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REPORT TO THE CONGRESS



BY THE COMPTROLLER GENERAL
OF THE UNITED STATES

Standard Budget Classifications-- Proposed Functions And Subfunctions

It is necessary to propose changes in the Federal Budget's functional and subfunctional classification structure in order to move toward a better classification structure for congressional decision-making.

A presentation of the Budget using the classification structure proposed in this report, along with the present functions and subfunctions, will provide a basis of comparison that will assist the Congress in deciding which structure, or which combination of structures, is most appropriate for congressional budget formulation.

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COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

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To the President of the Senate and the
Speaker of the House of Representatives

This report describes a proposed revision of the Federal Budget's function/subfunction classifications. It represents part of our effort toward the development of standard classifications pursuant to section 202(a)(1) of the Legislative Reorganization Act (84 Stat. 1140), as amended by the Congressional Budget Act of 1974 (88 Stat. 297).

Copies of the report are being sent to the Director, Congressional Budget Office; the Director, Office of Management and Budget; and the Secretary of the Treasury.

James B. Atash
Comptroller General
of the United States

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ABBREVIATIONS

ERDA	Energy Research and Development Administration
GAO	General Accounting Office
HEW	Department of Health, Education, and Welfare
HUD	Department of Housing and Urban Development
IRS	Internal Revenue Service
NASA	National Aeronautics and Space Administration
NOAA	National Oceanic and Atmospheric Administration
OMB	Office of Management and Budget

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D I G E S T

The Comptroller General, in cooperation with the Secretary of the Treasury, the Director of the Office of Management and Budget, and the Director of the Congressional Budget Office, is required to "develop, establish, maintain and publish standard terminology, definitions, classifications, and codes for Federal fiscal, budgetary and program-related data and information."

As part of this effort, this report presents a proposal for revising the categories of the Federal Budget in order to move toward better classification as a basis for congressional decisionmaking.

By increasing the number of functions and subfunctions, greater flexibility will exist to permit rearrangement of data to meet needs of the various participants in the budget process.

Functional classifications have been used for many years to display the President's Budget in a number of mutually exclusive categories according to a central purpose, regardless of administering agency.

Under the new congressional budget process, however, functional classifications now must provide a framework in which the Congress can make and communicate its decisions allocating Federal resources among competing national priorities.

Evolutionary development of new, secondary classifications and rearrangement of accounts, as well as better program information, will meet most congressional needs.

A presentation of the Budget using the classification structure proposed in this report, along with the present functions and sub-functions, will provide a basis of comparison that will assist the Congress in deciding which structure, or which combination of structures, is most appropriate for congressional budget formulation.

The Director of the Office of Management and Budget should provide in conjunction with the Budget for fiscal year 1978 a presentation of the principal budget data using the alternative structure proposed in this report as a supplement to the existing functional presentation.

The Office of Management and Budget disagrees with the GAO recommendation because the additional workload required would occur at the peak of the budget cycle and because some of the data is not readily available. They also question whether the Budget itself is the proper vehicle for carrying out this proposal.

GAO believes, however, that movement toward a classification system that will better serve the needs of the Congress is necessary at this time and the Budget itself is the most effective vehicle for focusing discussion on the proposal. The additional workload requirements on the Office of Management and Budget and the agencies should be minimal, and GAO has advised the Office of Management and Budget that it would be willing to assist them by sharing the reclassification of accounts which underlies this report. In addition, the data would not have to be submitted simultaneously with the official budget data, but could be presented shortly thereafter. GAO will continue to work with the Office of Management and Budget to find the best way of carrying out our recommendation.

In the Comptroller General's initial report on standard classifications under the Congressional Budget Act (ACG-75-29, June 30,

1975), GAO pointed out that there were several problems in using the present budget structure. The major problems relating to the functional categories in particular were that they were too broad and grouped widely differing programs in many cases.

Shortly after issuing the report, GAO formed a working group composed of staff members from the Senate and House Committees on the Budget and Appropriations, the Congressional Budget Office, and GAO, which met periodically on this subject over a period of 6 months. The purpose of the working group was to seek consensus within the legislative branch, to the extent possible, regarding changes in the present structure of functional categories.

While no consensus was reached, the discussions enabled GAO to gain sufficient insight to provide a basis for a GAO staff study which proposed changes to the functional and sub-functional classifications. This staff study was circulated to all standing congressional committees, the Office of Management and Budget, the Congressional Budget Office, and the Department of the Treasury for review and comment. Based on those comments, GAO revised the proposed structure. The GAO study concentrated on the emerging need for interaction among key participants in the new budget process at the congressional level. From the standpoint of most congressional leaders, adoption of changes along the lines proposed has important advantages in terms of improving their capability to make budgetary decisions. Several key committees, however, prefer that no changes be made until fiscal year 1979. One key committee recommends no change at all to the present functional categories.

CHAPTER 1

INTRODUCTION

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Section 202(a)(1) of the Legislative Reorganization Act of 1970, as amended by title VIII of the Congressional Budget Act of 1974 (P.L. 93-344), directs the Comptroller General, in cooperation with the Secretary of the Treasury, the Director of the Office of Management and Budget (OMB), and the Director of the Congressional Budget Office, to UTH 00007 38 27

"Develop, establish, maintain, and publish standard terminology, definitions, classifications, and codes for Federal fiscal, budgetary, and program-related data and information."

This section further directs that

"Such standard terms, definitions, classifications, and codes shall be used by all Federal agencies in supplying to the Congress fiscal, budgetary, and program-related data and information."

Section 802 of the Congressional Budget Act of 1974, however, specifies that

"Any change in the functional categories set forth in the Budget * * * shall be made only in consultation with the Committees on Appropriations and the Budget of the House of Representatives and Senate."

The act required the Comptroller General to submit a report to the Congress containing the initial standard terminology, definitions, classifications, and codes on or before June 30, 1975. Additional reports on this subject were authorized when deemed advisable.

PURPOSE OF REPORT

Our June 30, 1975, report to the Congress (ACG-75-29) discussed our initial efforts in the area, progress to date, and our general plan to carry out our responsibilities under the act. The report indicated that our goal was to develop a standard classification structure to be available for use on a trial-run basis for the fiscal year 1978 Budget. We anticipated that such a trial run would provide the experience necessary to more fully ascertain congressional requirements

prior to full implementation of a revised standard classification structure in fiscal year 1979.

In order to begin moving toward a classification structure which will better facilitate decisionmaking by the Congress, we feel that it is necessary at this time to propose changes in the existing structure of functions and subfunctions.

SCOPE

The proposed classification structure is based on an analysis of the functions, subfunctions, and appropriation accounts used to display the President's Budget for fiscal year 1977. Our analysis was limited to those appropriation accounts having estimated budget authority in excess of \$25 million for fiscal year 1977.

RELATED WORK

There are a number of ongoing efforts related to the proposed budget classification structure:

- In cooperation with the Congressional Budget Office, we have been working toward meeting specialized information needs for various authorizing and appropriations committees. Our work in this area has been primarily directed toward developing program-level classification structures which are more closely related to authorizing legislation and to assisting appropriations subcommittees in obtaining budget justification data which is more program related. We expect that these efforts will provide the basis for aggregating budget information in the broader categories of functions and subfunctions.
- In November 1975, in coordination with the Department of the Treasury, OMB, and the Congressional Budget Office, we published a glossary of about 90 standard terms and definitions entitled "Budgetary Definitions" (A-76-8). A revised edition of the glossary is planned for publication later in 1976.
- We are conducting an ongoing study to identify and categorize tax expenditures within the existing functional classifications so that they may be more readily associated with related direct expenditure programs. This effort will provide the Congress with

a better picture of the total Federal resources (expended or foregone) in support of a particular function.

C2 --The House Committee on the Budget established a task HSE 06800 force on the budget process to study the functional categories and to recommend possible revisions to improve their usefulness to the Congress. In February 1976, the House Budget Committee circulated a staff study for comment which recommended possible changes. The task force has revised its recommendations to reflect comments received and has presented them to the Committee for its consideration. There are many similarities between our recommendations in this report and those of the task force.

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CHAPTER 2

BACKGROUND

The Congressional Budget Act of 1974 has provided a process by which the Congress can make integrated decisions with respect to the size and composition of the Federal Budget. The Congress is implementing the full process for the first time in its deliberations on the fiscal year 1977 Budget. Under the act, the Congress must set overall annual spending targets, and subtargets for the major functional categories.

The act thus provides that the structure of major functional categories will occupy a central role in the congressional process of allocating budget resources, marking a major change in their use. The functional categories have been used for many years to display the President's Budget in a limited number of mutually exclusive categories according to major purpose, regardless of administering agency. Under the new congressional budget process, however, the categories must provide a framework for making budget decisions--an effective framework within which the Congress can make and communicate its decisions on the allocation of resources among competing national priorities. We believe this new use of the functional category structure necessitates continuing reexamination of the adequacy of that structure and consideration of possible changes to make it more effective.

Our June 30, 1975, report to the Congress identified several problems with the present structure:

- Title VI, section 601, of the Congressional Budget Act of 1974, requires that there be a presentation of the fiscal year 1979 Budget in terms of national needs, agency missions, and basic programs. While this provision is still subject to considerable differences in interpretation, substantial changes in the present budget structure could be required.
- The present categorization of 16 functions is not sufficiently detailed and in many cases combines programs of varying purposes. For example, all commerce and transportation programs are combined in one function.
- The present functional category structure is generally built around appropriation accounts which are often composed of widely differing programs. For example, the Federal Disability Insurance Trust Fund, presently

categorized under the Income Security function, also includes vocational rehabilitation services which could properly be categorized under the Education, Training, Employment, and Social Services function.

- Many of the present fund-account and program-level classifications do not reflect program purpose, nor are they presented consistently.
- Many programs have dual or multiple objectives, and thus may be classified in a number of different ways. The present structure does not provide for the reaggregation of budgetary information in different ways for different purposes.

Our report concluded that it would be preferable to gain more experience in working with the act before recommending any specific changes.

Beginning in the summer of 1975, a working group composed of staff members from the Senate and House Committees on the Budget and Appropriations, the Congressional Budget Office, and our representatives met periodically on this subject over a period of 6 months. The working group sought consensus within the legislative branch, to the extent possible, concerning changes in the present classification structure. While consensus was not reached relative to specific changes, these discussions enabled us to gain considerable insight regarding an overall approach.

Based on these discussions we developed a staff study entitled "Proposed Budget Classifications, Functions and Subfunctions" (OPA-76-32), published in February 1976. The study included a comparison of our proposal with the House Budget Committee staff study on proposed changes to the functional categories. The two studies had many elements in common at the functional level. (The task force did not specifically address changes in the subfunction categories.)

In order to obtain the views of all participants in the new budget process, we circulated our proposal to all standing committees of the Congress, the Office of Management and Budget, the Department of the Treasury, the Congressional Budget Office, and the Congressional Research Service. We have received a wide range of comments on the approach outlined in our staff study. Based on analysis of these comments, we have reviewed and further revised our proposed structure.

CHAPTER 3

APPROACH

Varied opinions exist regarding the changes, if any, required in the functional category structure to assist the Congress in implementing the Congressional Budget Act of 1974. It was clear in an early stage that no consensus on the preferred structure existed. No single structure (including the present one) could fully satisfy the needs of all users. Accordingly, our general approach has been to emphasize incorporating as much flexibility as possible into our recommended primary structure. Different functional aggregations, for example, can be compiled using the subfunctions which we propose.

Additional flexibility can be built into the system by developing a system of secondary classifications, which we consider necessary. Many programs have more than one important objective. Military hospitals, for example, support the national defense objective, but they are also part of the nation's health care system. The classification system should make it possible to consider those programs in any context in which they are relevant.

The Special Analyses in the President's Budget are essentially a secondary classification system which cuts across agency and functional category lines. Their utility, however, is limited because congressional needs and requirements for information are extensive and varied, while the Special Analyses are relatively fixed in coverage. A highly flexible system is needed which will permit data to be assembled rapidly in different ways for various purposes. A standard classification structure having standard codes which are assigned to reflect both primary and secondary purposes of programs would help satisfy the varying needs of users at different stages of decisionmaking, allowing them to draw from consistent and easily identifiable sources of program information. The diversity of information needed by the Congress was reflected in the comments received on our earlier staff proposal. Views ranged from favoring a complete restructuring of the budget presentation to preferring no change in the existing structure at this time.

Proponents of a complete restructuring desire change either to meet the requirements of section 601 of the Congressional Budget Act of 1974 for a budget presentation arranged according to national needs, agency missions, and basic programs, or to develop a three-level structure which would

address program purpose, the means of carrying out the program, and the program recipient. A pure implementation of either approach would require the development of a complete structure of "programs" as the basic data element. While such work is now well underway, it is not yet complete. Historically, budget and related financial data have used appropriation accounts as the base. In some cases the activities funded by a given appropriation account represent a program; in many cases, however, an appropriation account provides funds for activities which, at least to some observers, represent several programs. Thus, using programs as the basic data would require splitting appropriation accounts, or at least the accumulation of reliable data, at a level of detail below that of the appropriation account.

In contrast to those who favored completely restructuring the functional category structure, some recommended no change at this time. This is the view of several congressional committees and the Office of Management and Budget. Some of those favoring no change argue that the structure is adequate as is. Others believe that since substantial change will be necessary next year, changes should be avoided this year in order to minimize the disruption. For example, if changes are implemented for the fiscal year 1978 Budget, additional changes might have to be implemented for the fiscal year 1979 Budget to meet the requirements of section 601. It was also pointed out that avoiding changes now would allow additional time to consider the implications of the new process the Congress is using in its deliberations on the Budget in fiscal year 1977.

However, as our June 30, 1975, report points out, there are several problems in the present classification structure which have been made greater by the increased emphasis placed on the functional categories by the Congressional Budget Act of 1974. Under the act, the use of the functional categories has changed from displaying the Budget to providing a framework for making budget decisions.

We feel that the Congress should not simply accept for decisionmaking a structure which CMB designed to display decisions already made by the President. The structure should highlight the budget issues, priorities, and national goals on which the Congress wishes to focus its attention, recognizing that these areas of emphasis are likely to change occasionally.

Our purpose has been to develop both a framework to assist the Congress in evaluating competing national priorities

and a classification system which would assemble useful, consistently high-quality data. This process is evolutionary, and we believe that continued development and presentation of alternatives are necessary so that the Congress can knowledgeably determine the most appropriate structure.

On February 20, 1976, our staff study, "Proposed Budget Classifications--Functions and Subfunctions, Fiscal Year 1978," was distributed for review and comment. Copies were sent to all standing congressional committee chairmen, the Congressional Budget Office, OMB, and the Department of the Treasury.

In addition to the written responses to the study from congressional leaders, we have received many comments and suggestions through participation in meetings and personal discussions with many congressional staff representatives. Appendix II includes a discussion of the various comments made regarding each functional category and our proposals relative to them. In appendix IV we discuss comments of a general nature relating to our staff paper.

Based on analysis of comments received, we have now reviewed and in certain respects revised the structure presented in our earlier staff study. The revised structure represents the initial standard classifications we propose to fulfill section 202(a)(1) of the Legislative Reorganization Act, as amended.

The proposed functions and subfunctions represent a reasonable compromise after consideration of the varying views of congressional committees and institutions involved in the budget process. Obviously, it is impossible to accommodate all of the viewpoints in a single structure because many suggestions were contradictory. For example, there were many recommendations to split up the Income Security function, primarily because of its size and the diversity of programs included in it. On the other hand, there were strong suggestions to maintain the Income Security function intact for legislative purposes because the various programs grouped under it have much in common. Our proposal recommends splitting up the Income Security function, but maintains the integrity of the subfunctions for ease in reaggregating the programs.

Our efforts will continue to be directed primarily toward meeting the requirements of title VIII while simultaneously considering the requirements of title VI of the

act for fiscal year 1979. Our ongoing work at the appropriation and fund-account level and in developing and displaying budget data related to authorizing statutes will provide a continually improving base for a standard classification structure which systematically aggregates Federal programs according to primary purpose. In addition, it will aid in developing a standard coding system permitting secondary classifications so that budget information can be used as flexibly as possible. We believe this approach will best allow the time and experience necessary to implement formal changes in the present structure for the fiscal year 1979 budget presentation.

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CHAPTER 4

CRITERIA

Our approach has been to propose changes in the present functional category structure only when they will alleviate problems identified with the present Office of Management and Budget function/subfunction aggregations. Our changes have focused on three criteria:

- Highlighting major ongoing areas of national concern. For example, Energy is combined under the present structure with Natural Resources and Environment. Our approach would provide a separate functional category for Energy.
- Separating functions containing programs with divergent purposes, where feasible. For example, the present structure combines Education, Training, Employment, and Social Services in one function. Our approach would separate these programs. However, those who need them for analytical purposes can re-aggregate them through the subfunctions.
- Aggregating functions/subfunctions on a more consistent basis.

In general our proposed structure would not at this time require major splitting of appropriation accounts. However, it would include those splits already used by OMB and also require splitting the appropriation accounts in the National Defense function in order to expand the number of subfunctions from 4 to the proposed number of 14.

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CHAPTER 5

CONCLUSIONS AND RECOMMENDATION

Our proposed classification structure would increase the number of major functional categories from the 16 now used by the Office of Management and Budget to 22.

We propose:

- Creating new functional categories for Energy and Housing.
- Splitting the present Commerce and Transportation category in four parts, with new functions for Transportation, Postal Service, and Commerce, respectively, and moving housing-related programs to the new Housing function.
- Splitting the Education, Training, Employment, and Social Services function, and the Income Security function, and recombining the parts into four new categories: Education, Employment and Unemployment Benefits, Social Services and Public Assistance, and Retirement Benefits.
- Expanding the present Interest function to include other activities related to financing the Government and retitling it Financial Operations of the Federal Government.

Our proposal also includes revisions to the existing subfunctional categories and expands their number from 66 to 98. Among the major changes is the expansion of the National Defense subfunctions from 4 to 14 in order to display those programs more precisely. In addition, the identification of programs directed toward Indians and rural areas at the subfunction level would make these programs more visible. We believe these additional subfunctions will increase the amount of useful detail available for many functions.

Rents and royalties on the Outer Continental Shelf are presently carried as a reduction in expenditures under the Undistributed Offsetting Receipts function. We recommend that these amounts be treated as a budget receipt, thus presenting more valid budget totals.

RECOMMENDATION

We recommend that the Director of the Office of Management and Budget provide in conjunction with the Budget for fiscal year 1978 a presentation of the principal budget data using the alternative structure discussed in this report as a supplement to the existing functional presentation. This presentation would provide the Congress a basis for comparison with the existing functional category structure of the President's Budget, in order to determine which structure or combination of structures is most appropriate for congressional budget formulation.

In addition, it would maintain continuity and provide experience in dealing with new aggregations of the existing data during a period when the Congress will be gaining an additional year of experience with the new budget process.

OMB has advised us that they disagree with our recommendation for the following reasons.

OMB indicated that there is not sufficient time before printing the fiscal year 1978 Budget for necessary agency involvement and computer reprogramming and that the additional workload for OMB would occur at the peak of the budget cycle. However, we feel the additional workload on OMB and the agencies should be minimal because most of the proposed categories represent reaggregations of the existing appropriation accounts to form new functions and subfunctions. We would also be willing to assist OMB by sharing with them our work on reclassification of major accounts which underlies this report. In addition, we do not consider it essential that data on the new basis be published simultaneously with the Budget. A brief delay of a few days would not seriously impair the usefulness of the presentation.

OMB stated that it was not feasible for the Department of Defense to produce outlay data for the proposed suofunctional categories. We recognize that this outlay data is not readily available. However, for purposes of judging the usefulness of our proposed structure, estimates would be sufficient. Changes which would be necessary to fully implement a new structure should await decisions on the details of that structure.

OMB questions using the Budget itself as a vehicle for testing an option for which there is not evidence of strong support in the Congress. We agree that there is no clear consensus for any particular structure at this time, including

our proposal. However, as our report indicates, there is considerable evidence of dissatisfaction with the present structure and we believe that movement towards a classification structure that will better serve the needs of the Congress is necessary at this time. We believe that the Budget itself is the most effective vehicle for focusing discussion on various ways of accomplishing this.

we will continue to work with OMB to find the best way of carrying out our recommendation.

PROPOSED FUNCTIONS AND SUBFUNCTIONS

	FY 1977--President's <u>budget proposals</u>	
	Budget authority- total obligation authority (<u>note a</u>)	<u>Outlays</u>
	(millions)	
0100 NATIONAL DEFENSE:		
0101 Strategic Forces	\$ 9,332	
0102 General Purpose Forces	40,189	
0103 Intelligence and Com- munications	7,734	
0104 Airlift and Sealift	1,585	
0105 Guard and Reserve Forces	5,908	
0106 Research and Develop- ment	10,464	
0107 Central Supply and Maintenance	10,929	
0108 Training and Other General Personnel Activities	11,458	
0109 Medical Activities	3,125	
0110 Administration and As- sociated Activities	2,143	
0111 Military Assistance	1,389	
0112 Atomic Energy Defense Activities	1,943	
0113 Defense Related Ac- tivities	139	
0114 Military Retirement	<u>8,382</u>	
	114,720	
Prior year funds and other adjustments	<u>185</u>	
Total	<u>\$114,905</u>	<u>\$101,129</u>

a/Total obligation authority represents the sum of all budget authority granted (or requested) from the Congress in a given year, plus amounts authorized to be credited to a specific fund, and the balances of unused budget authority from previous years which remain available for obligation.

APPENDIX I

APPENDIX I

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
0200 INTERNATIONAL AFFAIRS:		
0201 Bilateral Development Assistance	\$ 4,226	\$3,554
0202 Multilateral Development Assistance	1,236	1,112
0203 Conduct of Foreign Affairs	974	899
0204 Foreign Information and Exchange Programs	360	358
0205 International Financial Programs	<u>3,348</u>	<u>1,306</u>
Total	<u>\$10,144</u>	<u>\$7,229</u>
0300 GENERAL SCIENCE, SPACE AND TECHNOLOGY (note a):		
0301 General Scientific Research and Training	\$ 1,405	\$1,310
0302 Space Science		
0303 Space Applications	1,668	1,780
0304 Supporting Space Activities	<u>1,655</u>	<u>1,549</u>
Total	<u>\$ 4,728</u>	<u>\$4,639</u>
0400 NATURAL RESOURCES AND ENVIRONMENT:		
0401 Flood Control and Irrigation	\$ 3,014	\$3,026
0402 Land Management and Conservation	1,894	1,771
0403 Recreational Resources	636	657
0404 Pollution Control and Abatement	613	587
0405 Other Natural Resources	<u>136</u>	<u>94</u>
Total	<u>\$ 6,293</u>	<u>\$6,135</u>

a/Estimates of budget authority and outlays for subfunctions 0302, 0303, and 0304 are based on Committee on the Budget, U.S. House of Representatives, Hearings of Mar. 23, 1976; and p. 80 of "The Budget of the United States Government, Fiscal Year 1977."

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APPENDIX I

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	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
0500 ENERGY (note a):		
0501 Energy Production	\$ 542	\$ 1,412
0502 Nuclear Energy Research and Development	3,000	2,600
0503 Non-Nuclear Energy Re- search and Development	1,309	1,069
0504 Energy Conservation and Regulation	<u>392</u>	<u>404</u>
Total	\$ <u>5,243</u>	\$ <u>5,485</u>
0600 AGRICULTURE:		
0601 Farm Income Stabilization	\$ 1,102	\$ 1,020
0602 Agricultural Research	386	395
0603 Agricultural Services	<u>751</u>	<u>265</u>
Total	\$ <u>2,239</u>	\$ <u>1,680</u>
0700 COMMERCE:		
0701 Advancement of Commerce	\$ 205	\$ 200
0702 Regulation of Commerce	243	243
0703 Small Business Assistance	<u>538</u>	<u>313</u>
Total	\$ <u>986</u>	\$ <u>756</u>
0800 TRANSPORTATION:		
0801 Ground Transportation	\$ 9,610	\$ 9,754
0802 Air Transportation	2,773	2,715
0803 Water Transportation	1,624	1,642
0804 Other Transportation	<u>120</u>	<u>117</u>
Total	\$ <u>14,127</u>	\$ <u>14,228</u>
0900 HOUSING:		
0901 Low and Moderate Income Housing Assistance	\$17,163	\$ 579
0902 Rural Housing	177	-453
0903 Maintain Housing Mortgage Market	<u>975</u>	<u>830</u>
Total	\$ <u>18,315</u>	\$ <u>956</u>

a/Estimates of budget authority and outlays for subfunctions 0502 and 0503 are based on p. 33, Federal Energy Programs, Senate Budget Committee Report, "First Concurrent Resolution on the Budget--Fiscal Year 1977 and the Budget for the Transition Quarter," Report No. 94-731, Apr. 3, 1976.

APPENDIX I

APPENDIX I

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
1000 COMMUNITY AND REGIONAL DEVELOPMENT:		
1001 Community Development	\$ 3,568	\$ 2,036
1002 Rural Economic Development	346	209
1003 Regional Development	762	766
1004 Indian Assistance	684	744
1005 Disaster Relief and Insurance	<u>291</u>	<u>540</u>
Total	<u>\$ 5,651</u>	<u>\$ 4,295</u>
1100 REVENUE SHARING:		
1101 General Revenue Sharing	\$13,085	\$13,091
1102 Other General Purpose Fiscal Assistance	<u>830</u>	<u>830</u>
Total	<u>\$13,915</u>	<u>\$13,921</u>
1200 EDUCATION:		
1201 Elementary and Secondary Education	\$ 4,258	\$ 3,436
1202 Higher Education	2,117	2,506
1203 Vocational and Adult Education	539	672
1204 Research and General Education Aids	931	966
1205 Indian Education	<u>286</u>	<u>289</u>
Total	<u>\$ 8,131</u>	<u>\$ 7,869</u>
1300 POSTAL SERVICE (note a):		
1301 Public Service Operations	\$ 920	\$ 920
1302 Reduced Rate Mail	485	485
1303 Accumulated Deficit and Liabilities	<u>54</u>	<u>54</u>
Total	<u>\$ 1,459</u>	<u>\$ 1,459</u>

a/Estimates of budget authority and outlays for subfunctions 1301, 1302, and 1303 are based on pp. 763-64 of "The Budget of the United States Government, Fiscal Year 1977 Appendix."

APPENDIX I

APPENDIX I

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
1400 EMPLOYMENT AND UNEMPLOYMENT BENEFITS:		
1401 Unemployment Benefits	\$21,560	\$21,860
1402 Job Training	3,054	3,054
1403 Employment Services	<u>493</u>	<u>493</u>
Total	<u>\$25,107</u>	<u>\$25,407</u>
1500 SOCIAL SERVICES AND PUBLIC ASSISTANCE:		
1501 Rehabilitative Services	\$ 1,040	\$ 1,133
1502 Food Assistance	6,832	6,796
1503 Other Public Assistance	<u>15,647</u>	<u>15,693</u>
Total	<u>\$23,519</u>	<u>\$23,622</u>
1600 HEALTH:		
1601 Medicare	\$28,892	\$27,731
1602 Health Research and Develop- ment	2,155	2,162
1603 Health Resource Development	516	797
1604 Control of Health Problems	1,251	1,488
1605 Indian Health Care Services	355	349
1606 Medicaid	10,001	9,001
1607 Other Health Care Services	<u>749</u>	<u>1,126</u>
Total	<u>\$43,919</u>	<u>\$42,654</u>
1700 RETIREMENT BENEFITS:		
1701 General Retirement	\$ 77,864	\$ 76,734
1702 Disability Retirement	11,919	12,160
1703 Federal Employee Retirement and Disability	<u>16,938</u>	<u>11,179</u>
Total	<u>\$106,721</u>	<u>\$100,073</u>
1800 VETERANS BENEFITS AND SERVICES:		
1801 Veterans Pensions, Disabil- ity, or Death Benefits	\$ 8,068	\$8,060
1802 Veterans Life Insurance	970	750
1803 Veterans Education, Training, and Rehabilitation	4,161	4,188
1804 Hospital and Medical Care for Veterans	4,425	4,510

APPENDIX I

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	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
1800 VETERANS BENEFITS AND SERVICES (CONT.):		
1805 Veterans Housing	(a)	(a)
1806 Other Veterans Benefits and Services	<u>513</u>	<u>512</u>
Total	<u>\$18,137</u>	<u>\$18,020</u>
1900 LAW ENFORCEMENT AND JUSTICE:		
1901 Federal Law Enforcement and Prosecution	\$ 1,731	\$ 1,719
1902 Federal Judicial Activities	302	300
1903 Federal Correctional and Rehabilitative Activities	299	279
1904 Law Enforcement Assistance to State and Local Govern- ments	708	840
1905 Legal Assistance to Indivi- duals	<u>80</u>	<u>80</u>
Total	<u>\$ 3,120</u>	<u>\$ 3,221</u>
2000 FINANCIAL OPERATIONS OF THE FEDERAL GOVERNMENT:		
2001 Revenue Collections	\$ 1,672	\$ 1,659
2002 Maintaining Fiscal Opera- tions	332	332
2003 Financing Agency Debt	-	-
2004 Interest on the Public Debt	<u>45,396</u>	<u>45,396</u>
Total	<u>\$47,400</u>	<u>\$47,387</u>
2100 GENERAL GOVERNMENT:		
2101 Legislative Functions	\$ 661	\$ 661
2102 Executive Direction and Management	26	26
2103 General Property and Records Management	284	283
2104 Central Personnel Management	7,257	7,257
2105 Other General Government	<u>399</u>	<u>362</u>
Total	<u>\$ 8,627</u>	<u>\$ 8,589</u>

a/Less than \$25 million.

APPENDIX I

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	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
2200 UNDISTRIBUTED OFFSETTING RECEIPTS:		
2201 Employer Share, Employee Retirement	\$ -4,468	\$ -4,468
2202 Interest Received by Trust Funds	<u>-8,373</u>	<u>-8,373</u>
Total	<u>\$-12,841</u>	<u>\$-12,841</u>

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DISCUSSION OF PROPOSED
FUNCTIONS AND SUBFUNCTIONS

The following is a detailed description and discussion of each budget function/subfunction classification which we propose. It includes a discussion of comments received on the structure proposed in our staff paper circulated to congressional committees, OMB, the Congressional Budget Office, the Congressional Research Service, and the Treasury Department. In general, the dollar figures are based on the assignment of each appropriation or fund account with budget authority in excess of \$25 million to a single function in accordance with its primary purpose.

We recognize that individual accounts may be viewed in different ways for classification purposes, and that individual accounts may contain a number of programs with varying objectives. Consequently, appropriation accounts should be split to achieve a high degree of functional purity. However, at the recognized cost of technical purity in classification, except in a few instances, our proposal does not attempt to split appropriation accounts other than those already split by OMB. We feel that this approach is necessary at this time because of the technical and other difficulties involved in splitting appropriation accounts. Full implementation of a new functional category structure, however, should be accompanied by consideration of the need for further splitting when it would add significantly to the validity and usefulness of the data.

The discussion for each proposed function is presented in three sections:

- A tabular display of the amounts of budget authority and outlays for each of the proposed functions and subfunctions.
- A narrative description of the proposed functional category as a whole and each of the proposed subfunctions, including major program areas and major agencies involved. (In some cases program areas or agencies are included here for illustrative purposes even though they are off budget or have budget authority of less than \$25 million.)
- A general discussion of proposed changes in the present OMB function/subfunction classification structure, reasons for the changes, and relevant comments received on the GAO staff study, "Proposed Budget Classifications Functions and Subfunctions Fiscal Year 1978."

	Budget authority- total obligational authority (note a)	<u>Outlays</u>
	(millions)	
0100 NATIONAL DEFENSE:		
0101 Strategic Forces	\$ 9,332	
0102 General Purpose Forces	40,189	
0103 Intelligence and Com- munications	7,734	
0104 Airlift and Sealift	1,585	
0105 Guard and Reserve Forces	5,908	
0106 Research and Develop- ment	10,464	
0107 Central Supply and Maintenance	10,929	
0108 Training and Other General Personnel Activities	11,458	
0109 Medical Activities	3,125	
0110 Administration and Associated Activities	2,143	
0111 Military Assistance	1,389	
0112 Atomic Energy Defense Activities	1,943	
0113 Defense Related Acti- vities	129	
0114 Military Retirement	<u>8,382</u>	
	114,720	
Prior year funds and other adjustments	<u>185</u>	
Total	<u>\$114,905</u>	<u>\$101,129</u>

Data available for total obligational authority, but not outlays for subfunctions 0100 through 0111.

The National Defense function contains those programs directly related to the common defense and security of the United States. This function includes

- foreign military assistance;
- defense-related atomic energy needs;

- direct compensation and benefits for active military and civilian support personnel;
- military retirement, medical, and housing benefits;
- raising, equipping, and maintaining armed forces, including support activities;
- research, development, test, and evaluation of weapons systems;
- procurement, construction, and stockpile activities;
- national security and intelligence activities;
- maintaining National Guard and Reserve forces; and
- other defense-related activities.

0101 Strategic Forces

Includes all programs whose primary purpose is to deter or respond to nuclear attack against the United States. This subfunction includes

- manned strategic bomber programs, including operation of the existing bomber force and procurement of new bombers;
- submarine-launched missile programs, including operations and procurement of new submarines and missiles;
- intercontinental ballistic missile program, including maintenance and operation of the existing intercontinental ballistic missile force and procurement of new missiles; and
- ballistic missile and early warning defense systems.

0102 General Purpose Forces

Includes all programs whose primary purpose is to defend the United States against nonnuclear attacks, including general land, naval, and tactical air defense forces.

0103 Intelligence and Communications

Includes all programs whose primary purpose is to gather and communicate information necessary to insure a comprehensive national defense.

0104 Airlift and Sealift

Includes all programs whose primary purpose is to transfer, by air or sea, large numbers of personnel and supplies on short notice.

0105 Guard and Reserve Forces

Includes all programs whose primary purpose is to provide manpower to augment the active defense forces during emergencies.

0106 Research and Development

Includes all programs whose primary purpose is to keep the United States' defense forces modern, and to maintain technological superiority through exploratory research, development, test, and evaluation.

0107 Central Supply and Maintenance

Includes all programs whose primary purpose is inventory maintenance, storage, distribution, depot-level maintenance, or transportation of military material.

0108 Training and Other General Personnel Activities

Includes all programs whose primary purpose is to provide training, family housing, military and civilian pay, and other general support for military personnel.

0109 Medical Activities

Includes all programs whose primary purpose is to provide medical services to active duty personnel and their dependents and retired military.

0110 Administration and Associated Activities

Includes administrative support of departmental and major administrative headquarters, field commands, and related activities.

0111 Military Assistance

Includes all programs whose primary purpose is to provide the support necessary to strengthen the efforts of countries friendly to the U.S. to provide for their own defense.

0112 Atomic Energy Defense Activities

Includes all programs whose primary purpose is the research and development of nuclear materials for national defense purposes.

0113 Defense Related Activities

Includes all programs primarily related to providing a national defense not previously accounted for, such as civil defense and the Selective Service.

0114 Military Retirement

Includes all programs whose primary purpose is to provide payments to retired military personnel or their survivors.

Discussion and comments

At the functional level, our proposal is unchanged from that of the existing OMB presentation. Our proposal would, however, expand the number of subfunctions from 4 to 14. Our categories relate closely to the major program categories in the Department of Defense planning, programing, and evaluation system.

The dollar amounts assigned to the proposed subfunctions were obtained from the Department of Defense 5-year defense plan for FY 1977. For subfunctions 0101 through 0111, appropriation accounts have been split and allocations made to the various subfunctions on the basis of total obligational authority.

We received several comments suggesting changes in the presentation of military retirement, including treating military retirement in a manner similar to civilian retirement. The problem is that military retirement is not funded on a current basis, so that the figures shown under the National Defense function are the actual payments to retirees. One suggestion was to make an actuarial estimate of the costs that would be shown in the National Defense function if military retirement were funded in a manner comparable to civilian retirement. That figure would then be included under National Defense with the payment to retirees being shown under Income Security the same as civilian retirement. After careful consideration of the suggestions, we concluded that Military Retirement should remain categorized under the National Defense function on the bases that its unfunded character makes it

distinct from civilian retirement and that actuarial estimates of the present costs of future retirements would be difficult to make and in any case would not constitute budget authority or outlays as presently defined in section 3 of the Congressional Budget Act of 1974.

We also received a suggestion to reclassify the military assistance programs with the International Affairs function, and another suggestion to combine all military assistance programs under either the National Defense or the International Affairs function. We recognize that the objectives of foreign military assistance are closely related to the objectives of programs included in the International Affairs function. Indeed, a very close relationship exists among most of the programs in the two functional categories. However, the presumed purpose for the military assistance programs is primarily to provide for national defense. Therefore, we have retained Military Assistance as a separate subfunction in the National Defense function.

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
0200 INTERNATIONAL AFFAIRS:		
0201 Bilateral Development Assistance	\$ 4,226	\$3,554
0202 Multilateral Develop- ment Assistance	1,236	1,112
0203 Conduct of Foreign Affairs	974	899
0204 Foreign Information and Exchange Programs	360	358
0205 International Financial Programs	<u>3,348</u>	<u>1,306</u>
Total	<u>\$10,144</u>	<u>\$7,229</u>

The International Affairs function is composed of programs directed toward the establishment and maintenance of peaceful relations, commerce, travel, and development between the United States and other countries. This function includes

--funds for foreign economic and financial programs through multilateral and bilateral development assistance;

--foreign information and exchange activities;

- Food for Peace (P.L. 480);
- The Peace Corps;
- conduct of foreign affairs; and
- programs to foster foreign commerce.

0201 Bilateral Development Assistance

Includes all programs having as their primary purpose the provision of direct economic, financial, and security assistance to foreign countries. This subfunction includes funds for the Agency for International Development, P.L. 480, and the Peace Corps.

0202 Multilateral Development Assistance

Includes all programs whose primary purpose is the provision of foreign aid through contributions to international development banks and other international organizations. It includes contributions to the International Development Association, and investment in both the Asian Development Bank and the United Nations development programs.

0203 Conduct of Foreign Affairs

Includes all programs whose primary purpose is the formulation of foreign policy in the State Department, conduct of diplomatic and consular relations, and contributions required for membership in international organizations.

0204 Foreign Information and Exchange Programs

Includes all programs whose primary purpose is the broadening of American individual or institutional contacts with foreign societies. Funds are provided primarily for the U.S. Information Agency, Radio Free Europe, and Radio Liberty, and the Board for International Broadcasting.

0205 International Financial Programs

Includes all programs whose primary purpose is the promotion of international monetary stability and trade, such as the Export-Import Bank.

Discussion and comments

It was suggested that Advances, Foreign Military Sales is a financing activity similar to that of the Export-Import

Bank, and should be classified under the International Financial Program subfunction.

There is a dual purpose involved in military assistance activities. One purpose is directed primarily toward meeting our national defense objectives and the other toward international assistance. We feel that the primary objective, however, is to provide for national defense. These programs are a prime example of the desirability for a secondary classification system.

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
0300 GENERAL SCIENCE, SPACE AND TECHNOLOGY:		
0301 General scientific research and training	\$1,405	\$1,310
0302 Space science		
0303 Space applications }	1,688	1,780
0304 Supporting space activi- ties	<u>1,655</u>	<u>1,549</u>
Total	<u>\$4,728</u>	<u>\$4,639</u>

The General Science, Space, and Technology function includes all science and research programs of the Federal government directed toward man's general advancement of knowledge. This function includes the following:

- Space flight, space applications, space research and technology, and supporting space activities.
- General science and basic research activities of the National Science Foundation.
- Weather forecasting and studies of the ocean and atmosphere.

0301 General Scientific Research and Training

This subfunction includes general scientific and basic research programs, weather and technical services, and scientific manpower development. Major agencies are the National Science Foundation and the Department of Commerce's National Oceanic and Atmospheric Administration (NOAA) and National Bureau of Standards.

0302 Space Science

This subfunction includes all National Aeronautics and Space Administration (NASA) programs directed toward the advancement of scientific knowledge involving exploration of the sun and the planets as well as other related scientific activities which are either manned or unmanned.

0303 Space Applications

This subfunction includes all NASA programs oriented toward the utilization of space for practical purposes such as weather monitoring, communications, and earth resources surveys, as well as other related applications activities which are either manned or unmanned.

0304 Supporting Space Activities

This subfunction includes all NASA programs intended to provide support for space science and applications, which includes space transportation systems, other launch systems, and tracking and data acquisition services.

Discussion and comments

It was suggested that Manned Space Flight no longer characterizes NASA's basic mission; rather it is the performance of a variety of specifically defined tasks. Consequently, our proposal distributes the existing Manned Space Flight subfunction to Space Science, Space Applications, and Space Activities.

It was also suggested that a portion of NASA is primarily related to providing a national defense and should be identified separately. While we recognize that the same space programs result in important benefits to national security, they are difficult to identify. In order to allocate any portion of the NASA budget to National Defense, the appropriation accounts would have to be allocated between the functions.

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APPENDIX II

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	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
0400 NATURAL RESOURCES AND ENVIRONMENT:		
0401 Flood Control and Irrigation	\$3,014	\$3,026
0402 Land Management and Conservation	1,984	1,771
0403 Recreational Resources	636	657
0404 Pollution Control and Abatement	613	587
0405 Other Natural Resources	<u>136</u>	<u>94</u>
Total	<u>\$6,293</u>	<u>\$6,135</u>

The Natural Resources and Environment function involves the management and development of the Nation's fish, wildlife, and recreation lands. This function includes the following:

- Pollution abatement and control.
- Fostering of conservation practices on both public and private lands.
- Development and operation of water and land recreation areas.
- Development and management of water resources.

0401 Flood Control and Irrigation

This subfunction includes technical and financial assistance for watershed protection and maintenance, major erosion and flood control projects, and irrigation projects. These activities are conducted primarily by the Soil Conservation Service in the Department of Agriculture, the Corps of Engineers in the Department of Defense, and the Bureau of Reclamation in the Department of the Interior.

0404 Land Management and Conservation

This subfunction includes the promotion of rural land conservation, the protection and management of forest resources, the management and conservation of Indian trust lands and Federally owned public lands and minerals, coastal zone management, and land and water surveys and mapping. This subfunction primarily groups the land resource activities of the Department of Agriculture's Soil Conservation Service and Forest Service, the Department of Interior's U.S. Fish and Wildlife Service, Bureau of Land Management, and Geological

Survey, and the Department of Commerce's NOAA (Coastal Zone Management).

0403 Recreational Resources

This subfunction includes all programs primarily directed toward the conservation, protection, and utilization of sport fisheries and wildlife resources, including protecting endangered species, increasing and improving outdoor recreation facilities, and preserving historic properties. These activities are conducted primarily by the Department of Interior's Bureau of Outdoor Recreation and the National Park Service.

0404 Pollution Control and Abatement

This subfunction includes all pollution control and abatement activities of the Environmental Protection Agency.

0405 Other Natural Resources

This subfunction includes all programs related to natural resources not accounted for elsewhere, including the direction and administration of the Department of Interior; the improvement of mining and metallurgy techniques; and the development and conservation of helium reserves.

Discussion and comments

It was suggested that there is an essential trade-off in allocating the Nation's resources between environment and energy programs and that consequently they should all remain grouped in the same function. On the other hand, it was also pointed out that there is a need to emphasize growing national concerns through separate classification at the functional level. While we recognize the importance of maintaining competing programs in the same function, on balance we concluded that it was more important to identify energy as a separate function.

APPENDIX II

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	<u>Budget</u> <u>authority</u>	<u>Outlay</u>
	(millions)	
0500 ENERGY:		
0501 Energy Production	\$ 542	\$1,412
0502 Nuclear Energy Research and Development	<u>a/3,000</u>	<u>a/2,600</u>
0503 Non-Nuclear Energy Re- search and Development	<u>a/1,300</u>	<u>a/1,069</u>
0504 Energy Conservation and Regulation	<u>392</u>	<u>404</u>
Total	<u>\$5,243</u>	<u>\$5,485</u>

a/Estimate.

The energy function contains all programs primarily concerned with the supply and use of energy. It includes the following:

- Research to develop new technologies and applications of nuclear power, fossil fuels, and other energy sources for nonmilitary purposes.
- Production and marketing of power and fuels by government operations.
- Regulation of industries affecting the distribution, supply, and use of fuels and energy.
- Promotion of energy conservation practices.

0501 Energy Production

This subfunction includes the construction, maintenance, and operation of facilities to market electric power produced by Federal facilities and the production of nuclear materials for civilian power reactors. Energy production activities are carried out by the Energy Research and Development Administration, the Tennessee Valley Authority, and the power-related agencies, such as the Rural Electrification Administration and the Bonneville Power Administration.

0502 Nuclear Energy Research and Development

This subfunction includes the development of nuclear energy resources and nuclear energy conservation research and development projects and the reduction of environmental and safety hazards resulting from nuclear energy source materials.

These activities are conducted primarily through the Environmental Protection Agency and the Energy Research and Development Administration.

0503 Non-Nuclear Energy Research and Development

This subfunction includes all programs primarily intended to provide for the research and development of non-nuclear energy resources. It also includes nonnuclear research and development directed toward conservation and reduction of resultant environmental and safety hazards. These activities are conducted primarily through the Energy Research and Development Administration, the Department of Interior's Bureau of Mines, and the Environmental Protection Agency.

0504 Energy Conservation and Regulation

This subfunction includes policy formulation and administration of programs primarily directed toward the conservation and regulation of energy. These activities are primarily conducted by the Federal Energy Administration, the Federal Power Commission, and the Nuclear Regulatory Commission.

Discussion and comments

There were a number of comments supporting the separation of energy from the Natural Resources, Environment, and Energy function because it is a growing national concern. It was also suggested that a clear differentiation be made between nuclear and nonnuclear energy programs, possibly at the subfunction level. Our proposal recognizes the increasing interest in both energy in general and the distinction between nuclear and nonnuclear energy research and development in particular through their respective identifications as a separate function and subfunctions.

	<u>Budget</u> <u>authority</u>	<u>Outlays</u>
	(millions)	
0600 AGRICULTURE:		
0601 Farm Income Stabilization	\$1,102	\$1,020
0602 Agricultural Research	386	395
0603 Agricultural Services	<u>751</u>	<u>265</u>
Total	<u>\$2,239</u>	<u>\$1,680</u>

The Agriculture function includes all programs primarily directed toward farm income stabilization and agricultural production and marketing. This function includes the following:

- Agricultural commodity price and income support.
- Promotion of production and marketing through research, education, regulation, and services.

0601 Farm Income Stabilization

This subfunction includes all programs intended to provide income protection for farmers related to overall program management, agricultural commodity production, and indemnity programs. These activities are conducted by the Department of Agriculture's Commodity Credit Corporation, and the Agricultural Stabilization and Conservation Service.

0602 Agricultural Research

This subfunction includes all programs dealing with the conduct of agricultural research and the dissemination of research information. These activities are carried out primarily through the Department of Agriculture's Agricultural Research Service and the Cooperative State Research Service.

0603 Agricultural Services

This subfunction includes all programs dealing with technical assistance and manpower development, extension education, marketing improvement, agricultural statistics, economic analysis, protecting animals and plants from diseases and pests, providing financial assistance to farmers, protection of crops against hazards, and general planning and coordination of the Department of Agriculture programs. These activities are conducted primarily by the Department of Agriculture's Animal and Plant Health Inspection Service, Extension Service, Statistical Reporting Service, and the Agricultural Marketing Service.

Discussion and comments

There were several comments supporting the separation of Agricultural Research and Agricultural Services into two distinct subfunctions. Our proposal now contains two separate subfunctions for these activities highlighting differences in purpose and clientele.

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
0700 COMMERCE:		
0701 Advancement of Commerce	\$205	\$200
0702 Regulation of Commerce	243	243
0703 Small Business Assistance	<u>538</u>	<u>313</u>
Total	<u>\$986</u>	<u>\$756</u>

The Commerce function includes all programs concerned with the promotion and regulation of commerce and industry. This function includes the following:

- Collection and dissemination of social and economic data which is not an integral part of another function.
- Assistance to small business.
- Regulation of business.

0701 Advancement of Commerce

This subfunction includes programs for the collection, compilation, and publication of demographic, economic and social statistics; activities which provide consumer information on products and services, and the promotion and development of commerce. The major agencies involved are the Department of Commerce's Bureau of the Census, the Domestic and International Business Administration, the Office of Minority Business Enterprise, and certain government-sponsored off-budget agencies, such as the Federal Deposit Insurance Corporation and the Federal Savings and Loan Insurance Corporation.

0702 Regulation of Commerce

This subfunction includes copyright, patent, and trademark regulation and services; regulation of communications industry business practices; and regulation of securities markets and offerings including commodity futures trading. It includes the regulatory activities of the following agencies: The Department of Housing and Urban Development's (HUD's) Office of Interstate Land Sales Registration, the Federal Trade Commission, the Commodity Futures Trading Commission, the Securities and Exchange Commission, the Federal

Communications Commission, and the Department of Commerce's Patent and Trademark Office.

0703 Small Business Assistance

This subfunction includes the activities of the Small Business Administration, which provides aid to small business.

Discussion and comments

There was concern expressed that this function was not large enough in terms of dollar value to warrant a separate functional status. Several possible combinations were suggested. It is recognized that relative dollar value is an important consideration in functional classification, but it should not be used as the only criterion for an otherwise arbitrary combination. Commerce is an area with sufficient ongoing interest to justify separate functional classification.

It was also suggested that the existing Postal Service subfunction should be an independent function. Our proposal highlights the increasing concern in this area by displaying the Postal Service as a separate function (1300).

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
0800 TRANSPORTATION:		
0801 Ground Transportation	\$ 9,610	\$ 9,754
0802 Air Transportation	2,773	2,715
0803 Water Transportation	1,624	1,642
0804 Other Transportation	<u>120</u>	<u>117</u>
Total	<u>\$14,127</u>	<u>\$14,229</u>

The Transportation function covers most Federal support to develop, maintain, or enhance transportation facilities and systems. This function includes the following activities:

- Assistance to States for road construction and improvement and urban and rural transportation programs;
- Assistance to, and regulation of, railroad, air, and water transportation.

0801 Ground Transportation

This subfunction includes programs intended to support the development of the Nation's highway system, improvement of railroad transportation systems, motor carrier and railroad transportation safety, construction of the National Capital area's rapid rail transit system, and payments to protected employees under the Regional Rail Reorganization Act of 1973. This subfunction consists of activities primarily of the U.S. Railway Association; the Department of Transportation's Federal Highway Administration, National Highway Traffic Safety Administration, and Federal Railroad Administration; and the Washington Metropolitan Area Transit Authority.

0802 Air Transportation

This subfunction includes programs for the operation and maintenance of air traffic control systems; improvement in aircraft safety; promotion and regulation of commercial air transportation; operation of National and Fuller Airports; and improvements in aeronautical technology. The agencies having primary responsibility are the Department of Transportation's Federal Aviation Administration, the National Aeronautics and Space Administration, and the Civil Aeronautics Board.

0803 Water Transportation

This subfunction includes all programs primarily directed toward the promotion of our domestic shipping industry; the operation and maintenance of the Panama Canal and Saint Lawrence Seaway; the operation and training of the U.S. Merchant Marine; and the conduct of water transportation safety duties of the U.S. Coast Guard. Included are the activities of the Department of Commerce's Maritime Administration; the Department of Transportation's Saint Lawrence Seaway Development Corporation and the U.S. Coast Guard; and the Canal Zone Government and Company. (See p. 38 concerning Corps of Engineers water transportation activities.)

0804 Other Transportation

This subfunction includes the development and coordination of national transportation policies and programs by the Department of Transportation and the National Transportation Safety Board and the regulation of interstate transportation by the Interstate Commerce Commission.

Discussion and comments

Because of increasing national concern for adequate transportation systems, there has been considerable support for a separate functional identification for Transportation from the existing Commerce and Transportation function. Our proposal provides a separate functional category for Transportation.

There were several suggestions to include the portion of the activities of the Corps of Engineers supporting water transportation in this function, instead of their present classification in the Natural Resources, Environment and Energy function. We agree that the Water Transportation subfunction (0803) is the more appropriate classification. However, in our proposal we have generally not split appropriation accounts; thus, those Corps activities remain in the Flood Control and Irrigation subfunction (0401).

	<u>Budget</u> <u>authority</u>	<u>Outlays</u>
	(millions)	
0900 HOUSING:		
0901 Low and Moderate Income		
Housing Assistance	\$17,163	\$ 579
0902 Rural Housing	177	-453
0903 Maintain Housing Mortgage		
Market	<u>975</u>	<u>830</u>
Total	<u>\$18,315</u>	<u>\$ 956</u>

The Housing function involves assistance to mortgage credit institutions as well as home buyers and owners. This function includes the following:

- Mortgage credit insurance for those families not adequately served by the private mortgage market.
- Assistance to low and moderate income families for purchase, rehabilitation, or leasing of housing.
- Mortgage credit aid to lending institutions.

0901 Low and Moderate Income Housing Assistance

This subfunction includes programs for providing housing to low income families and discovering new processes for

solving housing problems. The Department of Housing and Urban Development has primary responsibility for conducting these programs.

0902 Rural Housing

This subfunction includes the Department of Agriculture's Farmers Home Administration grant and loan programs for the promotion of rural housing.

0903 Maintain Housing Mortgage Market

This subfunction includes mortgage and loan insurance programs to help finance the promotion of residential housing conducted by the Department of Housing and Urban Development's Federal Housing Administration and the Federal Home Loan Bank Board.

Discussion and comments

There were a number of comments received which supported a separate functional category for Housing. Our proposal combines the housing-related programs presently classified with the Commerce function with those presently classified under the Income Security function.

It was suggested that the programs presently classified under the Community and Regional Development function should also be considered in the same function with the housing-related programs. While we recognize that Federal programs have many times simultaneously addressed both problem areas, we feel that the increasing concern for each individual area makes their separate classification desirable.

	<u>Budget</u> <u>authority</u>	<u>Outlays</u>
	(millions)	
1000 COMMUNITY AND REGIONAL DEVELOPMENT:		
1001 Community Development	\$3,568	\$2,036
1002 Rural Economic Development	346	209
1003 Regional Development	762	766
1004 Indian Assistance	684	744
1005 Disaster Relief and Insurance	<u>291</u>	<u>540</u>
Total	<u>\$5,651</u>	<u>\$4,295</u>

The Community and Regional Development function consists of broad-based programs designed to foster the economic development of communities, regions, and rural areas. This function includes the following:

- HUD programs for community development and urban renewal.
- Areas and regional development programs, such as rural development under the Department of Agriculture.
- Indian assistance programs operated by the Department of Interior.
- Economic programs under the Department of Commerce and the Appalachian Regional Commission.
- Disaster relief and insurance programs.

1001 Community Development

This subfunction includes programs primarily intended to provide for the development of communities, principally through formula grants to State and local governments, and through loans to the District of Columbia for capital improvement projects. It would also include the public service jobs programs, such as job opportunities and public works acceleration.

1002 Rural Economic Development

This subfunction includes programs primarily intended to provide for the economic development of rural areas. Its major programs provide grants for rural water and waste disposal and rural development insurance.

1003 Regional Development

This subfunction includes programs primarily intended to foster development of specific regional areas of the country. The major programs are for the Appalachian and other Regional Commissions, the Trust Territories of the Pacific, and the programs of the Economic Development Administration designed to reduce the problem of unemployment in economically depressed areas.

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1004 Indian Assistance

This subfunction includes all programs primarily intended to develop and utilize Tribal resources, encourage business enterprise development, and manage and administer the programs under the Department of Interior's Bureau of Indian Affairs.

1005 Disaster Relief and Insurance

This subfunction includes programs primarily intended to provide assistance to individuals, businesses, and State and local governments in the event of an emergency or national disaster, and to provide nationwide flood insurance.

Discussion and comments

There were a number of comments received supporting the transfer of the Community Services Administration and ACTION programs from the present Community and Regional Development function to the Education, Training, Employment and Social Services function. Our proposal includes these programs in a new Social Service and Public Assistance function on the basis that they are more directly related to it.

	<u>Budget</u> <u>authority</u>	<u>Outlays</u>
	(millions)	
1100 REVENUE SHARING:		
1101 General Revenue Sharing	\$13,085	\$13,091
1102 Other General Purpose Fiscal Assistance	<u>830</u>	<u>830</u>
Total	<u>\$13,915</u>	<u>\$13,921</u>

The Revenue Sharing function consists of Federal aid to State, local, and territorial governments that is available for general fiscal support or is available for distribution among programs at the discretion of the recipient jurisdiction.

The function includes the following:

- General Revenue Sharing.
- Federal payment to the District of Columbia.

--Shared revenue derived from certain taxes which are distributed to the various States, Puerto Rico, and territories.

1101 General Revenue Sharing

This subfunction provides fiscal assistance to State and local governments to meet their needs in accordance with their relative priorities.

1102 Other General Purpose Fiscal Assistance

This subfunction provides general financial assistance to the District of Columbia government, and also provides for the return or matching of certain receipts to States and localities, Puerto Rico, and the Virgin Islands.

Discussion and comments

The functional content of our proposal does not differ from that of the existing function. However, we have changed the coding so that it will be displayed next to the Community and Regional Development function to facilitate comparison between alternative methods of funding State and local financial assistance programs.

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
1200 EDUCATION:		
1201 Elementary and Secondary Education	\$4,258	\$3,436
1202 Higher Education	2,117	2,506
1203 Vocational and Adult Educa- tion	539	672
1204 Research and General Educa- tion Aids	931	966
1205 Indian Education	<u>286</u>	<u>289</u>
Total	<u>\$8,131</u>	<u>\$7,869</u>

The Education function contains those programs which are primarily designed to promote the general extension of knowledge and skills, from providing basic education through increasing the opportunity for higher or continuing education. This function includes the following:

- Assistance to elementary, secondary, vocational, and higher education programs.
- Aid to education research and cultural activities.
- Assistance for Indian education.

1201 Elementary and Secondary Education

This subfunction includes all basic educational programs from preschool through the high school level, including special and disadvantaged education. It excludes vocational and Indian education programs directed toward the elementary or secondary level.

1202 Higher Education

This subfunction includes all programs intended to provide educational assistance at the postsecondary level. It includes programs directed toward providing financial assistance to students, and those providing direct support for Gallaudet College and Howard University.

1203 Vocational and Adult Education

This subfunction includes all programs primarily intended to provide increased educational opportunities for adults. It includes programs directed toward the elimination of illiteracy and those providing career education, including the advancement of teachers.

1204 Research and General Education Aids

This subfunction includes those programs directed toward providing research or general services at all educational levels. Among the programs included are:

- Congressional library services.
- General improvement of schools and libraries.
- Noncommercial broadcasting.
- Promotion and preservation of the arts, sciences, and humanities (including the Smithsonian).
- Administration of education programs.

1205 Indian Education

This subfunction includes all programs primarily intended to provide educational opportunities for Indians.

Discussion and comments

The present function combines Education with Training, Employment, and Social Services. Some concern was expressed that this combination has given the mistaken impression that the Education programs have shared proportionately in the overall growth of this function during the past few years. Our proposal would provide a separate functional category for all Education programs.

There was also some concern expressed that there be an adequate distinction made between those educational programs primarily directed toward the general improvement of the individual, as opposed to those primarily directed toward job placement. Our proposed Education function would include all programs focusing on the general education of the individual. Those vocational education programs primarily intended to provide a direct increase in employment opportunities should be included in the proposed Employment and Unemployment Benefits function (1400).

	<u>Budget</u> <u>authority</u>	<u>Outlays</u>
	(millions)	
1300 POSTAL SERVICE:		
1301 Public Service Operations	\$ 920	\$ 920
1302 Reduced Rate Mail	485	485
1303 Accumulated Deficit and Liabilities	<u>54</u>	<u>54</u>
Total	<u>\$1,459</u>	<u>\$1,459</u>

Note: Numbers are estimates.

The Postal Service function involves the subsidy to the U.S. Postal Service, which helps assure the continued provision of mail services. It includes the following:

- Reimbursement for public service costs and revenue losses.
- Former Post Office Department unfunded liabilities.
- Anticipated funds for debt reduction.

1301 Public Service Operations

This subfunction consists of reimbursements for post offices in small communities or rural areas which are not considered to be self-supporting.

1302 Reduced Rate Mail

This subfunction includes reimbursements for loss in revenue associated with revenue foregone on free and reduced-rate mail. It provides for mail service at reduced rates to second- and third-class mailers and certain other fourth-class mail and nonprofit organizations and free mail for blind and handicapped persons. It also includes costs to cover scheduled rate changes.

1303 Accumulated Deficit and Liabilities

This subfunction includes liabilities of the former Post Office Department for injuries to employees and to postal employees for unused leave as of June 30, 1971. It also provides for future appropriations whose purpose is to reduce the Postal Service's operating deficit.

Discussion and comments

The subsidy to the Postal Service has been elevated from a subfunction under the Commerce and Transportation function (400) to a separate function. Our proposal initially separated the payment to the Postal Service from the Commerce programs and placed it in the General Government function. Several comments were received which suggested the establishment of the Postal Service as an independent function. After further consideration, the Postal Service function was created because it is a business-type enterprise rather than a general overhead cost of the Federal Government.

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
1400 EMPLOYMENT AND UNEMPLOYMENT BENEFITS:		
1401 Unemployment Benefits	\$21,560	\$21,860
1402 Job Training	3,054	3,054
1403 Employment Services	<u>493</u>	<u>493</u>
Total	<u>\$25,107</u>	<u>\$25,407</u>

The Employment and Unemployment Benefits function involves assistance to individuals to become self-supporting members of society and improve the quality of employment life and unemployment compensation payments provided by the Federal Government. It includes the following:

- Unemployment compensation for workers temporarily out of work.
- Administration of the unemployment compensation system.
- Training services and income or support directly related to employment.
- Special unemployment assistance to provide jobs.
- Other manpower services and payments to States for employment services.

1401 Unemployment Benefits

This subfunction includes all programs administered by the Department of Labor primarily intended to provide unemployment benefits or insurance to qualified individuals and to assist in the administration of State unemployment insurance programs. Taxes levied on employers' payrolls and advances of Federal funds primarily comprise the Unemployment Trust Fund. It also includes compensation paid to unemployed Federal workers and veterans, for workers adversely affected by trade policy, and special unemployment assistance.

1402 Job Training

This subfunction includes all programs intended to provide training and other services necessary to facilitate maximum employment opportunities and enhance self-sufficiency. It includes work incentives, training programs, and special programs for the economically disadvantaged, unemployed, or underemployed.

1403 Employment Services

This subfunction includes all programs to both increase opportunities and improve standards related to employment and the settlement of labor disputes.

Discussion and comments

We received recommendations and support for splitting the former Income Security function (600), consisting of unemployment benefit programs, retirement programs, and in-kind assistance and other public assistance programs, into three new functions. Splitting this function permits consideration of the contributory programs, retirement and unemployment, separately from the major noncontributory welfare programs. The new functions are categorized as follows: Employment and Unemployment Benefits (1400); Social Services and Public Assistance (1500); and Retirement Benefits (1700). (See pp. 40-49 and 52 for further discussions of the other two functions.)

The primary purpose of the new Employment and Unemployment Benefits function is to provide needed jobs and training or unemployment compensation for those individuals who are temporarily unemployed. Our approach is to combine unemployment benefits with certain job creation and job training programs from OMB's Education, Training, Employment, and Social Services function (500). These programs provide needed job stimulus and training to facilitate the entry of the economically disadvantaged into the job market and to provide assistance to individuals who are unemployed.

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
1500 SOCIAL SERVICES AND PUBLIC ASSISTANCE:		
1501 Rehabilitative Services	\$ 1,040	\$ 1,133
1502 Food Assistance	6,832	6,796
1503 Other Public Assistance	<u>15,647</u>	<u>15,693</u>
Total	<u>\$23,519</u>	<u>\$23,622</u>

The Social Services and Public Assistance function contains an array of human services for the less fortunate and special target groups. It includes the following:

- Assistance to States for social and rehabilitation services for the poor, handicapped, and others, to promote greater independence;
- Services and programs for the aging and other groups;

--Food stamps and other nutrition assistance;

--Community services.

1501 Rehabilitative Services

This subfunction includes all programs primarily intended to promote personal independence for aged or disabled individuals through rehabilitative services.

1502 Food Assistance

This subfunction includes all programs primarily intended to provide food and nutrition assistance to low income individuals or families. This subfunction includes the food stamp and the child nutrition programs.

1503 Other Public Assistance

This subfunction includes all programs primarily intended to provide needy individuals with the necessary assistance and services to attain or maintain an acceptable standard of living. This subfunction includes supplemental security income funding to assist the aged, blind, and disabled; aid to families with dependent children; the Community Services Administration; and ACTION.

Discussion and comments

Our proposal splits the former Income Security function (600) into three new functions: Employment and Unemployment Benefits (1400); Social Services and Public Assistance (1500); and Retirement Benefits (1700). The comments we have received were generally supportive of this approach because it improves the present classification by providing an opportunity to focus on major budgetary problems and priorities in each area. (See pp. 46 and 51 for further analysis of the other two functions.)

First, the Social Services and Public Assistance function groups together the public assistance programs from the Income Security function (600) and the social services programs from the Education, Training, Employment, and Social Services functions (500). Second, it includes the transfer of the Community Services Administration and ACTION from the Community and Regional Development function (450) because these agencies provide services that are more appropriately considered as human resource trade-offs against social service programs than as physical resource trade-offs against community development programs.

Third, the subsidized housing programs are moved to the proposed Housing function (0900).

The Social Services and Public Assistance function combines noncontributory welfare programs which have a "needs" test, i.e., public assistance and services to low-income families and individuals.

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
1600 HEALTH:		
1601 Medicare	\$28,892	\$27,731
1602 Health Research and Development	2,155	2,162
1603 Health Resource Develop- ment	516	797
1604 Control of Health Problems	1,251	1,488
1605 Indian Health Care Services	355	349
1506 Medicaid	10,001	9,001
1607 Other Health Care Services	<u>749</u>	<u>1,126</u>
Total	<u>\$43,919</u>	<u>\$42,654</u>

The Health function includes those programs that have as their primary purpose the promotion of long life and life free from disease or disability for our Nation's population; including health insurance and access to medical care. This function includes the following:

- Payments for the provision of hospital and medical services such as Medicare for the aged and disabled and Medicaid for the poor.
- Programs which assist in the planning and development of health resources such as training professional health personnel and the construction of health facilities.
- Programs for the prevention and control of health problems such as public health service, environmental and occupational health and safety, and consumer protection.
- Research into the causes and cure of disease.

--Federal employee health insurance programs and various health and safety inspection and enforcement programs.

1601 Medicare

This subfunction includes all programs primarily intended to provide hospital or physicians services on behalf of aged or disabled individuals. This subfunction includes funds provided through the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund.

1602 Health Research and Development

This subfunction includes all programs having the primary purpose of providing general medical research and related services or biomedical or behavioral research related to the prevention, treatment, or control of specific diseases. This subfunction provides funding for the operations of the National Institutes of Health.

1603 Health Resource Development

This subfunction includes all programs having as their primary purpose the development of professional health personnel or the provision of adequate health facilities and planning.

1604 Control of Health Problems

This subfunction includes all programs having as their primary purpose the protection of consumers from unsafe or harmful foods, drugs, or other products; the prevention or control of diseases; or the promotion of occupational health and safety. The major agencies for which funding is provided are the Animal and Plant Health Inspection Service; the Food and Drug Administration; the Center for Disease Control; the Alcohol, Drug Abuse and Mental Health Administration; the Occupational Safety and Health Administration; the Mining Enforcement and Safety Administration; and the Consumer Product Safety Commission.

1605 Indian Health Care Service

This subfunction includes all programs intended to provide medical care and public health services for Indians, primarily through the Indian Health Service.

1606 Medicaid

This subfunction includes all programs primarily intended to assist States in providing general health care services to individuals having low or moderate income.

1607 Other Health Care Services

The subfunction includes all programs whose primary purpose is to provide general health care services through Community Health Centers, Health Maintenance Organizations, and Emergency Medical Service. It also includes the Public Health Service and programs for the provision of health insurance for Federal employees.

Discussion and comments

It was suggested that the Medicare and Medicaid programs combined under the Health Care Services subfunction in the present structure should be shown separately. Our proposal provides separate subfunctions for each of these major programs. It was also suggested that a separate subfunction be established for Indian Health Care Services. Because of its size and scope, our proposal also provides a separate subfunction for Indian Health Care Services.

	<u>Budget</u> <u>authority</u>	<u>Outlays</u>
	(millions)	
1700 RETIREMENT BENEFITS:		
1701 General Retirement	\$ 77,864	\$ 76,734
1702 Disability Retirement	11,919	12,160
1703 Federal Employee Retirement and Disability	<u>16,938</u>	<u>11,179</u>
Total	<u>\$106,721</u>	<u>\$100,073</u>

The Retirement Benefits function involves programs which replace part of earnings because of retirement, disability, or death of the breadwinner. It includes the following:

- Old-age survivors and disability insurance.
- Federal employee retirement and disability.
- Railroad retirement.

--Special benefits for disabled coal miners.

1701 General Retirement

This subfunction includes all programs that are primarily intended to provide for general retirement benefits, such as eligible participants under social security or railroad retirement programs.

1702 Disability Retirement

This subfunction includes all programs that are primarily intended to provide for special retirement benefits for work-related disabilities. This subfunction includes funding for the Federal Disability Insurance Trust Fund and special benefits for disabled coal miners.

1703 Federal Employee Retirement and Disability

This subfunction includes all programs primarily intended to provide benefit payments to retired Federal employees primarily through the Civil Service's Retirement and Disability Trust Fund and the Social Security Trust Fund. This subfunction also includes special retirement and disability funds established in the Department of State (Foreign Service) and the Department of Labor.

Discussion and comments

Our recommendation is to split the Income Security function into the Retirement Benefits function (1700) and the Employment and Unemployment Benefits (1400) and Social Services and Public Assistance (1500) functions. (See pp. 47 and 48-49 for additional analysis of these functions.)

In response to our staff study, it was recommended that those three functions proposed by us be combined again on the basis that a legislative change in one of these programs will usually affect the operations and funding in the others. An important constraint upon such an approach is that the aggregate dollar value of this all-inclusive function represents over one-third of the U.S. Budget.

APPENDIX II

APPENDIX II

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
1800 VETERANS BENEFITS AND SERVICES:		
1801 Veterans Pensions, Disability or Death Benefits	\$ 8,068	\$ 8,060
1802 Veterans Life Insurance	970	750
1803 Veterans Education, Training and Rehabilitation	4,161	4,188
1804 Hospital and Medical Care for Veterans	4,425	4,510
1805 Veterans Housing	(a)	(a)
1806 Other Veterans Benefits and Services	<u>513</u>	<u>512</u>
Total	<u>\$18,137</u>	<u>\$18,020</u>

a/Less than \$25 million.

The Veterans Benefits and Services function consists of programs providing benefits and services the eligibility for which is related to military service. The function includes the following:

- Income security for veterans (principally pensions, disability, compensation, and life insurance).
- Education, training, and rehabilitation benefits for veterans.
- Hospital and medical care for veterans.
- Veterans' housing assistance programs.

1801 Veterans Pensions, Disability or Death Benefits

This subfunction includes all programs providing compensation to veterans for military-service-connected disability or death, or veterans' pensions for other than service-connected disability or death.

1802 Veterans Life Insurance

This subfunction includes all programs in the Veterans Administration intended to provide life insurance for veterans.

1803 Veterans Education, Training and Rehabilitation

This subfunction includes all programs in the Veterans Administration intended to provide post-Korean-conflict veterans or their dependents with readjustment benefits or educational loans.

1804 Hospital and Medical Care for Veterans

This subfunction includes all programs that are primarily concerned with the provision of medical care for veterans (including medical and prosthetic research) which includes funds for Veterans Administration Hospitals and related facilities.

1805 Veterans Housing

This subfunction includes all programs intended to provide financial assistance to veterans for the acquisition or improvement of housing.

1806 Other Veterans Benefits and Services

This subfunction includes all programs related to veterans of military service which are not otherwise accounted for. This subfunction includes funding for the administration of the Veterans Administration; service-connected monuments, memorials, or cemeteries; and the Soldiers' and Airmens' Home.

Discussion and comments

Over the past few years there has been discussion of the relative merits of having a separate function for veterans. One view is that veterans are a recipient group, and therefore should not be shown as a separate functional category. On the other hand, veterans are viewed as having provided a unique contribution because of their military service and deserve special recognition as a separate functional classification. Our proposal has retained a separate function for veterans on the basis that it provides an immediate reference point for an area which has maintained a high level of concern over an extended period of time. Our proposed function differs from the existing Veterans function only in that ours separates the existing Income Security for Veterans subfunction into Veterans Pensions, Disability or Death Benefits, and Veterans Life Insurance. An effective secondary coding system will facilitate the consideration of special programs for

veterans in conjunction with other programs for the population as a whole (retirement, health, public assistance, etc.).

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
1900 LAW ENFORCEMENT AND JUSTICE:		
1901 Federal Law Enforcement		
Prosecution	\$1,731	\$1,719
1902 Federal Judicial Activities	302	300
1903 Federal Correctional and Rehabilitative Activities	299	279
1904 Law Enforcement Assistance to State and Local Govern- ments	708	840
1905 Legal Assistance to Indivi- duals	<u>80</u>	<u>83</u>
Total	<u>\$3,120</u>	<u>\$3,221</u>

The Law Enforcement and Justice function includes programs primarily concerned with the protection of life and property from crime. This function includes the following:

- Federal law enforcement and prosecution activities.
- Judicial services.
- Rehabilitation and incarceration of criminals.
- Grants to State and local governments for promotion of the general maintenance of domestic order.

1901 Federal Law Enforcement and Prosecution

This subfunction includes all programs having as their primary purpose the enforcement of Federal laws, including the prosecution of suspected violators. This subfunction provides funding for the general level activities of the Federal Bureau of Investigation, the Immigration and Naturalization Service, the Drug Enforcement Administration, the Secret Service, the Customs Service, and the Bureau of Alcohol, Tobacco, and Firearms.

1902 Federal Judicial Activities

This subfunction includes all programs having as their primary purpose the operation and administration of the Federal judicial system. This subfunction includes funding for

the Supreme Court, Federal Courts of Appeals, District Courts, and various U.S. courts.

1903 Federal Correctional and Rehabilitative Activities

This subfunction includes all programs having as their primary purpose the provision of correctional and rehabilitative services. It provides funding for the operation and maintenance of the Federal prison system, and for Federal prisoners in non-Federal prisons.

1904 Law Enforcement Assistance to State and Local Governments

This subfunction includes all programs having as their primary purpose the improvement of law enforcement through financial or technical assistance to State and local governments.

1905 Legal Assistance to Individuals

This subfunction includes all programs having as their primary purpose the provision of legal services to individuals financially unable to obtain representation elsewhere--for example, the Legal Services Corporation.

Discussion and comments

Our proposed function differs from the existing function by adding a subfunction, Legal Assistance to Individuals. This is a new area which we feel represents a growing concern.

It was also suggested that all activities of the judiciary branch, currently dispersed over four subfunctions, should be combined under the Federal Judicial Activities subfunction, and that the existing Correctional and Rehabilitative Activities subfunction should be combined with the Law Enforcement and Prosecution subfunction. Our proposal has emphasized the inclusion of each program in the function/subfunction most directly related to its primary purpose, without regard to administering organization. Consequently our proposal does not combine all judicial activities under a single subfunction. Because of the increasing interest in law enforcement and related activities, it seems important to have an increased number of more descriptive subfunctions in this area.

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
2000 FINANCIAL OPERATIONS OF THE FEDERAL GOVERNMENT:		
2001 Revenue Collections	\$ 1,672	\$ 1,659
2002 Maintaining Fiscal Operations	332	332
2003 Financing Agency Debt	-	-
2004 Interest on the Public Debt	<u>45,396</u>	<u>45,396</u>
Total	<u>\$47,400</u>	<u>\$47,387</u>

The Financial Operations of the Federal Government function provides for the financing of the operations of the Federal Government. The function includes the following:

- Collecting revenues.
- Maintaining fiscal operations.
- Financing agency debt.
- Paying interest on the public debt.

2001 Revenue Collections

This subfunction includes the Internal Revenue Service programs whose primary purpose is the collection and management of revenues.

2002 Maintaining Fiscal Operations

This subfunction includes all programs whose primary purpose is the administration of fiscal operations of the Federal Government including the maintenance of fiscal records, the manufacture and protection of coins, and the management of Treasury securities all within the Department of Treasury.

2003 Financing Agency Debt

This subfunction provides funding for all programs having the primary purpose of financing intra-governmental debt. It includes the Federal Financing Bank (presently an off-budget agency), established to coordinate and provide for efficient financing of Federal borrowings from the public.

2003 Interest on the Public Debt

This subfunction provides funding to the Department of Treasury for the payment of interest on securities and savings bonds held by the public.

Discussion and comments

Our proposed function, Financial Operations of the Federal Government, combines the existing Interest function with the General Government subfunction, Central Fiscal Operations. We are proposing a new function to highlight the costs associated with the financial operations of the Federal Government.

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
2100 GENERAL GOVERNMENT:		
2101 Legislative Functions	\$ 661	\$ 661
2102 Executive Direction and Management	26	26
2103 General Property and Records Management	284	283
2104 Central Personnel Management	7,257	7,257
2105 Other General Government	<u>399</u>	<u>362</u>
Total	<u>\$8,627</u>	<u>\$8,589</u>

The General Government function provides for the general overhead costs of the Federal Government which cannot be reasonably classified in any other functional category.

2101 Legislative Functions

This subfunction provides funds for compensation and other operating expenses of the legislative branch of the Federal Government, including supporting organizations such as the General Accounting Office, the Office of Technology Assessment, the Congressional Budget Office, and the Library of Congress.

2102 Executive Direction and Management

This subfunction provides funds for those programs having as their primary purpose the direction and management of the

executive branch of the Federal Government. It includes funding for the White House and the Executive Office of the President.

2103 General Property and Records Management

This subfunction includes all programs having as their primary purpose the provision of buildings or office space, supplies, and the maintenance of records. This subfunction is administered primarily by the General Services Administration.

2104 Central Personnel Management

This subfunction includes all programs which provide for the management of Federal government personnel, primarily, through the Civil Service Commission.

2105 Other General Government

This subfunction includes all programs which cannot be readily categorized within any other function or subfunction. The subfunction includes:

- The Federal Elections Commission.
- General operations of the Government Printing Office.
- Administration of U.S. Territories.
- Settlement of claims against the Government.

Discussion and comments

Our proposed function for General Government differs from that presently used by transferring the Central Fiscal Operations subfunction to a new function, Financial Operations of the Federal Government. It was also suggested that the Postal Service, presently a separate subfunction under the Commerce function, should be displayed with General Government. However, since the Postal Service is a business-type enterprise and not an overhead-type cost of government, our proposal provides a separate function for the Postal Service.

APPENDIX II

APPENDIX II

	<u>Budget authority</u>	<u>Outlays</u>
	(millions)	
2200 UNDISTRIBUTED OFFSETTING RECEIPTS:		
2201 Employer Share, Employee Retirement	\$ -4,468	\$ -4,468
2202 Interest Received by Trust Funds	<u>-8,373</u>	<u>-8,373</u>
Total	<u>\$-12,841</u>	<u>\$-12,841</u>

The Undistributed Offsetting Receipts function involves financial transactions that are deducted from budget authority and outlays of the Budget as a whole. These deductions appear in this functional category when they cannot be appropriately related to a program activity or be spread by function in advance.

2201 Employer Share, Employee Retirement

This subfunction includes receipts related to the employer share of employee retirement (including both inter-fund transactions and receipts from off-budget Federal agencies).

2202 Interest Received by Trust Funds

This subfunction includes all interest received by trust funds (trust interfund interest deposited into receipt accounts).

Discussion and comments

The present Undistributed Offsetting Receipts function also contains a category for Rents and Royalties on the Outer Continental Shelf. These receipts are of a different nature than the other offsetting receipts carried in this function in that the rents and royalties represent receipts from the public while the other items are payments between accounts within the Government. It is appropriate to deduct these internal transactions in order to avoid double-accounting. That logic does not apply to Outer Continental Shelf royalties. We believe that the present treatment of this item causes an understatement of both budget authority and outlays. We recommend that this be corrected by treating the royalties as budgetary receipts instead of an offset against expenditures.

COMPARISON OF PROPOSAL TO EXISTING FUNCTIONS

<u>Existing OMB Functions</u>	<u>GAO Proposal</u>
050 NATIONAL DEFENSE:	0100 NATIONAL DEFENSE:
051 Department of Defense- military	0101 Strategic Forces
052 Military assistance	0102 General Purpose Forces
053 Atomic energy defense activities	0103 Intelligence and Com- munications
054 Defense-related activities	0104 Airlift and Sealift
	0105 Guard and Reserve Forces
	0106 Research and Development
	0107 Central Supply and Maintenance
	0108 Training and Other Gen- eral Personnel Acti- vities
	0109 Medical Activities
	0110 Administration and Associated Activities
	0111 Military Assistance
	0112 Atomic Energy Defense Activities
	0113 Defense Related Acti- vities
	0114 Military Retirement
150 INTERNATIONAL AFFAIRS:	0200 INTERNATIONAL AFFAIRS:
151 Foreign economic and financial assistance	0201 Bilateral Development Assistance
152 Conduct of foreign affairs	0202 Multilateral Develop- ment Assistance
153 Foreign information and exchange acti- vities	0203 Conduct of Foreign Affairs
155 International finan- cial programs	0204 Foreign Information and Exchange Programs
	0205 International Finan- cial Programs
250 GENERAL SCIENCE, SPACE, AND TECHNOLOGY:	0300 GENERAL SCIENCE, SPACE, AND TECHNOLOGY:
251 General science and basic research	0301 General Scientific Re- search and Training
253 Manned space flight.	0302 Space Science
254 Space science, applica- tions, and technology	0303 Space Applications
255 Supporting space activities	0304 Supporting Space Activities
(ERDA uranium enrichment is moved to GAO function 0500.)	(NOAA's weather prediction from function 300 and the National Bureau of Standards' techni- cal services from function 400 are also included in function 0300.)

APPENDIX III

Existing OMB Functions

- 300 NATURAL RESOURCES,
ENVIRONMENT, AND ENERGY:
301 Water resources and
power
302 Conservation and land
management
303 Recreational resources
304 Pollution control and
abatement
305 Energy
306 Other natural resources

(NOAA's weather prediction
service is included in GAO
function 0300.)

- 350 AGRICULTURE:
351 Farm income stabili-
zation
352 Agricultural research
and services

- 400 COMMERCE AND TRANSPOR-
TATION:
401 Mortgage credit and
thrift insurance
402 Postal Service
403 Other advancement and
regulation of com-
merce
404 Ground transportation
405 Air transportation
406 Water transportation
407 Other transportation

(National Bureau of Standards'
technical and scientific
activities are moved to GAO
function 0300.)

APPENDIX III

GAO Proposal

- 0400 NATURAL RESOURCES, AND EN-
VIRONMENT:
0401 Flood Control and Irri-
gation
0402 Land Management and
and Conservation
0403 Recreational Resources
0404 Pollution Control and
Abatement
0405 Other Natural Resources

- 0500 ENERGY:
0501 Energy production
0502 Nuclear Energy Research
and Development
0503 Non-Nuclear Energy Re-
search and Development
0504 Energy Conservation and
Regulation

(ERDA uranium enrichment acti-
vities from function 250 are
also included in GAO function
0500.)

- 0600 AGRICULTURE:
0601 Farm Income Stabiliza-
tion
0602 Agricultural Research
0603 Agricultural Services

- 0700 CCMMERCE:
0701 Advancement of Com-
merce
0702 Regulation of Com-
merce
0703 Small Business As-
sistance

- 0800 TRANSPORTATION:
0801 Ground Transportation
0802 Air Transportation
0803 Water Transportation
0804 Other Transportation
(The Regional Rail Transporta-
tion Account from function
600 and the Panama Canal
operating expenses from
function 800 are also in-
cluded in function 0800.)

APPENDIX III

Existing OMB Functions

- 450 COMMUNITY AND REGIONAL DEVELOPMENT:
 - 451 Community development
 - 452 Area and regional development
 - 453 Disaster relief and insurance
 (ACTION and Community Service Administration are moved to GAO function 1500.)

- 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

APPENDIX III

GAO Proposal

- 1300 POSTAL SERVICE:
 - 1301 Public Service Operations
 - 1302 Reduced Rate Mail
 - 1303 Accumulated Deficit and Liabilities

- 0900 HOUSING:
 - 0901 Low and Moderate Income Housing Assistance
 - 0902 Rural Housing
 - 0903 Maintain Housing Mortgage Market
 (Low and moderate income assistance for purchase or rehabilitation and HUD management activities from function 600 are also included in function 0900.)

- 1000 COMMUNITY AND REGIONAL DEVELOPMENT:
 - 1001 Community Development
 - 1002 Rural Economic Development
 - 1003 Regional Development
 - 1004 Indian Assistance
 - 1005 Disaster Relief and Insurance
 (The Alaska Native Fund from function 800 is also included in function 1000.)

- 1200 EDUCATION:
 - 1201 Elementary and Secondary Education
 - 1202 Higher Education
 - 1203 Vocational and Adult Education
 - 1204 Research and General Education Aids
 - 1205 Indian Education

APPENDIX III

Existing OMB Functions

- 550 HEALTH:
 - 551 Health care services
 - 552 Health research and education
 - 553 Prevention and control of health problems
 - 554 Health planning and construction
 - 555 General health financing assistance

- 600 INCOME SECURITY:
 - 601 General retirement and disability insurance
 - 602 Federal employee retirement and disability
 - 603 Unemployment insurance
 - 604 Public assistance and other income supplements

(The following activities are moved: Regional Rail

APPENDIX III

GAO Proposal

- 1400 EMPLOYMENT AND UNEMPLOYMENT BENEFITS:
 - 1401 Unemployment Benefits
 - 1402 Job Training
 - 1403 Employment Services
 (The unemployment insurance program and its administration from function 600 are also included in function 1400.)

- 1500 SOCIAL SERVICES AND PUBLIC ASSISTANCE:
 - 1501 Rehabilitative Services
 - 1502 Food Assistance
 - 1503 Other Public Assistance
 (Food stamps and other nutrition assistance from function 600 and ACTION and Community Service Administration from function 450 are also included in function 1500.)

- 1600 HEALTH:
 - 1601 Medicare
 - 1602 Health Research and Development
 - 1603 Health Resource Development
 - 1604 Control of Health Problems
 - 1605 Indian Health Care Services
 - 1606 Medicaid
 - 1607 Other Health Care Services

- 1700 RETIREMENT BENEFITS:
 - 1701 General Retirement
 - 1702 Disability Retirement
 - 1703 Federal Employee Retirement and Disability

Existing OMB FunctionsGAO Proposal

600 INCOME SECURITY: (CONT.)

Transportation Protective Account to GAO function 0800; low-and moderate-income assistance for purchase or rehabilitation, and HUD management activities to GAO function 0900; unemployment insurance and its administration to GAO function 1400; food stamps and other nutrition assistance to GAO function 1500; and HEW's departmental activities to GAO function 2100.)

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

1800 VETERANS BENEFITS AND SERVICES:

- 1801 Veterans Pensions, Disability, or Death Benefits
- 1802 Veterans Life Insurance
- 1803 Veterans Education, Training, and Rehabilitation
- 1804 Hospital and Medical Care for Veterans
- 1805 Veterans Housing
- 1806 Other Veterans Benefits and Services

750 LAW ENFORCEMENT AND JUSTICE:

- 751 Federal law enforcement and prosecution
- 752 Federal judicial activities
- 753 Federal correctional and rehabilitative activities
- 754 Law enforcement assistance

1900 LAW ENFORCEMENT AND JUSTICE:

- 1901 Federal Law Enforcement and Prosecution
- 1902 Federal Judicial Activities
- 1903 Federal Correctional and Rehabilitative Activities
- 1904 Law Enforcement Assistance to State and Local Governments
- 1905 Legal Assistance to Individuals

APPENDIX III

APPENDIX III

<u>Existing OMB Functions</u>	<u>GAO Proposal</u>
800 GENERAL GOVERNMENT:	2100 GENERAL GOVERNMENT:
801 Legislative functions	2101 Legislative Functions
802 Executive direction and management	2102 Executive Direction and Management
803 Central fiscal operations	2103 General Property and Records Management
804 General property and records management	2104 Central Personnel Management
805 Central personnel management	2105 Other General Government
806 Other general government	(HEW's general departmental activities from function 600 are also included in function 2100.)
807 Federal Financing Bank	
(The following activities are moved: Alaska Native Fund to GAO function 1000 and Panama Canal to GAO function 0800. Federal Financing Bank and IRS activities are moved to GAO function 2000.)	
850 REVENUE SHARING AND GENERAL PURPOSE FISCAL ASSISTANCE:	1100 REVENUE SHARING:
851 General revenue sharing	1101 General Revenue Sharing
852 Other general purpose fiscal assistance	1102 Other General Purpose Fiscal Assistance
900 INTEREST:	2000 FINANCIAL OPERATIONS OF THE FEDERAL GOVERNMENT:
901 Interest on the public debt	2001 Revenue Collections
902 Other interest	2002 Maintaining Fiscal Operations
	2003 Financing Agency Debt
	2004 Interest on Public Debt
	(Federal Financing Bank and IRS collection and compliance activities from function 800 are included in function 2000.)
950 UNDISTRIBUTED OFFSETTING RECEIPTS:	2200 UNDISTRIBUTED OFFSETTING RECEIPTS:
951 Employer share, employee retirement	2201 Employer Share, Employee Retirement
952 Interest received by trust funds	2202 Interest Received by Trust Funds
953 Rents and royalties on the Outer Continental Shelf	

DISCUSSION OF GENERAL COMMENTSON STAFF STUDY

There were numerous comments on our staff study's proposal of a revised function/subfunction classification structure, most of which related to specific functions or subfunctions and are therefore incorporated in the detailed analysis in appendix II. The major general comments have been grouped into five categories for discussion purposes.

PROPOSED CLASSIFICATIONSComments

- The breaking up of certain functions is most helpful to both the Congress and the public in our attempts to understand the contents of the Federal Budget.
- The GAO approach makes considerably more sense and permits improved understanding and easier identification of programs as they relate to budget considerations.
- Developing a classification system is essential to the achievement of the ultimate goal of a single budget information system capable of supplying the executive and legislative branches with precisely the same kind and quality of data. Evidence of the progress on the part of GAO is welcome.

Discussion

The use of the functional categories under the Congressional Budget Act of 1974 changes from one of displaying the Budget to providing an effective framework for the Congress in making budget decisions.

The GAO approach in making changes to the function/subfunction level attempts to recognize the need to assist the Congress in evaluating competing national priorities. We believe that an increase in the number of functions/subfunctions is needed because the present categorization does not provide sufficiently detailed information and in many cases groups widely differing programs.

GAO ROLEComments

- The review of the classifications should be conducted concurrently by the staffs of the interested committees and agencies, operating under the general policy guidance of their principals.
- Agreement on changes should be reached after full consultation with the Appropriations Committees, GAO, and OMB.
- It is hoped that adequate hearings might be held on the proposals with public as well as congressional participation.
- The Budget Act is interpreted to place final responsibility with the Comptroller General for making any permanent changes in the functional classification structure, including subfunctions.

Discussion

We have the lead responsibility to develop, establish, publish, and maintain standard budgetary, fiscal, and program-related classifications and codes under section 202(a)(2) of the Legislative Reorganization Act as amended by the Congressional Budget Act of 1974. Section 802 of the act specifies that "any change in the functional categories * * * shall be made only in consultation with the Committees on Appropriations and the Budget * * *." We have consulted with the Congressional Budget Office, the Budget Committees, and the Appropriations Committees to evaluate the present functional budgetary classification structure in relation to the congressional budget process. We propose only those changes which substantially improve the present structure.

The budget functional classification is an evolutionary matter, and our role will be to continually consult with the committees and individuals involved in the new budget process.

IMPLEMENTATIONComments

- Any major changes in the functional classifications should be postponed until the fiscal year 1979 Budget.

--The proposed changes do not offer substantial enough advantages to compensate for the loss resulting from the break in continuity from the current system.

The House Budget Committee created a task force whose duties included recommending changes to the present functional categories in fiscal year 1978. The Senate Budget Committee advised us that major changes should be deferred until the fiscal year 1979 Budget, and the Senate Committee on Rules and Administration advised us that the presently proposed changes do not offer advantages which are substantial enough to compensate for the loss of continuity which changing the current system would cause.

We have weighed these important considerations and have found that the functional and subfunctional categories proposed by the House Budget Committee task force working paper are very similar to our own thinking at this stage. We are not proposing any change in the fiscal year 1978 Budget. We are recommending that budget authority and outlays be presented according to our proposed structure in addition to the current structure, so that the Congress while working with the Budget could consider whether those changes (or others) are desirable.

As previously indicated, we recommend that OMB conduct a trial run for the fiscal year 1978 budget presentation using the budget classification structure which we propose. We share OMB's concern that our proposals may not take into account data limitations that would make implementation somewhat difficult, e.g., the National Defense subfunctions. The trial run will provide the necessary experience and a transition period prior to making mandatory changes in the fiscal year 1979 budget presentation. Also, it will provide a forum for the Budget, Appropriations, and Authorization Committees to consider other changes to the budget structure, while at the same time providing continuity for the present structure. In addition, it will allow the Congress to become acquainted with possible changes on other than a "crash basis."

In our coordination and consultation capacity, we plan to continue to recommend changes based on future suggestions from committees and others. This effort is vital in order to fulfill the requirements of title VIII for a standard structure for the fiscal year 1979 Budget.

CRITERIAComments

- Develop a revised classification structure that will meet the requirements with respect to section 601 of the Congressional Budget Act; i.e., national needs, agency missions, and basic programs.
- Develop standard subfunctions that would apply to all or most of the functions defined following a definition of what constitutes a function of government. A three-level structure that systematically reflects the "what," the "how," and the "who" features now mixed in the present structure should be considered.
- Agreement on a "framework of principles or general concepts" should be reached before attempting to revise the existing functional classifications.

Discussion

The structure proposed in this report incorporates a number of specific changes to our preliminary proposal which were recommended by the committees who have reviewed it. This effort primarily involves adjustments to the present structure to meet the requirements of title VIII by grouping appropriations fund accounts with similar priorities and objectives at the subfunction category level.

The proposed increase in the number of subfunctions appears to better meet the Budget Committees' deliberative and analytical needs. For example, relative to the fiscal year 1977 budget process the House Budget Committee used "major programs" and the Senate Budget Committee used "major program elements." Consistency is needed when addressing function subdivisions, which should be aggregates of similar Federal programs.

Our proposed structure consists primarily of aggregations of appropriation or fund accounts by subfunctions and functions. Our experience has shown that in order for a more theoretically sophisticated approach to be meaningful a better statement or identification of programs within the accounts is necessary. Both the Congressional Budget Office and we are currently working in this area.

We believe that a trial run for fiscal year 1978 is a realistic approach in order to gain acceptability and

preclude a drastic change to the system which might create numerous problems. The development of a purpose-oriented structure, as required by section 601 of the act for fiscal year 1979 budget presentation, should be a parallel effort with changes incorporated on the basis of what can be accomplished. The trial run should provide a focus and experience for changes in the budget structure for fiscal year 1979, whether for title VIII or title VI purposes.

Clearly, budget functional classification is an evolutionary matter. We recognize that no classification structure will satisfy all parties for all time. Our role will be one of continuing review and consultation with the committees to assist in making necessary changes in the classifications.

LINKAGES

Comments

- The budget presentation should be made to serve both the appropriation and authorization accounts (committees). The GAO staff study still will require considerable effort on the part of the legislative committees in translating authorization data into functional classifications.
- Go through the "crosswalk" procedure on the basis of the present structure because (1) it may provide additional information about the relationship between functional classifications and committee jurisdiction and (2) may suggest additional changes in functions.

Discussion

We are currently assisting both the Appropriations and Authorizing Committees by developing "crosswalks" between functions/subfunctions and the appropriations fund accounts, and the programs as the committees perceive them. Our efforts include the development of information requirements documents with appropriate structures for providing improved information from the agencies. This usually results in supplemental reports from the agencies in order to meet the committees' information needs. Future plans for expediting this process include developing criteria and prescribing guidelines for agencies to follow. Current work for the authorizing committees includes building a legislative classification system according to programs and their specific statutory authority which will help focus on the programs in relation to budget functions/subfunctions.

LISTING OF ACCOUNTS UNDER
PROPOSED FUNCTIONS AND SUBFUNCTIONS

LISTING FROM DEPARTMENT OF DEFENSE
TOTAL OBLIGATIONAL AUTHORITY (TOA)
BY APPROPRIATE CATEGORIES AND
FIVE YEAR DEFENSE PLAN (FYDP) PROGRAMS
FISCAL YEAR 1977
(\$ BILLI ONS OF \$)

FUNCTION CODE AND NAME
SUBFUNCTION CODE AND NAME
APPROPRIATION ACCOUNT TITLE

CIC NATIONAL DEFENSE

0101 STRATEGIC FORCES
MILITARY PERSONNEL 1.7
OPERATION AND MAINTENANCE 2.5
PROCUREMENT 4.4
RDT & E 1.5
MILITARY CONSTRUCTION 1.2

SUBFUNCTION TOTAL 9.3

0102 GENERAL PURPOSE FORCES
MILITARY PERSONNEL 11.1
OPERATION AND MAINTENANCE 9.0
PROCUREMENT 18.6
RDT & E .3
MILITARY CONSTRUCTION .3
REVOLVING AND MANAGEMENT FUNDS .4

SUBFUNCTION TOTAL 40.2

0103 INTELLIGENCE AND COMMUNICATIONS
MILITARY PERSONNEL 1.3
OPERATION AND MAINTENANCE 2.6
PROCUREMENT 3.1
RDT & E .7
MILITARY CONSTRUCTION .6

SUBFUNCTION TOTAL 7.7

0104 AIRLIFT AND SEALIFT
MILITARY PERSONNEL .7
OPERATION AND MAINTENANCE .5
PROCUREMENT .3
RDT & E .6
MILITARY CONSTRUCTION .8

SUBFUNCTION TOTAL 1.6

• LESS THAN \$50 MILLION

APPENDIX V

LISTING FROM DEPARTMENT OF DEFENSE
TOTAL OBLIGATIONAL AUTHORITY (TOA)
BY APPROPRIATION CATEGORIES AND
FIVE YEAR DEFENSE PLAN (FYDP) PROGRAMS
FISCAL YEAR 1977
(DOLLARS OF \$)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME APPROPRIATION ACCOUNT TITLE		
0100 NATIONAL DEFENSE		
6105 GUARD AND RESERVE FORCES	2.0	
MILITARY PERSONNEL	2.6	
OPERATION AND MAINTENANCE	1.2	
PROCUREMENT	.1	
MILITARY CONSTRUCTION		
	SUBFUNCTION TOTAL	5.9

0106 RESEARCH AND DEVELOPMENT		
MILITARY PERSONNEL	.4	
ROT & E	9.6	
MILITARY CONSTRUCTION	.5	
	SUBFUNCTION TOTAL	10.5

0107 CENTRAL SUPPLY AND MAINTENANCE		
MILITARY PERSONNEL	.4	
OPERATION AND MAINTENANCE	9.0	
PROCUREMENT	1.2	
ROT & E	.3	
MILITARY CONSTRUCTION	.1	
	SUBFUNCTION TOTAL	10.9

0108 TRAINING AND OTHER GENERAL PERSONNEL		
ACTIVITIES		
MILITARY PERSONNEL	6.9	
OPERATION AND MAINTENANCE	2.9	
PROCUREMENT	.3	
MILITARY CONSTRUCTION	.2	
FAMILY HOUSING	1.2	
	SUBFUNCTION TOTAL	11.5

0109 MEDICAL ACTIVITIES		
MILITARY PERSONNEL	1.2	
OPERATION AND MAINTENANCE	1.7	
PROCUREMENT	.1	
MILITARY CONSTRUCTION	.1	

* LESS THAN \$50 MILLION

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APPENDIX V

LISTING FROM DEPARTMENT OF DEFENSE
 TOTAL OBLIGATIONAL AUTHORITY (L-OA)
 BY APPROPRIATION CATEGORIES AND
 FIVE YEAR DEFENSE PLAN (FYDPI) PROGRAMS
 FISCAL YEAR 1977
 (BILLION DOLLARS)

FUNCTION CODE AND NAME
 SUBFUNCTION CODE AND NAME
 APPROPRIATION ACCOUNT TITLE
 C11C NATIONAL DEFENSE

	SUBFUNCTION TOTAL	3-1
0110 ADMINISTRATION AND ASSOCIATED ACTIVITIES		
MILITARY PERSONNEL		.5
OPERATION AND MAINTENANCE		1.4
PROCUREMENT		.4
MILITARY CONSTRUCTION		.2
	SUBFUNCTION TOTAL	2.1
0111 MILITARY ASSISTANCE		
MILITARY PERSONNEL		.4
OPERATION AND MAINTENANCE		.4
PROCUREMENT		.4
RDT & E		.4
MILITARY CONSTRUCTION		1.2
	SUBFUNCTION TOTAL	1.4
0112 ATOMIC ENERGY DEFENSE ACTIVITIES		
ENERGY RESEARCH AND DEVELOPMENT ADMINISTRATION		1.9
	SUBFUNCTION TOTAL	1.9
0113 DEFENSE RELATED ACTIVITIES		
CIVIL DEFENSE		.1
OTHER INDEPENDENT AGENCY		.1
	SUBFUNCTION TOTAL	0.2
0114 MILITARY RETIREMENT		
RETIREMENT PAY		8.4
	SUBFUNCTION TOTAL	8.4
	FUNCTION TOTAL	114.2

Subfunction totals may
 add due to rounding

* LESS THAN \$50 MILLION

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APPENDIX V

APPENDIX V

APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION LISTING FROM THE 1977 BUDGET TAPE SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS (DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUSPENDING CODE AND NAME AGENCY	AGENCY	ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUND	1977 BUDGET AUTH	1977 OUTLAYS
0200 INTERNATIONAL AFFAIRS DEPT RELATERAL DEVELOPMENT ASSISTANCE FUND APPROPRIATED TO THE PRESIDENT INTERNATIONAL SECURITY ASSISTANCE SECURITY ASSISTANCE			04-12-1021-0-1-151	151 BUREAU	1,094,200	1,005,651
INTERNATIONAL DEVELOPMENT ASSISTANCE FUNCTIONAL DEVELOPMENT ASSISTANCE PROGRAM - 1023, TO 24, 102			04-12-1021-0-1-151	151 BUREAU TOTAL	25,000	24,024
INTERNATIONAL DISASTER ASSISTANCE			04-12-1034-0-1-151	151 BUREAU TOTAL	1,119,200	1,021,675
INTERNATIONAL NARCOTICS CONTROL ASSISTANCE INTERNATIONAL NARCOTICS CONTROL			04-13-1022-0-1-151	151 BUREAU TOTAL	34,000	34,010
CONTINGENCIES MIDDLE EAST SPECIAL REQUIREMENTS FUND			04-15-1079-0-1-151	151 BUREAU TOTAL	35,000	36,700
DEPARTMENT OF AGRICULTURE FOREIGN ASSISTANCE PROGRAMS AND SPECIAL EXPORT PROGRAMS EXPENSES, PUBLIC LAW 480, FOREIGN ASSISTANCE PROGRAMS, AGRIC			05-57-2274-0-1-151	151 AGENCY TOTAL	2,983,700	2,497,976
OTHER INDEPENDENT AGENCIES ACTION				151 AGENCY TOTAL	1,169,250	99,910
OPERATING EXPENSES, INTERNATIONAL PROGRAMS (PEAC CORPS)			70-01-0100-0-1-151	151 BUREAU TOTAL	1,169,250	99,910
				151 AGENCY TOTAL	1,169,250	99,910
					67,155	67,155
					47,155	47,155
					47,155	47,155
					4,274,810	3,954,218

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
 LISTING FROM THE 1977 BUDGET TAPE
 SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
 (DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
0200 INTERNATIONAL AFFAIRS 0204 FOREIGN INFORMATION AND EXCHANGE PROGRAMS DEPARTMENT OF STATE EDUCATIONAL EXCHANGE MUTUAL EDUCATIONAL AND CULTURAL EXCHANGE ACTIVITIES	14-20-1128-0-1-153	153 BUREAU TOTAL AGENCY TOTAL	58,500 58,500 58,500	52,621 52,621 52,621
OTHER INDEPENDENT AGENCIES BOARD FOR INTERNATIONAL BROADCASTING GRANTS AND EXPENSES	30-18-1145-0-1-153	153 BUREAU TOTAL AGENCY TOTAL	53,185 53,185 53,185	54,383 54,383 54,383
OTHER INDEPENDENT AGENCIES UNITED STATES INFORMATION AGENCY SALARIES AND EXPENSES	33-25-0100-0-1-153	153 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	248,175 248,175 248,175 363,710	253,656 253,656 253,656 351,650
0205 INTERNATIONAL FINANCIAL PROGRAMS OTHER INDEPENDENT AGENCIES EXPORT-IMPORT BANK OF THE UNITED STATES EXPORT-IMPORT BANK OF THE UNITED STATES FUND	30-48-4027-0-3-155	155 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	3,349,307 3,349,307 3,349,307 3,349,307	1,307,347 1,307,347 1,307,347 1,307,347
0300 GENERAL SCIENCE, SPACE AND TECHNOLOGY 0301 GENERAL SCIENTIFIC RESEARCH AND TRAINING DEPARTMENT OF COMMERCE NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION OPERATIONS, RESEARCH, AND FACILITIES	01-17-1821, 147, 376 06-48-1450-0-1-316	147, 376 BUREAU TOTAL	541,908 541,908	51,935 51,935
SCIENCE AND TECHNICAL RESEARCH SCIENTIFIC AND TECHNICAL RESEARCH AND SERVICES	01-17-1821, 147, 376 06-48-1450-0-1-316	147, 376 BUREAU TOTAL AGENCY TOTAL	66,700 66,700 628,676	71,751 71,751 581,228

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION LISTING FROM THE 1977 BUDGET TAPE SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS (DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY BUREAU ACCOUNT TITLE	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
9400 NATURAL RESOURCES AND ENVIRONMENT 0401 FLOOD CONTROL AND IRRIGATION DEPARTMENT OF DEFENSE--CIVIL CORPS OF ENGINEERS--CIVIL CONSTRUCTION, GENERAL	301	1,266,332	1,265,900
OPERATION AND MAINTENANCE, GENERAL 08-10-3123-0-1-301	301	583,900	586,000
GENERAL EXPENSES 08-10-3124-0-1-301	301	47,400	46,400
CORPS OF ENGINEERS--CIVIL, TRUST FUNDS 08-10-9999-0-7-301	301	28,000	24,200
	BUREAU TOTAL	2,181,107	2,176,200
	AGENCY TOTAL	2,181,107	2,176,200
DEPARTMENT OF THE INTERIOR BUREAU OF RECLAMATION COLORADO RIVER BASIN SALINITY CONTROL PROJECTS 10-06-0663-0-1-301	301	43,126	43,030
COLORADO RIVER BASIN PROJECT 10-06-4079-0-3-301	301	73,421	81,000
UPPER COLORADO RIVER STORAGE PROJECT 10-06-4081-0-3-301	301	61,900	47,375
CONSTRUCTION AND REHABILITATION (SPECIAL FUNDS) * 0661 10-06-5041-0-2-301	301	347,017	352,831
OPERATION AND MAINTENANCE (SPECIAL FUNDS) * 0664 10-06-5064-0-2-301	301	143,000	147,650
RECLAMATION TRUST FUNDS 10-06-8070-0-7-301	301	29,000	24,600
	BUREAU TOTAL	697,457	684,626
	AGENCY TOTAL	697,457	684,626
	SUBFUNCTION TOTAL	3,013,427	3,026,364
6402 LAND MANAGEMENT AND CONSERVATION DEPARTMENT OF AGRICULTURE AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE AGRICULTURAL CONSERVATION PROGRAM 05-20-3315-2-1-302	302	90,000	27,500
	BUREAU TOTAL	90,000	27,500

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
LISTING FROM THE 1977 BUDGET TAPE
SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
(DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU	ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	BUREAU TOTAL	1977 BUDGET AUTH	1977 OUTLAYS
0400 NATURAL RESOURCES AND ENVIRONMENT 0402 LAND MANAGEMENT AND CONSERVATION DEPARTMENT OF AGRICULTURE SOIL CONSERVATION SERVICE SOIL CONSERVATION OPERATIONS			05-78-1000-0-1-302	302		215,379 215,379	209,503 209,503
				302		686,112	686,865
				302		267,000	259,774
				302		77,925	71,300
				302		47,500	41,478
				302		818,592	783,347
					BUREAU TOTAL	1,123,921	1,019,350
					AGENCY TOTAL		
DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT MANAGEMENT OF LANDS AND RESOURCES			10-04-1129-0-1-302	302		208,740	204,805
				302		30,000	31,232
					BUREAU TOTAL	238,740	235,037
OREGON AND CALIFORNIA GRANT LANDS (SPECIAL FUNDS)			10-04-5136-0-2-302	303		122,821	119,405
UNITED STATES FISH AND WILDLIFE SERVICE PESTICIDE MANAGEMENT * 1613			10-12-1611-0-1-303	303		89,984	79,900
					BUREAU TOTAL	212,807	199,305
MISCELLANEOUS APPROPRIATIONS (SPECIAL FUNDS)			10-19-9999-0-2-999	306		284,308	284,345
GEOLOGICAL SURVEY SURVEYS, INVESTIGATIONS AND RESEARCH			10-28-0804-0-1-306	306		284,308	284,345
					BUREAU TOTAL		

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APPROPRIATION ACCOUNTS IN EXCESS OF \$75 MILLION
LISTING FROM THE 1977 BUDGET TAPE
SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
(DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AGENCY BUREAU	ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	1977 BUDGET AUTH	1977 OUTLAYS
0400 NATURAL RESOURCES AND ENVIRONMENT 0402 LAND MANAGEMENT AND CONSERVATION DEPARTMENT OF THE INTERIOR BUREAU OF INDIAN AFFAIRS OPERATION OF INDIAN PROGRAMS * 2507, 2201, 2216 10-76-2100-0-1-999			34,154 34,154 770,009 1,894,930	34,200 34,200 751,087 1,771,237
		BUREAU TOTAL		
		AGENCY TOTAL		
		SUBFUNCTION TOTAL		
0403 RECREATIONAL RESOURCES DEPARTMENT OF THE INTERIOR BUREAU OF OUTDOOR RECREATION LAND AND WATER CONSERVATION (SPECIAL FUNDS) 10-16-5005-0-2-103			330,000 330,000	324,000 324,000
		BUREAU TOTAL		
0404 NATIONAL PARK SERVICE OPERATION OF THE NATIONAL PARK SYSTEM * 1013 10-24-1036-0-1-103			272,864	271,695
		BUREAU TOTAL		
		AGENCY TOTAL		
		SUBFUNCTION TOTAL		
0405 POLLUTION CONTROL AND ABATEMENT ENVIRONMENTAL PROTECTION AGENCY ENVIRONMENTAL PROTECTION AGENCY AGENCY AND REGIONAL MANAGEMENT 20-00-0105-0-1-304			67,518	67,030
		BUREAU TOTAL		
		AGENCY TOTAL		
		SUBFUNCTION TOTAL		
0406 ENFORCEMENT 20-00-0105-0-1-304			56,093	56,093
		BUREAU TOTAL		
		AGENCY TOTAL		
		SUBFUNCTION TOTAL		
0407 RESEARCH AND DEVELOPMENT 20-00-0107-0-1-304			159,476	160,030
		BUREAU TOTAL		
		AGENCY TOTAL		
		SUBFUNCTION TOTAL		
0408 ABATEMENT AND CONTROL 20-00-0108-0-1-304			329,544 613,119 613,119 613,119	305,000 587,079 587,079 587,000
		BUREAU TOTAL		
		AGENCY TOTAL		
		SUBFUNCTION TOTAL		

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION LISTING FROM THE 1977 BUDGET TAPE SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS (DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH.	1977 OUTLAYS
0500 ENERGY 0501 ENERGY PRODUCTION FUNDS APPROPRIATED TO THE PRESIDENT NAVAL PETROLEUM RESERVE/STRATEGIC PETROLEUM STORAGE NAVAL PETROLEUM RESERVE/STRATEGIC PETROLEUM STORAGE 06-25-9291-2-2-335	10-32-0959-0-1-300 10-32-0653-0-3-306	306 306 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL FUNCTION TOTAL	42,724 67,500 134,224 134,224 134,224 5,293,204	93,327 312 23,624 93,694 91,894 6,137,036
0502 OTHER NATURAL RESOURCES AND ENVIRONMENT 0503 OTHER NATURAL RESOURCES DEPARTMENT OF THE INTERIOR BUREAU OF MINES MINES AND MINERALS		305 BUREAU TOTAL AGENCY TOTAL	367,700 367,700 361,790	304,200 304,200 304,200
OTHER INDEPENDENT AGENCIES FEDERAL ENERGY ADMINISTRATION SALARIES AND EXPENSES 10-66-1500-2-1-305		305 BUREAU TOTAL AGENCY TOTAL	53,456 53,456 53,456	58,642 58,642 58,642
OTHER INDEPENDENT AGENCIES TENNESSEE VALLEY AUTHORITY TENNESSEE VALLEY AUTHORITY FUND - 0110 33-15-4110-0-3-301		301 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	121,185 121,185 121,185 542,341	1,049,450 1,049,450 1,049,450 1,412,292
0502 NUCLEAR ENERGY RESEARCH AND DEVELOPMENT 0503 NUCLEAR ENERGY RESEARCH & DEVELOPMENT DEPARTMENT OF THE INTERIOR BUREAU OF MINES MINES AND MINERALS 10-32-0959-0-1-300		305 BUREAU TOTAL AGENCY TOTAL	65,606 65,606 65,606	63,342 63,342 63,342

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
LISTING FROM THE 1977 BUDGET TAPE
SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
(DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
0500 ENERGY 0502 NUCLEAR ENERGY RESEARCH AND DEVELOPMENT ENERGY RESEARCH AND DEVELOPMENT ADMINISTRATION ENERGY RESEARCH AND DEVELOPMENT ADMINISTRATION OPERATING EXPENSES * 14-0103, 14-0104, 89-0101 19-00-0100-0-1-999		305	3,063,486	2,743,907
OPERATING EXPENSES (ENERGY) 19-00-0100-2-1-305		305	-90,800	-90,800
PLANT AND CAPITAL EQUIPMENT 19-00-0103-0-1-999		305	1,081,143	780,337
GEOHERMAL RESOURCES DEVELOPMENT FUND 19-00-0105-0-1-305		305	50,000	4,500
		BUREAU TOTAL	4,104,029	3,443,904
		AGENCY TOTAL	4,104,029	3,443,904
ENVIRONMENTAL PROTECTION AGENCY ENVIRONMENTAL PROTECTION AGENCY ENERGY RESEARCH AND DEVELOPMENT 70-07-0109-0-1-305		305	96,973	123,000
		BUREAU TOTAL	96,973	120,000
		AGENCY TOTAL	96,973	120,000
OTHER INDEPENDENT AGENCIES ENERGY INDEPENDENCE AUTHORITY ADJUSTMENT FOR NET EARNINGS OR LOSSES, ENERGY INDEPENDENCE A 10-45-0002-2-1-305		305	42,000	42,000
		BUREAU TOTAL	42,000	42,000
		AGENCY TOTAL	42,000	42,000
		SUBFUNCTION TOTAL	4,308,678	3,669,246
0504 ENERGY CONSERVATION AND REGULATION OTHER INDEPENDENT AGENCIES FEDERAL ENERGY ADMINISTRATION SALARIES AND EXPENSES * 14-0106 30-66-1570-0-1-305		305	101,397	124,000
		BUREAU TOTAL	101,397	126,000
FEDERAL POWER COMMISSION SALARIES AND EXPENSES 10-60-0100-0-1-305		305	41,582	41,555
		BUREAU TOTAL	41,582	41,555
		AGENCY TOTAL	142,979	167,555

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
 LISTING FROM THE 1977 BUDGET TAPE
 SORTED BY PROGRAM, FUNCTION, & SUBFUNCTION CLASSIFICATIONS
 (DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUND	1977 BUDGET AUTH	1977 -DRLAYS
0500 ENERGY CONSERVATION AND REGULATION OSDA ENERGY CONSERVATION AND REGULATION LIMER IMPLEMENTATION AGENCIES NUCLEAR REGULATORY COMMISSION SALARIES AND EXPENSES		31-50-0270-0-1-305	335 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	249,430 249,430 249,430 392,410 643,358	230,430 230,430 230,430 403,485 5,485,423
0600 AGRICULTURE OSCI FARM INCOME STABILIZATION DEPARTMENT OF AGRICULTURE AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE SALARIES AND EXPENSES		05-60-3300-0-1-351	351 BUREAU TOTAL	157,891 157,891	154,621 154,651
COMMODITY CREDIT CORPORATION PRICE SUPPORT AND RELATED PROGRAMS: REIMBURSEMENT FOR NET RE		05-66-4330-0-3-351	351	893,652	824,271
NATIONAL WOOL ACT (SPECIAL FUND)		05-66-5210-0-2-351	351 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	45,211 943,663 1,101,754 1,101,754	36,290 865,561 1,019,967 1,019,962
0602 AGRICULTURAL RESEARCH DEPARTMENT OF AGRICULTURE AGRICULTURAL RESEARCH SERVICE AGRICULTURAL RESEARCH SERVICE # 5400		05-18-1600-0-1-352	352 BUREAU TOTAL	263,202 263,202	271,193 271,193
COOPERATIVE STATE RESEARCH SERVICE COOPERATIVE STATE RESEARCH SERVICE		05-24-1500-0-1-352	352 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	122,508 122,508 395,710 395,710	123,756 123,756 394,949 394,949
0603 AGRICULTURAL SERVICES DEPARTMENT OF AGRICULTURE DEPARTMENTAL ADMINISTRATION OFFICE OF THE INSPECTOR GENERAL		05-03-0900-0-1-352	352 BUREAU TOTAL	26,568 26,568	26,052 26,052

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION LISTING FROM THE 1977 BUDGET TAPE SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS (DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
0600 AGRICULTURE 6603 AGRICULTURAL SERVICES DEPARTMENT OF AGRICULTURE ANIMAL AND PLANT HEALTH INSPECTION SERVICE ANIMAL AND PLANT HEALTH INSPECTION SERVICE 05-21-1600-0-1-999			352 BUREAU TOTAL	167,384 167,384	167,037 167,037
EXTENSION SERVICE EXTENSION SERVICE 05-27-0502-0-1-352			352 BUREAU TOTAL	212,790 212,790	221,111 221,111
STATISTICAL REPORTING SERVICE STATISTICAL REPORTING SERVICE 05-33-1800-0-1-352			352 BUREAU TOTAL	33,712 33,712	33,467 33,467
ECONOMIC RESEARCH SERVICE ECONOMIC RESEARCH SERVICE 05-36-1700-0-1-352			352 BUREAU TOTAL	26,116 26,116	26,112 26,112
FOREIGN AGRICULTURAL SERVICE FOREIGN AGRICULTURAL SERVICE @ 7900 05-51-2900-0-1-352			352 BUREAU TOTAL	17,619 17,619	17,437 17,437
FARMERS HOME ADMINISTRATION AGRICULTURAL CREDIT INSURANCE FUND 05-75-4140-0-3-352			351 BUREAU TOTAL	141,189 141,189	-344,636 -344,626
AGRICULTURAL MARKETING SERVICE MARKETING SERVICES 05-81-2500-0-1-352			352	57,087	56,859
AGRICULTURAL MARKETING SERVICE TRUST FUNDS 05-81-9999-0-7-352			352 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL FUNCTION TOTAL	43,498 100,985 751,463 751,463 2,238,927	44,119 107,988 264,748 264,748 1,677,659

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
LISTING FROM THE 1977 BUDGET TABLE
CLASSIFIED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
(DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU	ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMF FUNC	1977 BUDGET AMT	1977 OUTLAYS
0700 COMMERCE				403	44,278	44,333
0701 ADVANCEMENT OF COMMERCE						
DEPARTMENT OF COMMERCE				403	47,429	42,362
BUREAU OF THE CENSUS					91,707	85,765
SALARIES AND EXPENSES • 0400						
16-07-0401-1-1-403						
PERIODIC CENSUSES AND PROGRAMS • 0426, 0427						
06-07-0450-0-1-403						
BUREAU TOTAL						
403					47,429	42,362
BUREAU TOTAL					91,707	85,765
0702 REGULATION OF COMMERCE				403	62,007	59,110
DEPARTMENT OF COMMERCE					57,002	59,110
PATENT AND TRADEMARK OFFICE						
SALARIES AND EXPENSES						
06-51-1006-0-1-403						
BUREAU TOTAL					62,007	59,110
AGENCY TOTAL					57,002	59,110
SUBFUNCTION TOTAL						
403					59,113	54,940
BUREAU TOTAL					59,013	54,949
AGENCY TOTAL					204,522	197,804
SUBFUNCTION TOTAL					204,622	199,804
0702 REGULATION OF COMMERCE				403	86,406	81,209
DEPARTMENT OF COMMERCE					86,406	81,209
PATENT AND TRADEMARK OFFICE						
SALARIES AND EXPENSES						
06-51-1006-0-1-403						
BUREAU TOTAL					86,406	81,209
AGENCY TOTAL					86,406	81,209
OTHER INDEPENDENT AGENCIES						
FEDERAL COMMUNICATIONS COMMISSION						
SALARIES AND EXPENSES						
30-60-0100-0-1-403						
BUREAU TOTAL					51,448	52,327
AGENCY TOTAL					51,448	52,327
FEDERAL TRADE COMMISSION						
SALARIES AND EXPENSES						
30-84-0100-0-1-403						
BUREAU TOTAL					52,833	52,591
AGENCY TOTAL					52,833	52,591
SUBFUNCTION TOTAL					104,281	104,918
OTHER INDEPENDENT AGENCIES						
SECURITIES AND EXCHANGE COMMISSION						
SALARIES AND EXPENSES						
32-35-0100-0-1-403						
BUREAU TOTAL					52,198	51,925
AGENCY TOTAL					52,198	51,925
SUBFUNCTION TOTAL					242,885	241,052

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
LISTING FROM THE 1977 BUDGET TAPE
SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
(DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
0700 COMMERCE 0701 SMALL BUSINESS ASSISTANCE OTHER INDEPENDENT AGENCIES SMALL BUSINESS ADMINISTRATION SALARIES AND EXPENSES	32-45-0100-0-1-403	403		35,403	34,900
BUSINESS LOAN AND INVESTMENT FUND	32-45-4154-0-3-403	403		466,600	254,470
SECURITY FUND GUARANTEES REVOLVING FUND	32-45-4158-0-3-403	403		36,000	20,000
		BUREAU TOTAL		538,000	313,370
		AGENCY TOTAL		538,000	313,370
		SUBFUNCTION TOTAL		985,603	756,776
		FUNCTION TOTAL			
0800 TRANSPORTATION 0801 GOVERNMENT TRANSPORTATION DEPARTMENT OF TRANSPORTATION FEDERAL HIGHWAY ADMINISTRATION HIGHWAY RECONSTRUCTION	21-25-0540-0-1-404	404		37,000	41,377
LITIGATION ON GENERAL OPERATING EXPENSES	21-25-4152-0-7-404	404		6,455,000	6,721,000
		BUREAU TOTAL		6,492,000	6,762,377
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION TRAFFIC AND HIGHWAY SAFETY * OASD, OASD 21-27-0650-0-1-404	21-27-0650-0-1-404	404		71,000	57,070
STATE AND COMMUNITY HIGHWAY SAFETY	21-27-0651-0-1-404	404		101,000	111,000
		BUREAU TOTAL		172,000	178,070
FEDERAL HIGHWAY ADMINISTRATION RAIL SERVICE ASSISTANCE	21-30-0102-0-1-404	404		198,530	71,505
GRANTS TO NATIONAL RAILROAD PASSENGER CORPORATION	21-30-0704-0-1-404	404		481,700	462,000
RAIL-COME RESEARCH AND DEVELOPMENT * INCLUDES 0703	21-30-0745-0-1-404	404		51,000	42,524
		BUREAU TOTAL		730,230	577,029

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FUNCTION CODE AND NAME SURFUNCTY CODE AND NAME AGENCY	ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUND	1977 BUDGET AUTH	1977 OUTLAYS
APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION LISTED FROM THE 1977 BUDGET TAPE SORTED BY PROGRAM FUNCTION & SURFUNCTY CLASSIFICATIONS (DOLLARS IN THOUSANDS)					
0803 WATER TRANSPORTATION DEPARTMENT OF COMMERCE MARITIME ADMINISTRATION OPERATING-DIFFERENTIAL SUBSIDIES	OPERATIONS AND TRAINING	30-24-1236-0-1-405	405	80,007	72,967
			BUREAU TOTAL	80,007	72,967
			AGENCY TOTAL	80,007	72,967
			SURFUNCTY TOTAL	2,772,761	2,714,605
0803 WATER TRANSPORTATION DEPARTMENT OF COMMERCE MARITIME ADMINISTRATION OPERATING-DIFFERENTIAL SUBSIDIES	OPERATIONS AND TRAINING	30-24-1236-0-1-405	405	398,309	473,721
			BUREAU TOTAL	48,525	49,002
			AGENCY TOTAL	386,825	452,713
			AGENCY TOTAL	386,825	452,713
0803 WATER TRANSPORTATION DEPARTMENT OF COMMERCE MARITIME ADMINISTRATION OPERATING-DIFFERENTIAL SUBSIDIES	OPERATIONS AND TRAINING	30-24-1236-0-1-405	836	56,047	66,047
			BUREAU TOTAL	56,047	66,047
			AGENCY TOTAL	56,047	66,047
			AGENCY TOTAL	56,047	66,047
0803 WATER TRANSPORTATION DEPARTMENT OF COMMERCE MARITIME ADMINISTRATION OPERATING-DIFFERENTIAL SUBSIDIES	OPERATIONS AND TRAINING	30-24-1236-0-1-405	405	166,200	146,200
			BUREAU TOTAL	76,700	71,000
			AGENCY TOTAL	2,328,504	2,302,438
			AGENCY TOTAL	2,328,504	2,302,438
0803 WATER TRANSPORTATION DEPARTMENT OF COMMERCE MARITIME ADMINISTRATION OPERATING-DIFFERENTIAL SUBSIDIES	OPERATIONS AND TRAINING	30-24-1236-0-1-405	405	28,950	16,000
			BUREAU TOTAL	189,100	177,000
			AGENCY TOTAL	364,250	339,200
			AGENCY TOTAL	364,250	339,200
0803 WATER TRANSPORTATION DEPARTMENT OF COMMERCE MARITIME ADMINISTRATION OPERATING-DIFFERENTIAL SUBSIDIES	OPERATIONS AND TRAINING	30-24-1236-0-1-405	405	166,200	146,200
			BUREAU TOTAL	76,700	71,000
			AGENCY TOTAL	2,328,504	2,302,438
			AGENCY TOTAL	2,328,504	2,302,438

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
 LISTING FROM THE 1977 BUDGET TAPE
 SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
 (DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COPP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
0800 TRANSPORTATION 0803 WATER TRANSPORTATION DEPARTMENT OF TRANSPORTATION COAST GUARD OPERATING EXPENSES		21-15-0201-0-1-406	405	817,703	811,900
	ACQUISITION, CONSTRUCTION, AND IMPROVEMENTS	21-15-0240-0-1-406	406	171,100	129,100
	RETIRED PAY	21-15-0241-0-1-406	406	147,103	147,103
	RESERVE TRAINING	21-15-0242-0-1-406	406	34,800	34,800
			BUREAU TOTAL	1,170,706	1,127,903
			AGENCY TOTAL	1,170,706	1,127,903
			SUBFUNCTION TOTAL	1,523,578	1,641,733
0904 OTHER TRANSPORTATION DEPARTMENT OF TRANSPORTATION OFFICE OF THE SECRETARY SALARIES AND EXPENSES • INCLUDES 0103		21-05-0102-0-1-407	407	35,150	33,520
	TRANSPORTATION PLANNING, RESEARCH, AND DEVELOPMENT	21-05-0142-0-1-407	407	29,000	29,000
			BUREAU TOTAL	65,150	62,520
			AGENCY TOTAL	65,150	62,520
0101 INDEPENDENT AGENCIES INTERSTATE COMMERCE COMMISSION SALARIES AND EXPENSES		31-20-0100-0-1-404	404	54,676	54,676
			BUREAU TOTAL	54,676	54,676
			AGENCY TOTAL	54,676	54,676
			SUBFUNCTION TOTAL	117,826	117,196
				14,176,638	14,227,107
0301 HOUSING 0301 LOW AND MODERATE INCOME HOUSING ASSISTANCE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT HOUSING PROGRAMS PAYMENTS FOR OPERATION OF LOW INCOME HOUSING PROJECTS		25-02-0163-0-1-604	604	463,600	463,600

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
LISTING FROM THE 1977 BUDGET TAPE
SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
(DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	1977 BUDGET AUTH.	1977 OUTLAYS
0900 HOUSING 0701 LOW AND MODERATE INCOME HOUSING ASSISTANCE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT HOUSING PROGRAMS ANNUAL CONTRIBUTIONS FOR ASSISTED HOUSING 25-02-0104-0-1-004	404 BUREAU TOTAL	16,578,400 17,047,000	463,000
POLICY DEVELOPMENT AND RESEARCH RESEARCH AND TECHNOLOGY 25-28-0108-0-1-451	451 BUREAU TOTAL	71,000 71,000	67,100 67,100
DEPARTMENTAL MANAGEMENT SALARIES AND EXPENSES, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT 25-30-0143-0-1-999	804 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	49,668 49,668 17,167,868 17,167,868	41,803 41,868 574,758 574,758
0302 RURAL HOUSING DEPARTMENT OF AGRICULTURE FARMERS HOME ADMINISTRATION RURAL HOUSING INSURANCE FUND 05-75-4141-0-3-401	431 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	176,599 176,599 176,599 176,599	-453,222 -453,222 -453,222 -453,222
0903 MAINTAIN HOUSING MORTGAGE MARKET DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT HOUSING PROGRAMS FEDERAL HOUSING ADMINISTRATION FUND 25-02-4070-0-3-401	401 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	975,459 975,459 975,459 10,314,726	830,305 830,175 830,305 955,851
1000 COMMUNITY AND REGIONAL DEVELOPMENT 1001 COMMUNITY DEVELOPMENT DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT COMMUNITY PLANNING AND DEVELOPMENT COMPREHENSIVE PLANNING GRANTS 25-0A-0104-0-1-451	451	25,000	75,000

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
LISTING FROM THE 1977 BUDGET TAPE
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(\$DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY BUREAU	ACCOUNT TITLE APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
1000 COMMUNITY AND REGIONAL DEVELOPMENT 1001 COMMUNITY DEVELOPMENT DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT COMMUNITY PLANNING AND DEVELOPMENT COMMUNITY DEVELOPMENT GRANTS 25-06-0162-0-1-451		451 BUREAU TOTAL	3,248,000 3,273,900	1,600,000 1,675,000
NEW COMMUNITIES ADMINISTRATION NEW COMMUNITIES FUND 75-12-4237-0-3-451		451 BUREAU TOTAL	25,452 25,452	25,466 25,466
DEPARTMENTAL MANAGEMENT SALARIES AND EXPENSES; DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT 25-30-0143-0-1-999		451 BUREAU TOTAL AGENCY TOTAL	129,415 129,415 3,427,647	129,415 129,415 1,827,861
OTHER INDEPENDENT AGENCIES DISTRICT OF COLUMBIA LOANS TO DISTRICT OF COLUMBIA FOR CAPITAL OUTLAY 30-42-9999-0-1-451		451 BUREAU TOTAL AGENCY TOTAL	114,187 114,187 114,187	185,116 185,116 185,116
OTHER INDEPENDENT AGENCIES PENNSYLVANIA AVENUE DEVELOPMENT CORPORATION SALARIES AND EXPENSES 32-08-0100-0-1-451		451 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	26,425 26,425 26,425 3,364,479	21,116 21,116 21,116 2,036,191
1002 RURAL ECONOMIC DEVELOPMENT DEPARTMENT OF AGRICULTURE FARMERS HOME ADMINISTRATION SALARIES AND EXPENSES 05-75-2001-0-1-452		452	162,156	161,422
RURAL DEVELOPMENT INSURANCE FUND 05-75-4155-0-3-452		452 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	184,035 346,191 346,191 346,191	47,805 209,228 209,228 209,228

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION LISTING FROM THE 1977 BUDGET TAPE SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATION: DOLLARS IN THOUSANDS

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU ACCOUNT TITLE ACCOUNT NUMBER	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
10-0 COMMUNITY AND REGIONAL DEVELOPMENT 1001 REGIONAL DEVELOPMENT FUNDS APPROPRIATED TO THE PRESIDENT APPALACHIAN REGIONAL DEVELOPMENT PROGRAMS APPALACHIAN REGIONAL DEVELOPMENT PROGRAMS 04-02-0080-0-1-452			452 BUREAU TOTAL AGENCY TOTAL	363,520 325,210 325,000	363,520 325,210 325,000
DEPARTMENT OF COMMERCE ECONOMIC DEVELOPMENT ADMINISTRATION ADMINISTRATION OF ECONOMIC DEVELOPMENT ASSISTANCE PROGRAMS * 06-10-0125-0-1-452			452	25,426	25,117
ECONOMIC DEVELOPMENT ASSISTANCE PROGRAMS * 2001, 2002, 2011, 06-10-2050-0-1-452			452	273,438 248,754	284,243 291,610
REGIONAL ACTION PLANNING COMMISSIONS REGIONAL DEVELOPMENT PROGRAMS 06-15-2100-0-1-452			452	42,203	37,271
REGIONAL ACTION PLANNING COMMISSIONS 06-15-8500-0-7-452			452 BUREAU TOTAL AGENCY TOTAL	25,254 47,454 316,318	29,339 68,580 353,930
DEPARTMENT OF THE INTERIOR OFFICE OF TERRITORIAL AFFAIRS TRUST TERRITORY OF THE PACIFIC ISLANDS * 0417 13-82-0414-0-1-806			806 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	82,321 82,321 82,321 762,139	60,817 87,817 83,817 765,807
3004 INDIAN ASSISTANCE DEPARTMENT OF THE INTERIOR BUREAU OF INDIAN AFFAIRS OPERATION OF INDIAN PROGRAMS * 2507, 2201, 2016 10-76-2100-0-1-999			452	311,549	311,970
CONSTRUCTION 10-76-2301-0-1-452			452	44,263	72,737
ROAD CONSTRUCTION 10-76-2364-0-1-452			452	27,225	68,000

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
LISTING FROM THE 1977 BUDGET TAPE
SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
(DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU ACCOUNT TITLE ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
1000 COMMUNITY AND REGIONAL DEVELOPMENT 1004 INDIAN ASSISTANCE DEPARTMENT OF THE INTERIOR BUREAU OF INDIAN AFFAIRS MISCELLANEOUS TRUST FUNDS 10-76-9998-0-7-909		452	267,069	254,667
	MISCELLANEOUS APPROPRIATIONS 10-76-9999-0-2-999	806	32,200	32,200
		BUREAU TOTAL	689,306	743,574
		AGENCY TOTAL	689,306	743,574
		SUBFUNCTION TOTAL	689,306	743,574
1005 DISASTER RELIEF AND INSURANCE FUNDS APPROPRIATED TO THE PRESIDENT DISASTER RELIEF 04-03-0039-0-1-453		453	100,000	253,000
		BUREAU TOTAL	100,000	253,000
		AGENCY TOTAL	100,000	253,000
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT FEDERAL INSURANCE ADMINISTRATION NATIONAL FLOOD INSURANCE FUND # 0147 75-26-4210-0-3-453		453	103,730	203,866
		BUREAU TOTAL	103,730	203,866
		AGENCY TOTAL	103,730	203,866
OTHER INDEPENDENT AGENCIES SMALL BUSINESS ADMINISTRATION DISASTER LOAN FUND 32-45-4253-0-3-453		453	91,149	89,000
		BUREAU TOTAL	91,149	89,000
		AGENCY TOTAL	91,149	89,000
		SUBFUNCTION TOTAL	291,189	537,865
		FUNCTION TOTAL	9,642,240	4,292,604
1100 REVENUE SHARING 1101 GENERAL REVENUE SHARING DEPARTMENT OF THE TREASURY GENERAL REVENUE SHARING PAYMENTS TO STATE AND LOCAL GOVERNMENT FISCAL ASSISTANCE TRU 15-79-2111-0-1-PS1 851			6,942,240	6,942,600

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
 LISTING FROM THE 1977 BUDGET TAPE
 SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
 (\$DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 TUPPLAYS
1200 EDUCATION					
1201 ELEMENTARY AND SECONDARY EDUCATION DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE OFFICE OF EDUCATION FINANCIAL ASSISTANCE FOR ELEMENTARY AND SECONDARY EDUCATION		09-40-0200-2-1-501	501	3,300,000	294,000
	ELEMENTARY AND SECONDARY EDUCATION	09-40-0279-0-1-501	501	2,711,088	2,233,983
	ELEMENTARY AND SECONDARY EDUCATION	09-40-0279-2-1-501	501	-2,072,888	-197,000
	SCHOOL ASSISTANCE BY FEDERALLY AFFECTED AREAS	09-40-0290-0-1-501	501	375,000	624,463
	EDUCATION FOR THE HANDICAPPED	09-40-0282-0-1-501	501	236,375	229,369
	EDUCATION FOR THE HANDICAPPED	09-40-0282-2-1-501	501	-270,375	-34,546
	BUREAU TOTAL			1,760,000	2,984,269
ASSISTANT SECRETARY FOR HUMAN DEVELOPMENT HUMAN DEVELOPMENT • INCLUDES 09-40-0508 09-40-1616-0-1-500					
	BUREAU TOTAL			477,683	471,789
	AGENCY TOTAL			477,683	471,789
	SUBFUNCTION TOTAL			4,257,683	3,436,058
				4,257,683	3,436,058
1202 HIGHER EDUCATION DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE OFFICE OF EDUCATION HIGHER EDUCATION					
		09-40-0293-0-1-502	502	1,994,251	2,391,846
	BUREAU TOTAL			1,994,251	2,391,846
SPECIAL INSTITUTIONS GALLUP COLLEGE • (INCLUDES 0150) 09-70-0102-0-1-502					
		09-70-0106-0-1-502	502	40,840	33,112
	BUREAU TOTAL			81,909	77,230
	AGENCY TOTAL			122,749	117,167
	SUBFUNCTION TOTAL			2,117,000	2,508,278
				2,117,000	2,508,278

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
 LISTING FROM THE 1977 BUDGET TAPE
 SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
 (DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
1200 EDUCATION 1203 VOCATIONAL AND ADULT EDUCATION DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE OFFICE OF EDUCATION OCCUPATIONAL, VOCATIONAL, AND ADULT EDUCATION 09-40-0273-0-1-501			501	606,849	681,150
			501	-67,500	-7,450
			BUREAU TOTAL	539,349	671,716
			AGENCY TOTAL	539,349	671,716
			SUBFUNCTION TOTAL	539,349	671,716
1204 RESEARCH AND GENERAL EDUCATION AIMS LEGISLATIVE BRANCH LIBRARY OF CONGRESS SALARIES AND EXPENSES 01-25-0101-0-1-503			503	68,380	67,766
			BUREAU TOTAL	68,380	67,766
			AGENCY TOTAL	68,380	67,766
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE OFFICE OF EDUCATION LIBRARY RESOURCES 09-40-0212-0-1-503			503	137,330	136,423
LIBRARY RESOURCES 09-40-0212-2-1-503			503	-137,330	-26,100
SPECIAL PROJECTS AND TRAINING 09-40-0270-0-1-503			503	67,350	38,977
SALARIES AND EXPENSES 09-40-0271-0-1-503			503	1,434	117,537
EMERGENCY SCHOOL AID (INCL. 0215) 09-40-0275-0-1-501			501	249,700	222,778
			BUREAU TOTAL	432,484	483,615
NATIONAL INSTITUTE OF EDUCATION NATIONAL INSTITUTE OF EDUCATION * 0206 09-42-1295-0-1-503			503	90,000	88,000
			BUREAU TOTAL	90,000	88,000
			AGENCY TOTAL	522,484	568,615

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LISTING FROM THE 1977 BUDGET TAPE
SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
(DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNDS	1977 BUDGET AUTH	1977 OUTLAYS
1200 EDUCATION					
1204 RESEARCH AND GENERAL EDUCATION AID					
OTHER INDEPENDENT AGENCIES					
CORPORATION FOR PUBLIC BROADCASTING					
PUBLIC BROADCASTING FUND		30-41-0151-0-1-403	503 BUREAU TOTAL AGENCY TOTAL	70,000 70,000 70,000	70,000 70,000 70,000
OTHER INDEPENDENT AGENCIES					
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
SALARIES AND EXPENSES		31-35-0100-0-1-503	503 BUREAU TOTAL AGENCY TOTAL	185,000 185,000 185,000	176,028 176,028 176,028
OTHER INDEPENDENT AGENCIES					
SPITTSBOROUGH INSTITUTION					
SALARIES AND EXPENSES		12-50-0100-0-1-903	503 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	85,100 85,100 85,100 930,964	93,606 85,806 81,806 966,015
1205 INDIAN EDUCATION					
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE					
OFFICE OF EDUCATION					
INDIAN EDUCATION		09-0-0200-0-1-501	501 BUREAU TOTAL AGENCY TOTAL	47,158 47,005 47,005	44,572 44,572 44,572
DEPARTMENT OF THE INTERIOR					
BUREAU OF INDIAN AFFAIRS					
OPERATION OF INDIAN PROGRAMS * 2507, 2201, 201A		10-76-2100-0-1-990	501 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	243,807 243,807 243,807 285,862 8,130,856	244,141 244,141 244,141 249,711 7,869,730
1300 POSTAL SERVICE					
1301 PUBLIC SERVICE OPERATIONS					
1302 REDUCED RATE MAIL					
1303 ACCUMULATED DEFICIT AND LIABILITIES					
OTHER INDEPENDENT AGENCIES					
POSTAL SERVICE					
PAYMENT TO THE POSTAL SERVICE FUND * 1000		12-10-1001-0-1-402	402	1,452,804	1,452,804

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
LISTING FROM THE 1977 BUDGET TAPE
SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
(DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUND BUREAU AGENCY SUBFUNCTION TOTAL FUNCTION TOTAL	1977 BUDGET AUTH 1,458,804 1,458,804 1,458,804 1,458,804	1977 OUTLAYS 1,458,804 1,458,804 1,458,804 1,458,804
1400 EMPLOYMENT AND UNEMPLOYMENT BENEFITS 1401 UNEMPLOYMENT BENEFITS DEPARTMENT OF LABOR EMPLOYMENT AND TRAINING ADMINISTRATION FEDERAL UNEMPLOYMENT BENEFITS AND ALLOWANCES * 0167 12-05-0326-0-1-603	603	860,700	860,700	860,000
ADVANCES TO THE UNEMPLOYMENT TRUST FUND AND OTHER FUNDS 12-05-0327-0-1-603	603	5,000,000	5,000,000	5,700,000
ADVANCES TO THE UNEMPLOYMENT TRUST FUND AND OTHER FUNDS 12-05-0327-2-1-603	603	-1,200,000	-1,200,000	-1,200,000
UNEMPLOYMENT TRUST FUND 12-05-0326-0-7-999	504	16,000,000	16,000,000	16,200,000
UNEMPLOYMENT TRUST FUND (UNEMPLOYMENT INSURANCE) 12-05-0326-2-7-603	603	900,000	900,000	700,000
	BUREAU TOTAL	21,560,000	21,560,000	21,860,000
	AGENCY TOTAL	21,560,000	21,560,000	21,860,000
	SUBFUNCTION TOTAL	21,560,000	21,560,000	21,860,000
1402 JOB TRAINING DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE SOCIAL AND REHABILITATION SERVICE WORK INCENTIVES 09-50-0576-0-1-504	504	315,000	315,000	315,000
WORK INCENTIVES 09-50-0576-2-1-504	504	-55,000	-55,000	-55,000
	BUREAU TOTAL	260,000	260,000	260,000
	AGENCY TOTAL	260,000	260,000	260,000
DEPARTMENT OF LABOR EMPLOYMENT AND TRAINING ADMINISTRATION EMPLOYMENT AND TRAINING ASSISTANCE * 0171 12-05-0174-0-1-504	504	2,394,330	2,394,330	2,394,330

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 SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
 (DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
1400 EMPLOYMENT AND UNEMPLOYMENT BENEFITS					
1402 JOB TRAINING					
DEPARTMENT OF LABOR					
EMPLOYMENT AND TRAINING ADMINISTRATION					
EMPLOYMENT AND TRAINING ASSISTANCE * 0171					
12-05-0174-3-1-504					
			504	400,000	400,000
			BUREAU TOTAL	2,794,330	2,794,330
			AGENCY TOTAL	2,794,330	2,794,330
			SUBFUNCTION TOTAL	3,054,330	3,054,330
1403 EMPLOYMENT SERVICES					
DEPARTMENT OF LABOR					
EMPLOYMENT AND TRAINING ADMINISTRATION					
PROGRAM ADMINISTRATION * 0131					
12-05-0172-0-1-504					
			504	69,380	73,491
CARNTS TO STATES FOR UNEMPLOYMENT INSURANCE AND EMPLOYMENT S					
12-05-0179-0-1-504					
			504	81,500	81,500
			BUREAU TOTAL	150,880	154,981
LABOR-MANAGEMENT SERVICES ADMINISTRATION					
SALARIES AND EXPENSES					
12-10-0104-0-1-505					
			505	45,619	45,742
			BUREAU TOTAL	48,619	48,742
EMPLOYMENT STANDARDS ADMINISTRATION					
SALARIES AND EXPENSES * 0792					
12-15-0105-0-1-505					
			505	92,445	92,445
			BUREAU TOTAL	92,445	92,445
BUREAU OF LABOR STATISTICS					
SALARIES AND EXPENSES					
12-20-0200-0-1-505					
			505	73,680	72,351
			BUREAU TOTAL	73,680	72,351
DEPARTMENTAL MANAGEMENT					
SALARIES AND EXPENSES * 0121, 0150					
12-25-0165-0-1-505					
			505	49,176	49,000
			BUREAU TOTAL	49,176	49,000
			AGENCY TOTAL	414,608	415,519
OTHER INDEPENDENT AGENCIES					
NATIONAL LABOR RELATIONS BOARD					
SALARIES AND EXPENSES					
31-36-0100-0-1-505					
			505	78,204	77,249
			BUREAU TOTAL	78,204	77,249
			AGENCY TOTAL	78,204	77,249
			SUBFUNCTION TOTAL	493,012	492,768
			FUNCTION TOTAL	25,107,342	25,407,098

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 (DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
1500 SOCIAL SERVICES AND PUBLIC ASSISTANCE 1501 REHABILITATIVE SERVICES DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE ASSISTANT SECRETARY FOR HUMAN DEVELOPMENT HUMAN DEVELOPMENT * INCLUDES 09-50-0508 09-80-1636-0-1-500	HUMAN DEVELOPMENT (SOCIAL SERVICES) 09-80-1636-2-1-506	506	1,095,006	1,157,761	
	BUREAU TOTAL	506	-55,275	-24,727	
	AGENCY TOTAL	1,039,781	1,039,781	1,133,034	
	SUBFUNCTION TOTAL	1,039,781	1,039,781	1,133,034	
1502 FOOD ASSISTANCE DEPARTMENT OF AGRICULTURE FOOD AND NUTRITION SERVICE FOOD STAMP PROGRAM	05-84-3505-0-1-604	604	4,743,268	4,709,268	
INSTITUTIONAL NUTRITION SUPPORT	05-84-3506-0-1-604	604	2,809,337	2,491,431	
INSTITUTIONAL NUTRITION SUPPORT	05-84-3506-2-1-604	604	-2,778,307	-2,467,431	
SPECIAL NUTRITION SUPPLEMENTS	05-84-3507-0-1-604	604	277,677	268,677	
SPECIAL NUTRITION SUPPLEMENTS	05-84-3507-2-1-604	604	-272,050	-263,050	
FCGU PROGRAMS ADMINISTRATION	05-84-3508-0-1-604	604	60,889	59,643	
CHILD NUTRITION REFORM	05-84-3509-2-1-604	604	2,000,000	2,000,000	
	BUREAU TOTAL	6,831,784	6,831,784	6,795,538	
	AGENCY TOTAL	6,831,784	6,831,784	6,795,538	
	SUBFUNCTION TOTAL	6,831,784	6,831,784	6,795,538	
1503 OTHER: PUBLIC ASSISTANCE DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE SOCIAL AND REHABILITATION SERVICE PROGRAM ADMINISTRATION	09-50-0501-0-1-506	506	63,095	59,019	

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FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU	ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
1500 SOCIAL SERVICES AND PUBLIC ASSISTANCE 1503 OTHER PUBLIC ASSISTANCE DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE SOCIAL AND REHABILITATION SERVICE SPECIAL ASSISTANCE TO REFUGEES FROM CAMBODIA AND VIETNAM IN 09-50-0570-0-1-604				604	50,000	71,500
		CUBAN REFUGEE ASSISTANCE	09-50-0573-0-1-604	604	82,000	87,000
		PUBLIC ASSISTANCE	09-50-0581-0-1-999	506	8,730,200	8,727,000
		PUBLIC ASSISTANCE	09-50-0581-2-1-999	506	-216,000	-216,000
		BUREAU TOTAL			8,709,295	8,725,519
SOCIAL SECURITY ADMINISTRATION SUPPLEMENTAL SECURITY INCOME PROGRAM 09-60-0006-0-1-604				604	5,910,122	5,903,544
		BUREAU TOTAL			5,910,122	5,903,544
		AGENCY TOTAL			14,619,417	14,635,063
DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE PAYMENT WHEN CREDIT EXCEEDS LIABILITY FOR TAX: REFUNDING IN 15-45-0003-0-1-604				604	607,000	607,000
		BUREAU TOTAL			607,000	607,000
		AGENCY TOTAL			607,000	607,000
OTHER INDEPENDENT AGENCIES ACTION				451	73,902	92,677
		OPERATING EXPENSES, DOMESTIC PROGRAMS 10-01-0103-0-1-451			91,977	92,677
		BUREAU TOTAL			91,977	92,677
COMMUNITY SERVICES ADMINISTRATION COMMUNITY SERVICES PROGRAM 30-30-0500-0-1-999				451	316,000	36,010
		BUREAU TOTAL			316,000	36,010
		AGENCY TOTAL			427,902	437,677
		SUBFUNCTION TOTAL			15,647,319	15,657,760
		FUNCTION TOTAL			23,518,884	23,621,332

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LISTING FROM THE 1977 BUDGET TAPE
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(DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SURF/JECTIO CODE AND NAME AGENCY	BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
1600 HEALTH 1631 DISEASE DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE SOCIAL SECURITY ADMINISTRATION SOCIAL SECURITY TRUST FUNDS PAYMENTS TO SOCIAL SECURITY TRUST FUNDS 09-60-0804-0-1-999			551	5,997,000	5,997,000
			551	-143,000	-143,000
			551	7,712,000	6,865,414
			551	15,726,000	15,413,814
			551	28,892,708	27,731,253
			552	28,892,708	27,731,253
			552	28,892,000	27,731,253
			552	2,129,308	2,149,868
			552	25,420	12,187
			552	2,154,708	2,162,055
			552	2,154,708	2,162,055
			554	75,000	8,250
			554	75,000	8,250
			554	506,100	818,882
			554	-96,100	-55,000

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
 LISTING FROM THE 1977 BUDGET TAPE
 SORTED BY PADDED FUNCTION & SUBFUNCTION CLASSIFICATIONS
 (DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUND	1977 BUDGET AUTH	1977 OUTLAYS
1000 HEALTH					
1603 HEALTH RESOURCE DEVELOPMENT					
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE					
HEALTH RESOURCES ADMINISTRATION					
MEDICAL FACILITIES GUARANTEE AND LOAN FUND					
			552	31,000	27,119
			BUREAU TOTAL	441,000	78,001
			AGENCY TOTAL	516,000	797,251
			SUBFUNCTION TOTAL	516,000	797,251
1904 CONTROL OF HEALTH PROBLEMS					
DEPARTMENT OF AGRICULTURE					
ANIMAL AND PLANT HEALTH INSPECTION SERVICE					
ANIMAL AND PLANT HEALTH INSPECTION SERVICE					
			553	222,400	231,329
			BUREAU TOTAL	232,498	231,325
			AGENCY TOTAL	232,498	231,325
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE					
FOOD AND DRUG ADMINISTRATION					
SALARIES AND EXPENSES					
			553	223,105	223,133
			BUREAU TOTAL	223,105	223,133
CENTER FOR DISEASE CONTROL					
PREVENTIVE HEALTH SERVICES					
			553	143,740	147,000
PREVENTIVE HEALTH SERVICES					
			553	-33,710	-1,000
ALCOHOL, DRUG ABUSE, AND MENTAL HEALTH ADMINISTRATION					
ALCOHOL, DRUG ABUSE, AND MENTAL HEALTH					
			552	623,331	671,843
ALCOHOL, DRUG ABUSE, AND MENTAL HEALTH					
			551	-192,450	-21,241
BUREAU TOTAL			430,472	64,602	
AGENCY TOTAL			763,560	1,001,735	
DEPARTMENT OF THE INTERIOR					
MINE ENFORCEMENT AND SAFETY ADMINISTRATION					
SALARIES AND EXPENSES					
			553	96,148	84,554
BUREAU TOTAL			90,148	84,554	
AGENCY TOTAL			90,148	84,554	

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
 LISTING FROM THE 1977 BUDGET TAPC
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 (DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMB FUNC	1977 BUDGET AUTH	1977 DUPLAYS
1607 HEALTH DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE HEALTH SERVICES ADMINISTRATION HEALTH SERVICES * 0323, 0569	12-18-0490-0-1-551 OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION SALARIES AND EXPENSES	12-18-0490-0-1-551	553 BUREAU TOTAL AGENCY TOTAL	127,970 127,970 127,970	124,940 124,940 124,940
OTHER INDEPENDENT AGENCIES CONSUMER PRODUCT SAFETY COMMISSION SALARIES AND EXPENSES	10-40-0100-0-1-551	10-40-0100-0-1-551	553 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	37,000 37,000 37,000 1,484,160	39,412 34,512 30,302 1,484,160
1605 INDIAN HEALTH CARE SERVICES DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE HEALTH SERVICES ADMINISTRATION INDIAN HEALTH SERVICES	09-15-0390-0-1-551	09-15-0390-0-1-551	551	314,594	302,067
INDIAN HEALTH FACILITIES	09-15-0391-0-1-554	09-15-0391-0-1-554	554 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	47,345 354,939 354,939 354,939	46,817 348,884 348,884 348,884
1606 MEDICARE DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE OFFICE OF ASSISTANT SECRETARY FOR HEALTH FINANCIAL ASSISTANCE FOR HEALTH CARE	09-37-1103-2-1-555	09-37-1103-2-1-555	555 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	10,001,500 10,001,500 10,001,500 10,001,500	9,001,200 9,001,200 9,001,200 9,001,200
1607 OTHER HEALTH CARE SERVICES DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE HEALTH SERVICES ADMINISTRATION HEALTH SERVICES * 0323, 0569	09-15-0350-0-1-551	09-15-0350-0-1-551	551	697,187	775,254
HEALTH SERVICES	09-15-0350-2-1-551	09-15-0350-2-1-551	551 BUREAU TOTAL	-510,225 186,062	-210,444 565,110

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 LISTING FROM THE 1977 BUDGET TAPE
 SORTED BY PREPARED FUNCTION & SUBFUNCTION CLASSIFICATIONS
 (DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
1600 HEALTH 1607 OTHER HEALTH CARE SERVICES DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE ALCOHOL, DRUG ABUSE, AND MENTAL HEALTH ADMINISTRATION SAINT ELIZABETHS HOSPITAL 0300 09-30-1300-0-1-551			551 BUREAU TOTAL	57,964 57,964	57,405 57,605
OFFICE OF ASSISTANT SECRETARY FOR HEALTH RETIREMENT PAY AND MEDICAL BENEFITS FOR COMMISSIONED 09-37-0379-0-1-551			551 BUREAU TOTAL	52,352 52,352	51,130 51,130
SOCIAL AND REHABILITATION SERVICE PUBLIC ASSISTANCE 09-50-0581-0-1-999			551	9,292,000	9,292,000
PUBLIC ASSISTANCE 09-50-0591-2-1-999			551 BUREAU TOTAL AGENCY TOTAL	-9,292,000 0 297,278	-9,297,000 0 674,345
OTHER INDEPENDENT AGENCIES CIVIL SERVICE COMMISSION GOVERNMENT PAYMENT FOR ANNUITIES, EMPLOYEES HEALTH BENEFITS 30-28-0276-0-1-551			551 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL FUNCTION TOTAL	451,844 451,844 451,844 749,122 46,919,453	451,844 451,844 451,844 1,120,169 42,055,132
1700 RETIREMENT DEFERITS 1701 GENERAL RETIREMENT DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE SOCIAL SECURITY ADMINISTRATION FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND 09-60-8006-0-7-601			601	73,812,031	73,595,376
FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND 09-60-8006-2-7-601			601 BUREAU TOTAL AGENCY TOTAL	2,011,000 72,843,031 73,854,031	-790,000 72,805,036 72,507,036
OTHER INDEPENDENT AGENCIES RAILROAD RETIREMENT BOARD PAYMENTS TO RAILROAD RETIREMENT TRUST FUND 32-20-0109-0-1-601			601	251,000	251,000

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
LISTING FROM THE 1977 BUDGET TAPE
SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
(DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	FUN FUND	1977 BUDGET AUTH	1977 OUTLAYS
1700 RETIREMENT BENEFITS					
1701 GENERAL RETIREMENT					
OTHER INDEPENDENT AGENCIES					
RAILROAD RETIREMENT BOARD					
RAILROAD RETIREMENT ACCOUNT - P.O.D. NO. 12, 821					
RAILROAD RETIREMENT ACCOUNT	32-20-8011-0-7-601		601	9,715,600	9,674,238
RAILROAD RETIREMENT ACCOUNT	32-20-8011-2-7-601		601	35,000	0
			BUREAU TOTAL	4,020,600	1,924,238
			AGENCY TOTAL	4,020,600	1,924,238
			SUBFUNCTION TOTAL	77,863,631	76,733,546
1702 DISABILITY RETIREMENT					
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE					
SOCIAL SECURITY ADMINISTRATION					
SPECIAL BENEFITS FOR DISABLED COAL MINERS					
SPECIAL BENEFITS FOR DISABLED COAL MINERS	09-60-0409-0-1-601		601	913,897	914,897
FEDERAL DISABILITY INSURANCE TRUST FUND					
FEDERAL DISABILITY INSURANCE TRUST FUND	09-60-8037-0-7-601		601	9,525,000	11,252,292
FEDERAL DISABILITY INSURANCE TRUST FUND	09-60-3007-2-7-601		601	1,451,000	-36,000
			BUREAU TOTAL	11,889,897	12,137,189
			AGENCY TOTAL	11,889,897	12,137,189
			SUBFUNCTION TOTAL	11,919,439	12,159,731
DEPARTMENT OF LABOR					
EMPLOYMENT STANDARDS ADMINISTRATION					
SPECIAL BENEFITS					
SPECIAL BENEFITS	12-15-1521-0-1-999		601	29,542	29,542
			BUREAU TOTAL	29,542	29,542
			AGENCY TOTAL	29,542	29,542
			SUBFUNCTION TOTAL	11,919,439	12,159,731
1703 FEDERAL EMPLOYEE RETIREMENT AND DISABILITY					
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE					
SOCIAL SECURITY ADMINISTRATION					
PAYMENTS TO SOCIAL SECURITY TRUST FUNDS					
PAYMENTS TO SOCIAL SECURITY TRUST FUNDS	09-60-0404-0-1-999		601	716,902	66,902
			BUREAU TOTAL	716,902	716,902
			AGENCY TOTAL	716,902	716,902
DEPARTMENT OF LABOR					
EMPLOYMENT STANDARDS ADMINISTRATION					
SPECIAL BENEFITS					
SPECIAL BENEFITS	12-15-1521-0-1-999		602	288,276	288,276
			BUREAU TOTAL	288,276	288,276
			AGENCY TOTAL	288,276	288,276

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION LISTING FROM THE 1977 BUDGET TAPE SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS (DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME AGENCY BUREAU ACCOUNT TITLE APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
1700 RETIREMENT BENEFITS 1703 FEDERAL EMPLOYEE RETIREMENT AND DISABILITY DEPARTMENT OF STATE ADMINISTRATION OF FOREIGN AFFAIRS FOREIGN SERVICE RETIREMENT AND DISABILITY FUND 14-05-0146-0-7-607	602 BUREAU TOTAL AGENCY TOTAL	106,249 106,249 106,249	82,863 82,863 80,863
OTHER INDEPENDENT AGENCIES CIVIL SERVICE COMMISSION CIVIL SERVICE RETIREMENT AND DISABILITY FUND 30-24-0115-0-7-602	602 BUREAU TOTAL AGENCY TOTAL	15,826,091 15,826,091 15,826,091	10,092,896 10,092,896 10,092,896
1800 VETERANS BENEFITS AND SERVICES 1801 VETERANS PENSIONS, DISABILITY OR DEATH BENEFITS VETERANS ADMINISTRATION VETERANS ADMINISTRATION COMPENSATION AND PENSIONS - 4115 29-00-0102-0-1-701	701 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	9,153,400 9,058,400 8,068,400 8,068,400	8,144,123 8,052,100 7,068,100 7,068,100
1802 VETERANS LIFE INSURANCE VETERANS ADMINISTRATION VETERANS ADMINISTRATION NATIONAL SERVICE LIFE INSURANCE FUND 29-00-0132-0-7-701	701 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	933,700 36,400 970,100 970,100	687,300 68,100 751,400 751,400
1803 VETERANS EDUCATION, TRAINING AND REHABILITATION VETERANS ADMINISTRATION VETERANS ADMINISTRATION ADJUSTMENT BENEFITS 24-00-0137-0-1-702	702 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	4,871,000 4,871,000 4,871,000 4,871,000	4,900,000 4,900,000 4,900,000 4,900,000

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
LISTING FROM THE 1977 BUDGET TAPE
SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATION
(DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
1800 VETERANS BENEFITS AND SERVICES 1803 VETERANS EDUCATION, TRAINING AND REHABILITATION VETERANS ADMINISTRATION VETERANS ADMINISTRATION VETERANS ADMINISTRATION READJUSTMENT BENEFITS	29-00-0117-2-1-702	702	BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	-712,500 4,187,500 4,187,500 4,187,500	-712,500 4,187,500 4,187,500 4,187,500
1804 HOSPITAL AND MEDICAL CARE FOR VETERANS VETERANS ADMINISTRATION VETERANS ADMINISTRATION CONSTRUCTION, MAJOR PROJECTS	29-00-0110-0-1-703	703	703	117,000	157,000
CONSTRUCTION, MINOR PROJECTS	29-00-0111-0-1-703	703	703	93,061	105,592
MEDICAL ADMINISTRATION AND MISCELLANEOUS OPERATING EXPENSES	29-00-0152-0-1-703	703	703	39,941	39,913
MEDICAL CARE * 4013	29-00-0160-0-1-703	703	703	4,172,232	4,158,533
MEDICAL CARE * 4013	29-00-0160-2-1-703	703	703	-130,000	-130,000
MEDICAL AND PROSTHETIC RESEARCH	29-00-0161-0-1-703	703	703	97,433	97,433
ASSISTANCE FOR HEALTH MANPOWER TRAINING INSTITUTIONS	29-00-0182-0-1-701	703	BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	35,000 4,425,198 4,425,198 4,425,198	42,000 4,510,471 4,510,471 4,510,471
1805 VETERANS HOUSING (LESS THAN \$25 MILLION)					
1806 OTHER VETERANS BENEFITS AND SERVICES VETERANS ADMINISTRATION VETERANS ADMINISTRATION GENERAL OPERATING EXPENSES	29-00-0151-0-1-705	705	BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	512,883 512,883 512,883 512,883	511,683 511,683 511,683 511,683
				18,137,281	18,020,154

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
LISTING FROM THE 1977 BUDGET TAPC
SORTED BY PROCESSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
(DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU ACCOUNT TITLE ACCOUNT NUMBER	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
1963 LAW ENFORCEMENT AND JUSTICE 1861 FEDERAL LAW ENFORCEMENT AND PROSECUTION DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE DEPARTMENTAL MANAGEMENT OFFICE FOR CIVIL RIGHTS	09-90-0135-0-1-751		751 BUREAU TOTAL AGENCY TOTAL	29,945 29,945 29,945	29,945 29,945 29,945
DEPARTMENT OF JUSTICE LEGAL ACTIVITIES SALARIES AND EXPENSES, GENERAL LEGAL ACTIVITIES	11-09-0178-0-1-751		751	63,585	63,529
SALARIES AND EXPENSES, U. S. ATTORNEYS AND MARSHALS	11-09-0322-0-1-751		751 BUREAU TOTAL	160,076 223,661	162,968 225,697
FEDERAL BUREAU OF INVESTIGATION SALARIES AND EXPENSES	11-10-0200-0-1-751		751 BUREAU TOTAL	466,777 466,777	463,055 463,055
IMMIGRATION AND NATURALIZATION SERVICE SALARIES AND EXPENSES	11-15-1217-0-1-751		751 BUREAU TOTAL	221,581 221,581	227,642 227,642
DRUG ENFORCEMENT ADMINISTRATION SALARIES AND EXPENSES	11-22-1100-0-1-751		751 BUREAU TOTAL AGENCY TOTAL	150,287 159,287 1,071,286	154,964 156,964 1,067,358
DEPARTMENT OF THE TREASURY BUREAU OF ALCOHOL, TOBACCO AND FIREARMS SALARIES AND EXPENSES	15-12-1003-0-1-751		751 BUREAU TOTAL	125,315 125,315	121,396 121,396
CUSTOMS SERVICE SALARIES AND EXPENSES	15-15-0602-0-1-751		751 BUREAU TOTAL	324,059 374,759	322,539 374,539

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LISTING FROM THE 1977 BUDGET TAPE
SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
(DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU ACCOMPT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
1900 LAW ENFORCEMENT AND JUSTICE 1901 FEDERAL LAW ENFORCEMENT AND PROSECUTION DEPARTMENT OF THE TREASURY SECRET SERVICE SALARIES AND EXPENSES		19-55-1408-0-1-751	751 BUREAU TOTAL AGENCY TOTAL	119,250 110,250 59,624	108,250 109,250 554,185
OTHER INDEPENDENT AGENCIES EQUAL EMPLOYMENT OPPORTUNITY COMMISSION SALARIES AND EXPENSES		30-46-0170-0-1-751	751 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	70,100 70,100 70,100 1,730,695	64,035 64,035 64,035 1,719,523
1902 FEDERAL JUDICIAL ACTIVITIES THE JUDICIARY COURTS OF APPEALS, DISTRICT COURTS, AND OTHER JUDICIAL SERVI SALARIES OF JUDGES		02-25-0200-0-1-752	752	30,182	30,171
SALARIES OF SUPPORTING PERSONNEL		02-25-0974-0-1-752	752	138,145	142,345
TRAVEL AND MISCELLANEOUS EXPENSES		02-25-0926-0-1-752	752	26,550	25,826
SALARIES AND EXPENSES OF REFEREES (SPECIAL FUND)		0921, 5 02-25-5036-0-2-752	752 BUREAU TOTAL	31,445 226,227	31,218 227,560
SPACE AND FACILITIES, THE JUDICIARY SPACE AND FACILITIES		02-31-0931-0-1-752	752 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	75,969 75,969 302,291 302,291	73,064 70,064 299,824 299,824
1903 FEDERAL CORRECTIONAL AND REHABILITATIVE ACTIVITIES DEPARTMENT OF JUSTICE FEDERAL PRISON SYSTEM BUILDINGS AND FACILITIES		11-20-1003-0-1-753	753	59,095	39,545

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
LISTING FROM THE 1977 BUDGET TAPE
SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS
(DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY BUREAU	ACCOUNT TITLE ACCOUNT NUMBER	APPROPRIATION ACCOUNT NUMBER	CORP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
1900 LAW ENFORCEMENT AND JUSTICE 1903 FEDERAL CORRECTIONAL AND REHABILITATIVE ACTIVITIES DEPARTMENT OF JUSTICE FEDERAL PRISON SYSTEM SUPPORT OF UNITED STATES PRISONERS	11-20-1020-0-1-753	11-20-1020-0-1-753	753	31,875	32,353
SALARIES AND EXPENSES, BUREAU OF PRISONS	11-20-1060-0-1-753		753	208,160	206,779
			BUREAU TOTAL	299,130	279,677
			AGENCY TOTAL	299,130	279,677
			SUBFUNCTION TOTAL	299,130	279,677
1904 LAW ENFORCEMENT ASSISTANCE TO STATE AND LOCAL GOVERNMENTS DEPARTMENT OF JUSTICE LAW ENFORCEMENT ASSISTANCE ADMINISTRATION SALARIES AND EXPENSES	11-21-0400-0-1-754		754	707,944	832,702
			BUREAU TOTAL	707,944	832,702
			AGENCY TOTAL	707,944	832,702
			SUBFUNCTION TOTAL	707,944	832,702
1405 LEGAL ASSISTANCE TO INDIVIDUALS OTHER INDEPENDENT AGENCIES LEGAL SERVICES CORPORATION PAYMENT TO THE LEGAL SERVICES CORPORATION	11-21-0501-0-1-751		751	80,000	82,757
			BUREAU TOTAL	80,000	82,757
			AGENCY TOTAL	80,000	82,757
			SUBFUNCTION TOTAL	80,000	82,757
2000 FINANCIAL OPERATIONS OF FEDERAL GOVERNMENT 2001 REVENUE COLLECTIONS DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE SALARIES AND EXPENSES	15-45-0911-0-1-803	15-45-0911-0-1-803	803	46,730	46,350
ACCOUNTS, COLLECTION AND TAXPAYER SERVICE	15-45-0912-0-1-803		803	789,900	784,055
COMPLIANCE	15-45-0913-0-1-803		803	414,091	824,843
			BUREAU TOTAL	1,671,500	1,659,288
			AGENCY TOTAL	1,671,500	1,659,288
			SUBFUNCTION TOTAL	1,671,500	1,659,288

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION LISTING FROM THE 1977 BUDGET TAPE SORTED BY PROPOSED FUNCTION & SUBFUNCTION CLASSIFICATIONS (COLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	ACCOUNT TITLE BUREAU	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH.	1977 OUTLAYS
2000 FINANCIAL OPERATIONS OF FEDERAL GOVERNMENT 2002 MAINTAINING FISCAL OPERATIONS DEPARTMENT OF THE TREASURY OFFICE OF THE SECRETARY SALARIES AND EXPENSES, OFFICE OF THE SECRETARY 15-05-0101-0-1-803			803 BUREAU TOTAL	26,972 26,972	25,973 25,973
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS SALARIES AND EXPENSES 15-10-1801-0-1-803			803 BUREAU TOTAL	147,229 147,229	148,255 148,255
BUREAU OF THE MINT SALARIES AND EXPENSES 15-25-1616-0-1-803			803 BUREAU TOTAL	43,215 43,215	42,500 42,500
BUREAU OF THE PUBLIC DEBT ADMINISTERING THE PUBLIC DEBT 15-35-0560-0-1-803			803 BUREAU TOTAL AGENCY TOTAL SURFUNCTION TOTAL	114,497 114,497 331,913 331,913	113,977 113,977 331,705 331,705
2003 FINANCING AGENCY DEBT (LESS THAN \$25 MILLION)					
2004 INTEREST ON THE PUBLIC DEBT DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE REFUNDING INTERNAL REVENUE COLLECTIONS, INTEREST 15-45-0904-0-1-902			902 BUREAU TOTAL	396,000 396,000	396,000 396,000
INTEREST ON THE PUBLIC DEBT INTEREST ON THE PUBLIC DEBT 15-60-0550-0-1-901			901 BUREAU TOTAL AGENCY TOTAL SURFUNCTION TOTAL FUNCTION TOTAL	45,000,000 45,000,000 45,396,000 45,396,000 47,386,993	45,000,000 45,000,000 45,396,000 45,396,000 47,386,993
2100 GENERAL GOVERNMENT 2101 LEGISLATIVE FUNCTIONS LEGISLATIVE BRANCH SENATE SENATE			801 BUREAU TOTAL	125,068 125,068	125,068 125,068

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
 LISTING FROM THE 1977 BUDGET TAPE
 SORTED BY PROPOSED FUNCTION & SURFUNCTION CLASSIFICATIONS
 (DOLLARS IN THOUSANDS)

FUNCTION CODE AND NAME SURFUNCTION CODE AND NAME AGENCY	BUREAU	ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
2100 GENERAL GOVERNMENT						
2101 LEGISLATIVE FUNCTIONS						
LEGISLATIVE BRANCH						
HOUSE OF REPRESENTATIVES						
HOUSE OF REPRESENTATIVES			01-10-0197-0-1-801			
				801	237,525	237,525
				BUREAU TOTAL	237,525	237,525
JOINT ITEMS						
JOINT ITEMS			01-12-0196-0-1-801			
				801	55,328	55,328
				BUREAU TOTAL	55,328	55,328
GOVERNMENT PRINTING OFFICE						
PRINTING AND BINDING			01-30-0202-0-1-801			
				901	93,000	93,000
				BUREAU TOTAL	93,000	93,000
GENERAL ACCOUNTING OFFICE						
SALARIES AND EXPENSES			01-35-0177-0-1-801			
				801	147,437	151,138
				BUREAU TOTAL	147,437	151,138
				AGENCY TOTAL	660,797	661,059
				SURFUNCTION TOTAL	661,097	661,059
2102 EXECUTIVE DIRECTION AND MANAGEMENT						
EXECUTIVE OFFICE OF THE PRESIDENT						
OFFICE OF MANAGEMENT AND BUDGET						
SALARIES AND EXPENSES			03-48-0300-0-1-802			
				802	25,800	25,800
				BUREAU TOTAL	25,800	25,800
				AGENCY TOTAL	25,800	25,800
				SURFUNCTION TOTAL	25,800	25,800
2103 GENERAL PROPERTY AND RECORDS MANAGEMENT						
GENERAL SERVICES ADMINISTRATION						
PERSONAL PROPERTY ACTIVITIES						
FEDERAL SUPPLY SERVICE, OPERATING EXPENSES			23-10-0500-0-1-804			
				804	154,815	154,729
				BUREAU TOTAL	154,815	154,729
RECORDS ACTIVITIES						
NATIONAL ARCHIVES AND RECORDS SERVICE, OPERATING EXPENSES *			23-20-0300-0-1-804			
				804	64,439	64,513
				BUREAU TOTAL	64,439	64,513

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APPROPRIATION ACCOUNTS IN EXCESS OF \$25 MILLION
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FUNCTION CODE AND NAME SUBFUNCTION CODE AND NAME AGENCY	BUREAU	ACCOUNT TITLE	APPROPRIATION ACCOUNT NUMBER	COMP FUNC	1977 BUDGET AUTH	1977 OUTLAYS
2100 GENERAL GOVERNMENT 2103 GENERAL PROPERTY AND RECORDS MANAGEMENT GENERAL SERVICES ADMINISTRATION GENERAL ACTIVITIES ADMINISTRATIVE AND STAFF SUPPORT SERVICES, SALARIES AND EXPENSES			23-35-0702-0-1-R04	804 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	65,170 65,170 284,424 284,424	61,828 61,828 281,070 281,070
2104 CENTRAL PERSONNEL MANAGEMENT OTHER INDEPENDENT AGENCIES CIVIL SERVICE COMMISSION SALARIES AND EXPENSES			30-28-0100-0-1-R05	805	102,328	102,241
		PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND # 01				
			30-28-0200-3-1-R05	805 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	1,154,627 1,256,455 7,256,908 7,256,908	1,154,627 7,256,908 7,256,908 7,256,908
2105 OTHER GENERAL GOVERNMENT LEGISLATIVE BRANCH GOVERNMENT PRINTING OFFICE OFFICE OF SUPERINTENDENT OF DOCUMENTS: SALARIES AND EXPENSES			01-30-0201-0-1-806	806 BUREAU TOTAL AGENCY TOTAL	44,776 44,776 44,776	45,776 45,776 45,776
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE DEPARTMENTAL MANAGEMENT GENERAL DEPARTMENTAL MANAGEMENT			09-90-0120-0-1-999	604 BUREAU TOTAL AGENCY TOTAL	93,661 93,661 93,661	97,811 97,811 90,811
DEPARTMENT OF THE TREASURY OFFICE OF THE SECRETARY PRESIDENTIAL ELECTION CAMPAIGN FUND			15-05-5081-0-2-806	806 BUREAU TOTAL	35,000 35,000	0 0
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS CLAIMS, JUDGMENTS, AND RELIEF ACTS # 1706, 1740, 1741, 1742, 15-10-1895-3-1-806				806 BUREAU TOTAL AGENCY TOTAL SUBFUNCTION TOTAL	225,889 225,889 260,889 399,376 8,627,507	225,889 225,889 225,889 367,476 8,589,313

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