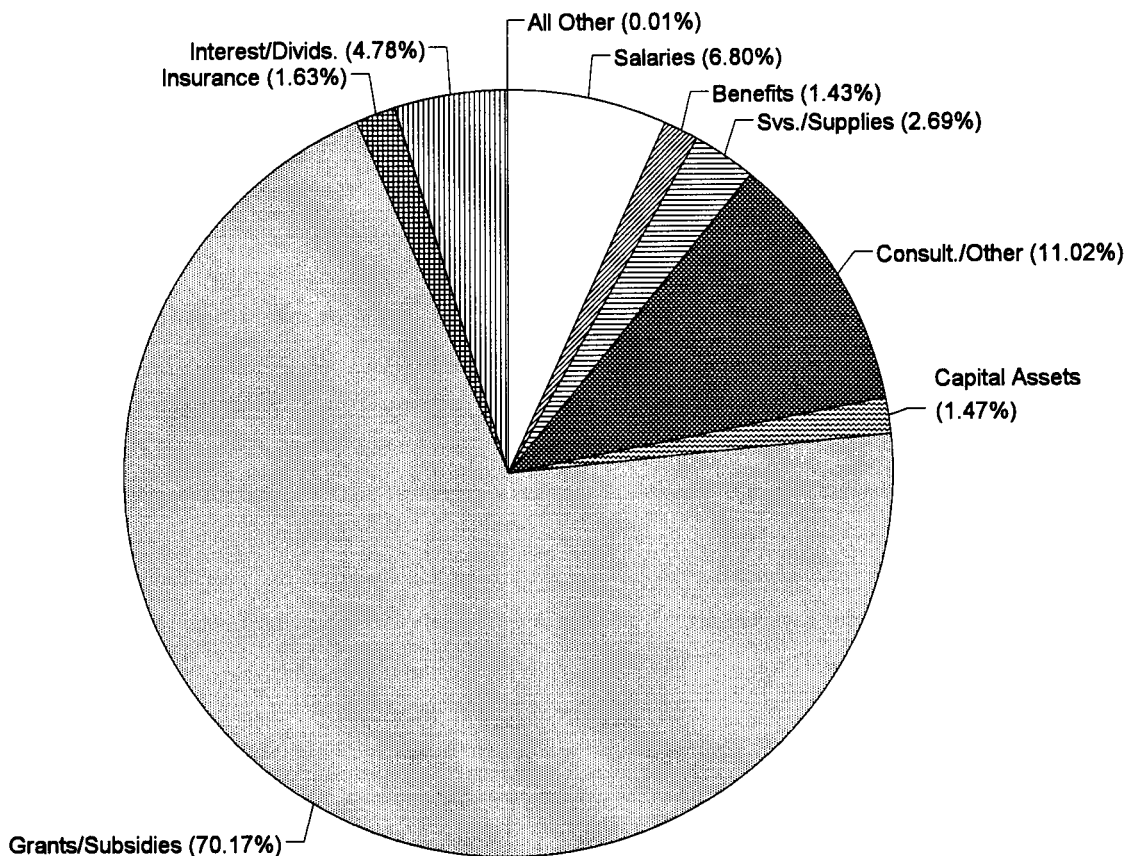


Community and Regional Development Subfunction Summary

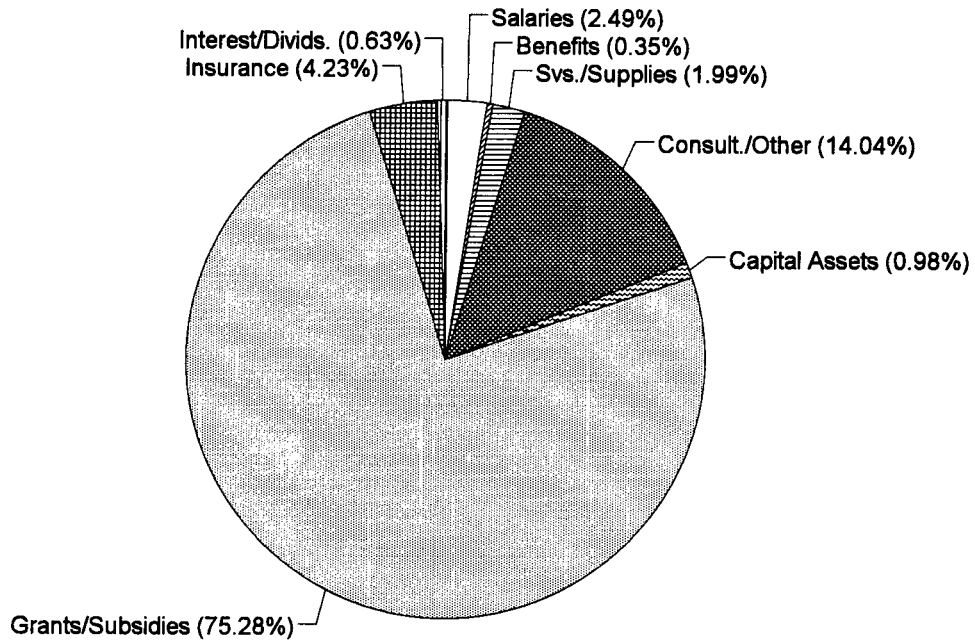


See appendix I for details on departments and agencies charging obligations to these subfunctions.

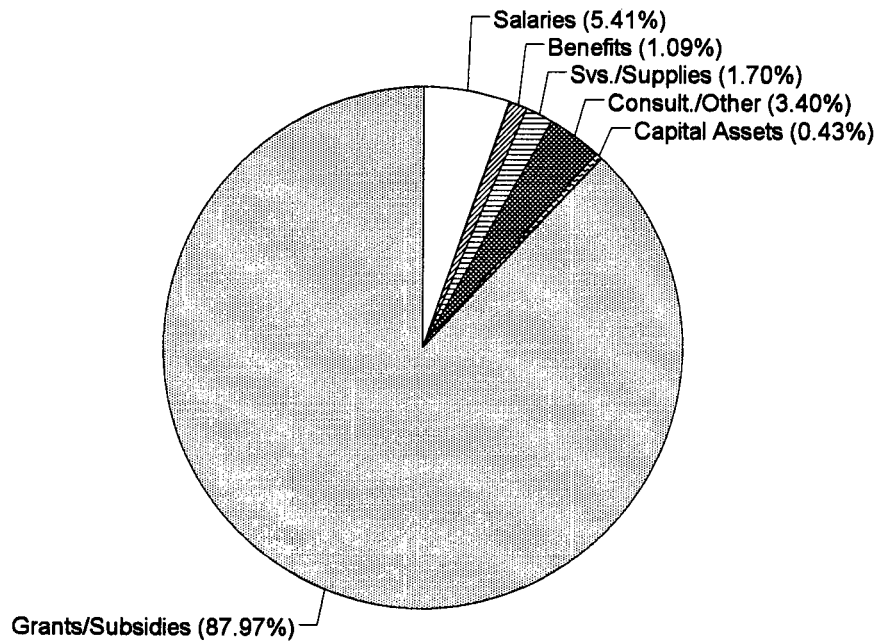
Community and Regional Development Object Category Summary



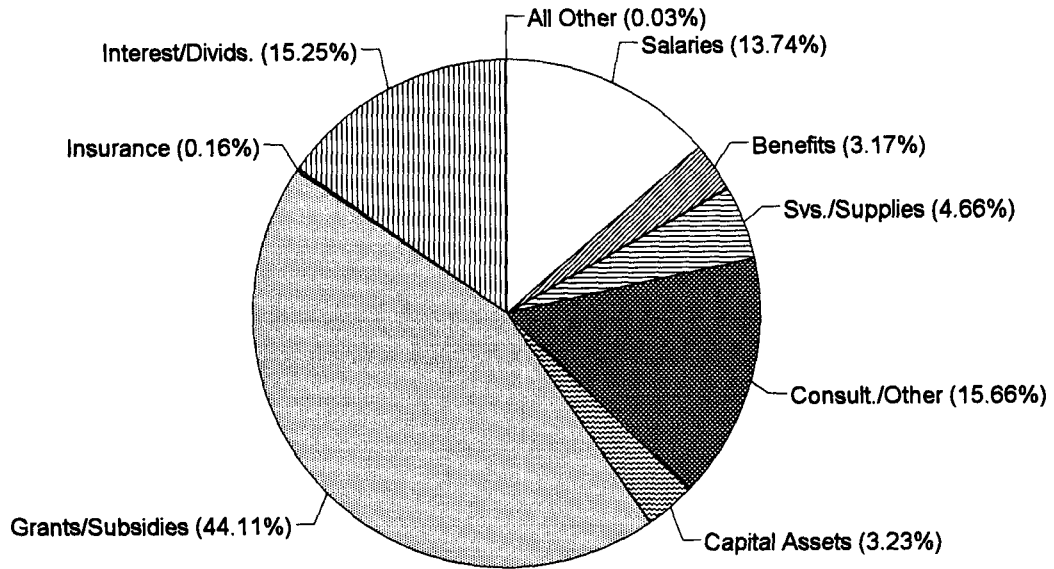
Disaster Relief/Insurance: \$6.4 Billion



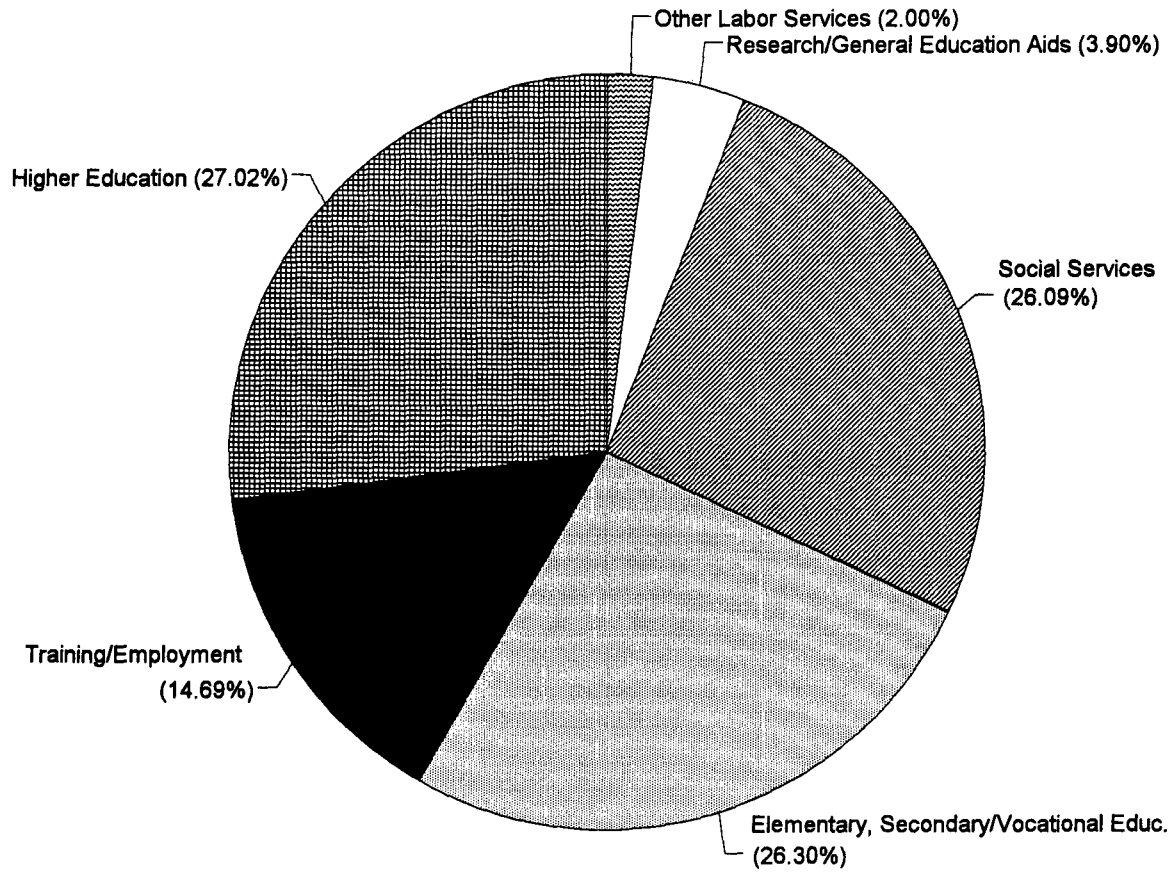
Community Development: \$5.6 Billion



Area/Regional Development: \$5.1 Billion

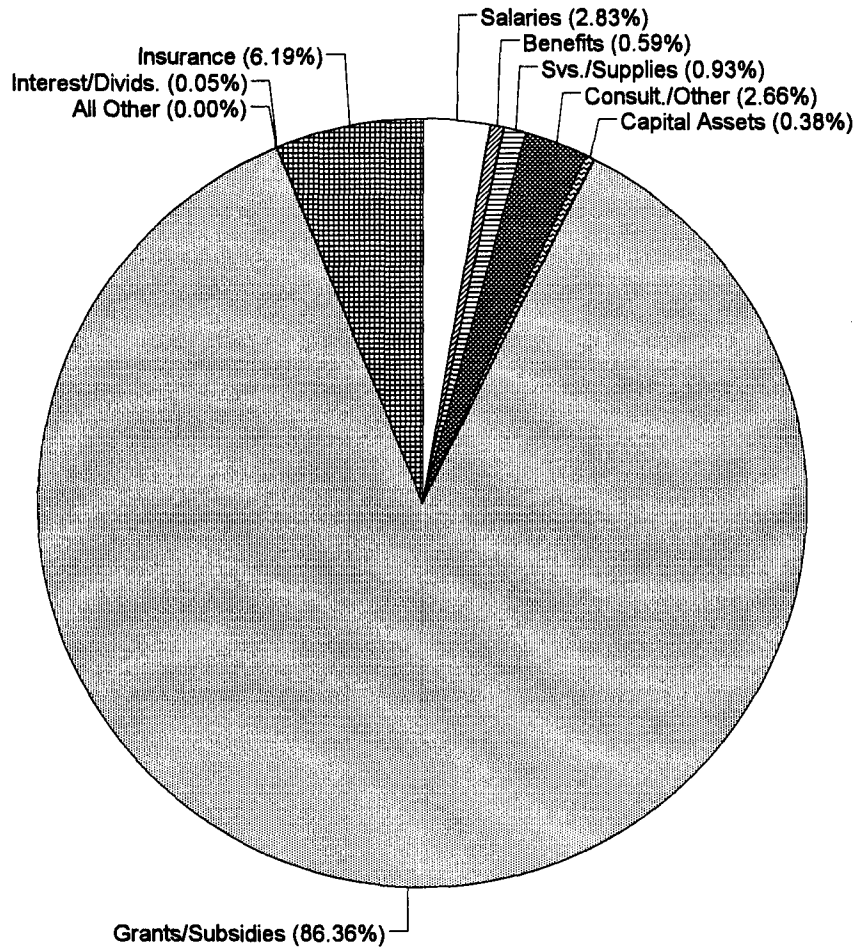


Education, Employment, Social Services Subfunction Summary

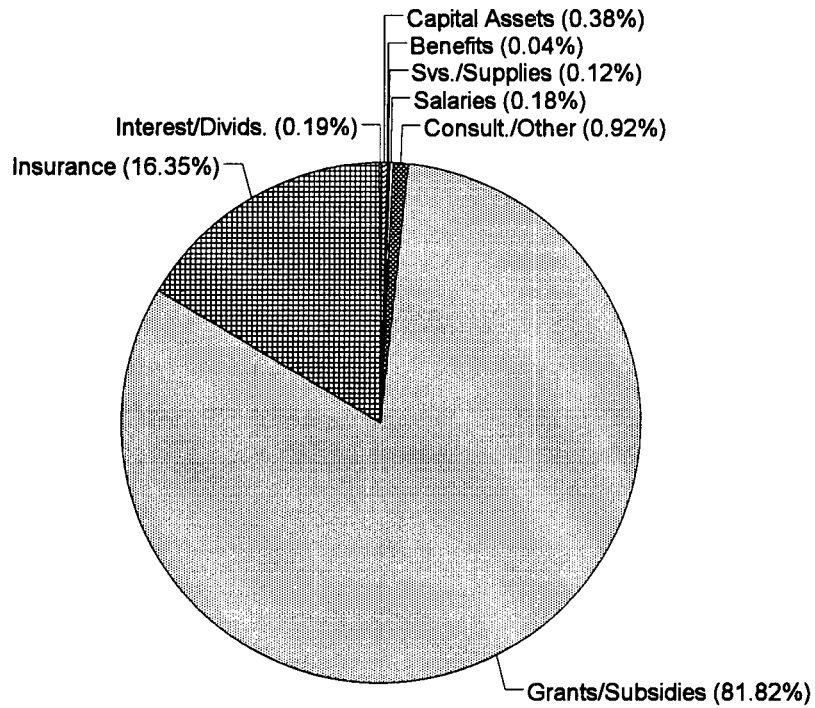


See appendix I for details on departments and agencies charging obligations to these subfunctions.

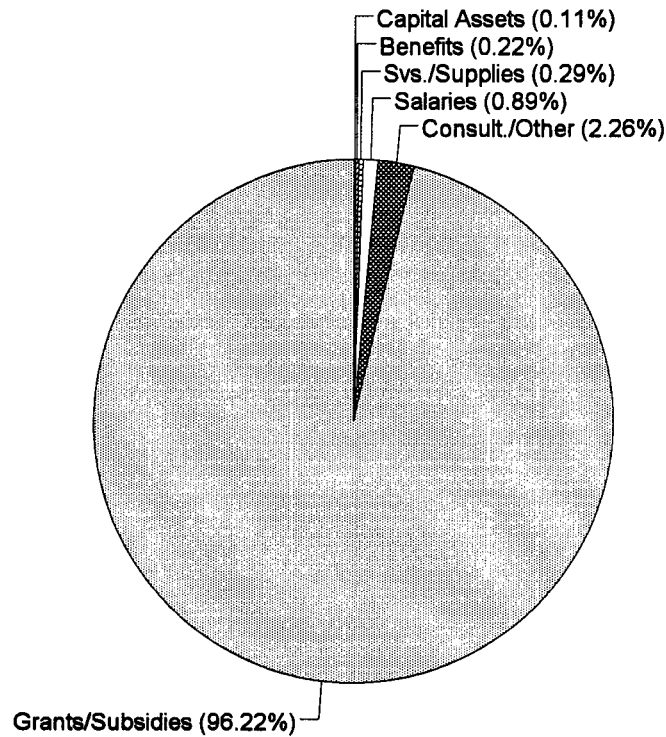
Education, Employment, Social Services Object Category Summary



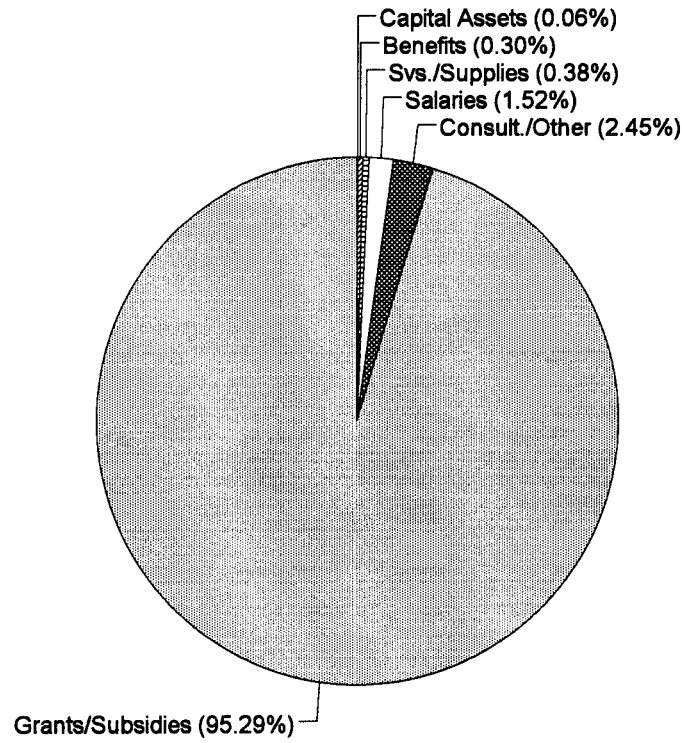
Higher Education: \$15.9 Billion



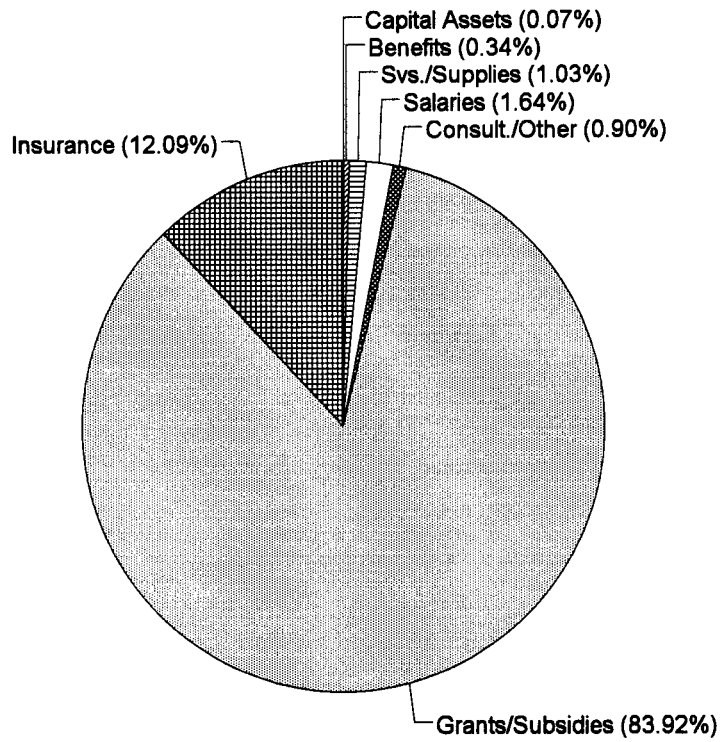
Elementary, Secondary, and Vocational Education: \$15.4 Billion



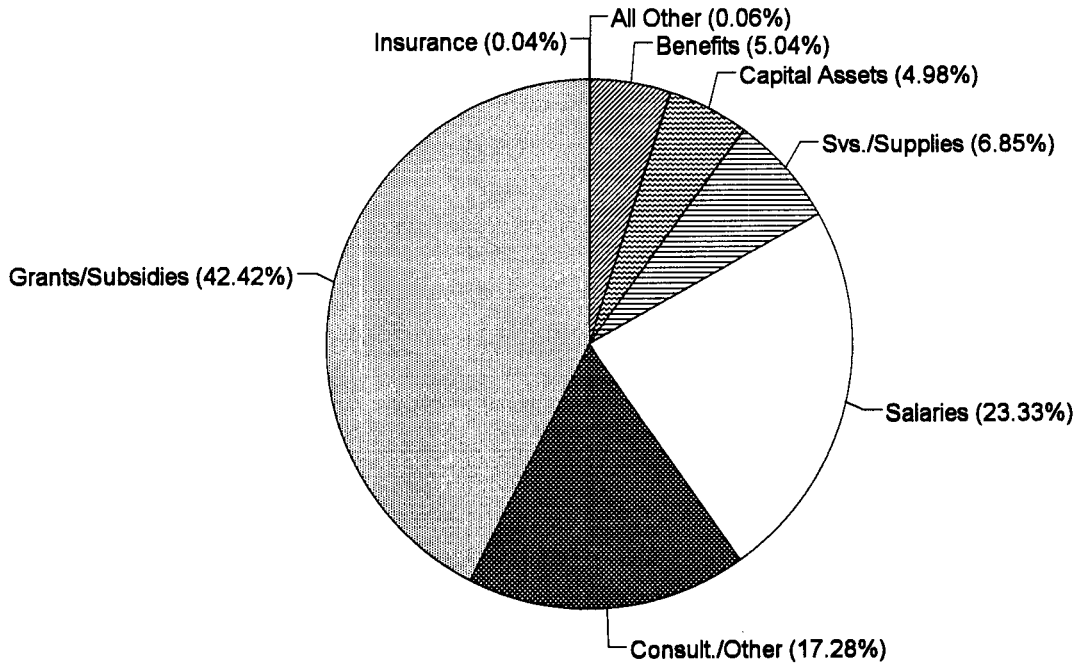
Social Services: \$15.3 Billion



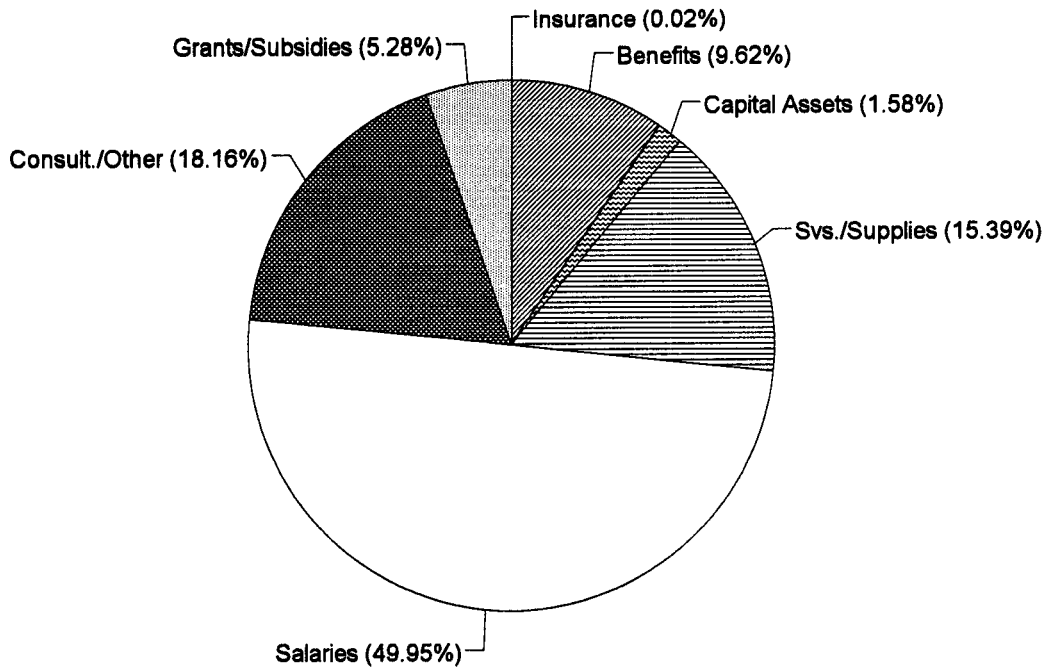
Training and Employment: \$8.6 Billion



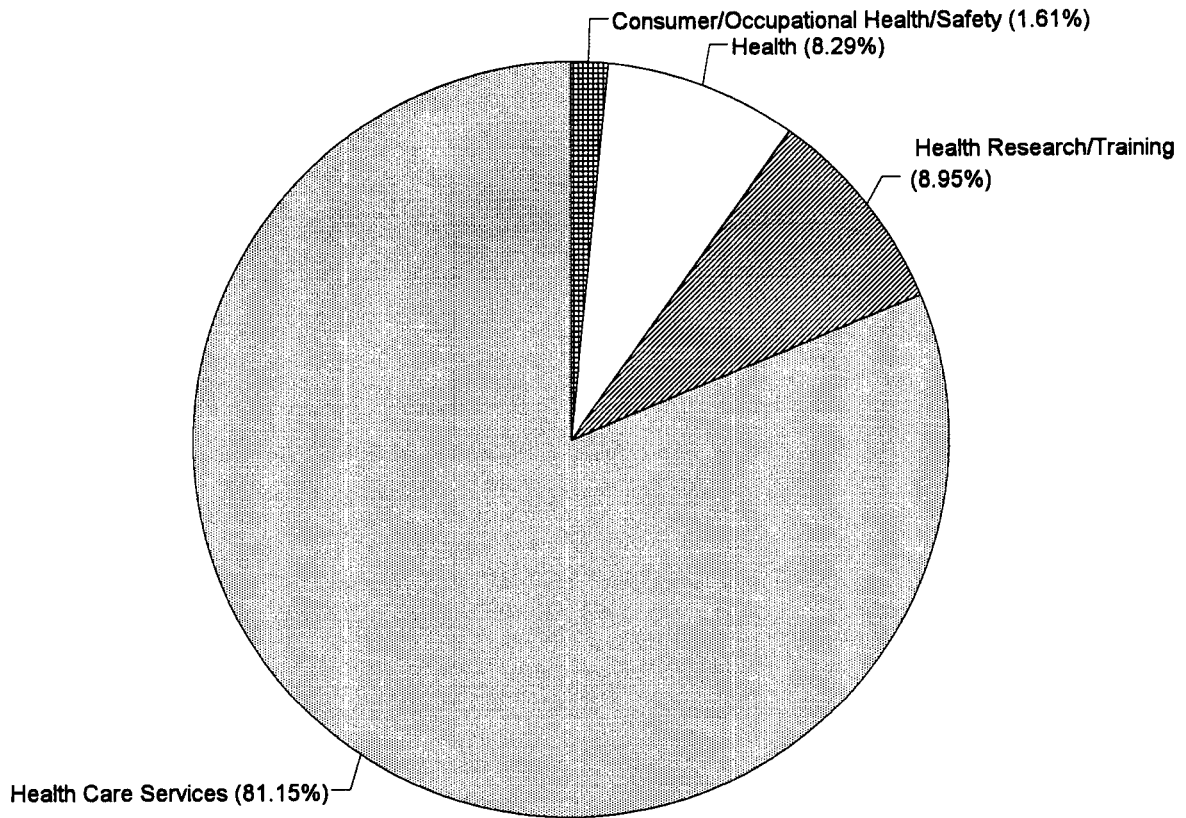
Research/General Education Aids: \$2.3 Billion



Other Labor Services: \$1.2 Billion



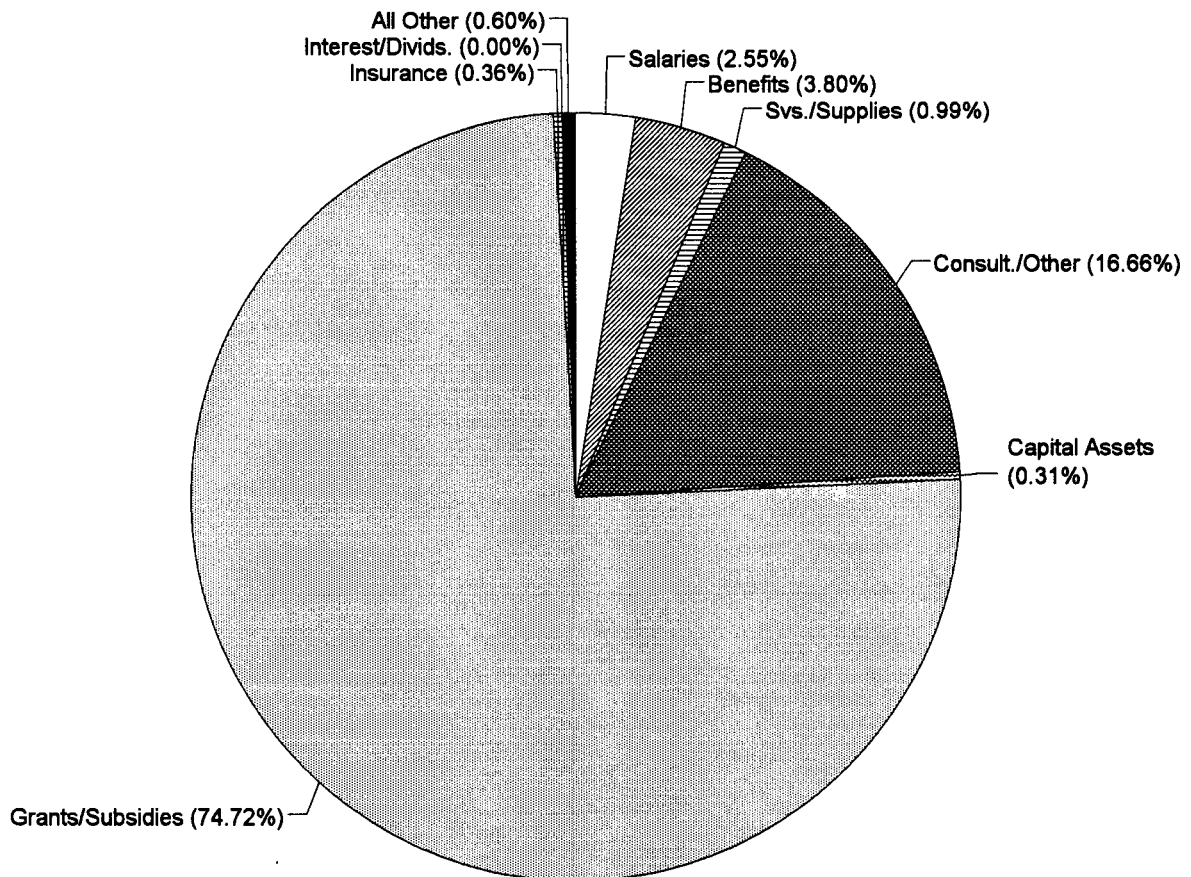
Health Subfunction Summary



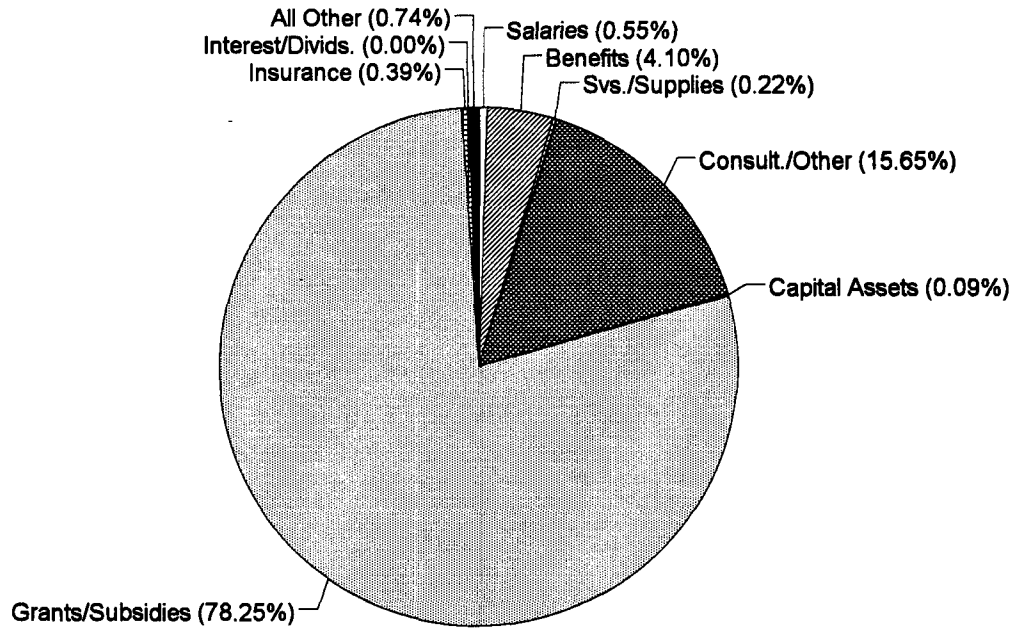
See appendix I for details on departments and agencies charging obligations to these subfunctions.

Health

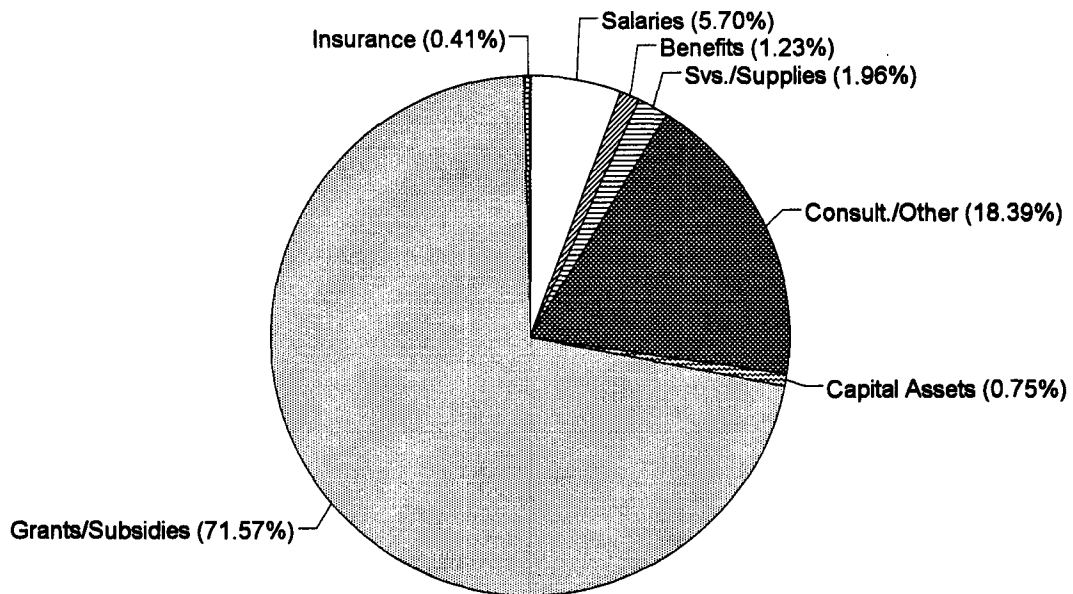
Object Category Summary



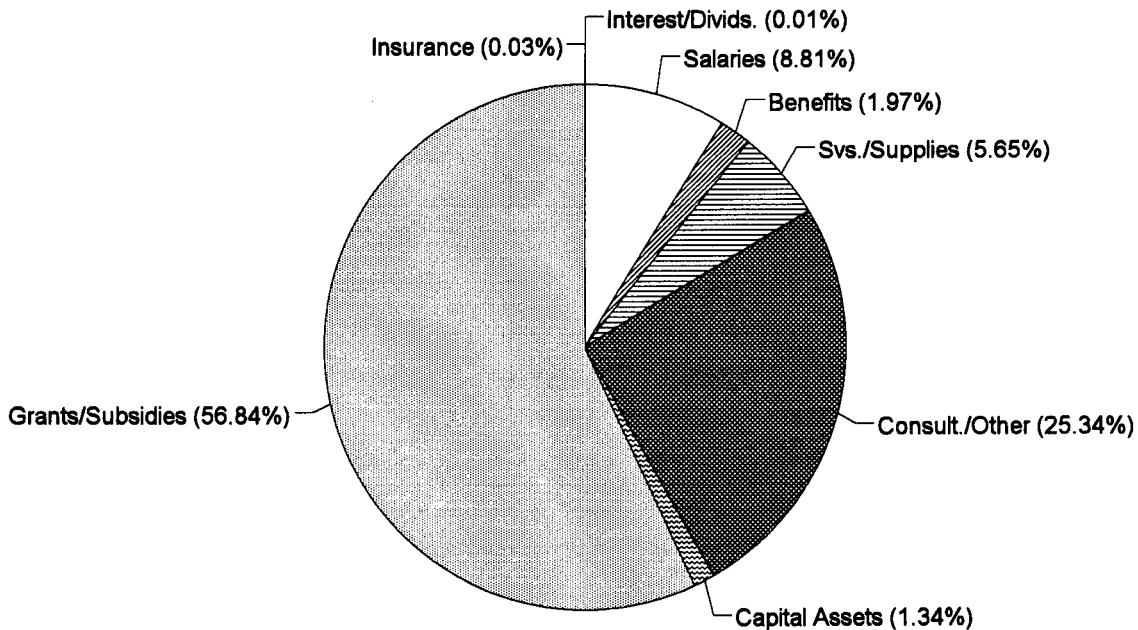
Health Care Services: \$104.0 Billion



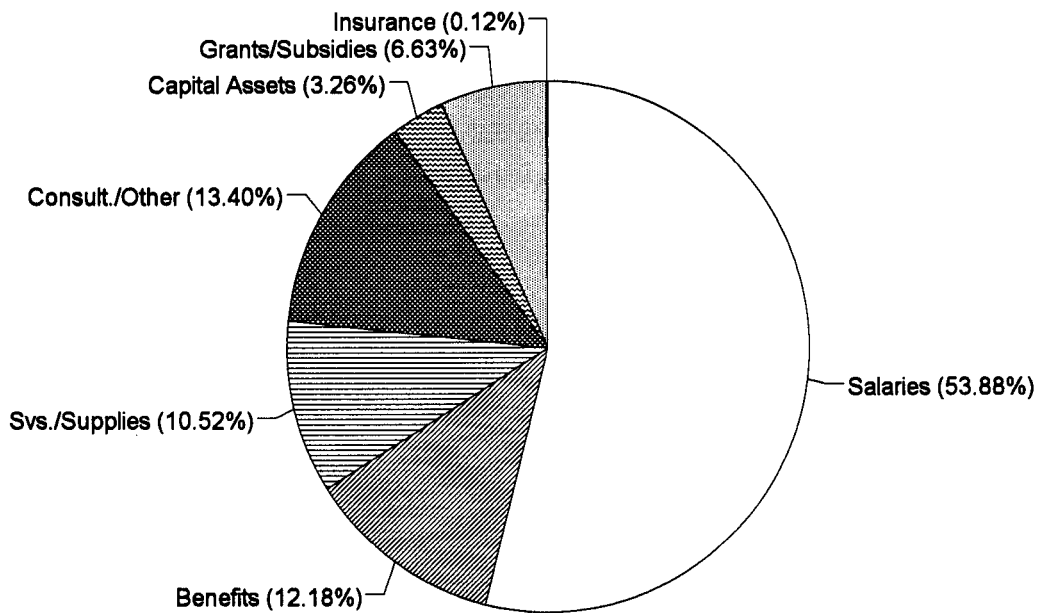
Health Research/Training: \$11.5 Billion



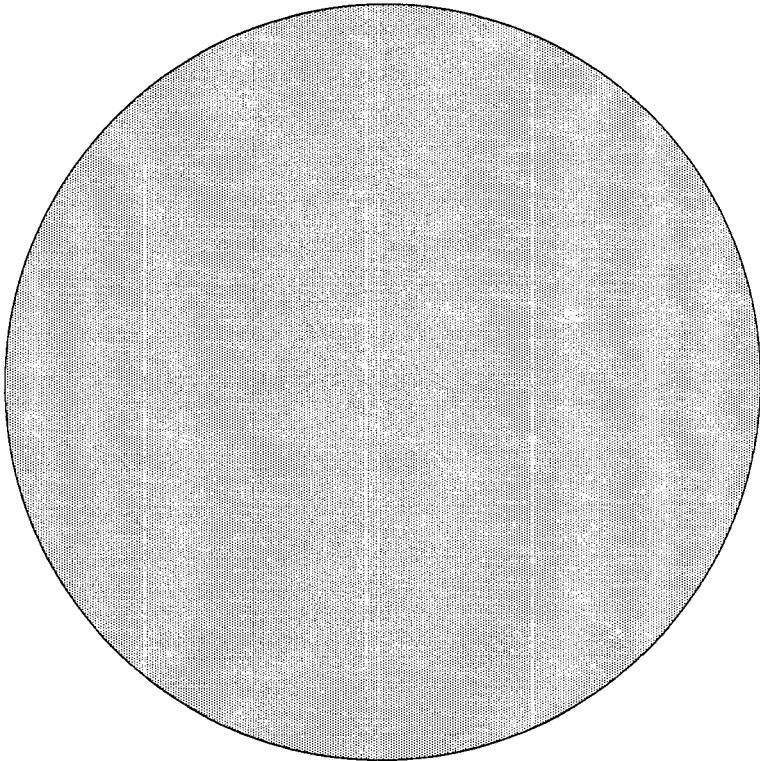
Health: \$10.6 Billion



Consumer/Occupational Health/Safety: \$2.1 Billion



Medicare Subfunction Summary

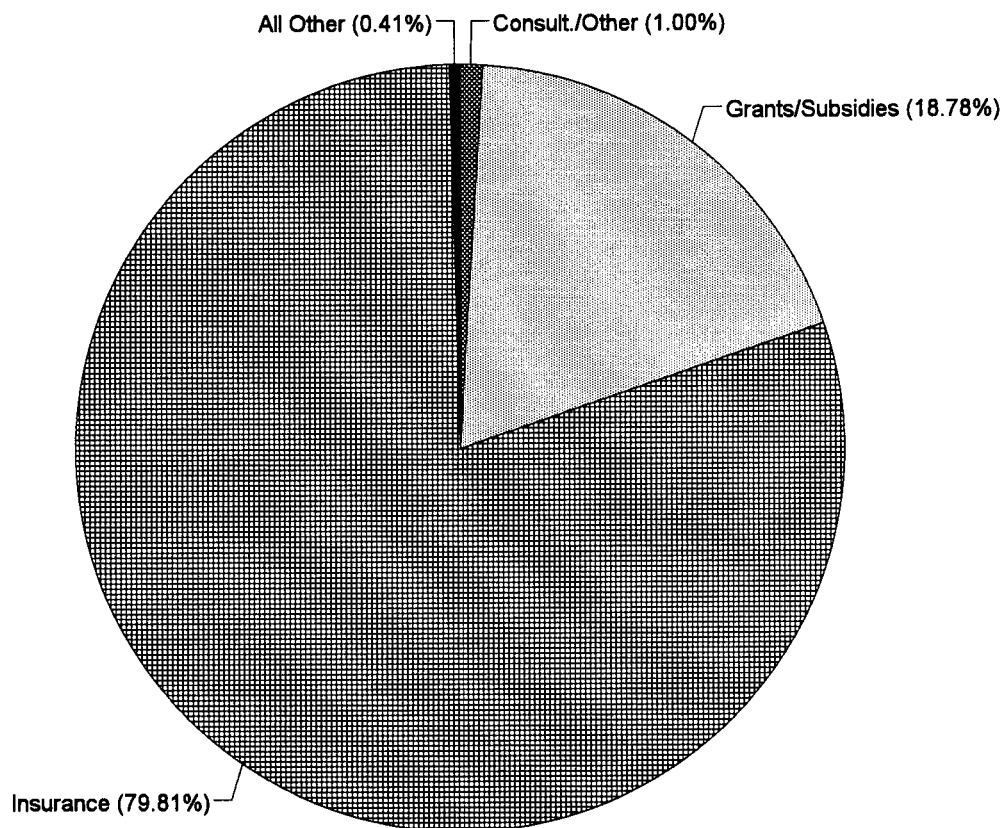


Medicare (100.00%)

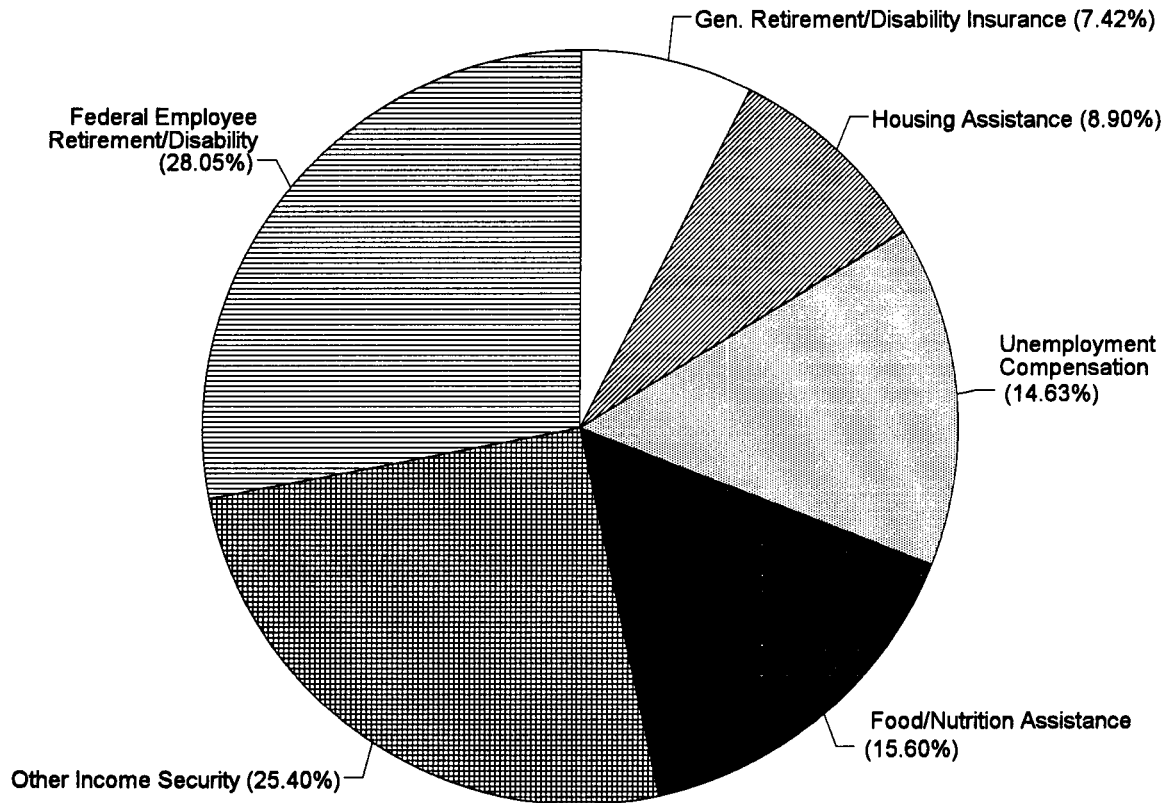
The Medicare function has no subfunctions.

See appendix I for details on departments and agencies charging obligations to these subfuncitons.

Medicare Object Category Summary

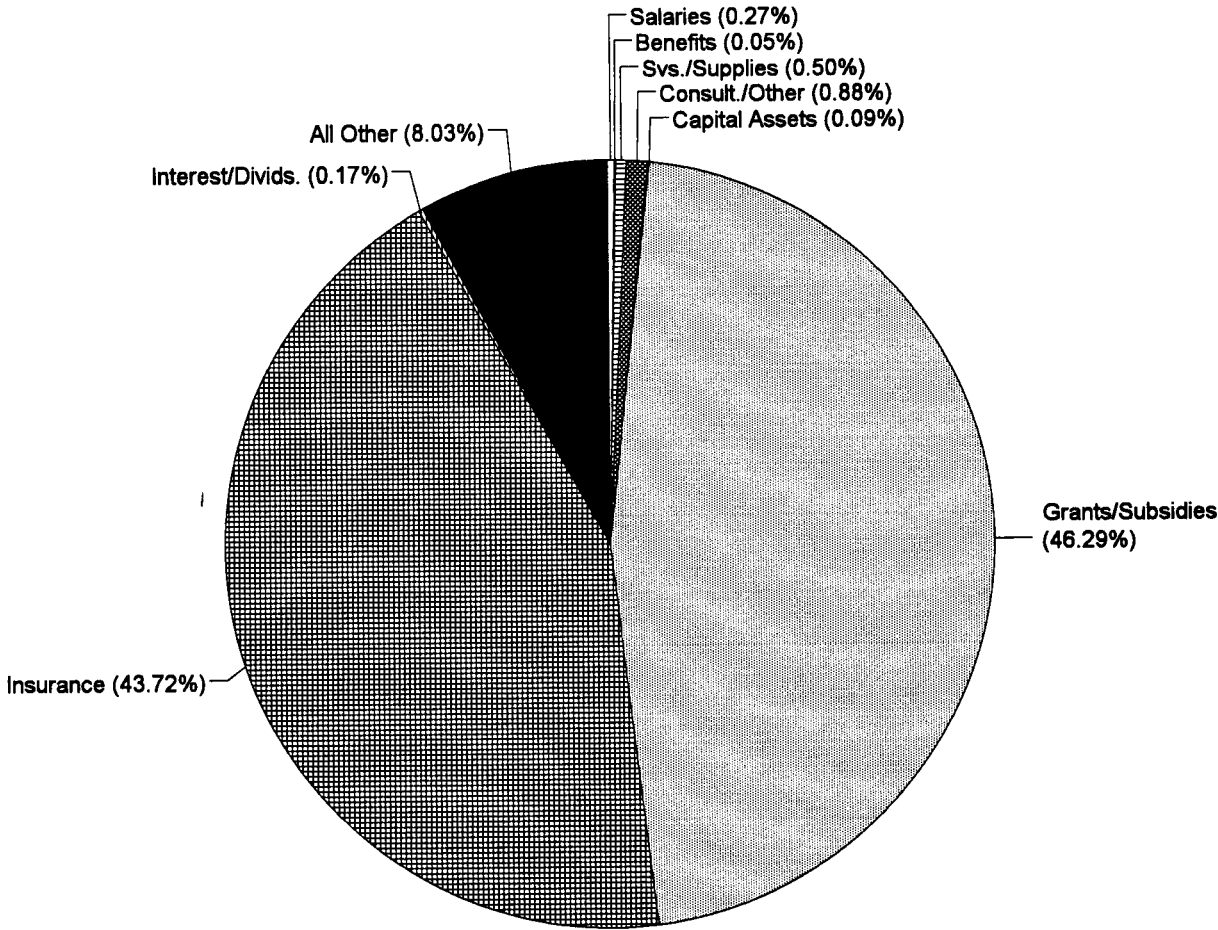


Income Security Subfunction Summary

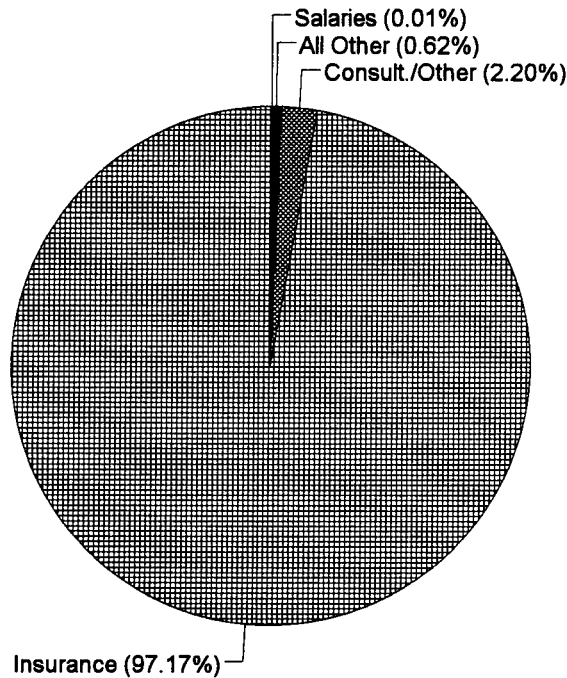


See appendix I for details on departments and agencies charging obligations to these subfunctions.

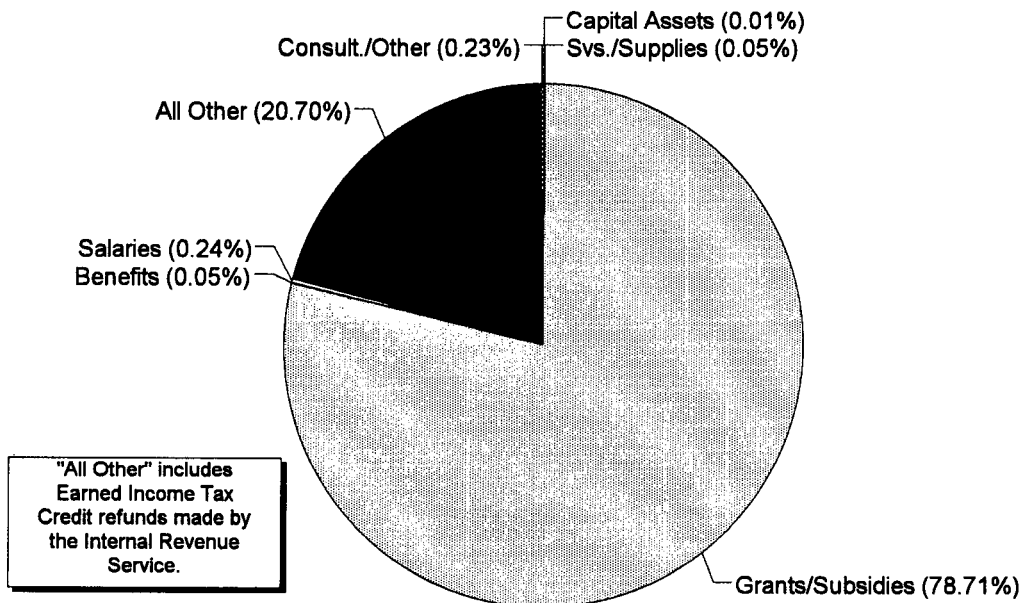
Income Security Object Category Summary



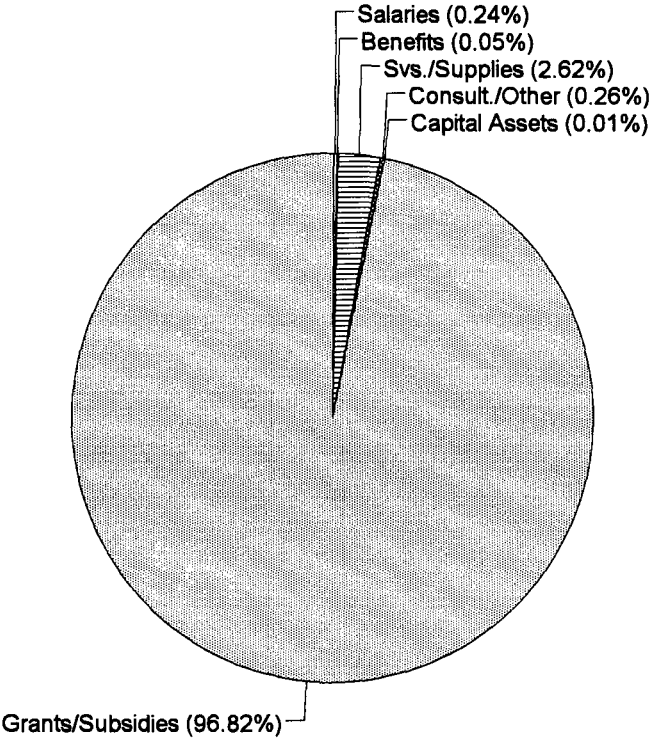
Federal Employee Retirement/Disability: \$67.0 Billion



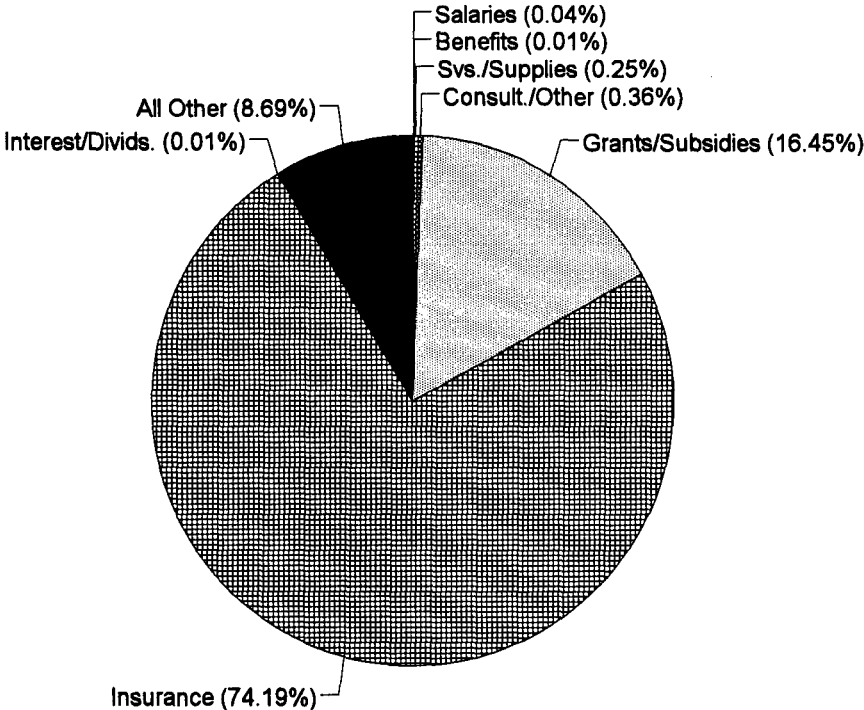
Other Income Security: \$60.7 Billion



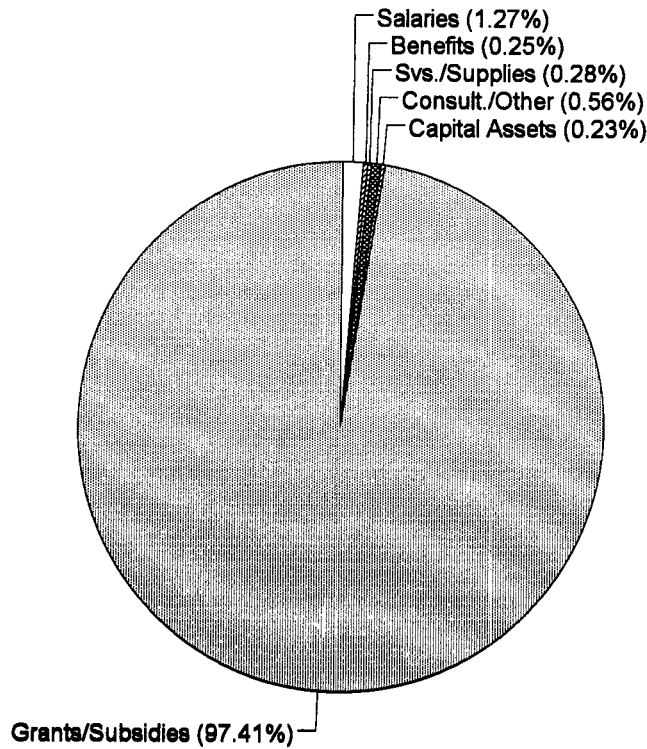
Food/Nutrition Assistance: \$37.3 Billion



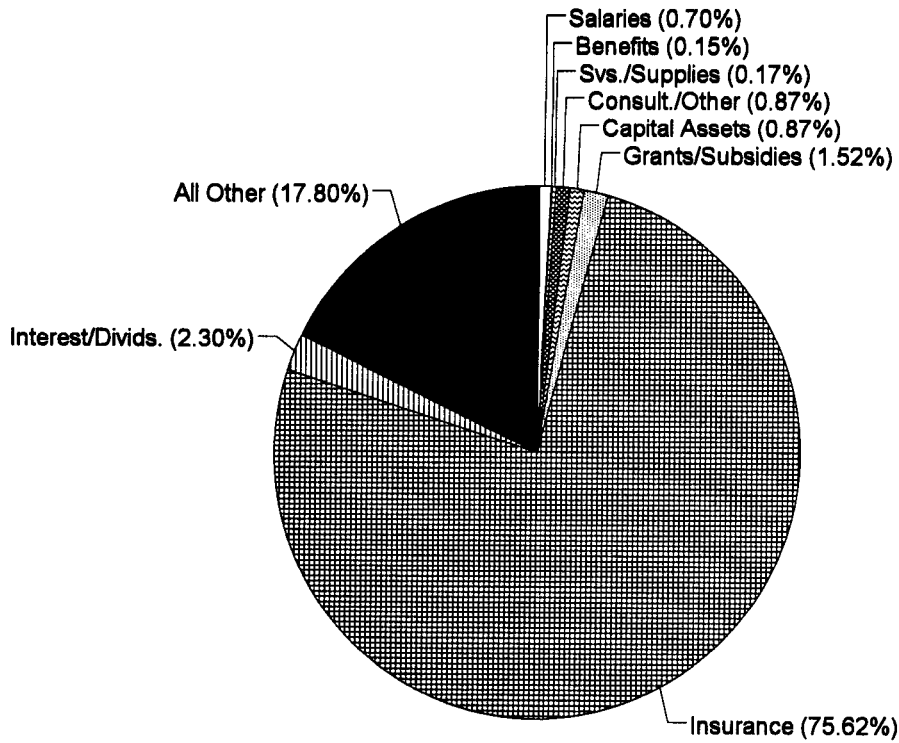
Unemployment Compensation: \$35.0 Billion



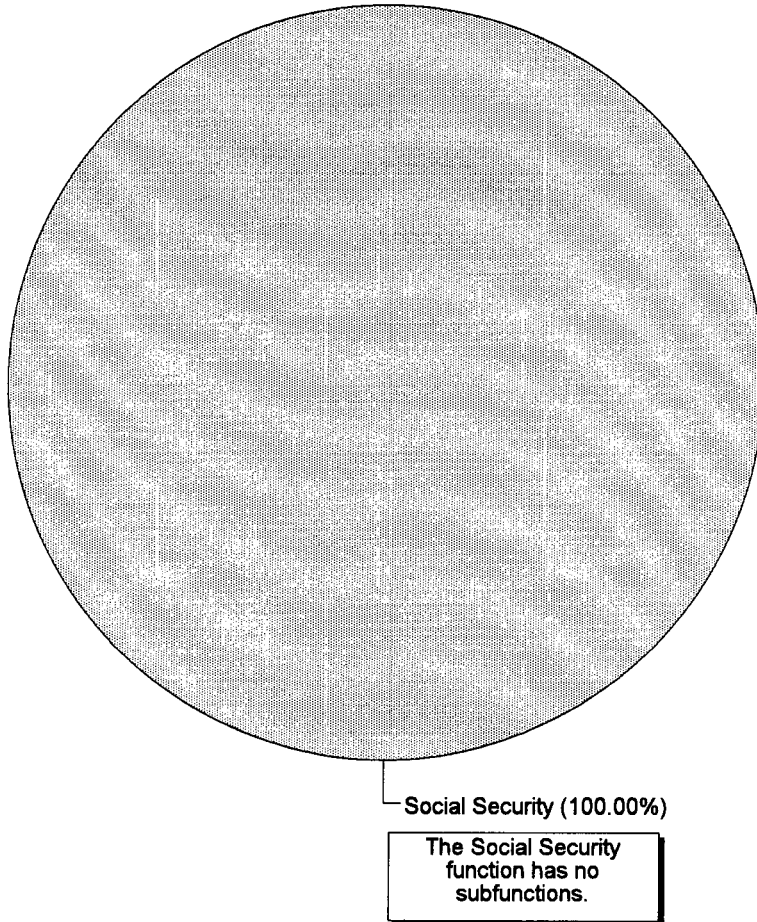
Housing Assistance: \$21.3 Billion



General Retirement/Disability Insurance: \$17.7 Billion

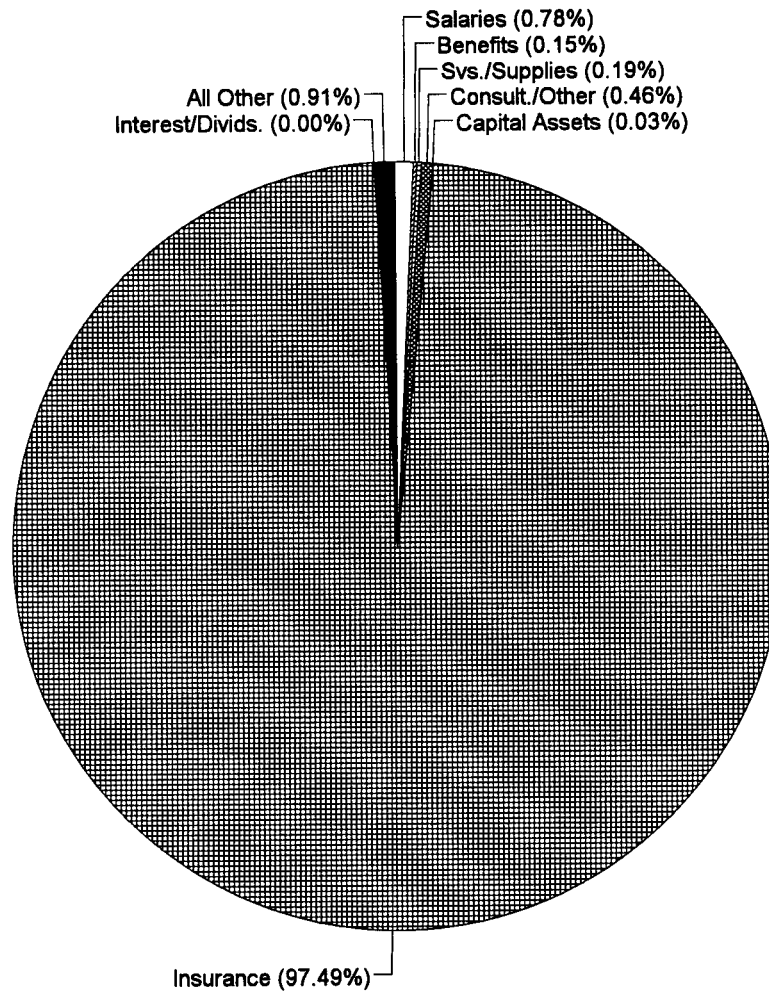


Social Security Subfunction Summary

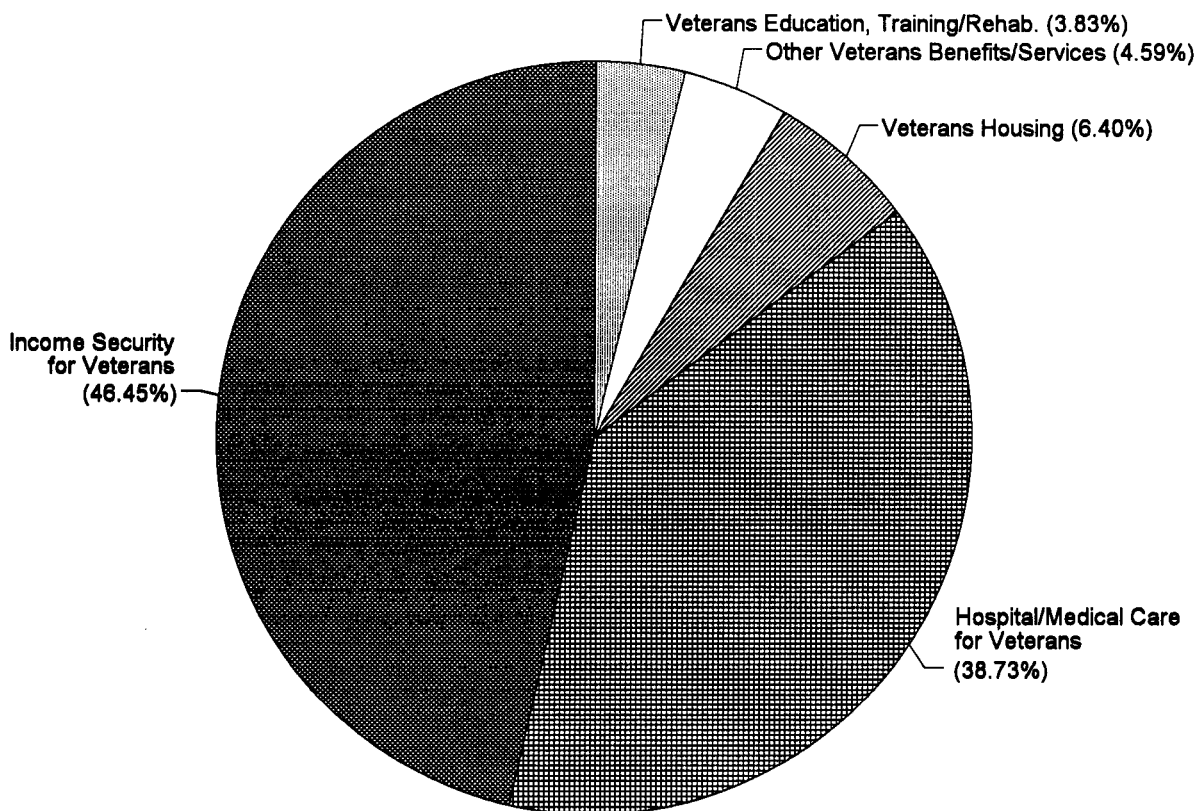


See appendix I for details on departments and agencies charging obligations to these subfunctions.

Social Security Object Category Summary

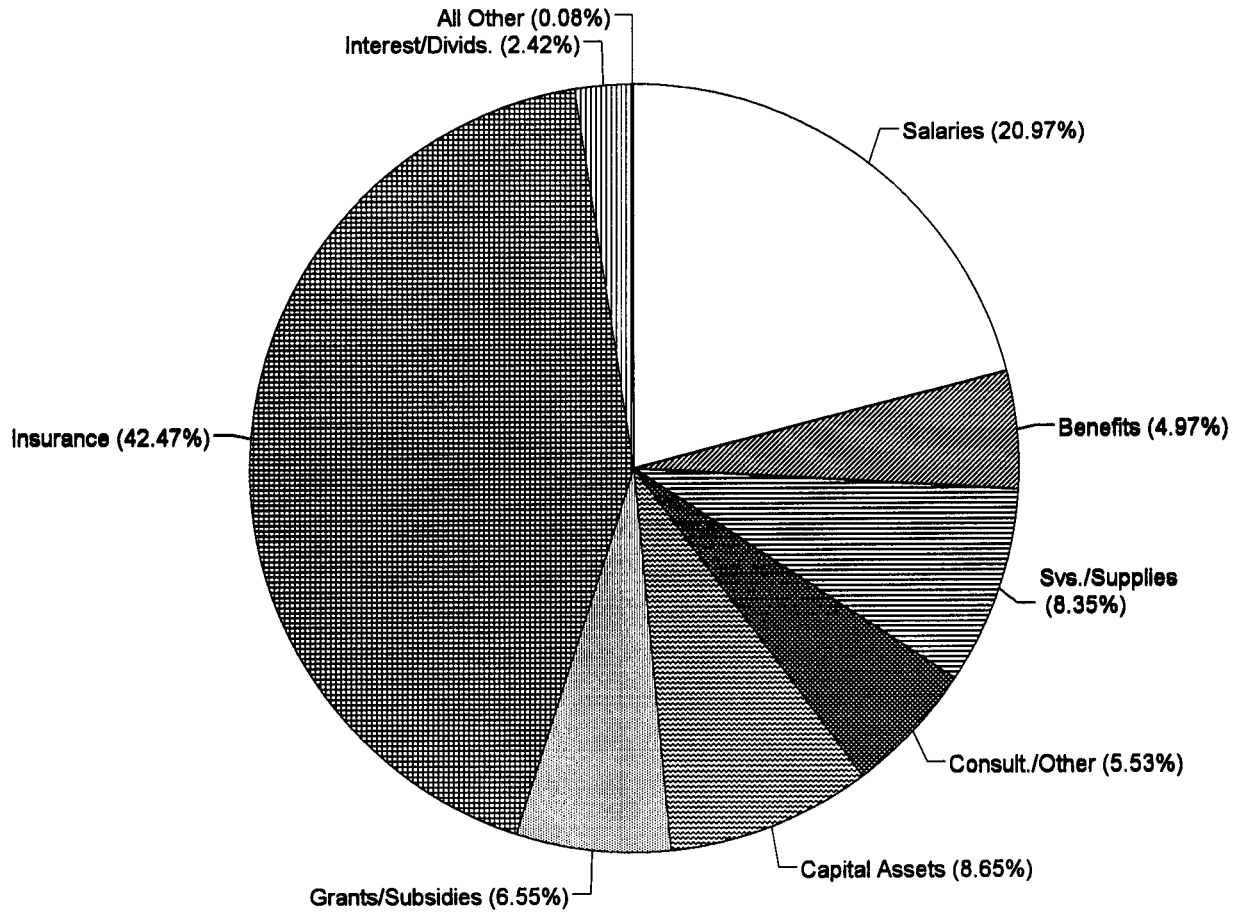


Veterans Benefits and Services Subfunction Summary

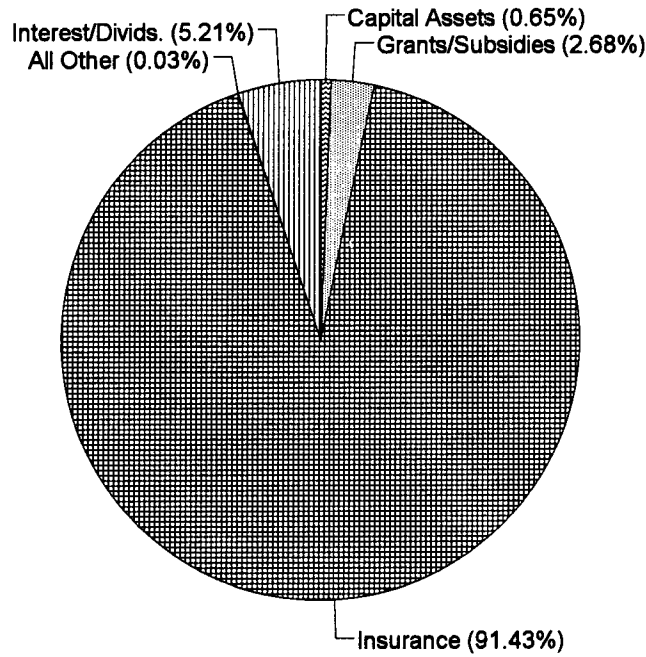


See appendix I for details on departments and agencies charging obligations to these subfunctions.

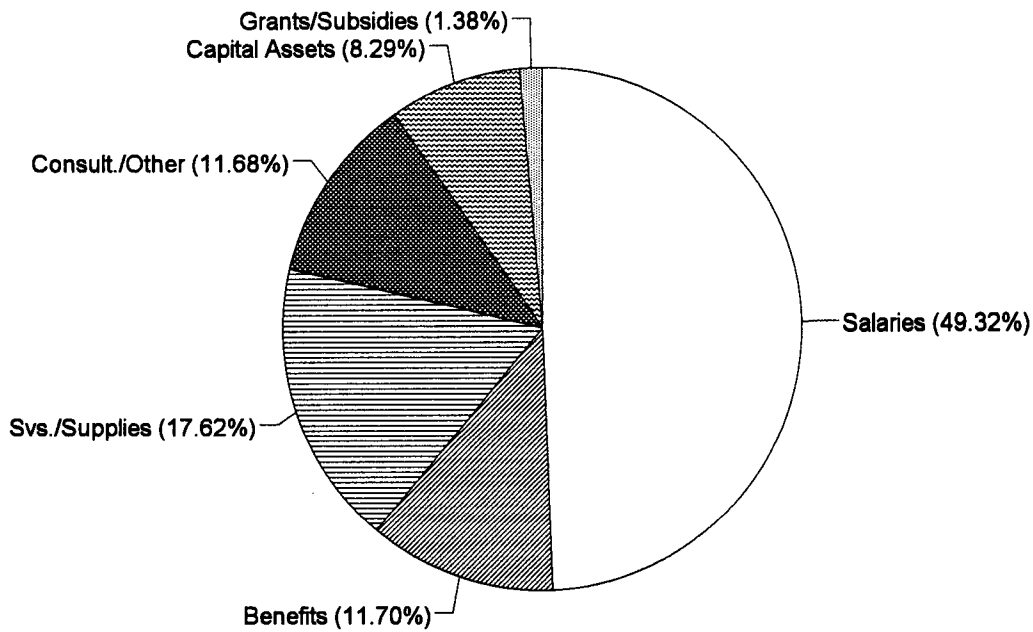
Veterans Benefits and Services Object Category Summary



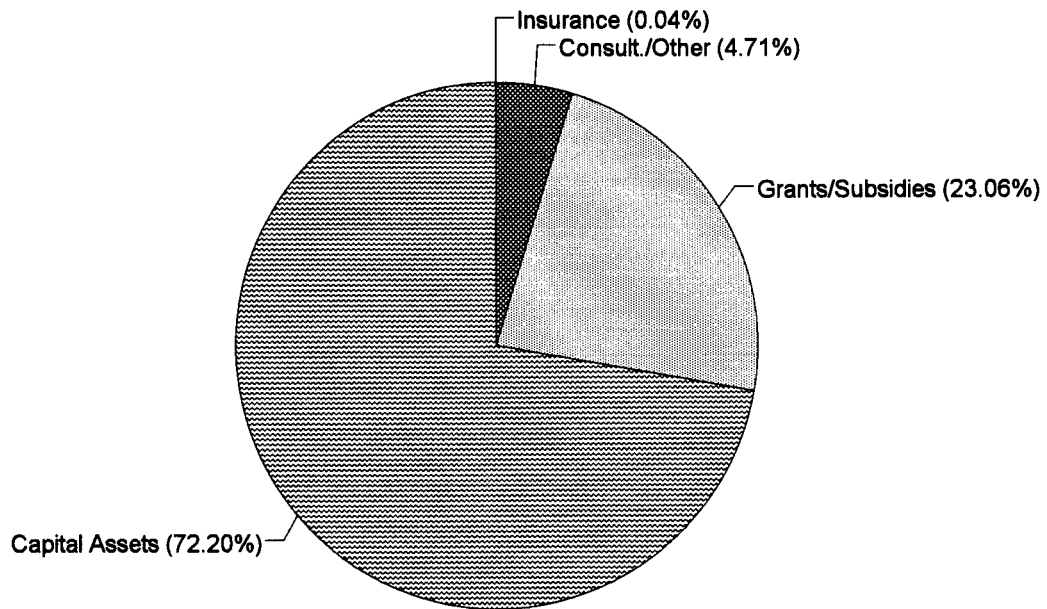
Income Security for Veterans: \$20.1 Billion



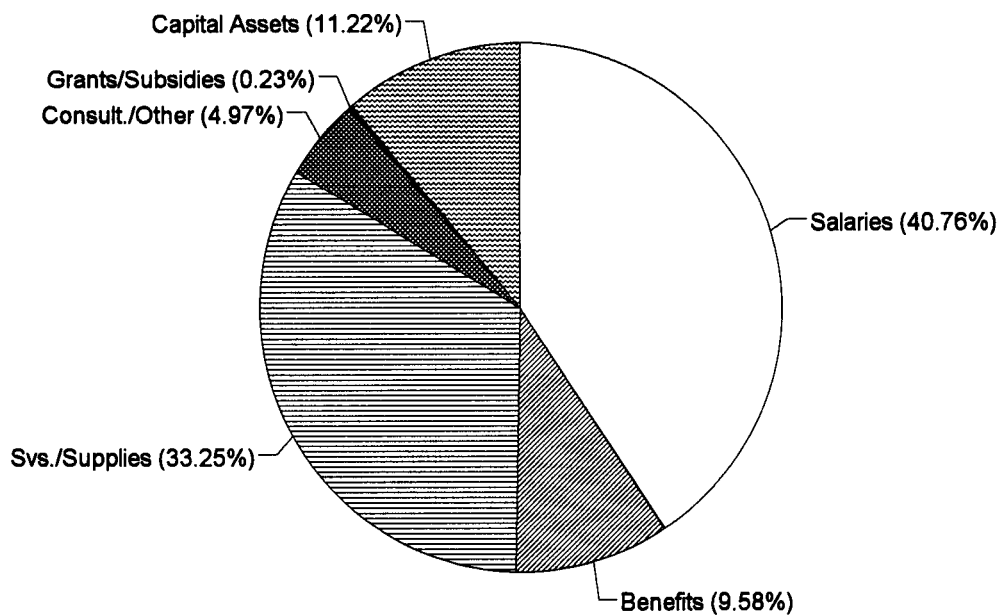
Hospital/Medical Care for Veterans: \$16.7 Billion



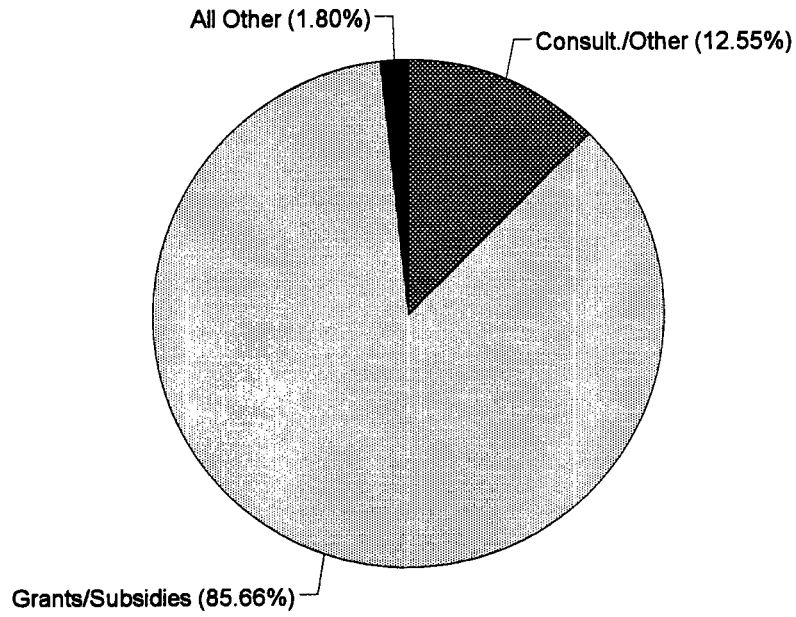
Veterans Housing: \$2.8 Billion



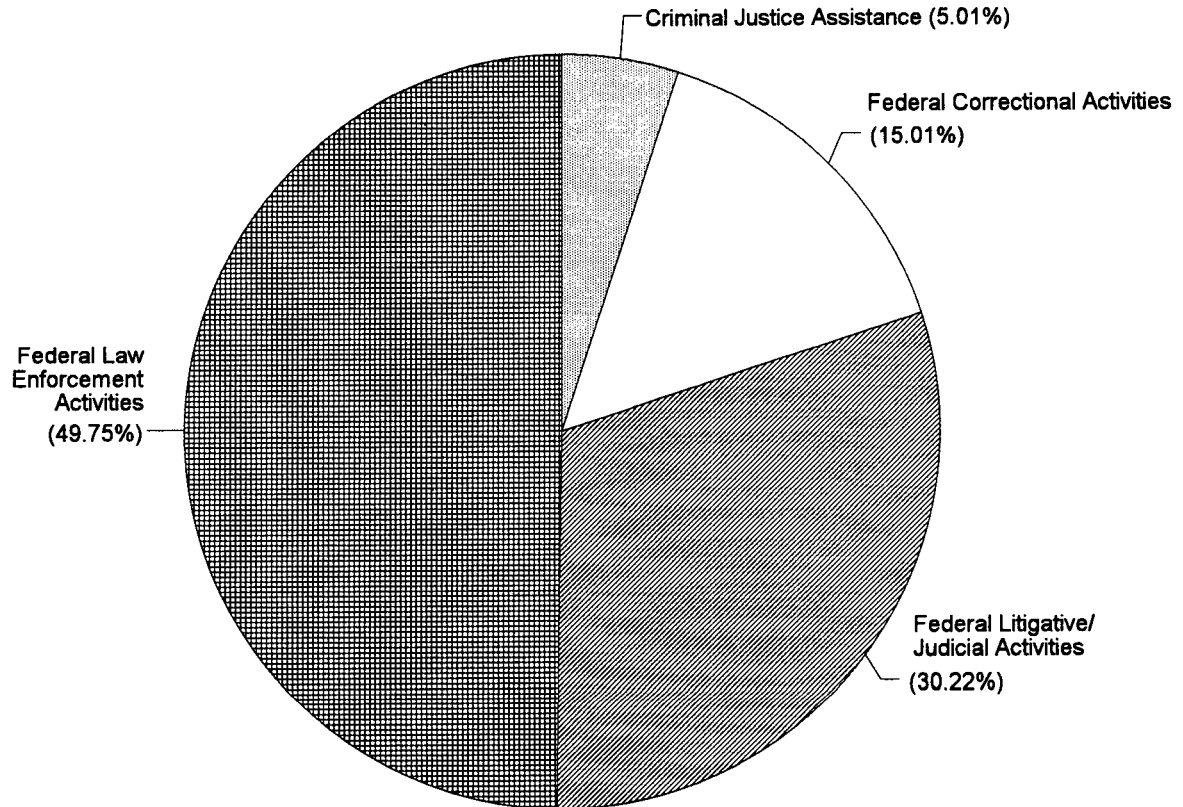
Other Veterans Benefits/Services: \$2.0 Billion



Veterans Education, Training/Rehabilitation: \$1.7 Billion

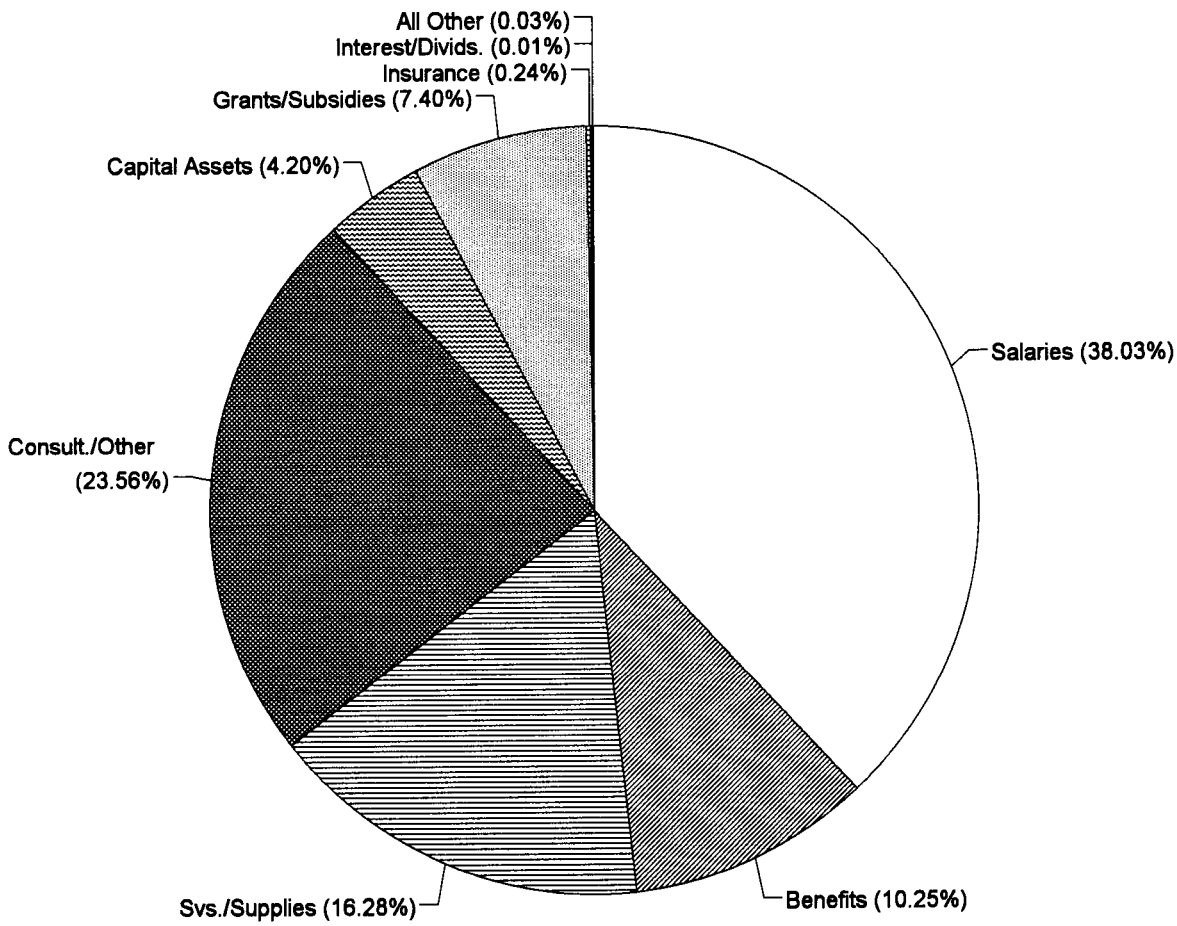


Administration of Justice Subfunction Summary

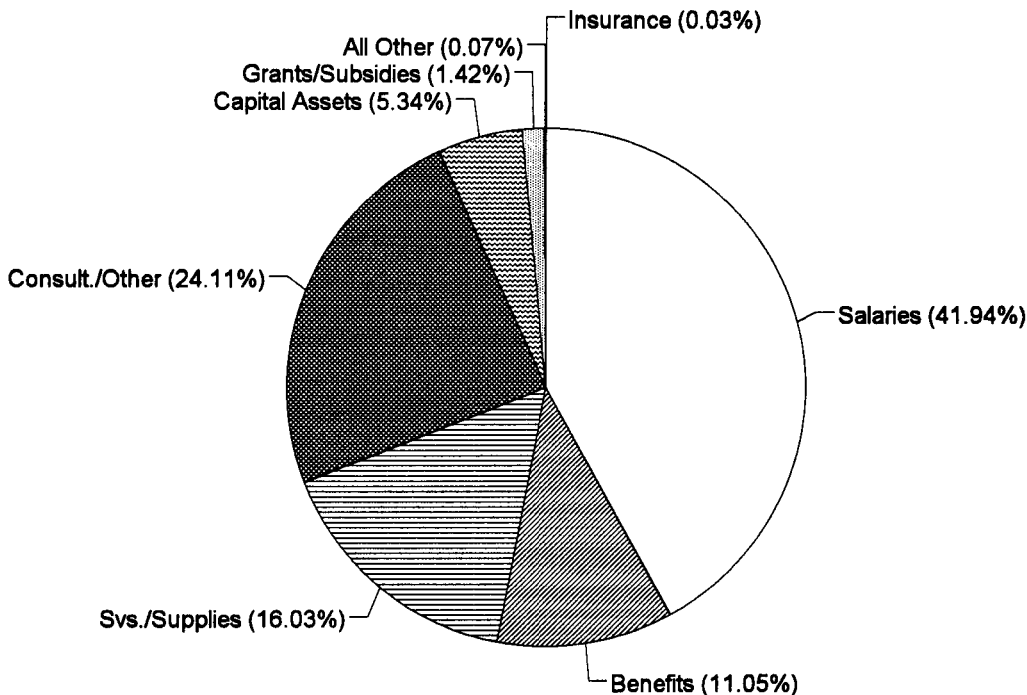


See appendix I for details on departments and agencies charging obligations to these subfunctions.

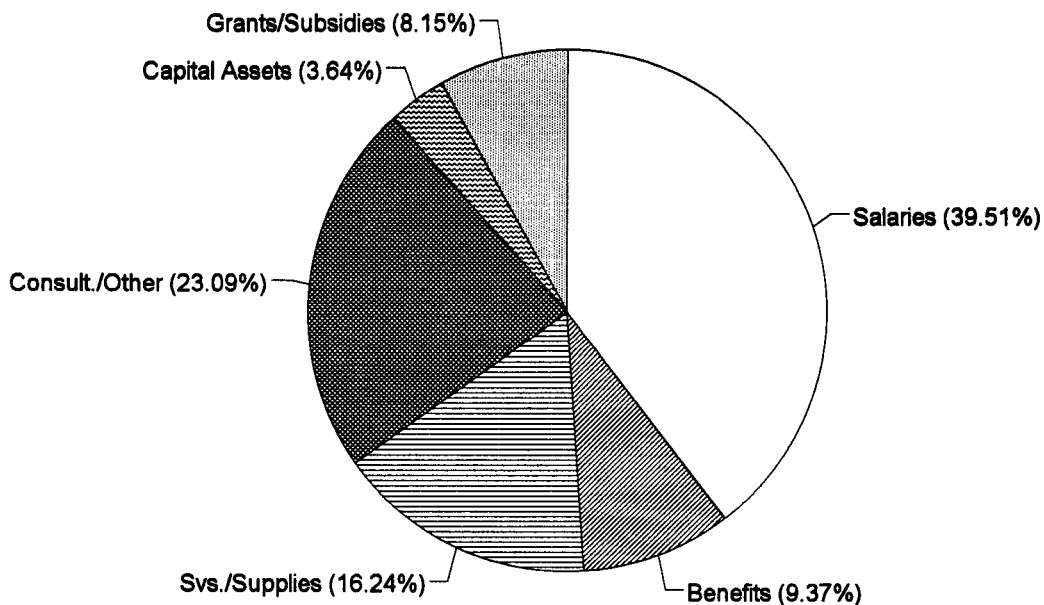
Administration of Justice Object Category Summary



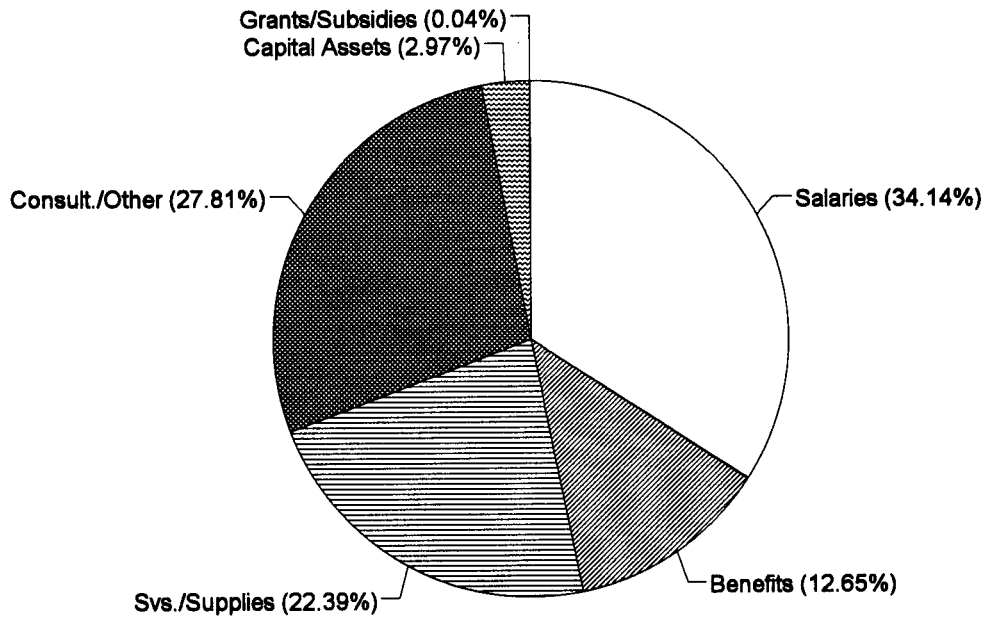
Federal Law Enforcement Activities: \$10.3 Billion



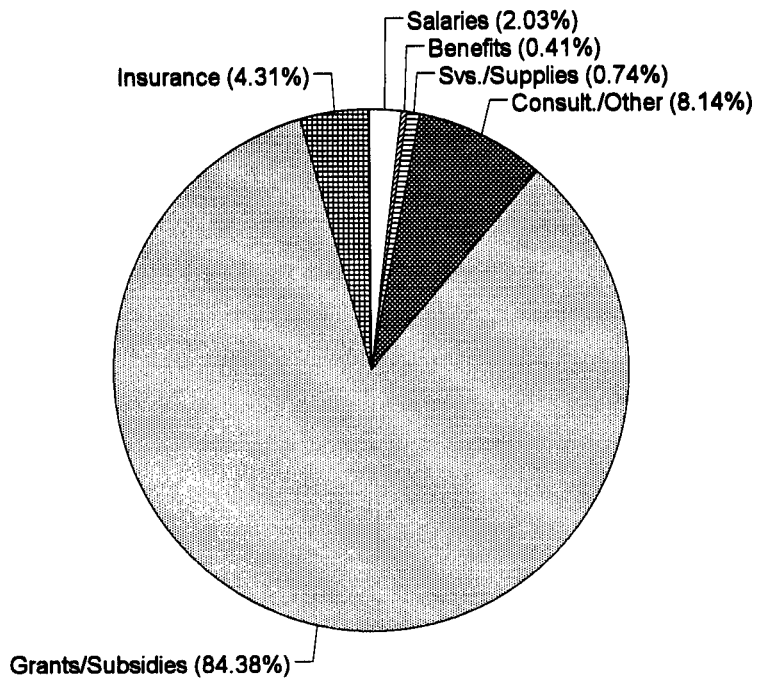
Federal Litigative/Judicial Activities: \$6.2 Billion



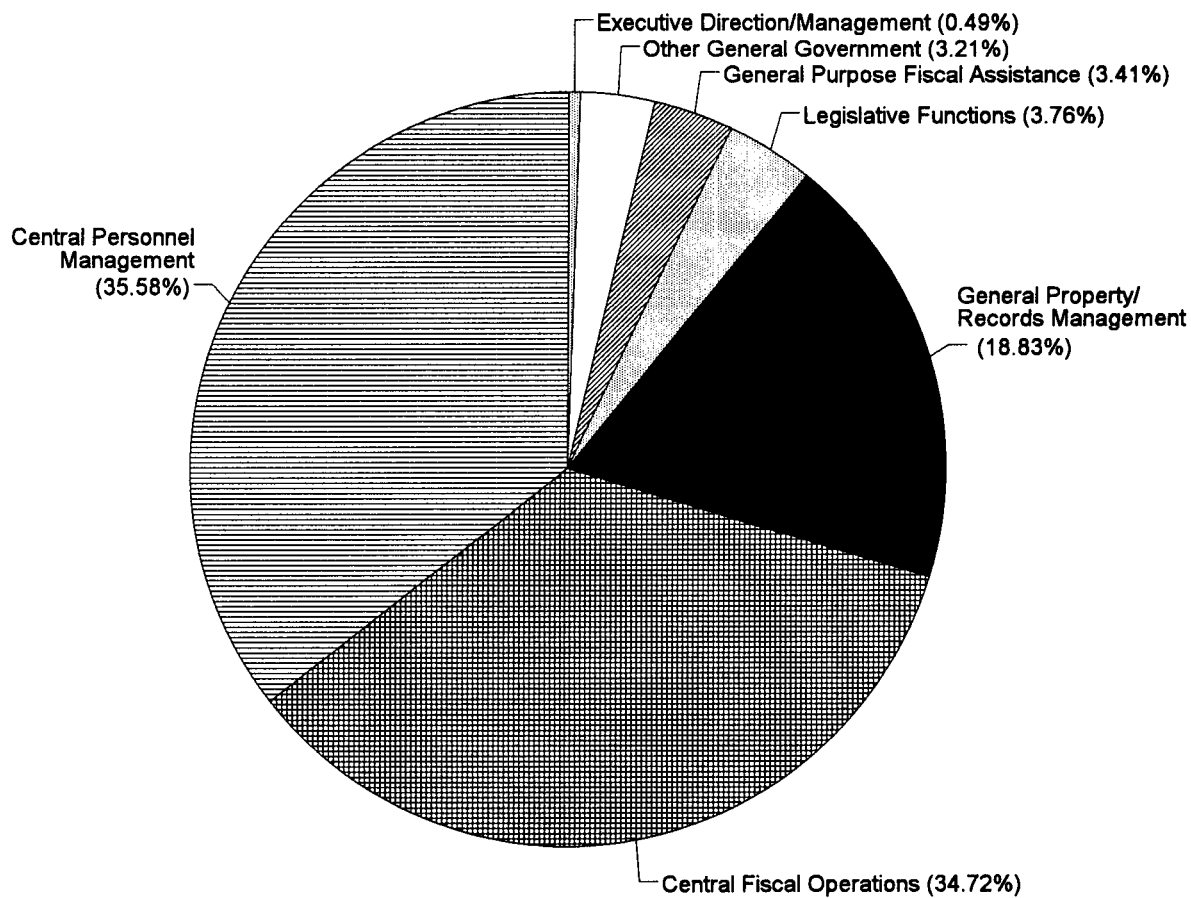
Federal Correctional Activities: \$3.1 Billion



Criminal Justice Assistance: \$1.0 Billion

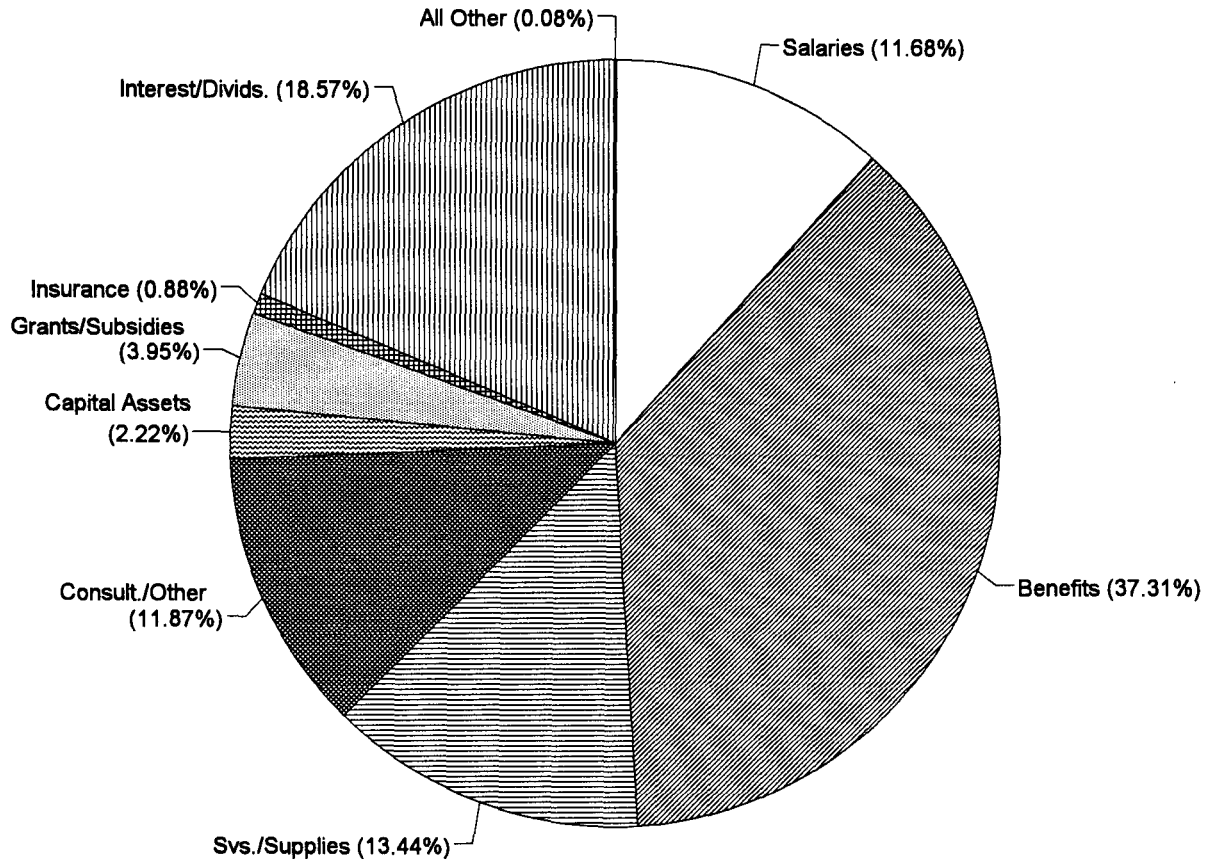


General Government Subfunction Summary

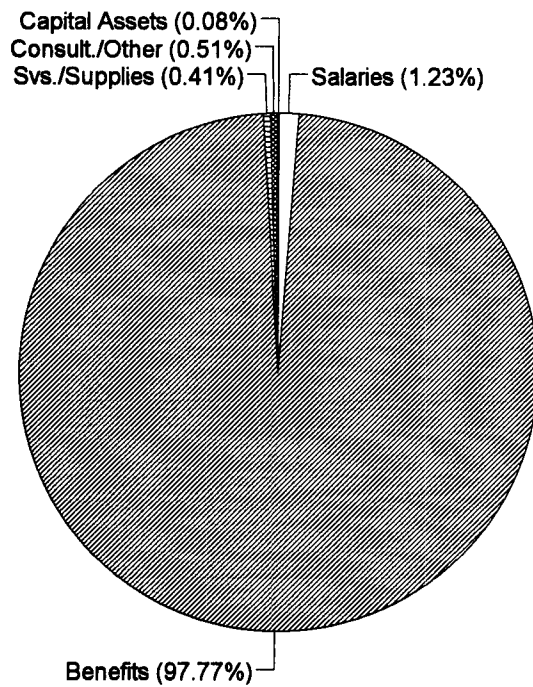


See appendix I for details on departments and agencies charging obligations to these subfuncitons.

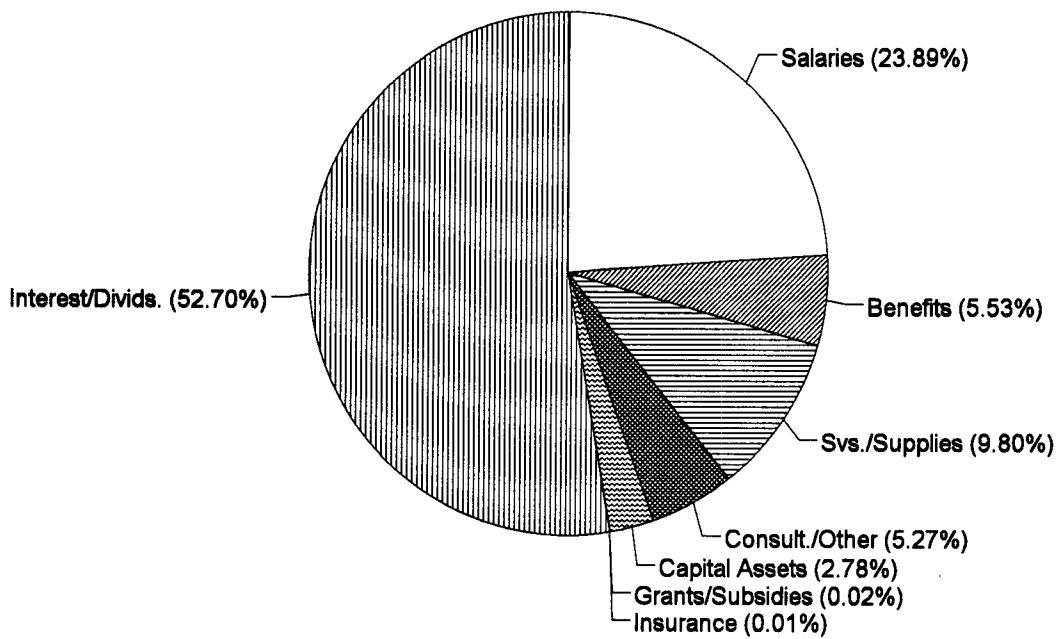
General Government Object Category Summary



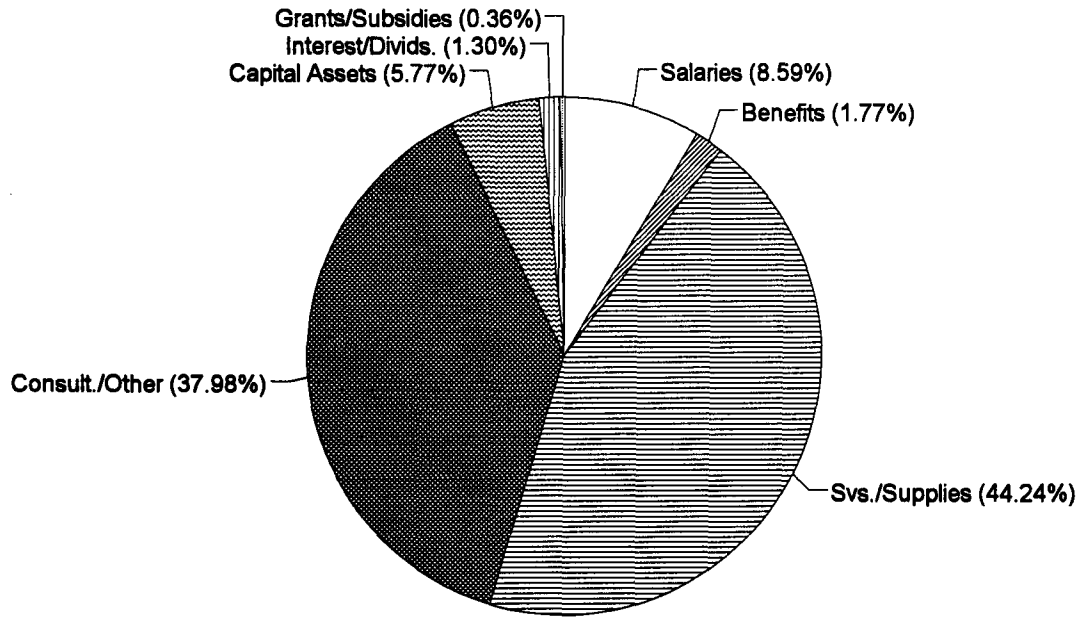
Central Personnel Management: \$20.2 Billion



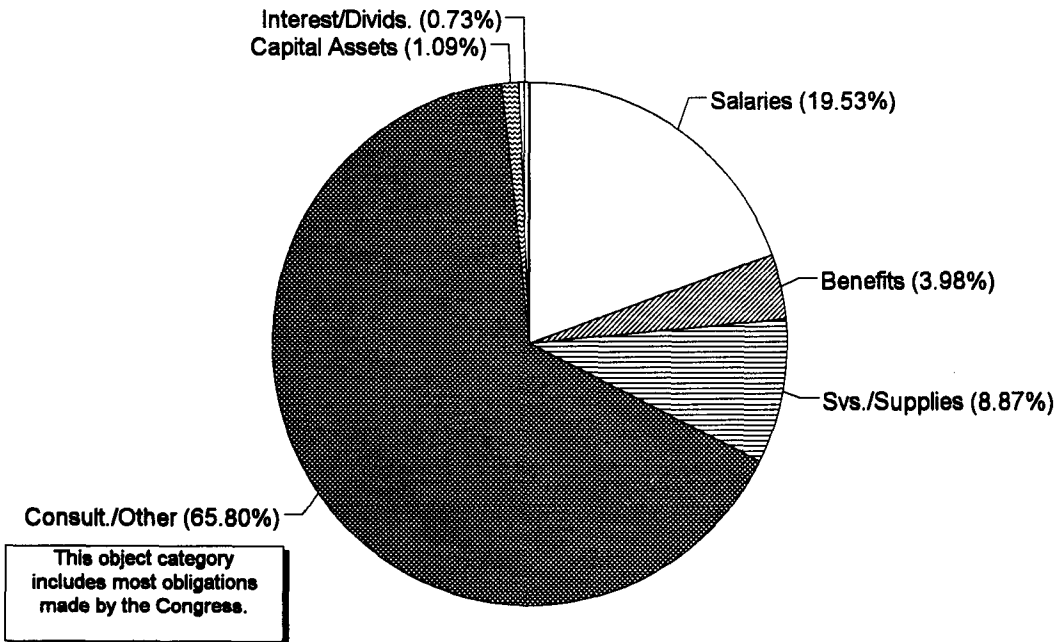
Central Fiscal Operations: \$19.7 Billion



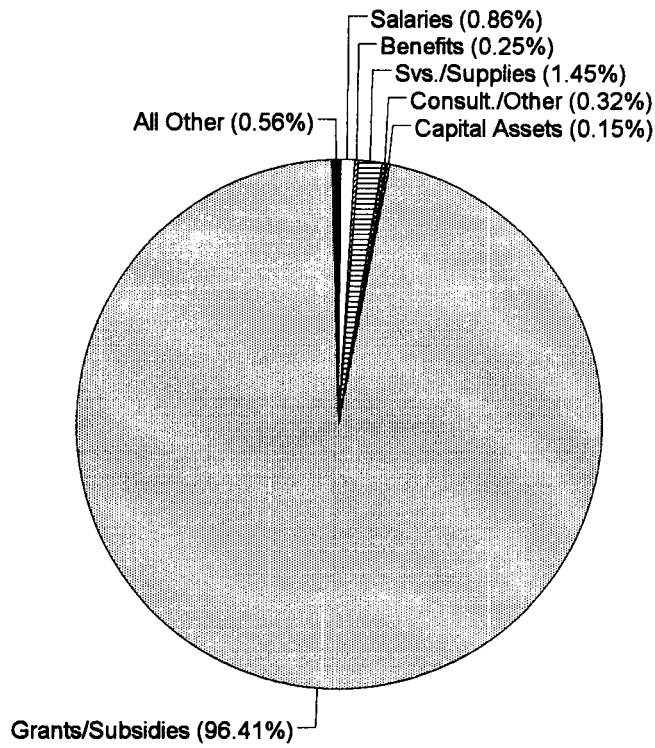
General Property/Records Management: \$10.7 Billion



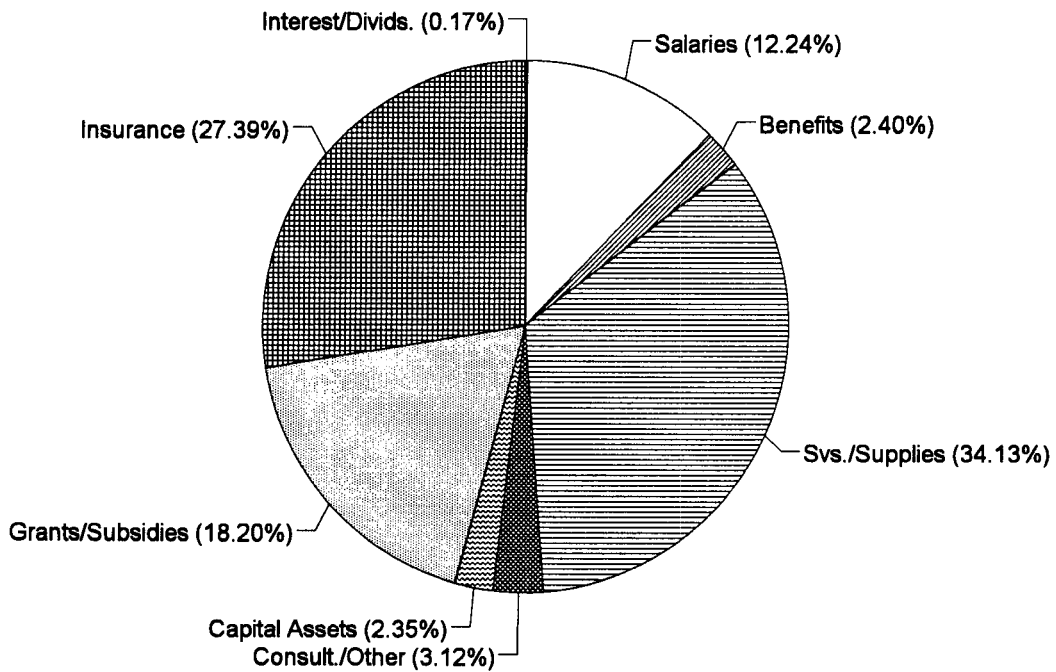
Legislative Functions: \$2.1 Billion



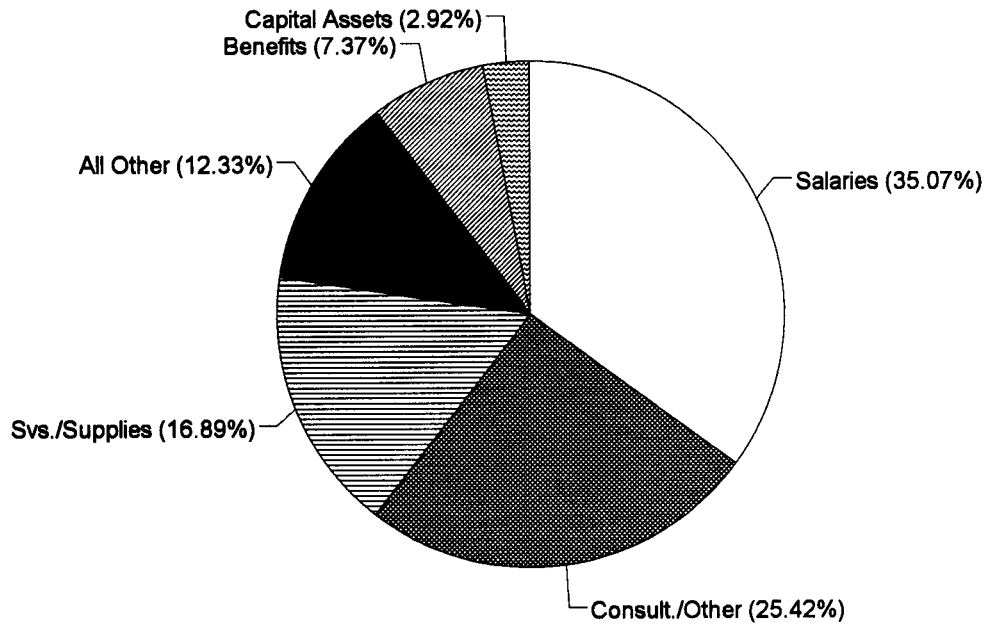
General Purpose Fiscal Assistance: \$1.9 Billion



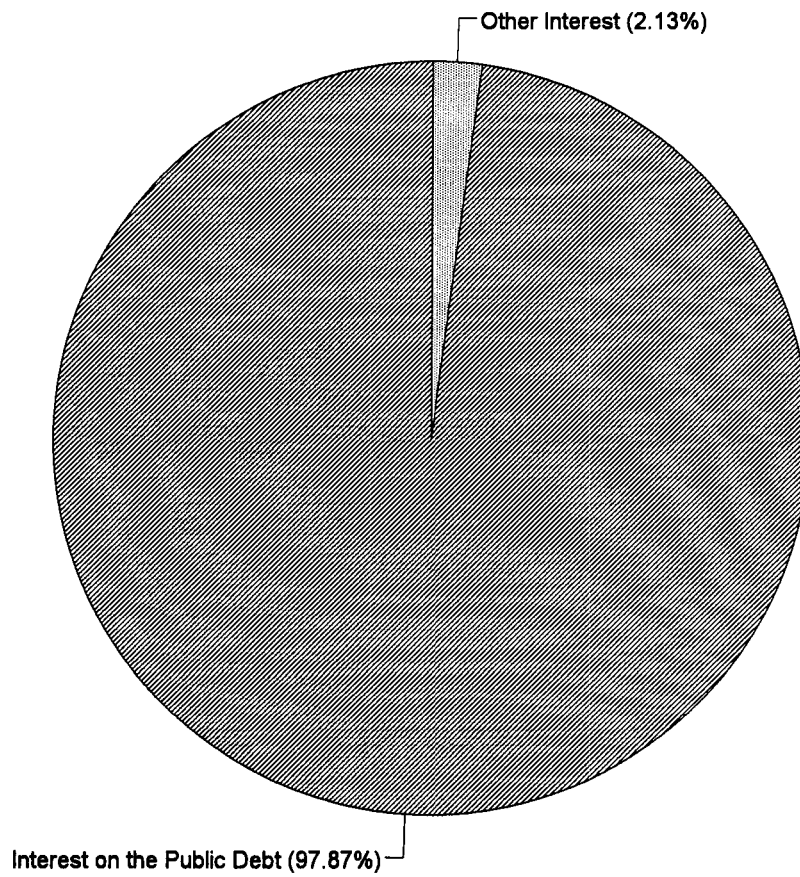
Other General Government: \$1.8 Billion



Executive Direction/Management: \$0.3 Billion



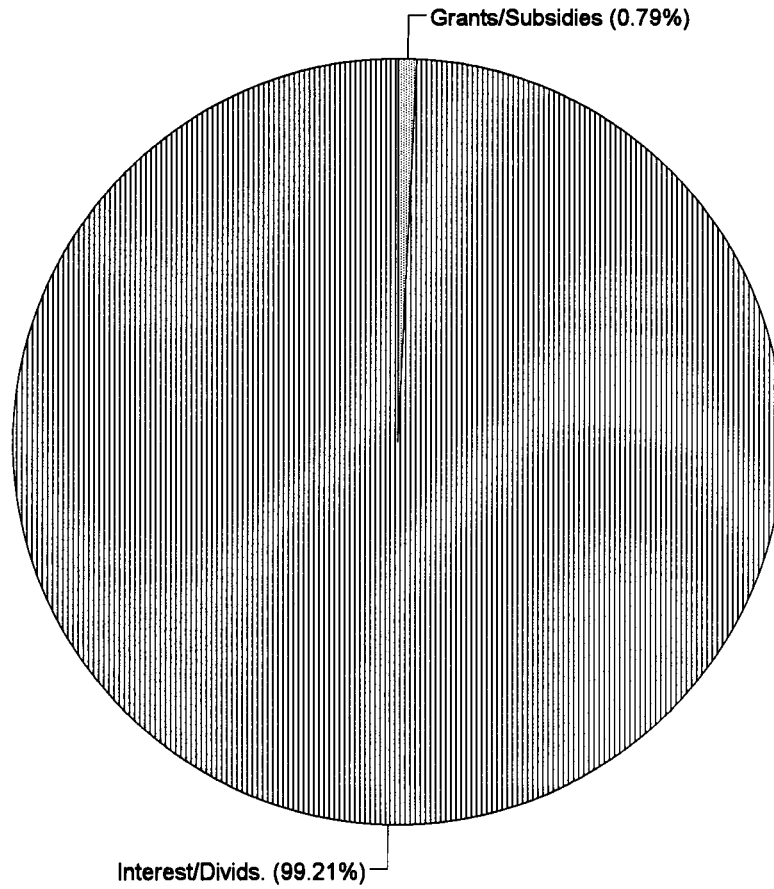
Net Interest Subfunction Summary



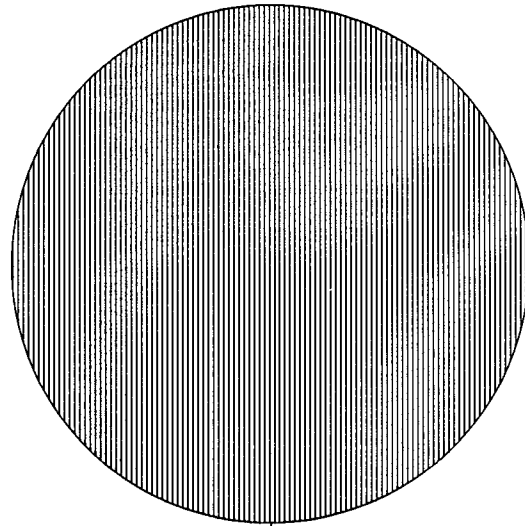
See appendix I for details on departments and agencies charging obligations to these subfunctions.

Net Interest Object Category Summary

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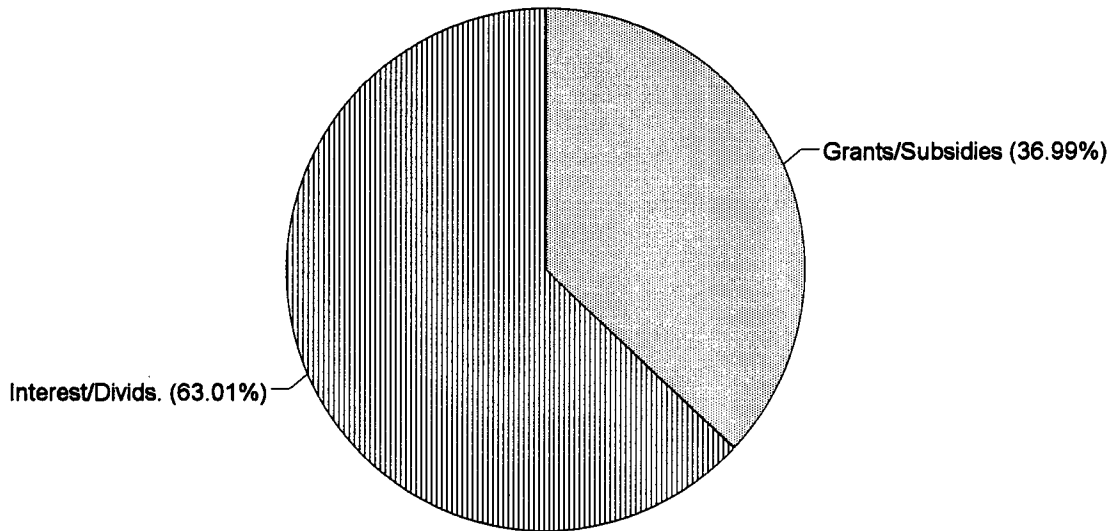


Interest on the Public Debt: \$296.3 Billion



Interest/Divids. (100.00%)

Other Interest: \$6.4 Billion



Interest/Divids. (63.01%)

Grants/Subsidies (36.99%)

Major Contributors to this Report

Accounting and Information Management Division,
Washington, D.C.

Michael J. Curro, Assistant Director
Carolyn L. Yocom, Evaluator-in-Charge
Elizabeth H. Curda, Senior Evaluator

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