

April 1995

BUDGET FUNCTION CLASSIFICATION

Agency Spending and Personnel Levels for Fiscal Years 1994 and 1995





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

Accounting and Information
Management Division

B-260508

April 11, 1995

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

Dear Mr. Chairman,

This fact sheet updates our response to your January 5, 1995, request that we examine the functions performed by agencies in the federal government, identifying those that are uniquely associated with each agency and those that are performed by two or more agencies. You also asked that we provide financial information and civilian personnel levels associated with each function. In our initial response,¹ we provided actual 1993 and estimated 1994 information as reported in the President's 1995 Budget of the United States Government. In this fact sheet, we provide actual 1994 and estimated 1995 information from the President's 1996 Budget.

The format for this fact sheet is similar to our earlier product and involves extensive tabular and graphical presentations showing

- a matrix of federal departments and agencies according to budget function classifications developed and maintained by the Office of Management and Budget (OMB),
- separate presentations for departments and agencies depicting obligation² and employment levels³ by budget function, and

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

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

³ Employment levels are computed on a "full-time equivalent" (FTE) basis, typically for a full fiscal year. This method of estimating and controlling federal employment began in fiscal year 1982.

- separate presentations for each budget function showing obligation and employment levels by departments and agencies.

The budget function classification system, summarized in appendix I, provides a means to classify budgetary resources according to the national need addressed.⁴ Arraying federal departments and agencies by the budget function(s) that they perform provides a broad view of the varied missions of the federal government and of its organizational concentration. The function classifications are also the categories that the Congress uses in the concurrent resolutions on the budget, pursuant to the Congressional Budget and Impoundment Control Act of 1974 (2 U.S.C. 632).

Appendix II summarizes fiscal year 1994 obligation patterns by function for each department and agency. As this appendix shows, most federal departments and agencies addressed more than one budget function, that is, more than one mission or area of national need. For example, the Department of Agriculture (USDA) obligated funds to 10 functions; 15 executive departments and agencies made obligations in three or more functions. Alternatively, the Department of Veterans Affairs and the Environmental Protection Agency obligated funds to only one function.

Appendix III summarizes the relative share of obligations by function for fiscal years 1979, 1984, 1989, and 1994. These figures provide a broad overview of the extent of change between functions over this time period and illustrate, again, the gradual shift toward increased federal spending for transfer payments and net interest.⁵

Although these appendixes provide a useful overview, they indicate neither the relative relationships between departments and agencies or between functions, nor the magnitude of an agency's activities in a given function during a given year. To provide these perspectives, we present figures in the succeeding appendixes which depict for fiscal years 1994 and 1995 both the overall and relative shares of obligations and FTE levels between and among departments, agencies, and budget functions.

The figures in appendixes IV through VII indicate the nature and extent of activities within each department and agency and the uniqueness of a particular function within a given department and agency. For example, comparing obligations by department and agency and by function presents an interesting picture of the relationship between an area of national need and organizational spending and staffing patterns, which could suggest potentially productive lines of inquiry about mission and organizational

⁴ For a detailed description of the function classification system, see appendix II in the Glossary of Terms Used in the Federal Budget Process: Exposure Draft (GAO/AFMD-2.1.1, January 1993).

⁵ For additional discussion of this shift in spending patterns, see Budget Policy: Prompt Action Necessary to Avert Long-Term Damage to the Economy (GAO/OCG-92-2, June 5, 1992) and Budget Object Classification: Origins and Recent Trends (GAO/AIMD-94-147, September 13, 1994).

congruence. The following illustrates relationships depicted in the appendixes.

- A function may be associated almost entirely with one agency, which in turn makes almost all of its obligations in that function. For example, the Transportation function is found almost entirely within the Department of Transportation (see pages 61 and 119) whose activities are almost entirely associated with that single function (see pages 31 and 89).
- A function may be found almost entirely within one agency but not represent the dominant share of that agency's obligations. For example, the Agriculture function is found almost exclusively within USDA (see pages 59 and 117), but this function represents less than 35 percent of USDA's total obligations (see pages 20 and 78).
- A department or agency may have the majority of its obligations in one or a few functions but represent varying shares of the obligations in each function. For example, the Department of Energy's fiscal year 1994 obligations were largely in the Energy and National Defense functions (see page 24), but represented 50 percent of the obligations of the former function and only 3 percent of the latter (see pages 55 and 52).
- A function may be distributed across several departments and agencies--each of which may have very different core missions--but may be dominant in only one of the agencies. For example, in fiscal year 1994 the Community and Regional Development function was distributed primarily across, and in descending order, the Department of Housing and Urban Development (HUD), the Federal Emergency Management Agency (FEMA), USDA, and the Department of the Interior (see page 62). However, this function represented about 16, 93, 3, and 14 percent of the agencies' obligations, respectively (see pages 26, 41, 20, and 27).

Similarly, comparing the share of obligations to the share of FTEs can suggest inquiries about the nature, role, or method of service delivery for a department or agency within a given mission area. For example, a large share of Department of Labor (DOL) obligations are associated with Income Security and Unemployment but, due to the implementation approach for DOL's programs, this function represents a small share of its FTEs (see pages 29 and 87). In contrast, the Health function accounts for about 30 percent of the Department of Health and Human Services obligations but drives over 90 percent of its FTEs (see page 25 and 83).

SCOPE AND METHODOLOGY

In responding to this request, we focused on the 24 departments and agencies covered by the Chief Financial Officers Act of 1990, as amended. We also summarized obligation and FTE information for the Legislative Branch, the Judicial

Branch, the Executive Office of the President (including funds appropriated to the President), and other independent agencies. For purposes of clarity, we have identified in the appendixes individual independent agencies, for example the Postal Service, when they represented a significant percentage of obligations or FTE in a particular function.

To more clearly indicate the disparate nature of agency activities, we disaggregated two budget functions. Natural Resources and Environment is shown as two components--Pollution Control and Abatement, and Other Natural Resources--and Income Security is shown as three components--Retirement and Disability; Housing, Food, and Nutrition Assistance; and Income Security and Unemployment.

For each department and agency, we accumulated reported obligations and FTE levels from individual budget account information presented in the President's 1996 Budget.⁶ We extracted actual fiscal year 1994 and estimated (as of December 1994) fiscal year 1995 obligations and FTE levels,⁷ summarizing these data by department and agency and by function. Although we did not verify these data at the individual budget account level, we reconciled total obligations and total FTE levels, by fiscal year and agency, to published sources.

While general patterns can be noted by comparing obligation and FTE levels within the budget function classification system, drawing specific relationships must be tempered because of the way these data are reported. For example, for each budget account, departments and agencies report total (that is, gross) obligations, including obligations made to other accounts or to other departments and agencies, which are then "re-obligated" by the receiving account.⁸ These reported obligations reflect total agreements and commitments, but not necessarily the level of resulting outlays made in a particular fiscal year. Also, although each federal activity is placed in a function that best defines its most important purpose, there is some discretion when coding an individual budget account against the function categories. Some departments and agencies may report account information against a single function; in other cases, departments and agencies code a single budget account against multiple functions. For this fact sheet, we have allocated obligations and FTEs coded against multiple

⁶ As part of their annual budget submission to OMB, departments and agencies are required to report obligations by budget account, which are coded to reflect the categories of the function classification system. OMB collects and processes this information through the MAX budget system (formerly called the Budget Preparation System), which is used to prepare the President's annual budget request.

⁷ To compute FTE shares, total obligations for regular salaries and wages were summed and expressed as a percentage of total obligations for the department, agency, or function.

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

functions according to the share of budget authority attributed to each function.⁹

We conducted our work in March 1995 in Washington, D.C.

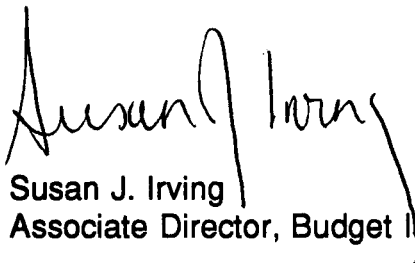
- - - - -

As discussed with your office, this fact sheet is designed to meet your immediate needs and to point to future lines of inquiry. The data presented herein are indicative, but not conclusive concerning questions posed in your request letter. We are continuing to work with your office to more fully explore and analyze these and related data so that we can provide the most useful assistance to your Committee. For example, we will issue in the near future a fact sheet similar to this product but based on budget subfunctions, rather than functions, to more precisely describe department and agency obligation patterns and mission areas.

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

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

Sincerely yours,



Susan J. Irving
Associate Director, Budget Issues

⁹ One particular case deserves comment. HUD reports its Salaries and Expenses budget account, which has historically included funding for almost all of its FTEs, against a multiple function code. By using additional information reported by HUD, we were able to disaggregate reported FTE levels to the Community and Regional Development function and to the Housing component of Income Security. In our previous report, we used a different allocation approach, which resulted in over 90 percent of HUD's FTEs being charged to a single function.

CONTENTS

Letter		1
Appendix I	Budget Function Classification System	10
Appendix II	The Incidence of Agency Obligations by Function	13
Appendix III	Federal Obligations by Function: Fiscal Years 1979, 1984, 1989, and 1994	14
Appendix IV	Fiscal Year 1994 Obligation and FTE Levels: Departments and Agencies by Function	
	1994 Obligations: Department and Agency Summary	18
	1994 FTE Levels: Department and Agency Summary	19
	Department of Agriculture	20
	Department of Commerce	21
	Department of Defense	22
	Department of Education	23
	Department of Energy	24
	Department of Health and Human Services	25
	Department of Housing and Urban Development	26
	Department of the Interior	27
	Department of Justice	28
	Department of Labor	29
	Department of State	30
	Department of Transportation	31
	Department of the Treasury	32
	Department of Veterans Affairs	33
	Environmental Protection Agency	34
	General Services Administration	35
	National Aeronautics and Space Administration	36
	Office of Personnel Management	37
	Small Business Administration	38
	Social Security Administration	39
	Agency for International Development	40
	Federal Emergency Management Agency	41
	Nuclear Regulatory Commission	42
	National Science Foundation	43
	Legislative Branch	44
	Judicial Branch	45
	Executive Office of the President	46
	Other Independent Agencies	47
	Other Independent Agencies (Excluding Postal Service)	48

Appendix V Fiscal Year 1994 Obligation and FTE Levels: Functions by Department and Agency

1994 Obligations: Function Summary	50
1994 FTE Levels: Function Summary	51
National Defense	52
International Affairs	53
Science, Space, and Technology	54
Energy	55
Natural Resources and Environment	56
--Pollution Control and Abatement	57
--Other Natural Resources	58
Agriculture	59
Commerce and Housing Credit	60
Transportation	61
Community and Regional Development	62
Education, Employment, and Social Services	63
Health	64
Medicare	65
Income Security	66
--Retirement and Disability	67
--Housing, Food, Nutrition Assistance	68
--Income Security and Unemployment	69
Social Security	70
Veterans Benefits and Services	71
Administration of Justice	72
General Government	73
Net Interest	74

Appendix VI Fiscal Year 1995 Obligation and FTE Levels: Departments and Agencies by Function

1995 Obligations: Department and Agency Summary	76
1995 FTE Levels: Department and Agency Summary	77
Department of Agriculture	78
Department of Commerce	79
Department of Defense	80
Department of Education	81
Department of Energy	82
Department of Health and Human Services	83
Department of Housing and Urban Development	84
Department of the Interior	85
Department of Justice	86
Department of Labor	87
Department of State	88
Department of Transportation	89
Department of the Treasury	90
Department of Veterans Affairs	91

Environmental Protection Agency	92
General Services Administration	93
National Aeronautics and Space Administration	94
Office of Personnel Management	95
Small Business Administration	96
Social Security Administration	97
Agency for International Development	98
Federal Emergency Management Agency	99
Nuclear Regulatory Commission	100
National Science Foundation	101
Legislative Branch	102
Judicial Branch	103
Executive Office of the President	104
Other Independent Agencies	105
Other Independent Agencies (Excluding Postal Service)	106

Appendix VII Fiscal Year 1995 Obligation and FTE Levels: Functions by Department and Agency

1995 Obligations: Function Summary	108
1995 FTE Levels: Function Summary	109
National Defense	110
International Affairs	111
Science, Space, and Technology	112
Energy	113
Natural Resources and Environment	114
--Pollution Control and Abatement	115
--Other Natural Resources	116
Agriculture	117
Commerce and Housing Credit	118
Transportation	119
Community and Regional Development	120
Education, Employment, and Social Services	121
Health	122
Medicare	123
Income Security	124
--Retirement and Disability	125
--Housing, Food, Nutrition Assistance	126
--Income Security and Unemployment	127
Social Security	128
Veterans Benefits and Services	129
Administration of Justice	130
General Government	131
Net Interest	132

Appendix VIII Major Contributors to This Report 133

Abbreviations

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

Budget Function Classification System

Functions	Subfunctions
050 - National Defense	050 - National Defense
	051 - Defense - Military
	053 - Atomic Energy Defense Activities
	054 - Defense-related Activities
150 - International Affairs	150 - International Affairs
	151 - International Development and Humanitarian Assistance
	152 - International Security Assistance
	153 - Conduct of Foreign Affairs
	154 - Foreign Information and Exchange Activities
	155 - International Financial Programs
250 - General Science, Space, and Technology	250 - General Science, Space, and Technology
	251 - General Science and Basic Research
	252 - Space Flight, Research, and Supporting Activities
270 - Energy	270 - Energy
	271 - Energy Supply
	272 - Energy Conservation
	274 - Emergency Energy Preparedness
	276 - Energy Information, Policy, and Regulation
300 - Natural Resources and Environment	300 - Natural Resources and Environment
	301 - Water Resources
	302 - Conservation and Land Management
	303 - Recreational Resources
	304 - Pollution Control and Abatement
	306 - Other Natural Resources
350 - Agriculture	351 - Farm Income Stabilization
	352 - Agricultural Research and Services
370 - Commerce and Housing Credit	371 - Mortgage Credit
	372 - Postal Service
	373 - Deposit Insurance
	376 - Other Advancement of Commerce
400 - Transportation	400 - Transportation
	401 - Ground Transportation
	402 - Air Transportation

Functions	Subfunctions
	403 - Water Transportation
	407 - Other Transportation
450 - Community and Regional Development	450 - Community and Regional Development
	451 - Community Development
	452 - Area and Regional Development
	453 - Disaster Relief and Insurance
500 - Education, Training, Employment, and Social Services	501 - Elementary, Secondary, and Vocational Education
	502 - Higher Education
	503 - Research and General Education Aids
	504 - Training and Employment
	505 - Other Labor Services
	506 - Social Services
550 - Health	550 - Health
	551 - Health Care Services
	552 - Health Research and Training
	554 - Consumer and Occupational Health and Safety
570 - Medicare	571 - Medicare
600 - Income Security	600 - Income Security
	601 - General Retirement and Disability Insurance (excluding social security)
	602 - Federal Employee Retirement and Disability
	603 - Unemployment Compensation
	604 - Housing Assistance
	605 - Food and Nutrition Assistance
	609 - Other Income Security
650 - Social Security	651 - Social Security
700 - Veterans Benefits and Services	701 - Income Security for Veterans
	702 - Veterans Education, Training, and Rehabilitation
	703 - Hospital and Medical Care for Veterans
	704 - Veterans Housing
	705 - Other Veterans Benefits and Services
750 - Administration of Justice	750 - Administration of Justice
	751 - Federal Law Enforcement Activities
	752 - Federal Litigative and Judicial Activities
	753 - Federal Correctional Activities
	754 - Criminal Justice Assistance

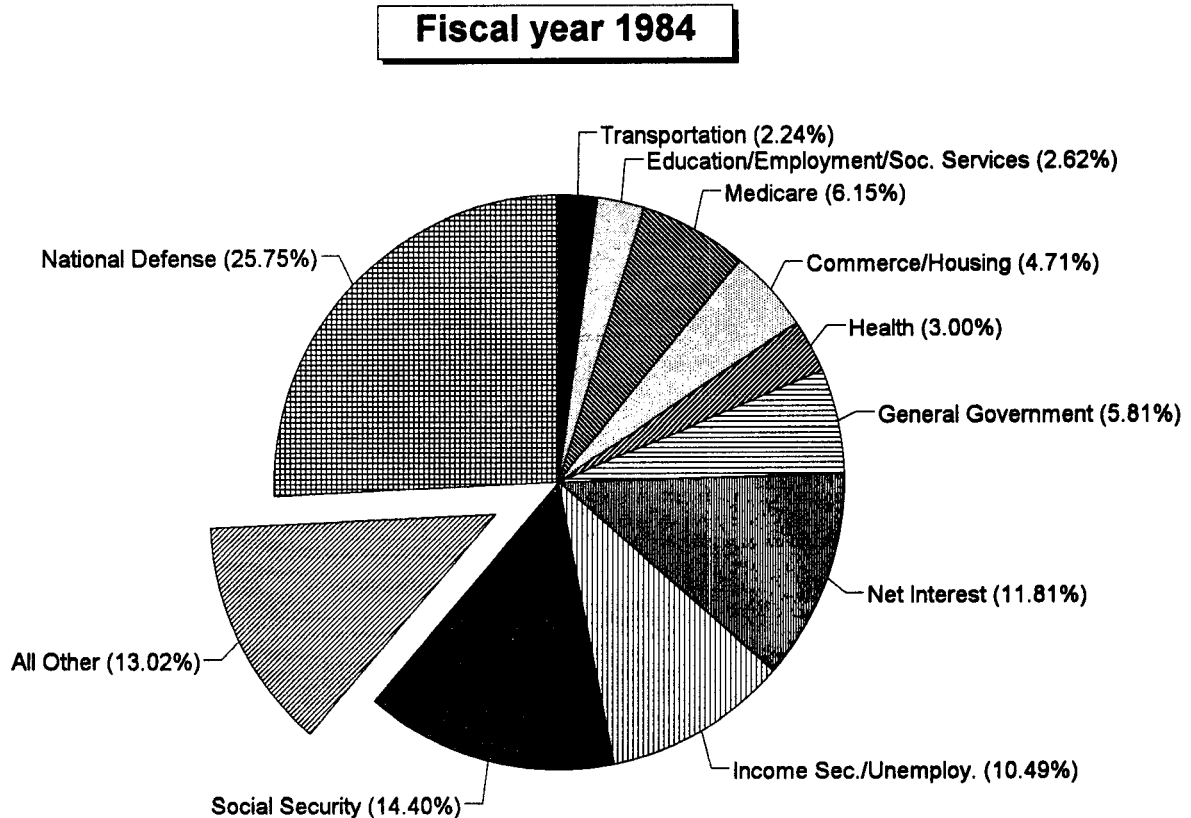
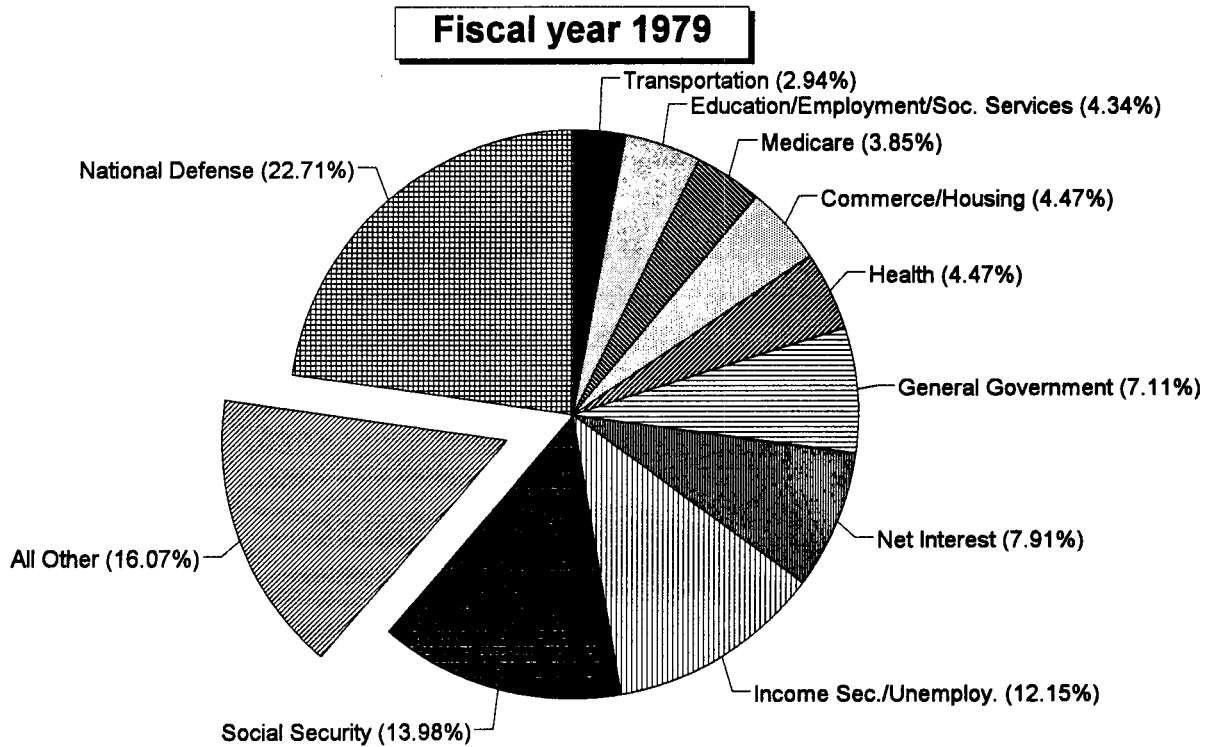
Functions	Subfunctions
800 - General Government	800 - General Government
	801 - Legislative Functions
	802 - Executive Direction and Management
	803 - Central Fiscal Operations
	804 - General Property and Records Management
	805 - Central Personnel Management
	806 - General Purpose Fiscal Assistance
900 - Net Interest	808 - Other General Government
	901 - Interest on the Public Debt
	908 - Other Interest

The Incidence of Agency Obligations by Function Fiscal Year 1994

Agency	National Defense	International Affairs	General Science, Space, and Technology	Energy	Natural Resources and Environment	Agriculture	Commerce and Housing Credit	Transportation	Community and Regional Development	Health	Medicare	Income Security	Social Security	Veterans Benefits and Services	Administration of Justice	General Government	Net Interest	Number of Functions Charged by This Agency (out of 18 functions)
USDA																		10
DOC																		4
DOD																		4
DOE																		5
HHS																		2
HUD																		2
DOI																		4
DOJ																		5
DOL																		5
State																		5
DOT																		4
Treasury																		3
VA																		3
EPA																		3
GSA																		8
NASA																		1
OPM																		1
SBA																		1
SSA																		2
AID																		2
FEMA																		2
NRC																		2
NSF																		3
Legislative Branch																		1
Judicial Branch																		2
EOP																		6
Other Independent Agencies																		2
																		4
																		14
Number Agencies Charging this Function	7	7	3	5	8	2	8	5	8	9	7	1	15	1	3	8	11	1

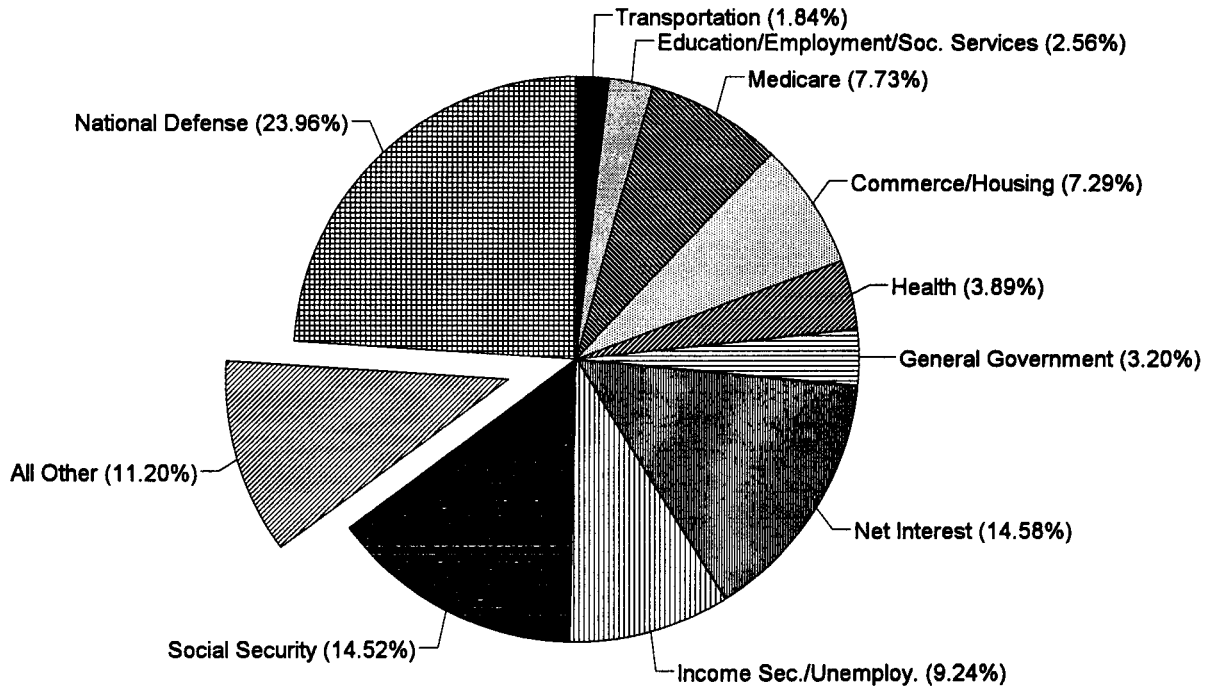
Source: President's Fiscal Year 1996 Budget of the United States Government.

Federal Obligations by Function

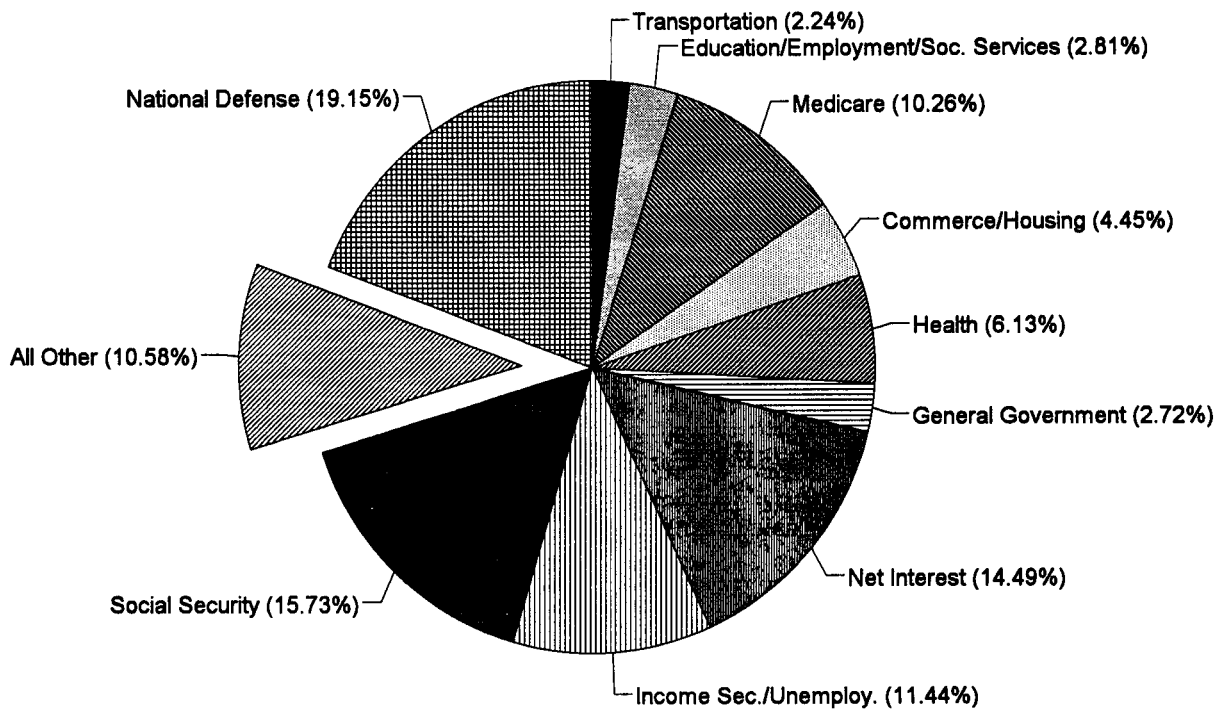


Note: Detail of "All Other" category appears on pages 16-17.

Fiscal year 1989

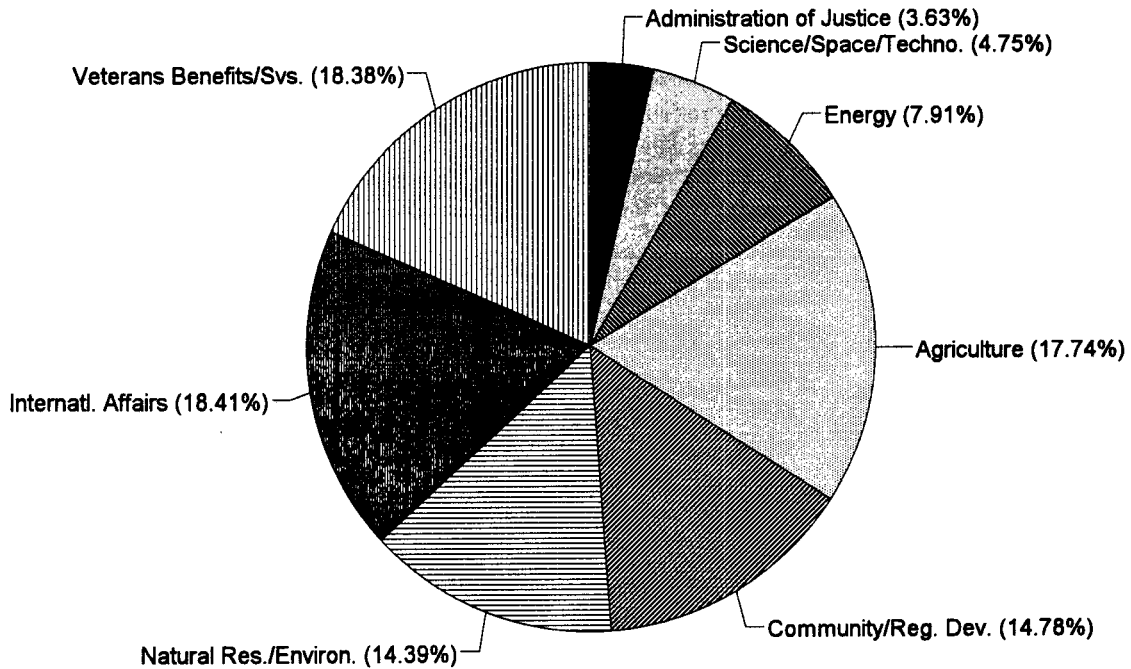


Fiscal year 1994

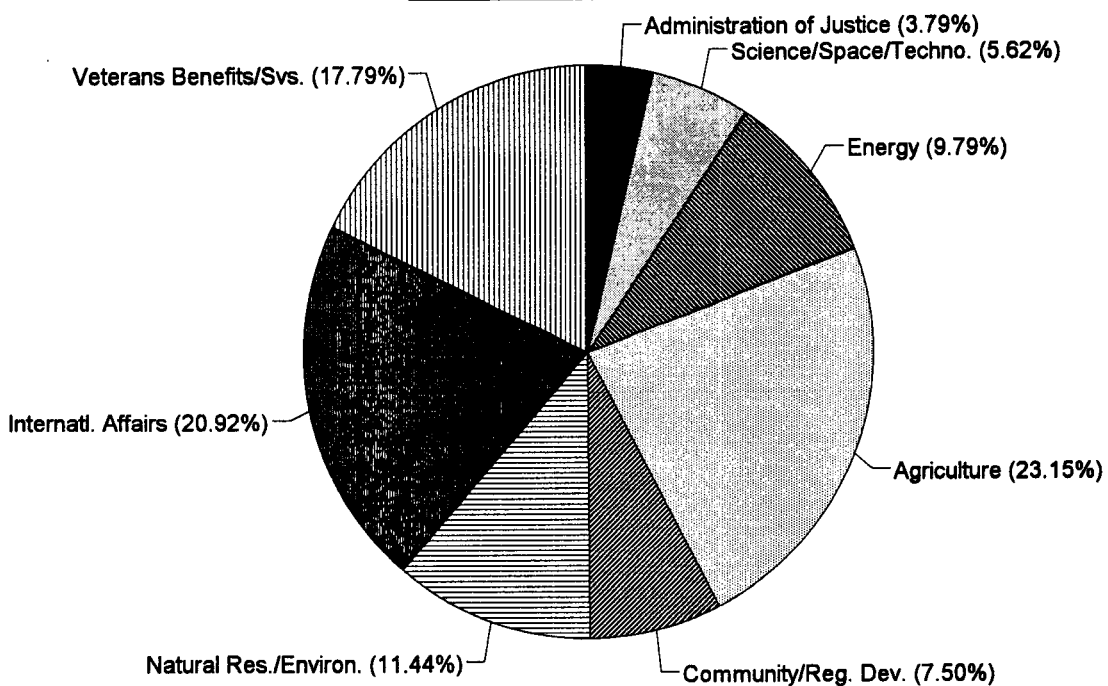


All Other Fed. Obligations by Function

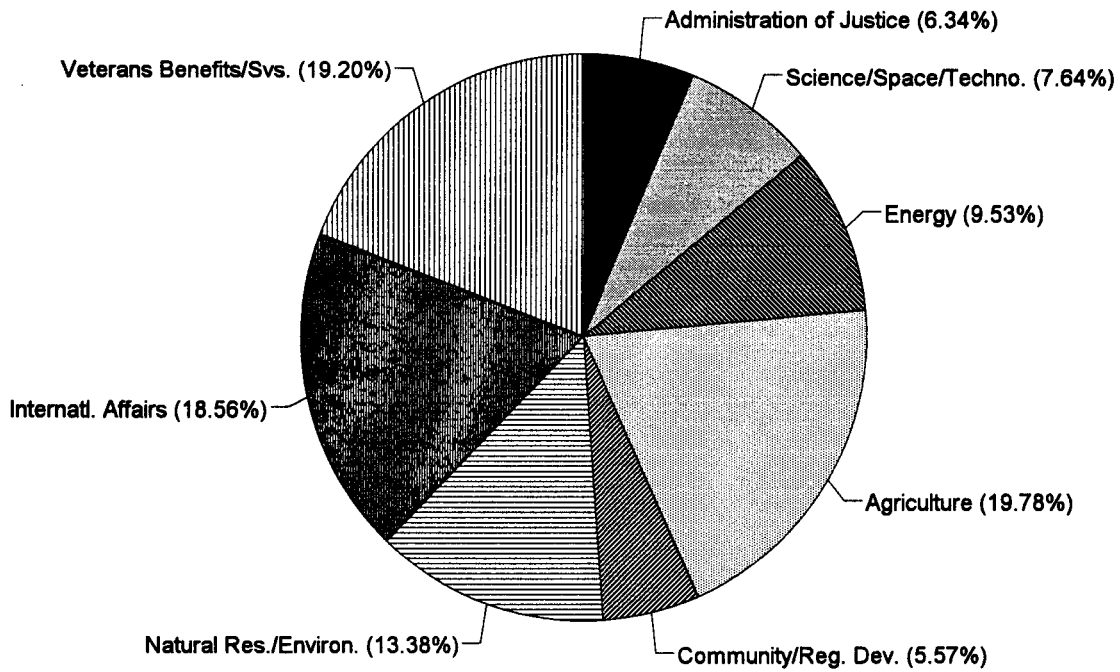
Fiscal year 1979



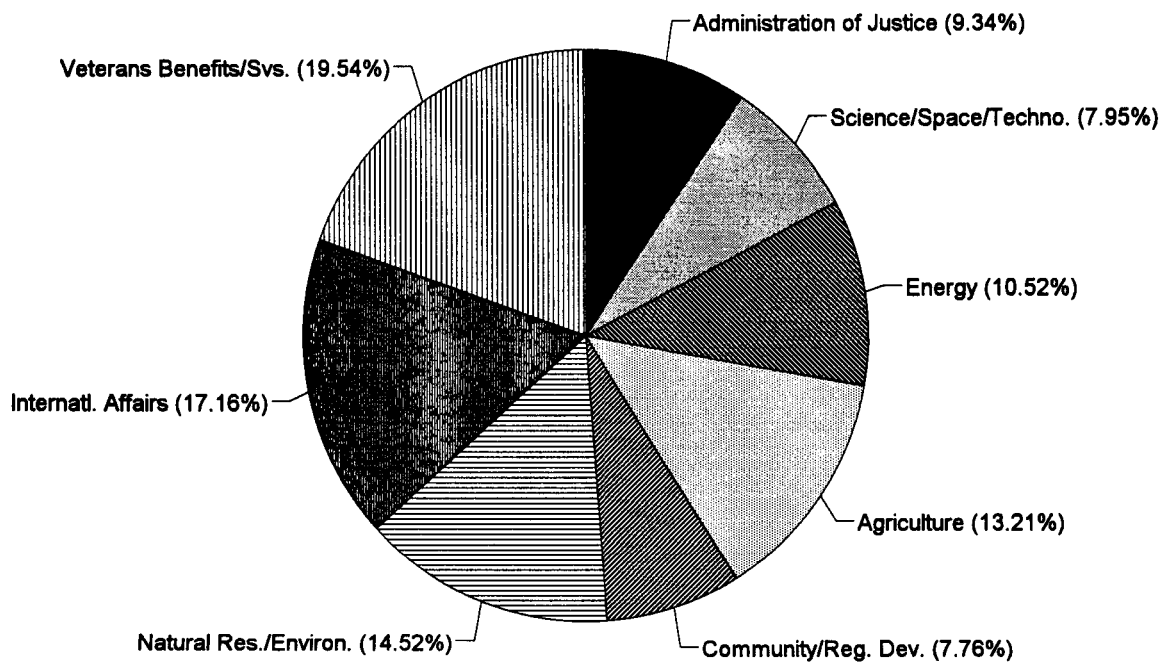
Fiscal year 1984



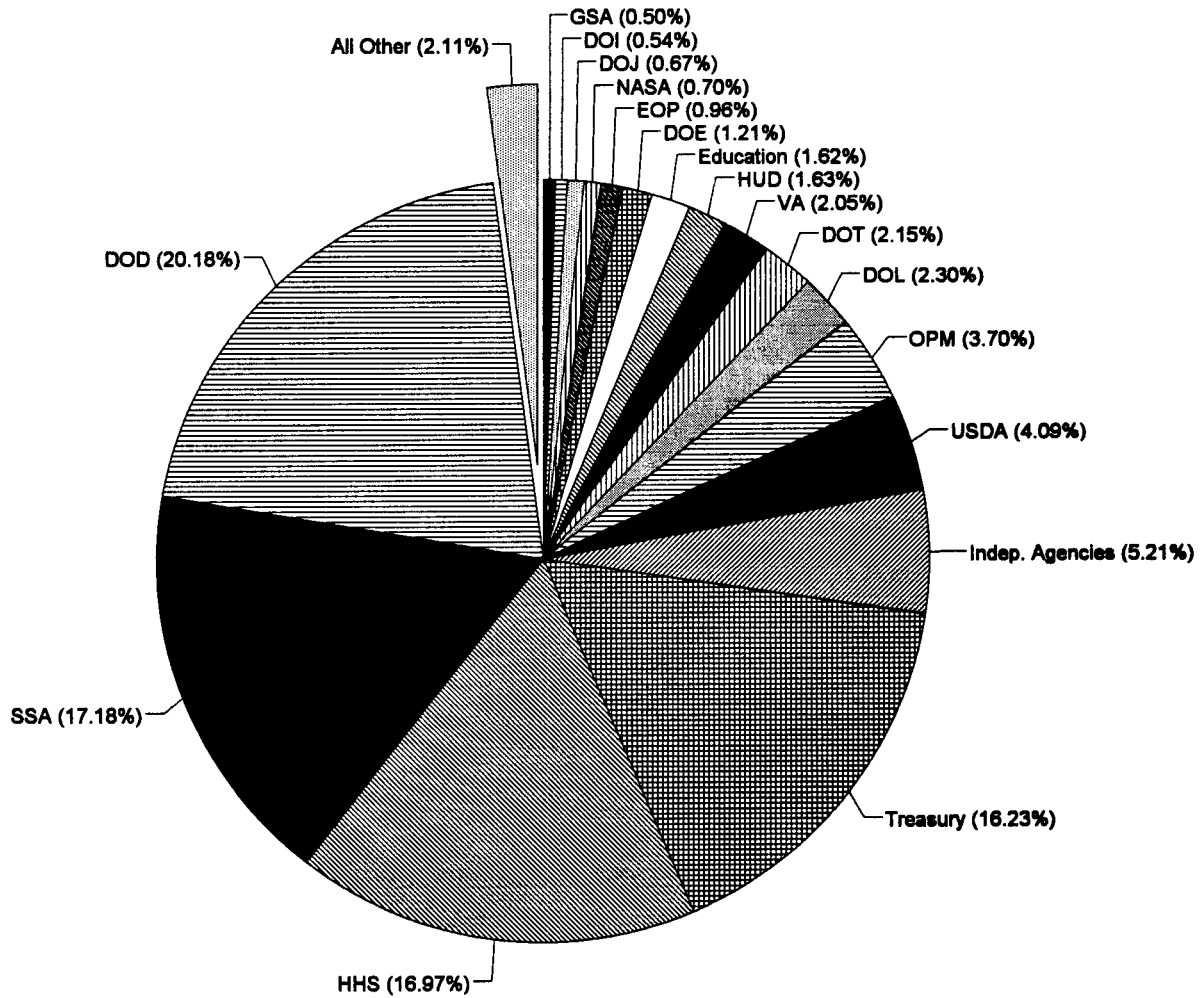
Fiscal year 1989



Fiscal year 1994

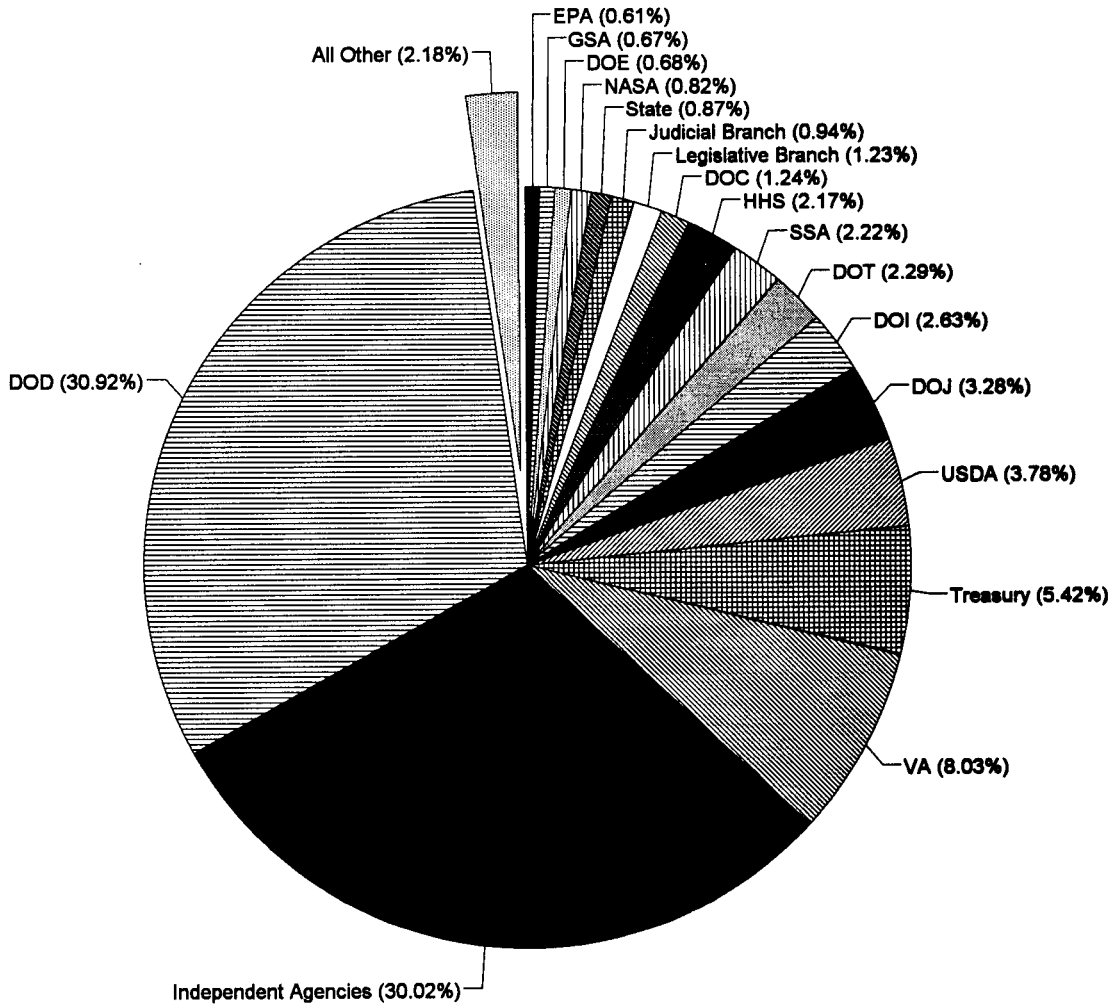


1994 Obligations: Department and Agency Summary



All other includes:
 AID (0.33%), State (0.33%), EPA (0.31%),
 FEMA (0.27%), DOC (0.25%),
 Legislative Branch (0.17%),
 NSF (0.15%), Judicial Branch (0.14%),
 SBA (0.13%), NRC (0.03%)

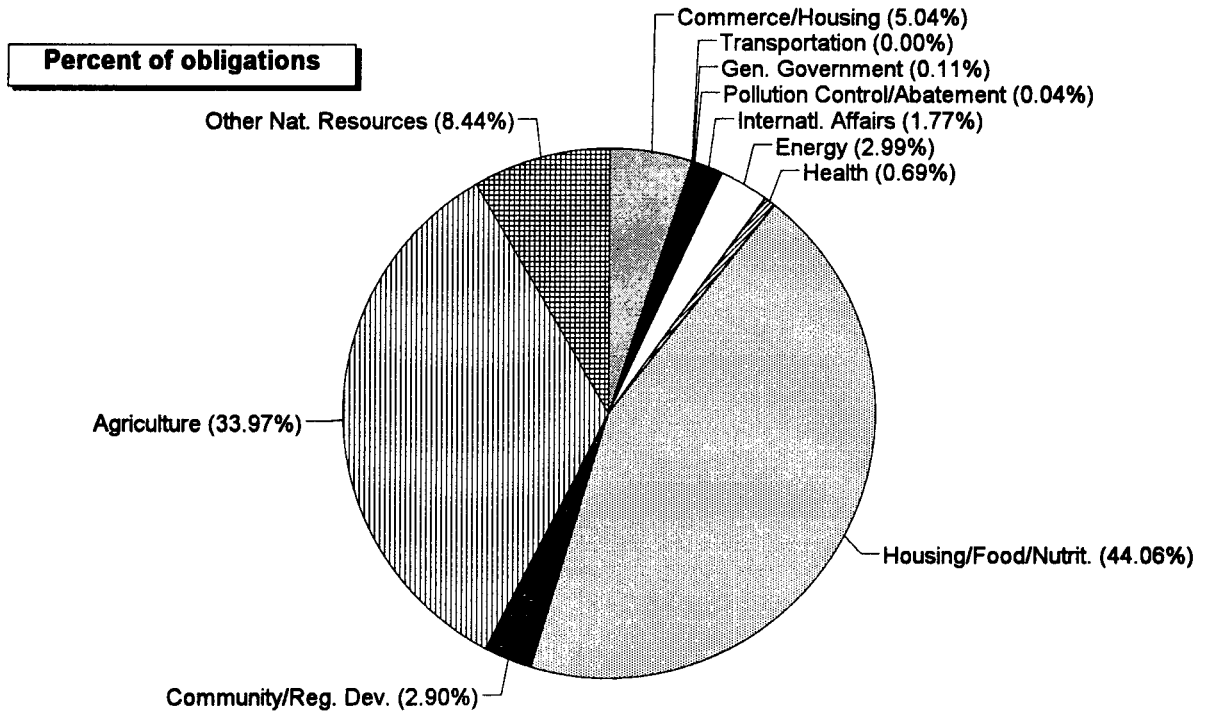
1994 FTE Levels: Department and Agency Summary



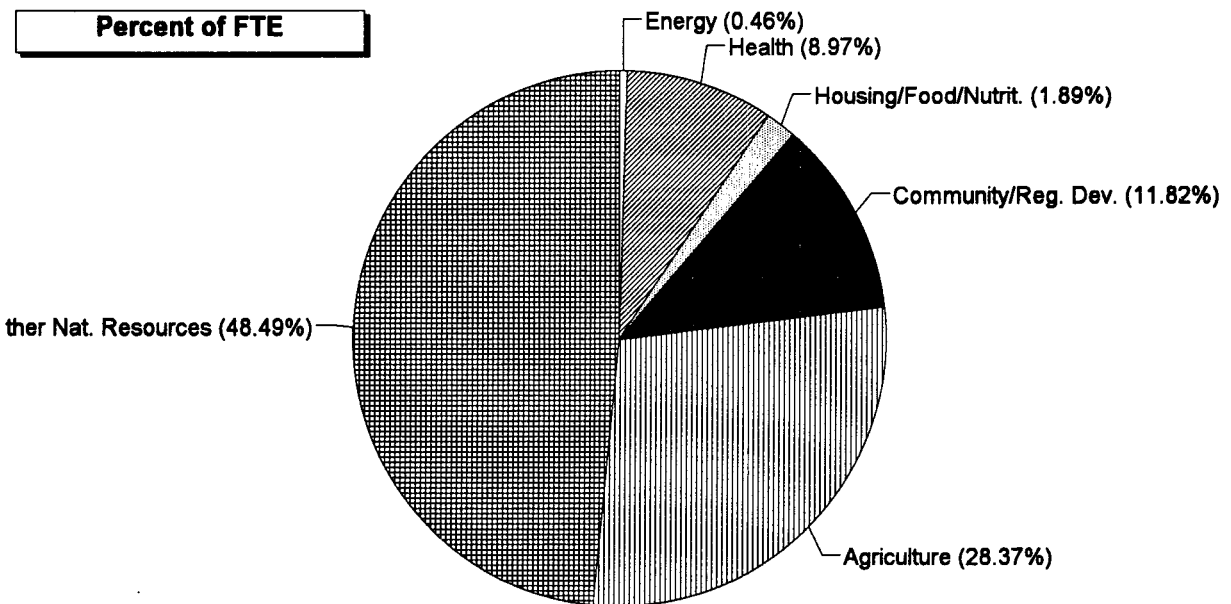
Note: the Postal Service accounted for 90.92% of Independent Agencies' FTEs

All other includes:
 DOL (0.60%), HUD (0.45%), SBA (0.22%),
 OPM (0.18%), FEMA (0.17%),
 Education (0.16%), AID (0.13%),
 NRC (0.11%), EOP (0.11%), NSF (0.04%)

Department of Agriculture



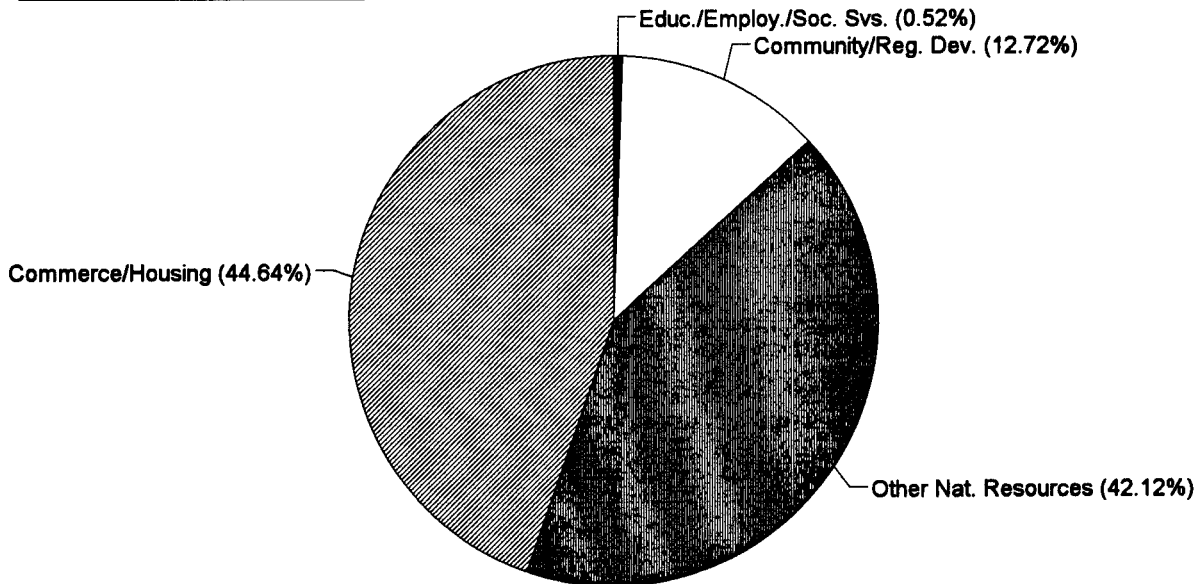
\$85.5 billion in obligations (4.1 percent of total 1994 obligations)



109,830 FTE (4.4 percent of USDA's 1994 obligations)

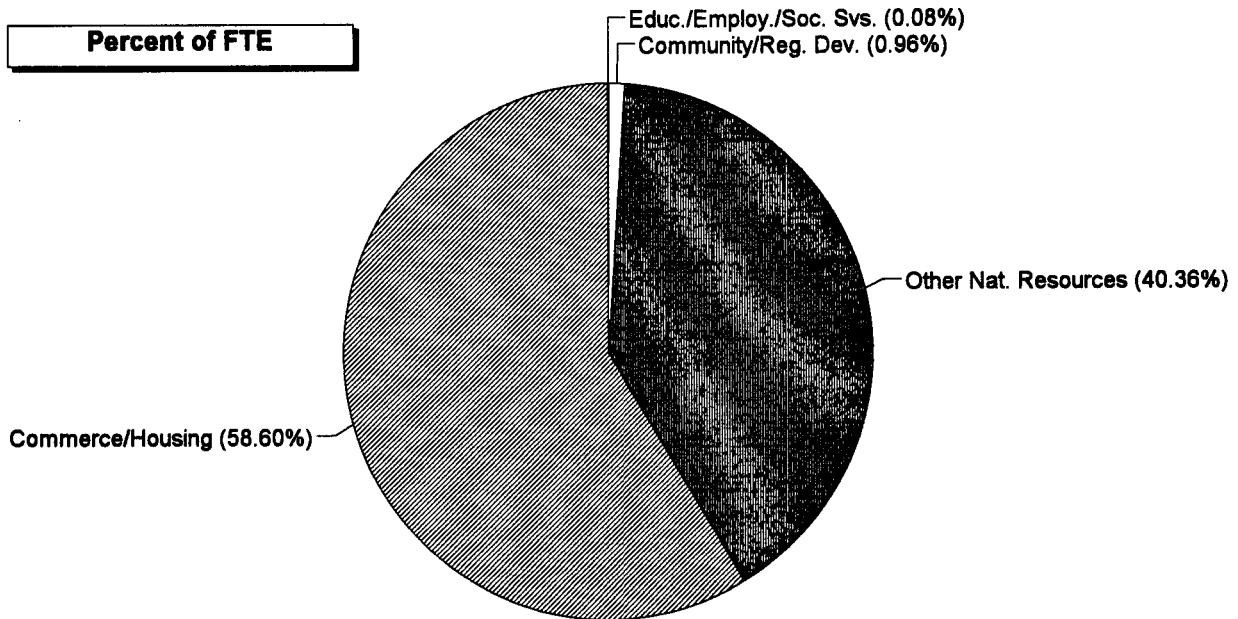
Department of Commerce

Percent of obligations



\$5.3 billion in obligations (0.3 percent of total 1994 obligations)

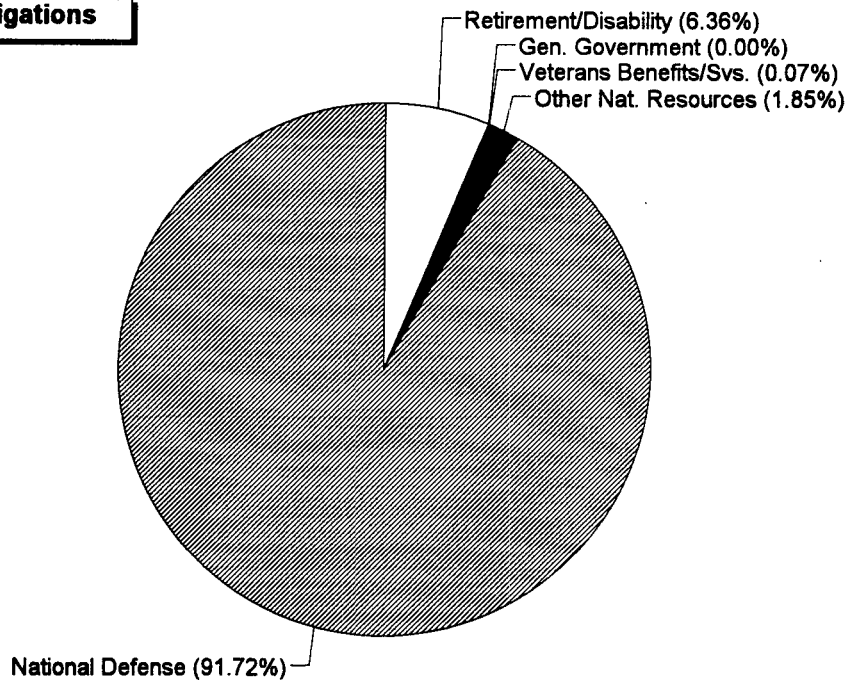
Percent of FTE



36,000 FTE (27.2 percent of DOC's 1994 obligations)

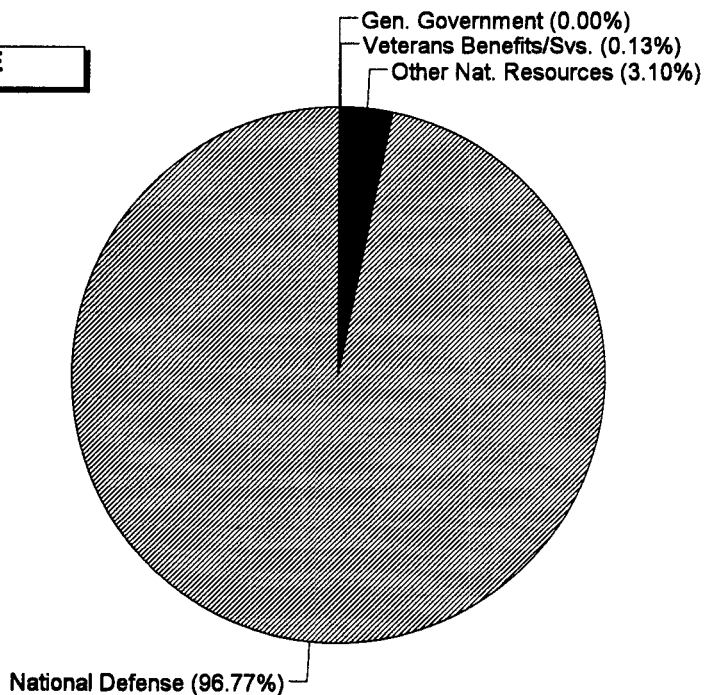
Department of Defense

Percent of obligations



\$421.5 billion in obligations (20.2 percent of total 1994 obligations)

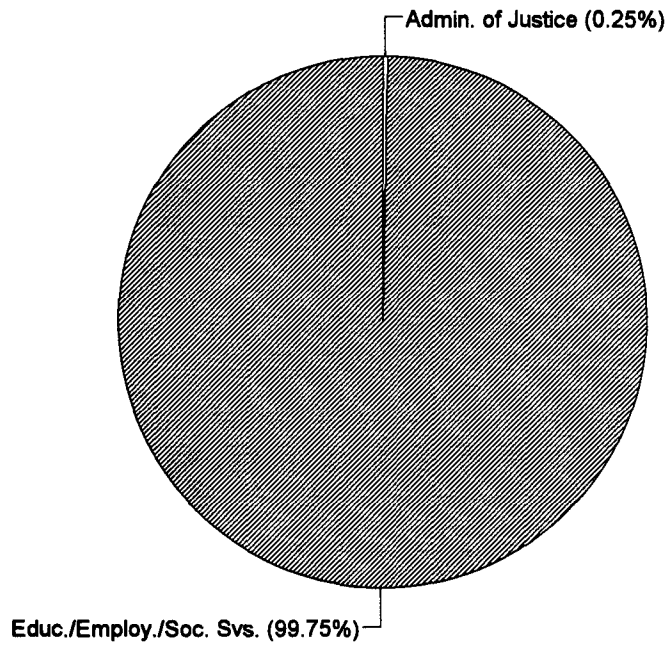
Percent of FTE



897,307 FTE (7.7 percent of DOD's 1994 obligations)

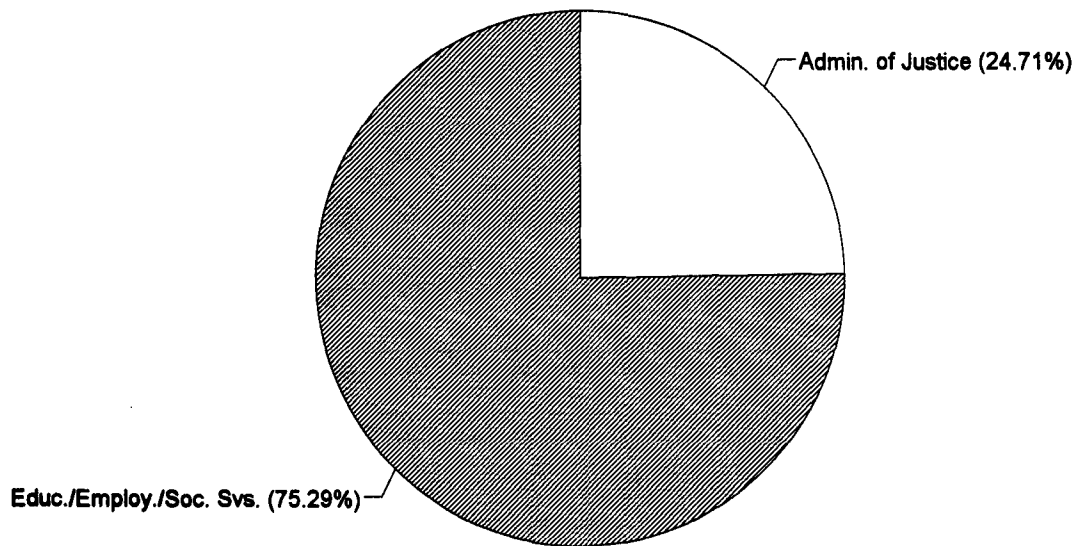
Department of Education

Percent of obligations



\$33.9 billion in obligations (1.6 percent of total 1994 obligations)

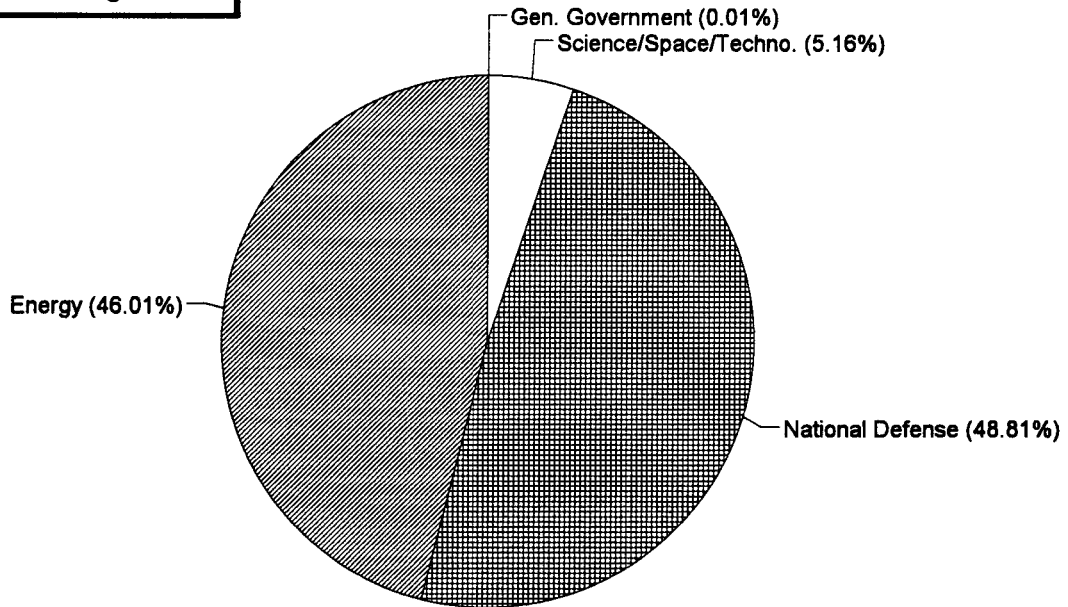
Percent of FTE



4,772 FTE (0.7 percent of Education's 1994 obligations)

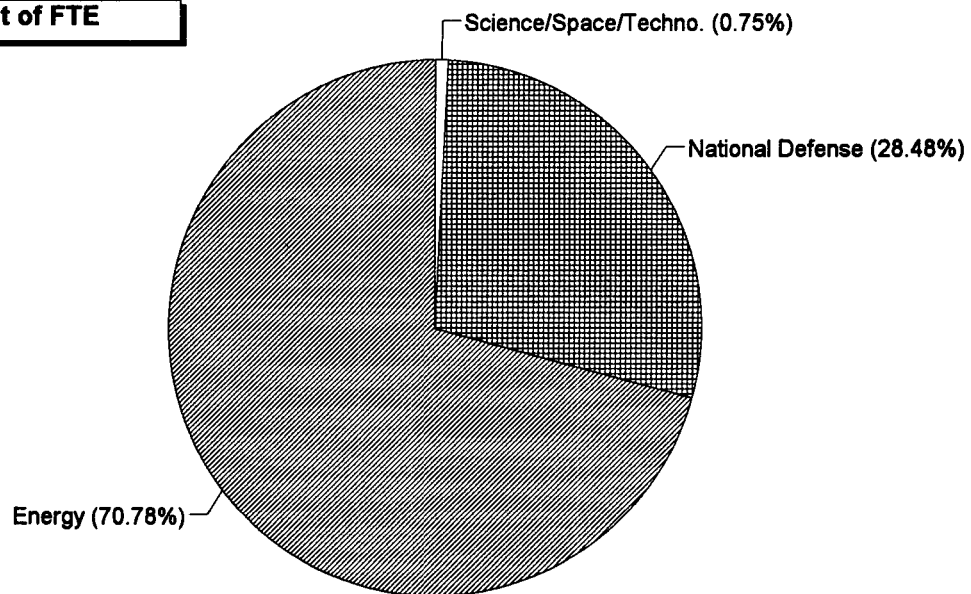
Department of Energy

Percent of obligations



\$25.2 billion in obligations (1.2 percent of total 1994 obligations)

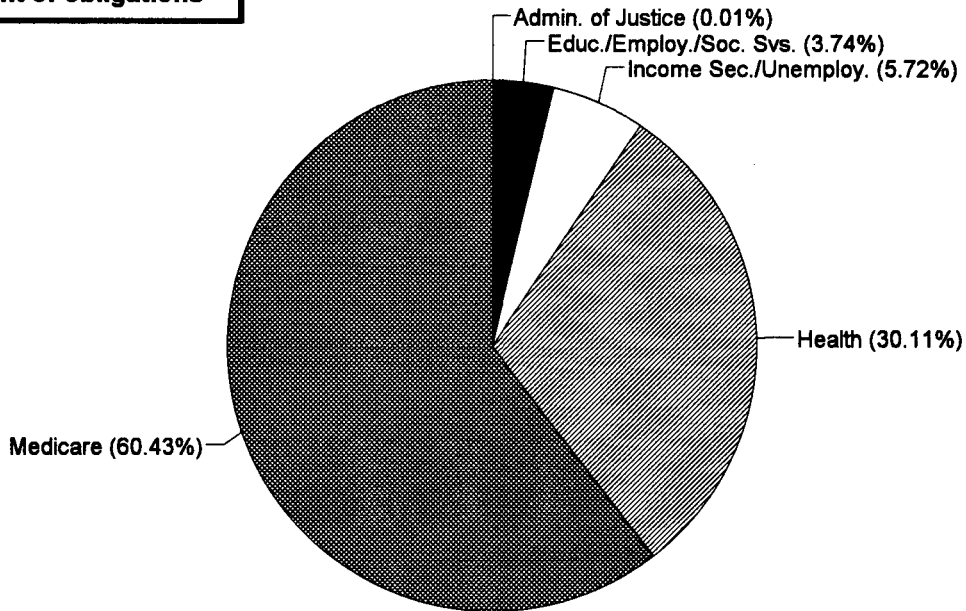
Percent of FTE



19,838 FTE (4.0 percent of DOE's 1994 obligations)

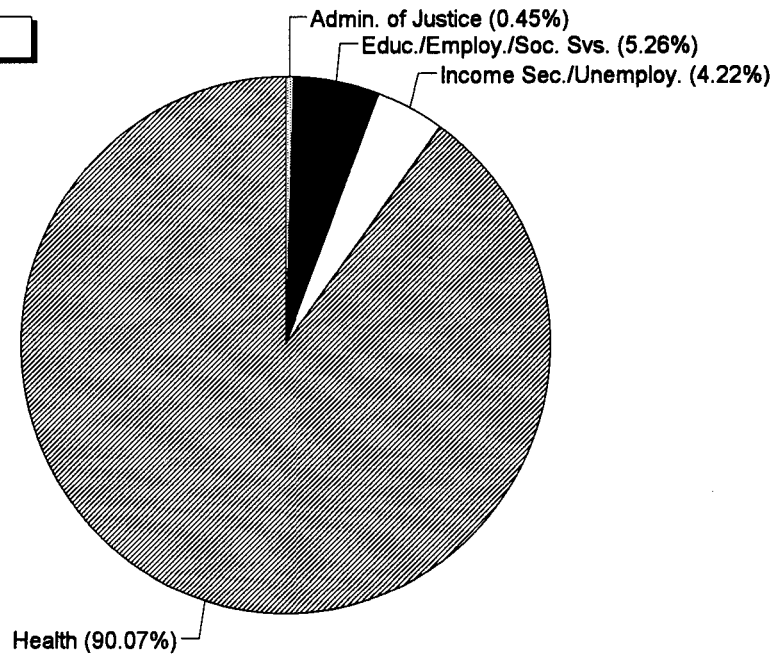
Health and Human Services

Percent of obligations



\$354.5 billion in obligations (17.0 percent of total 1994 obligations)

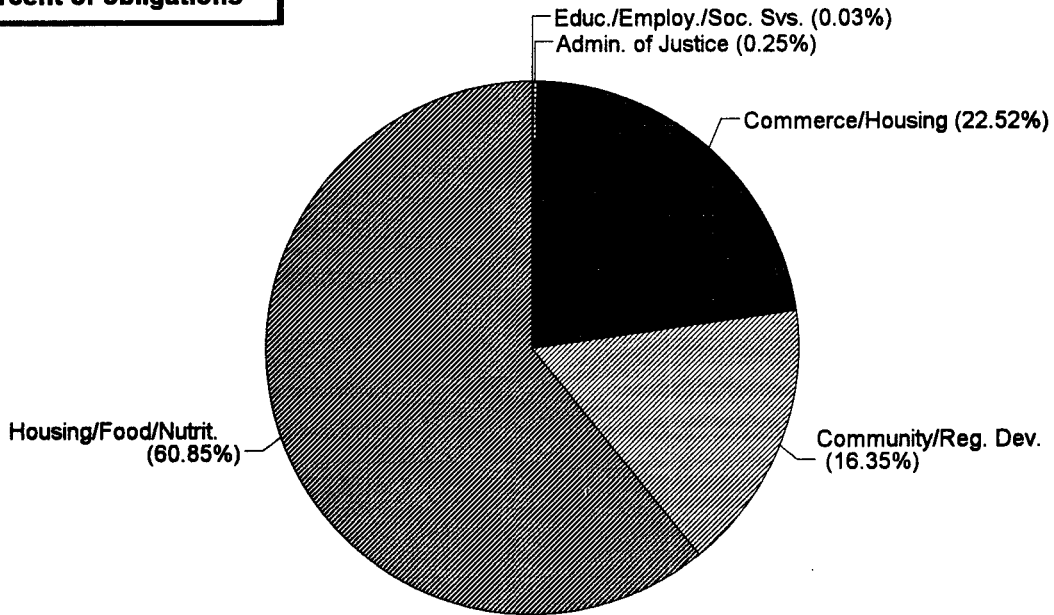
Percent of FTE



62,892 FTE (0.8 percent of HHS's 1994 obligations)

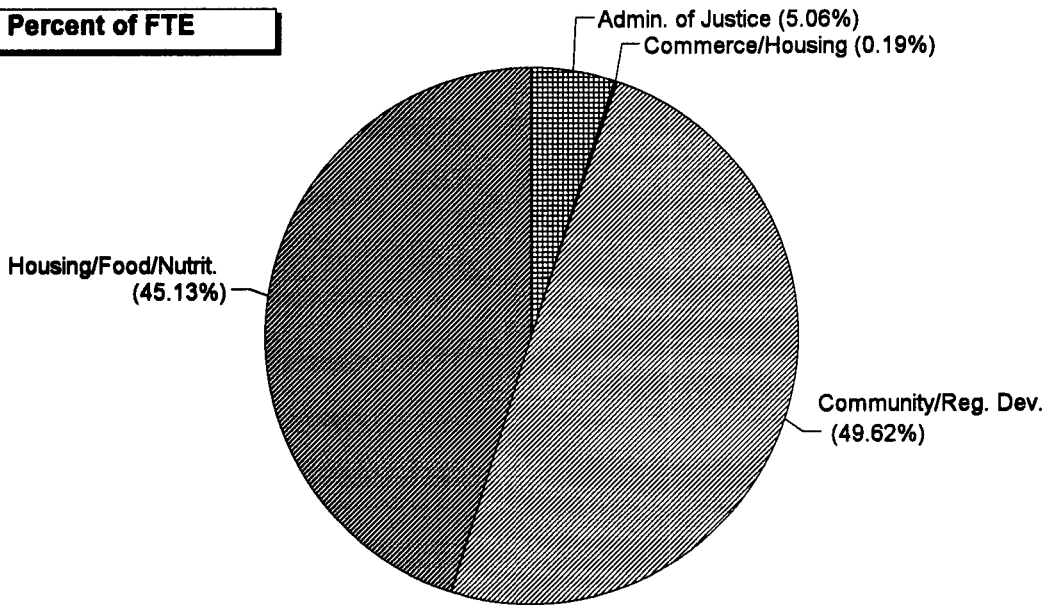
Housing and Urban Development

Percent of obligations



\$34.0 billion in obligations (1.6 percent of total 1994 obligations)

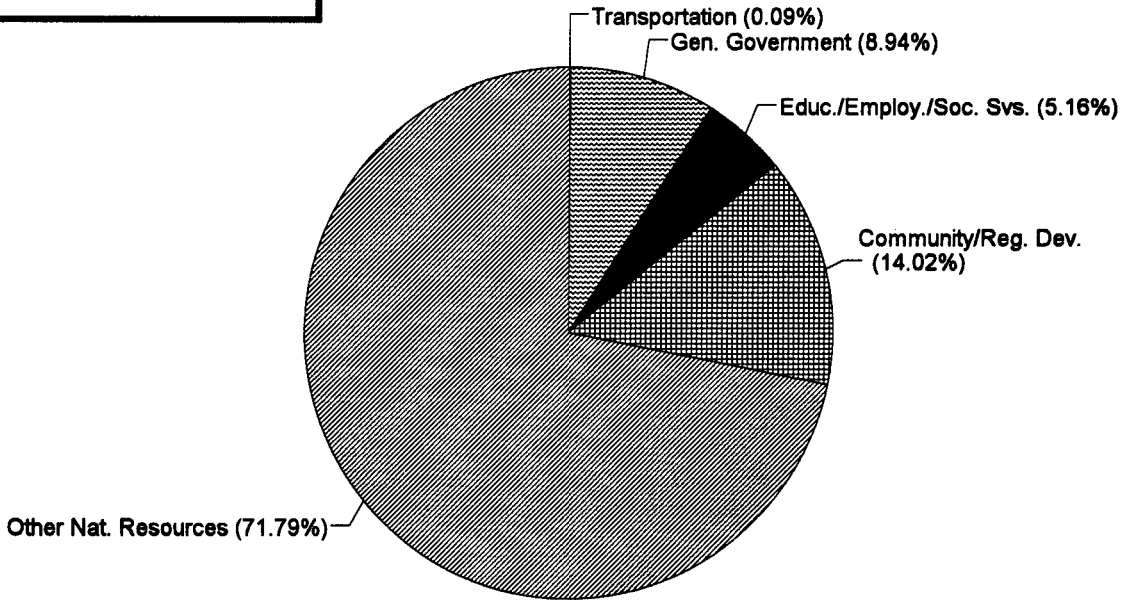
Percent of FTE



13,071 FTE (1.7 percent of HUD's 1994 obligations)

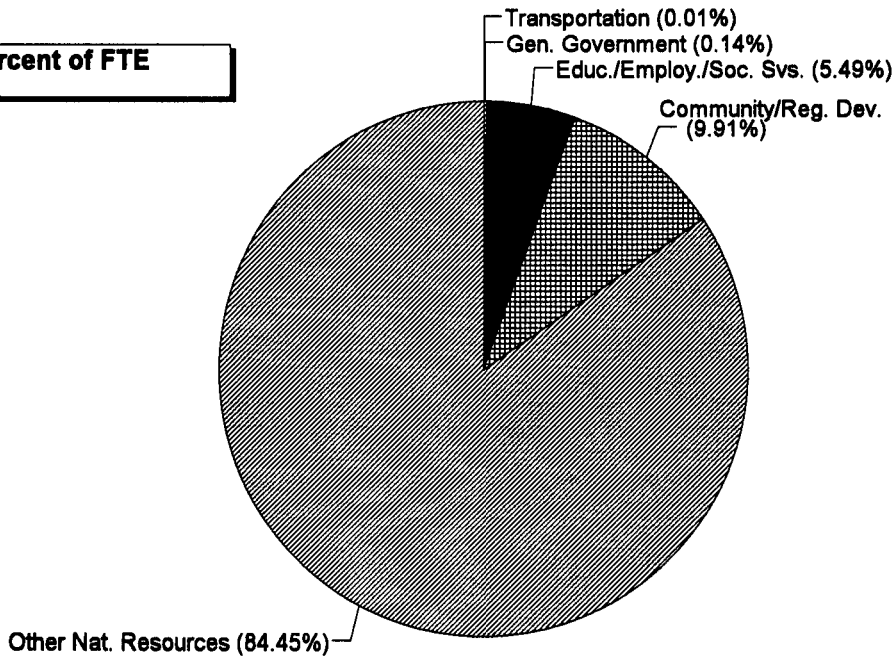
Department of the Interior

Percent of obligations



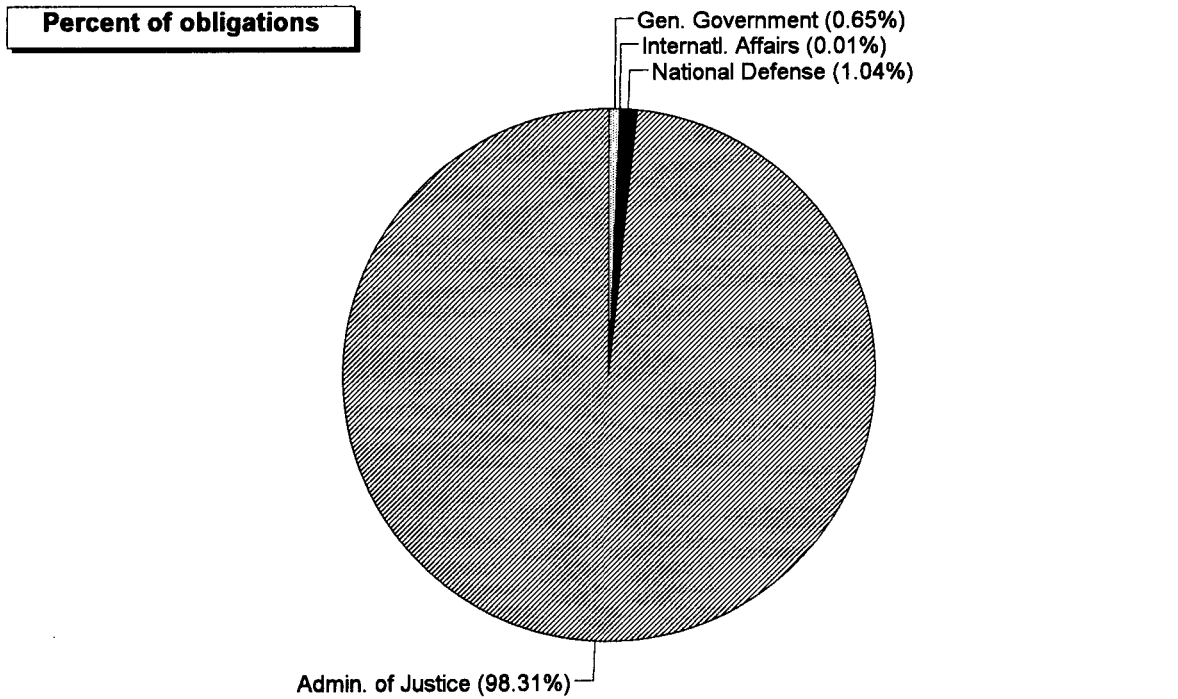
\$11.2 billion in obligations (0.5 percent of total 1994 obligations)

Percent of FTE

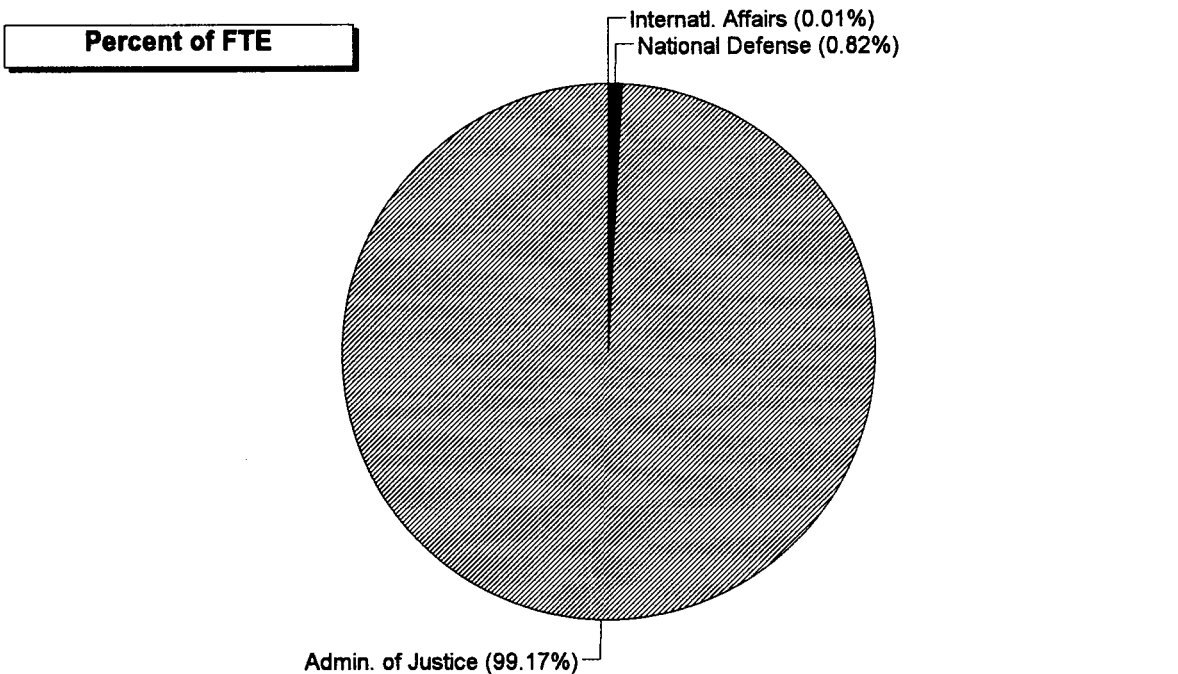


76,283 FTE (25.3 percent of DOI's 1994 obligations)

Department of Justice



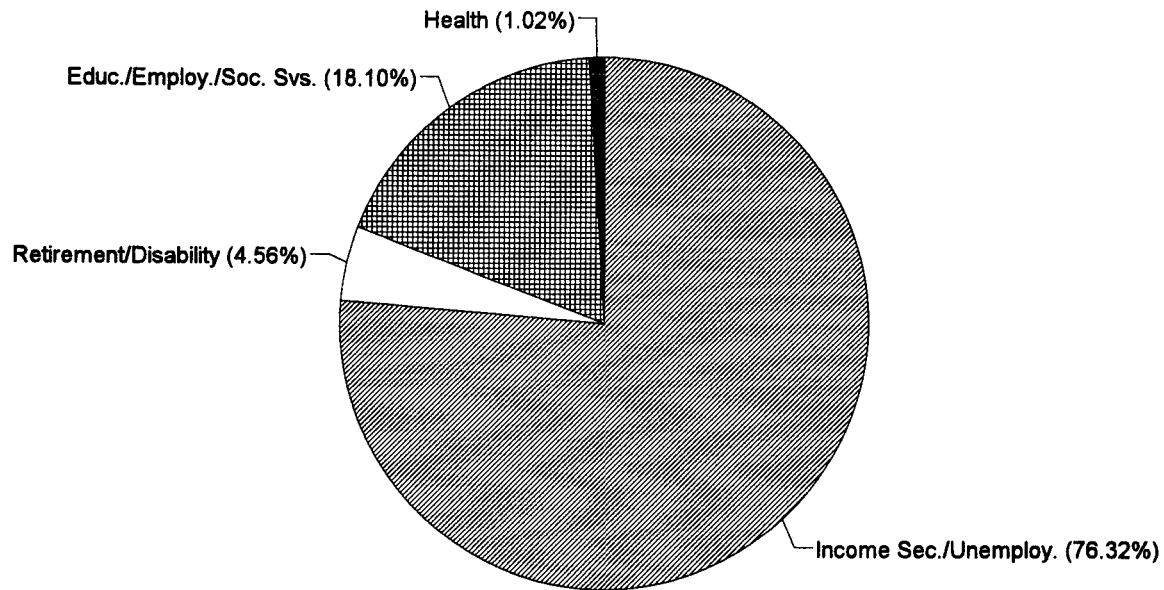
\$13.9 billion in obligations (0.7 percent of total 1994 obligations)



95,343 FTE (29.5 percent of DOJ's 1994 obligations)

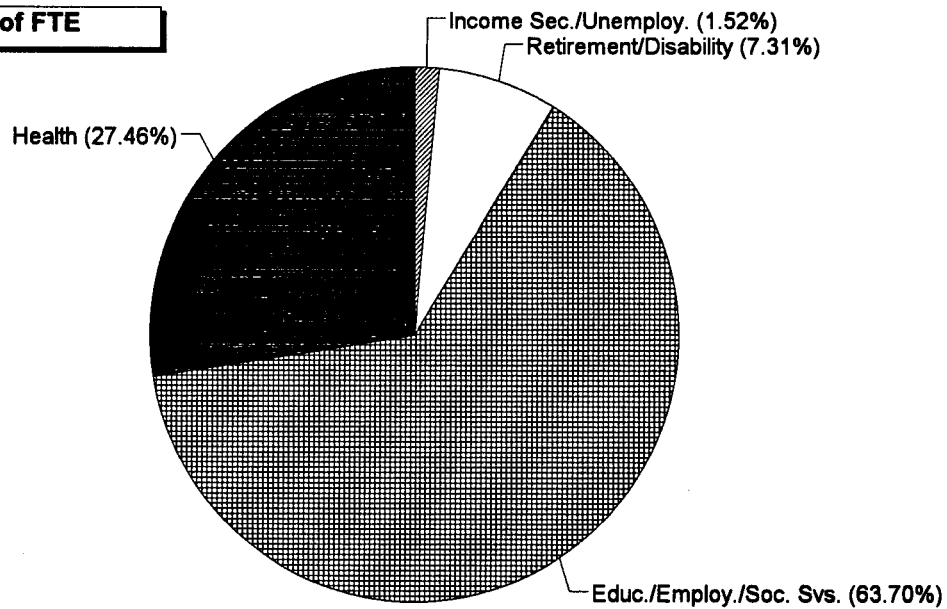
Department of Labor

Percent of obligations



\$48.1 billion in obligations (2.3 percent of total 1994 obligations)

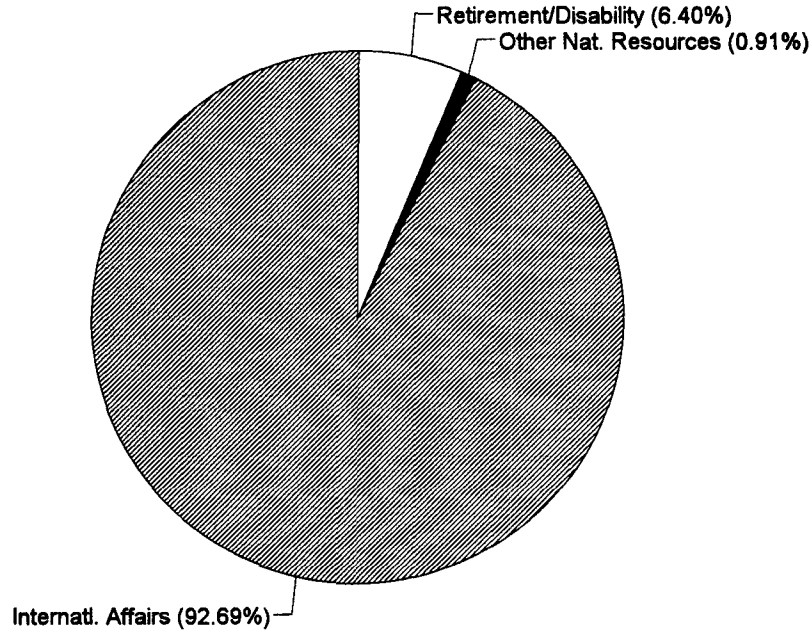
Percent of FTE



17,528 FTE (1.8 percent of DOL's 1994 obligations)

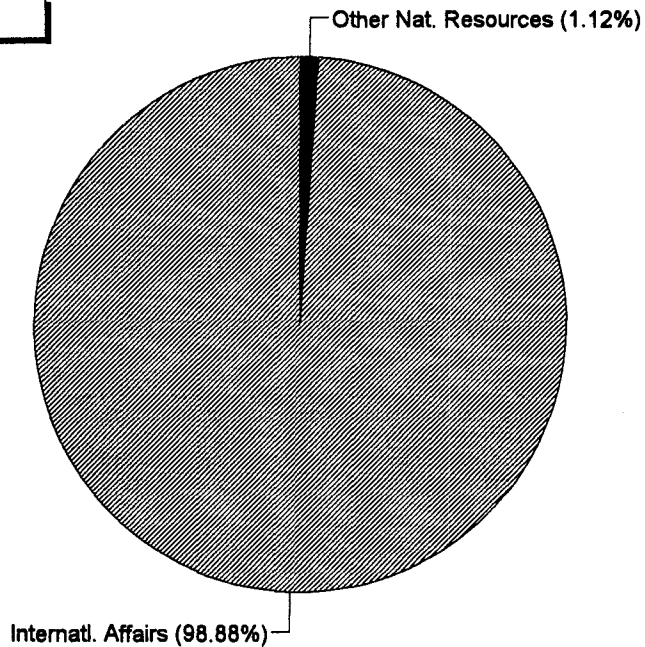
Department of State

Percent of obligations



\$6.9 billion in obligations (0.3 percent of total 1994 obligations)

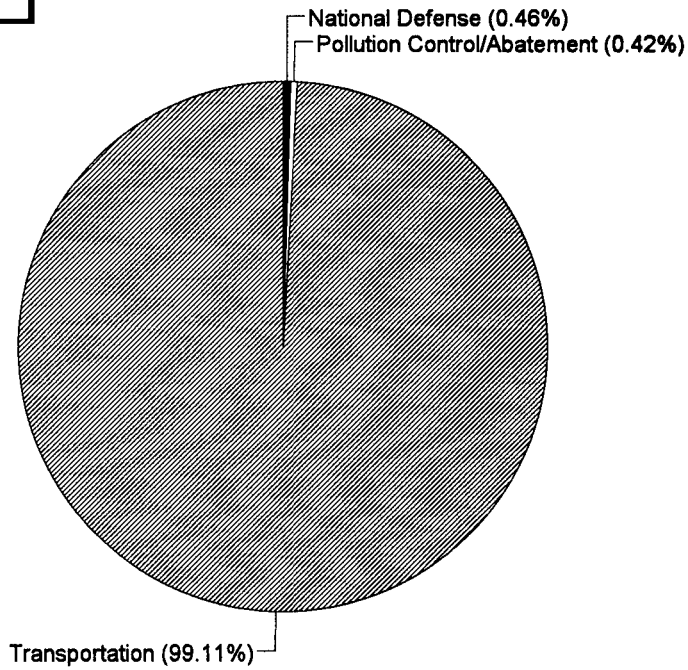
Percent of FTE



25,164 FTE (15.7 percent of State's 1994 obligations)

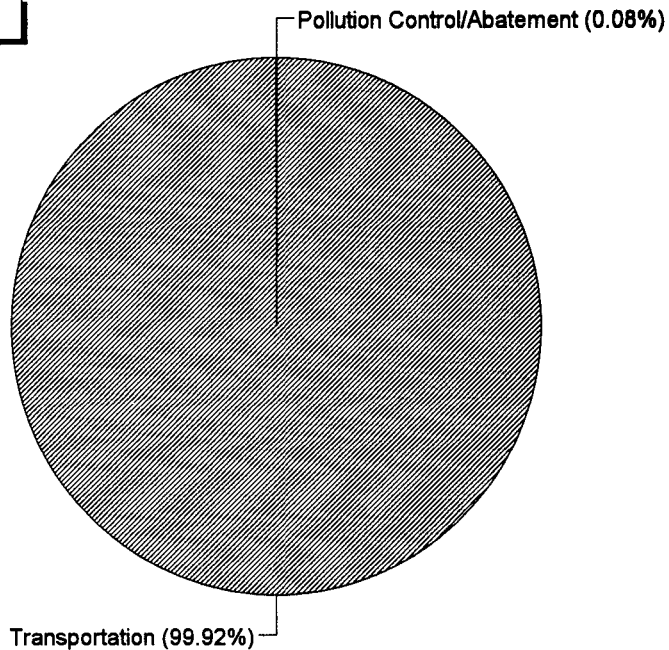
Department of Transportation

Percent of obligations



\$44.9 billion in obligations (2.2 percent of total 1994 obligations)

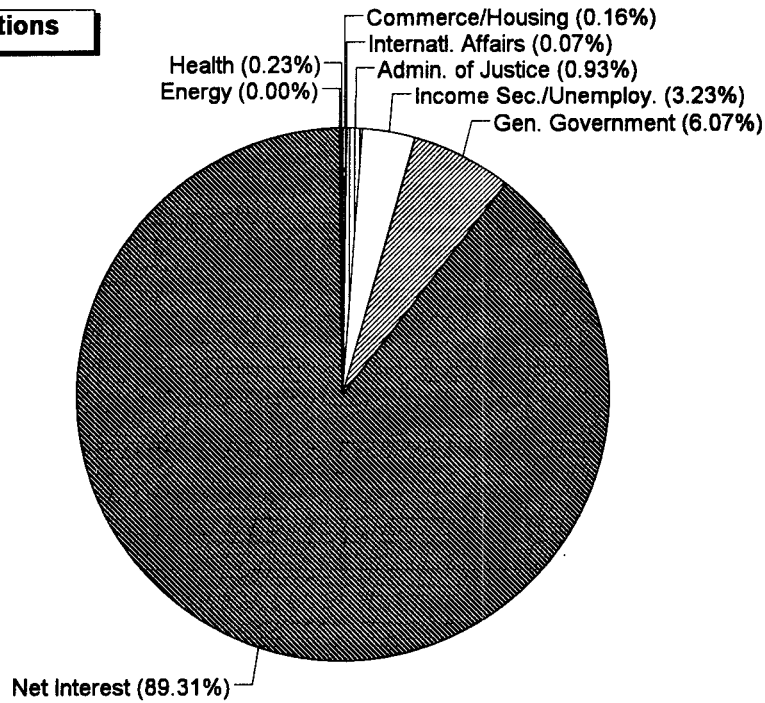
Percent of FTE



66,380 FTE (7.6 percent of DOT's 1994 obligations)

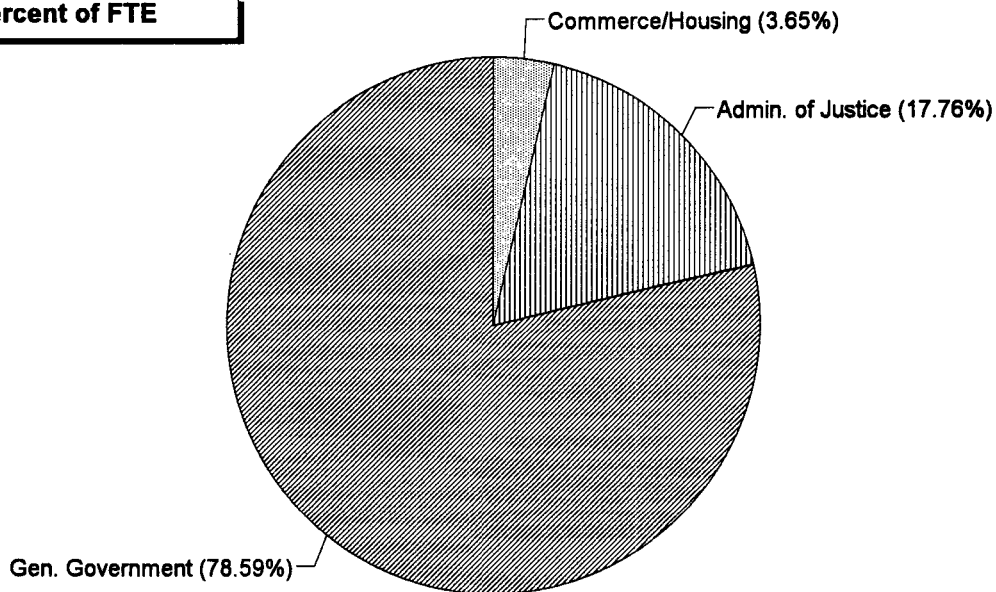
Department of the Treasury

Percent of obligations



\$339.0 billion in obligations (16.2 percent of total 1994 obligations)

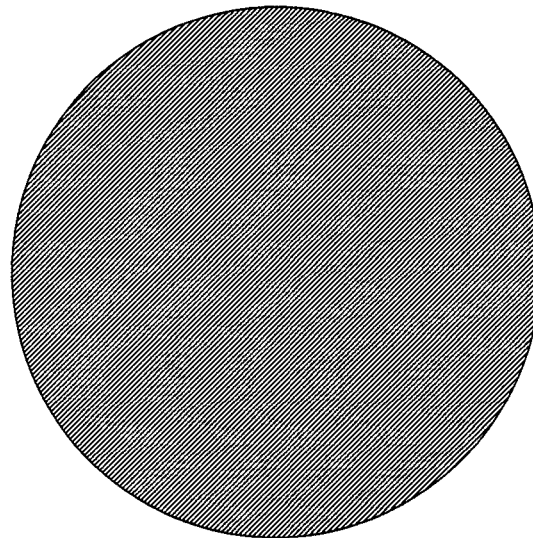
Percent of FTE



157,345 FTE (1.8 percent of Treasury's 1994 obligations)

Department of Veterans Affairs

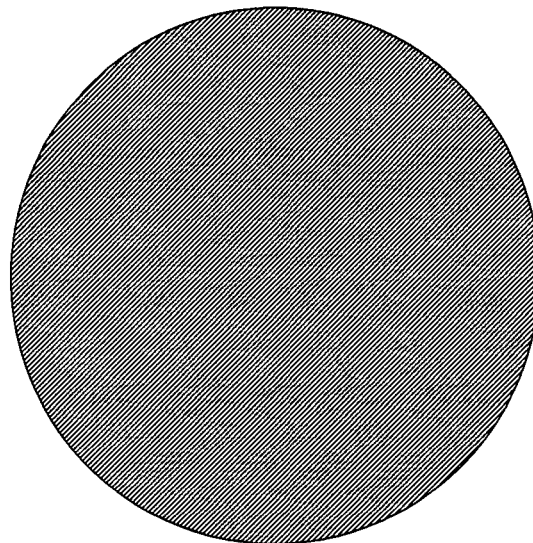
Percent of obligations



Veterans Benefits/Svs. (100.00%)

\$42.9 billion in obligations (2.1 percent of total 1994 obligations)

Percent of FTE

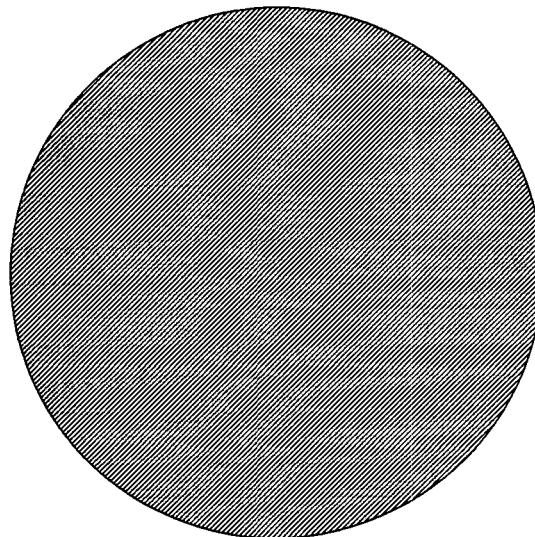


Veterans Benefits/Svs. (100.00%)

233,062 FTE (19.1 percent of VA's 1994 obligations)

Environmental Protection Agency

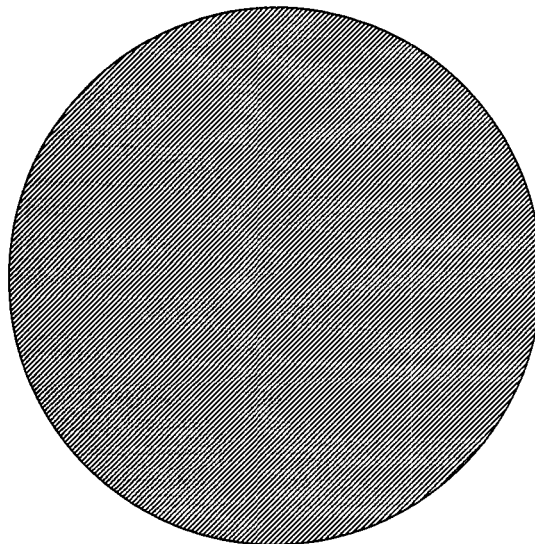
Percent of obligations



Pollution Control/Abatement (100.00%)

\$6.5 billion in obligations (0.3 percent of total 1994 obligations)

Percent of FTE

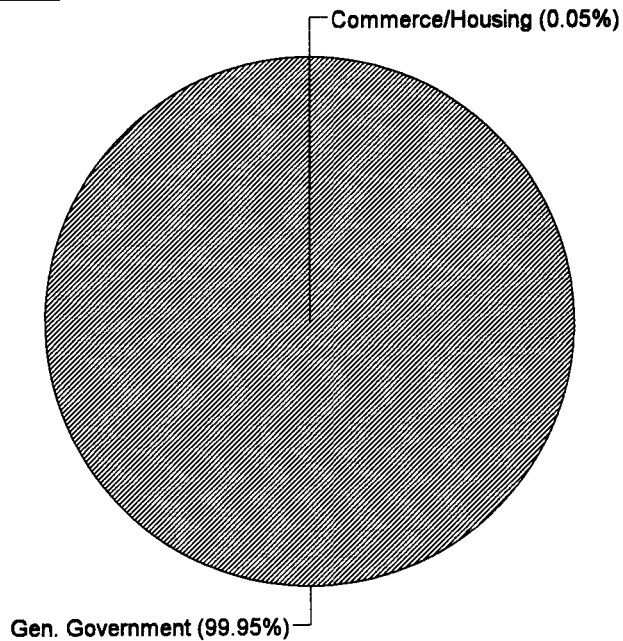


Pollution Control/Abatement (100.00%)

17,584 FTE (13.9 percent of EPA's 1994 obligations)

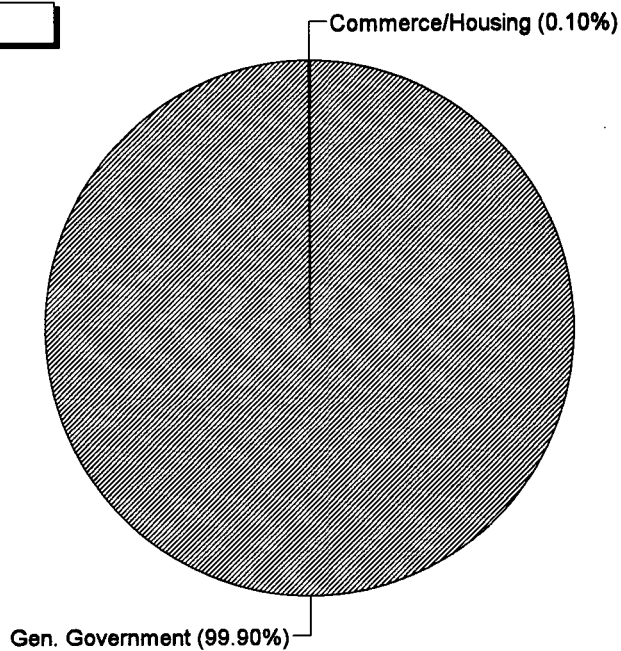
General Services Administration

Percent of obligations



\$10.4 billion in obligations (0.5 percent of total 1994 obligations)

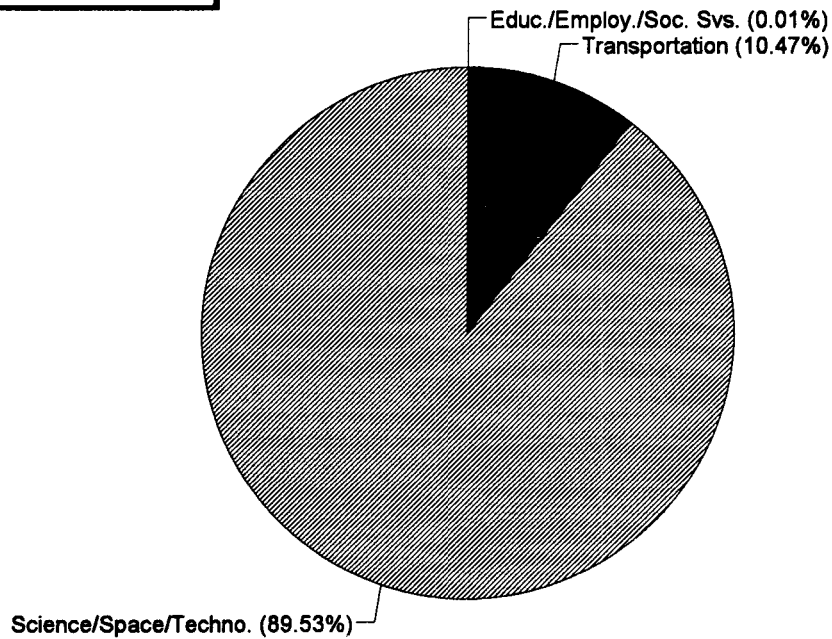
Percent of FTE



19,475 FTE (7.8 percent of GSA's 1994 obligations)

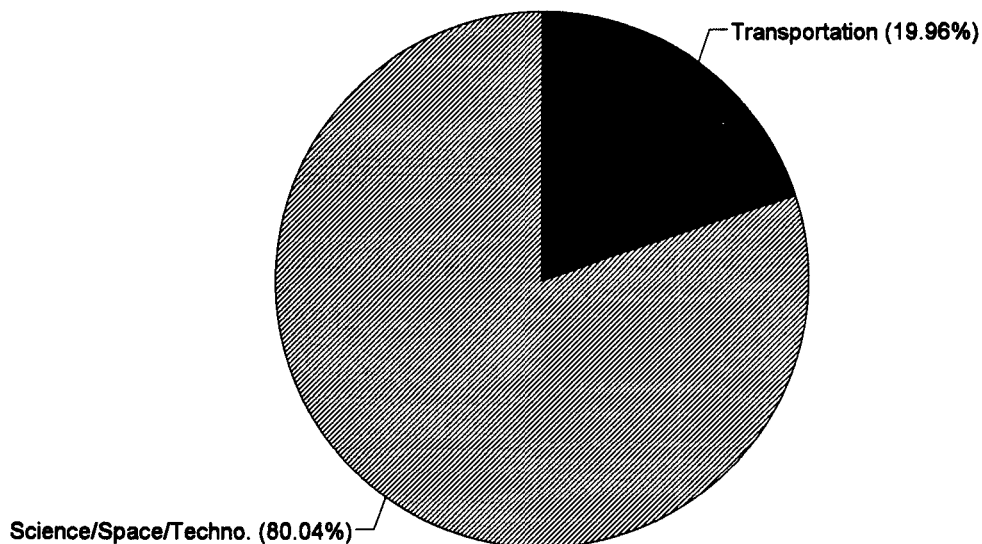
National Aeronautics and Space Admin.

Percent of obligations



\$14.7 billion in obligations (0.7 percent of total 1994 obligations)

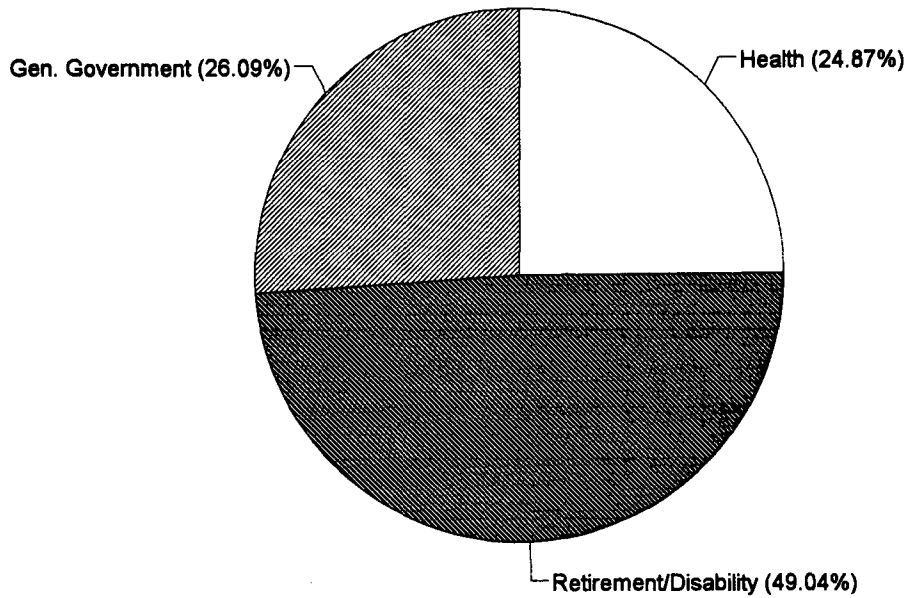
Percent of FTE



23,873 FTE (8.9 percent of NASA's 1994 obligations)

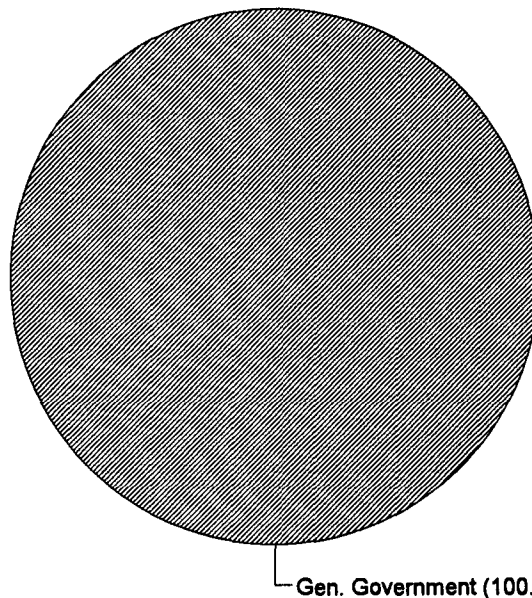
Office of Personnel Management

Percent of obligations



\$77.2 billion in obligations (3.7 percent of total 1994 obligations)

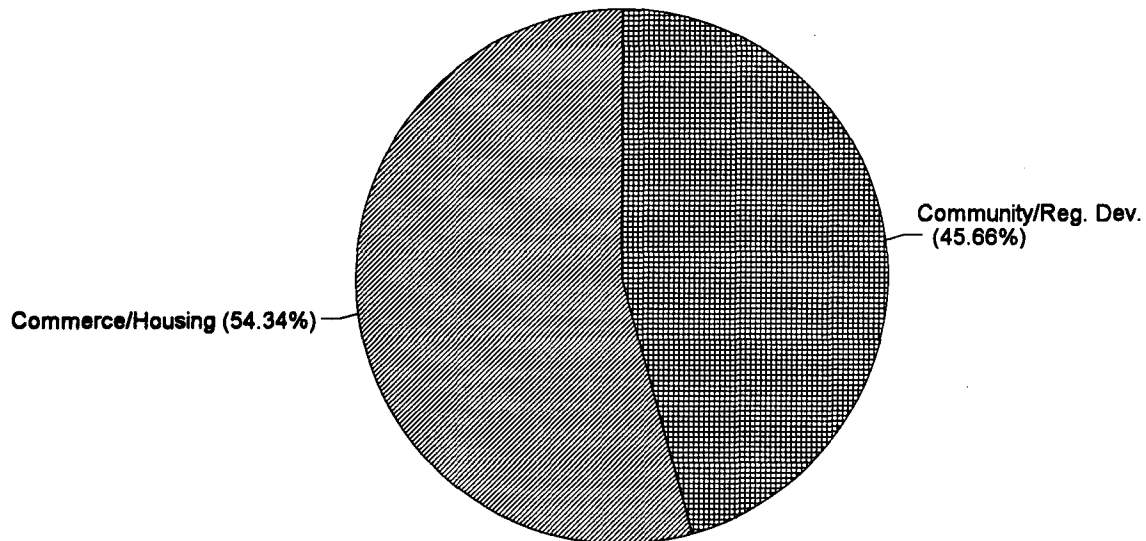
Percent of FTE



5,307 FTE (0.3 percent of OPM's 1994 obligations)

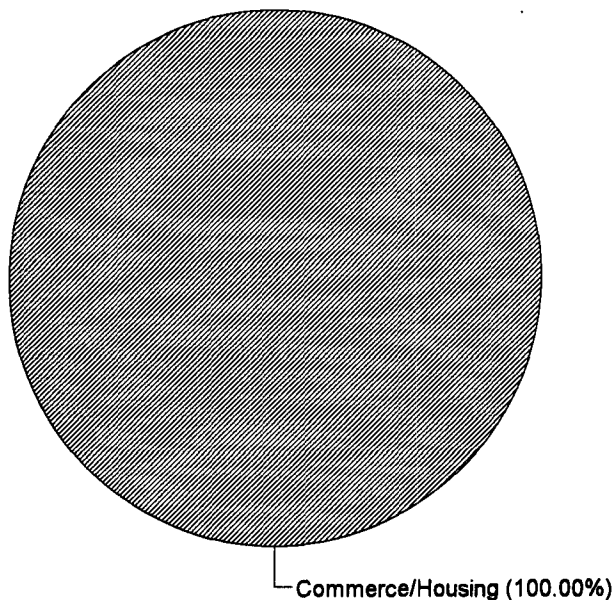
Small Business Administration

Percent of obligations



\$2.6 billion in obligations (0.1 percent of total 1994 obligations)

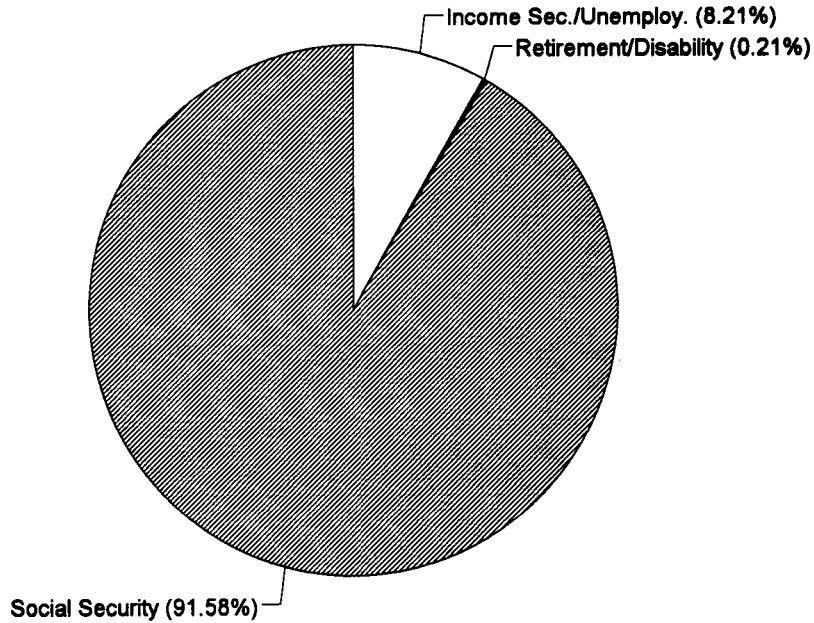
Percent of FTE



6,344 FTE (6.5 percent of SBA's 1994 obligations)

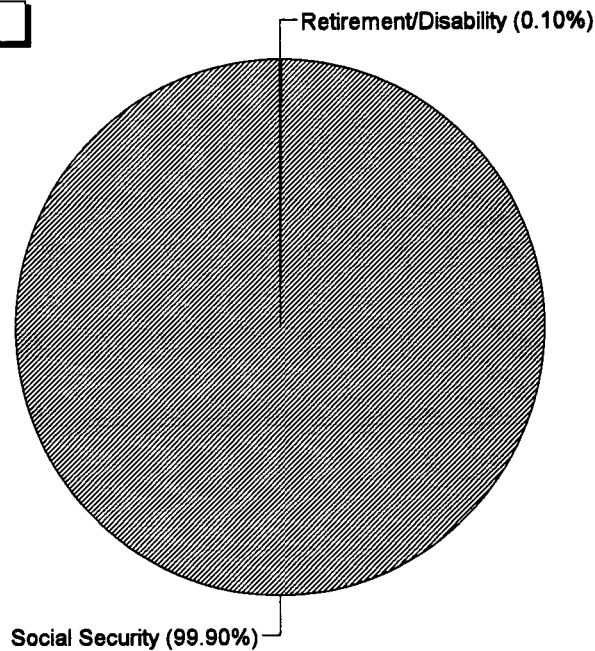
Social Security Administration

Percent of obligations



\$358.9 billion in obligations (17.2 percent of total 1994 obligations)

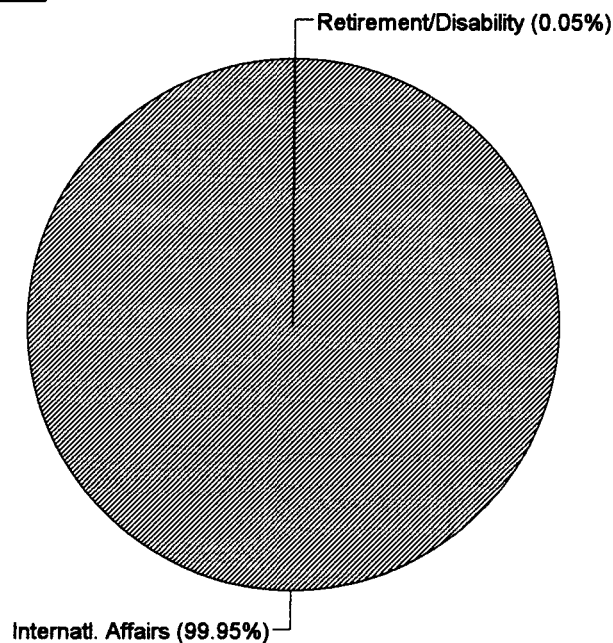
Percent of FTE



64,484 FTE (0.7 percent of SSA's 1994 obligations)

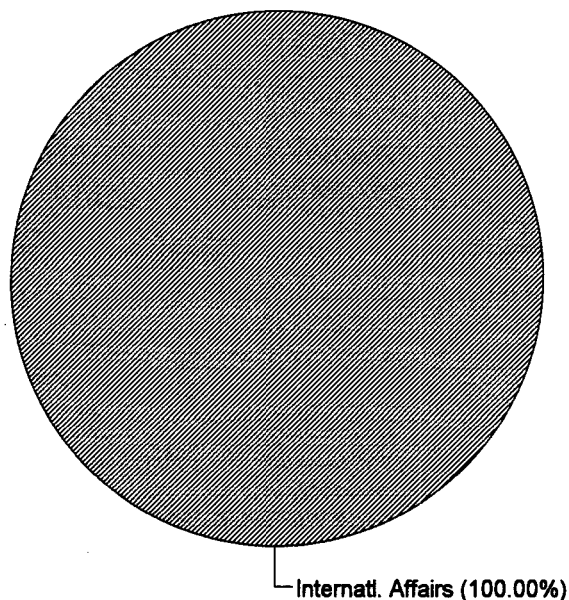
Agency for International Development

Percent of obligations



\$7.0 billion in obligations (0.3 percent of total 1994 obligations)

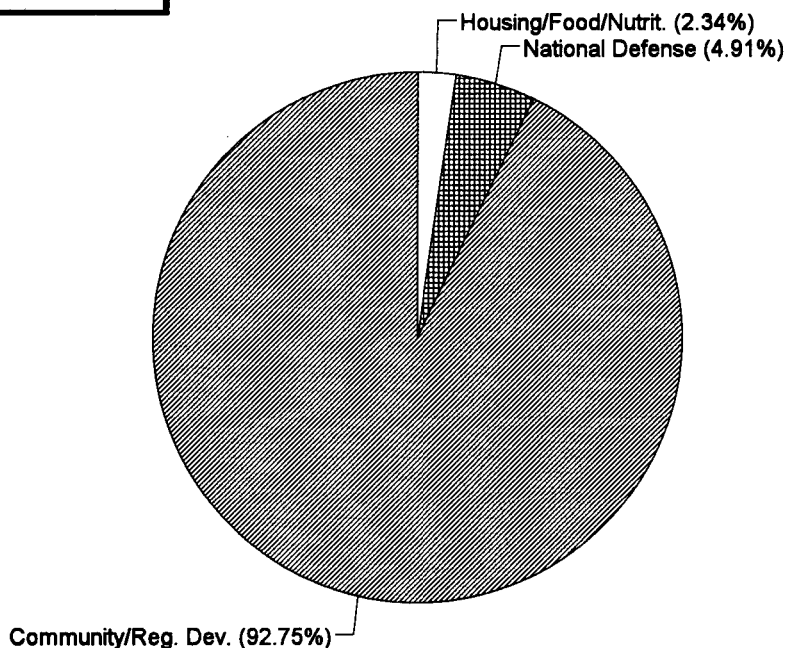
Percent of FTE



3,874 FTE (3.0 percent of AID's 1994 obligations)

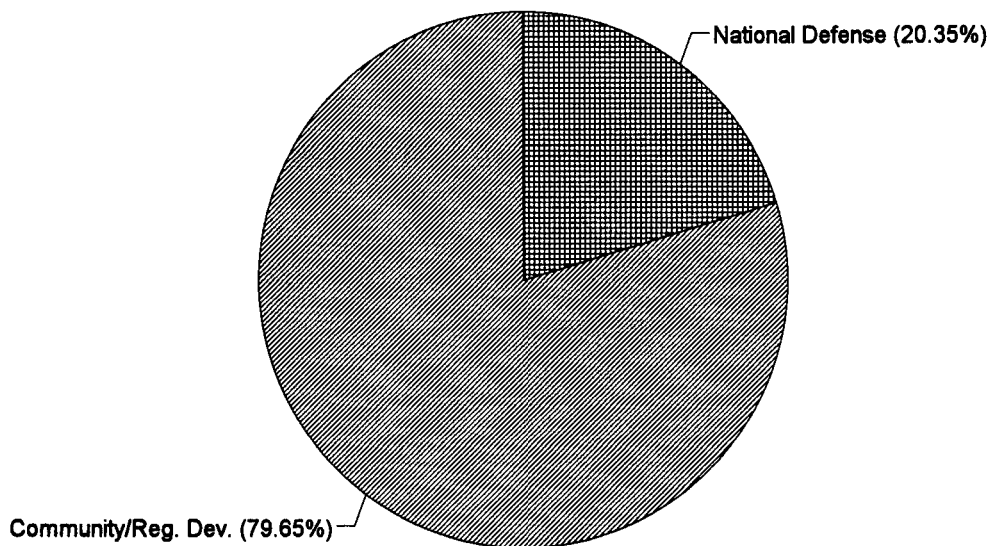
Federal Emergency Management Agency

Percent of obligations



\$5.6 billion in obligations (0.3 percent of total 1994 obligations)

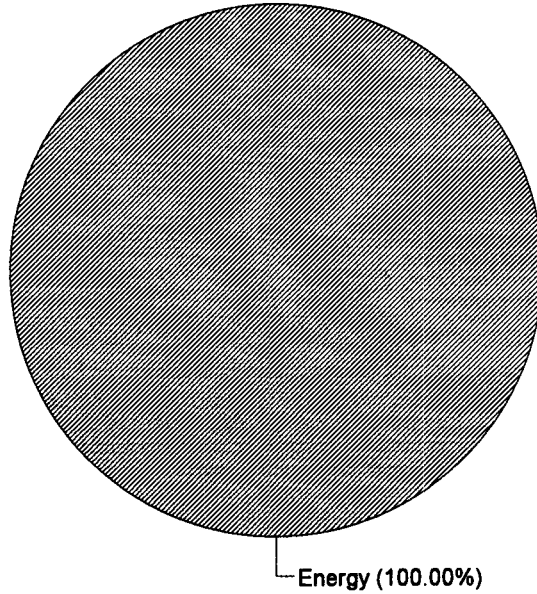
Percent of FTE



4,851 FTE (3.2 percent of FEMA's 1994 obligations)

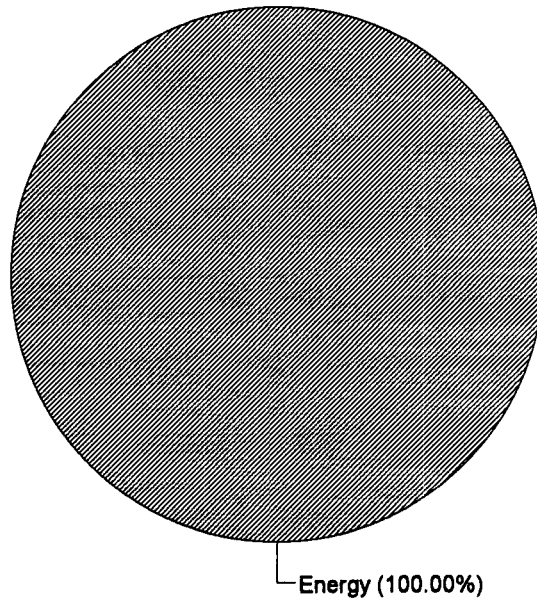
Nuclear Regulatory Commission

Percent of obligations



\$0.5 billion in obligations (0.0 percent of total 1994 obligations)

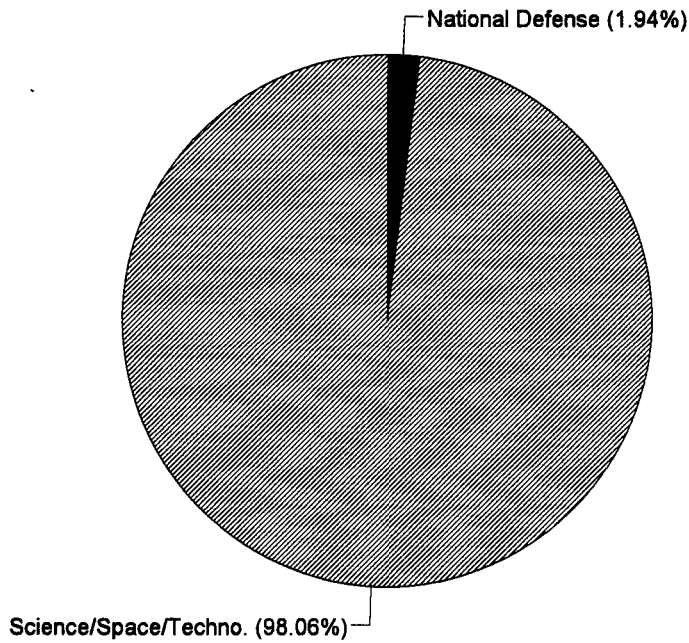
Percent of FTE



3,286 FTE (39.0 percent of NRC's 1994 obligations)

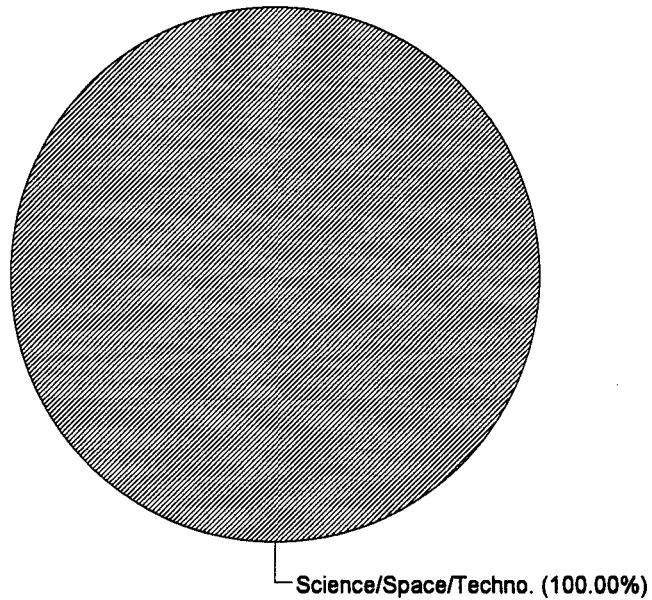
National Science Foundation

Percent of obligations



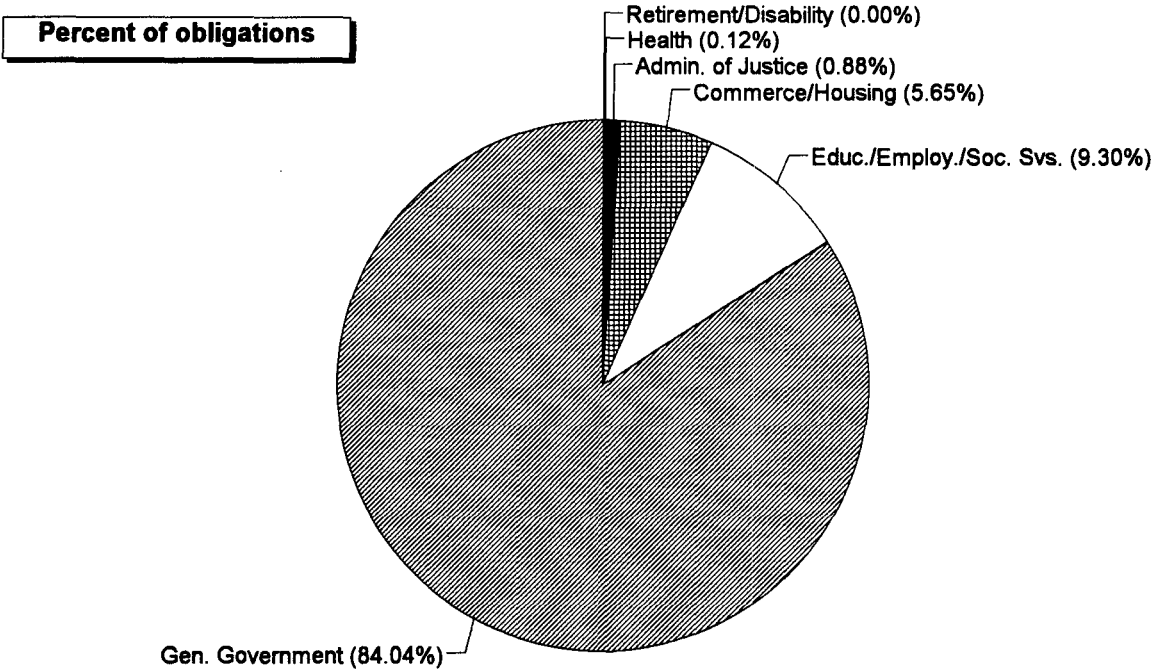
\$3.2 billion in obligations (0.2 percent of total 1994 obligations)

Percent of FTE

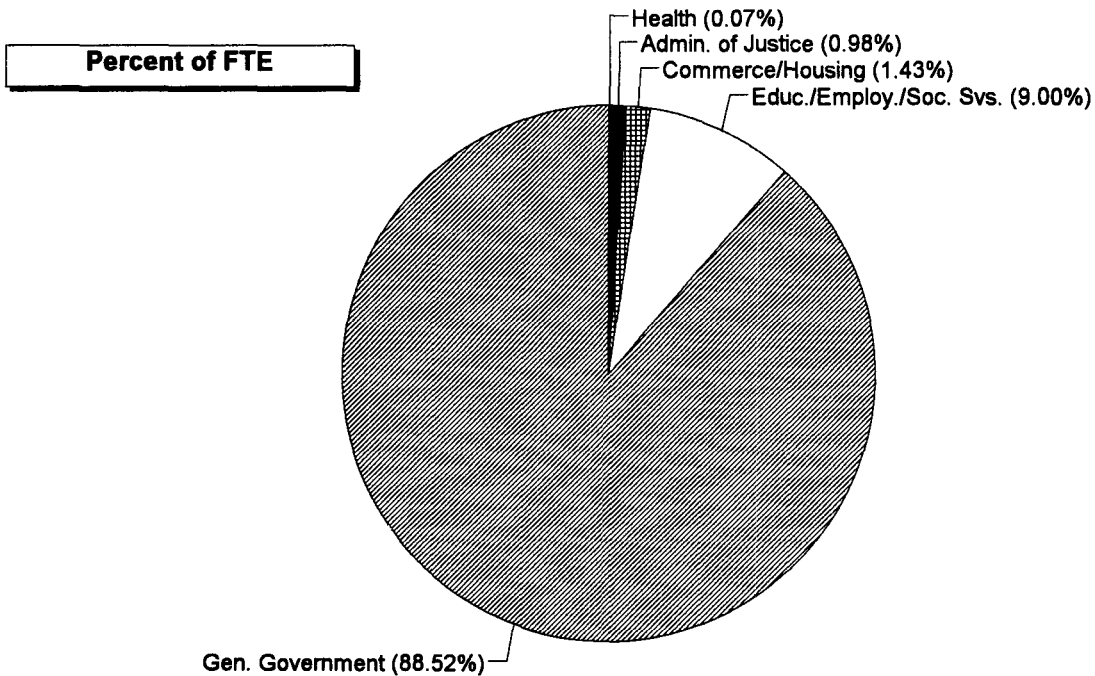


1,207 FTE (2.2 percent of NSF's 1994 obligations)

Legislative Branch



\$3.6 billion in obligations (0.2 percent of total 1994 obligations)

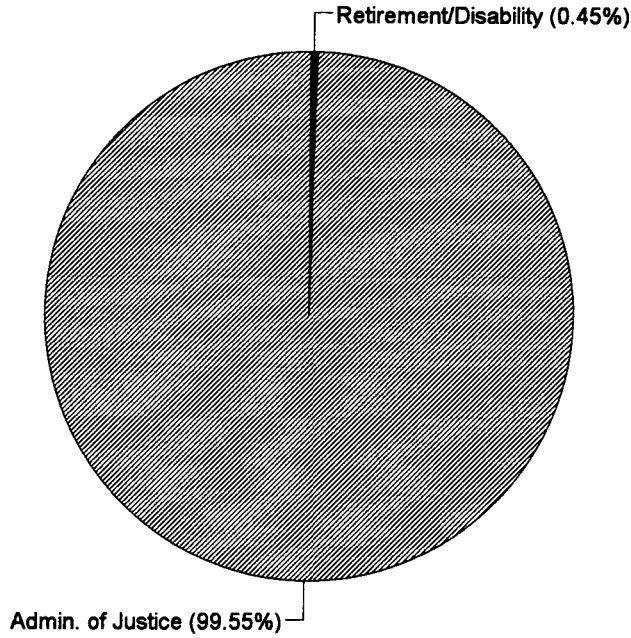


35,746 FTE (20.7 percent of Legislative's 1994 obligations)

Note: FTE level estimated by OMB.

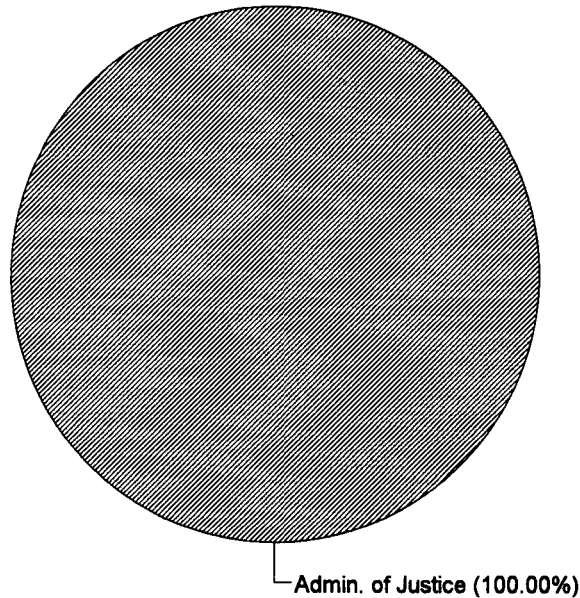
Judicial Branch

Percent of obligations



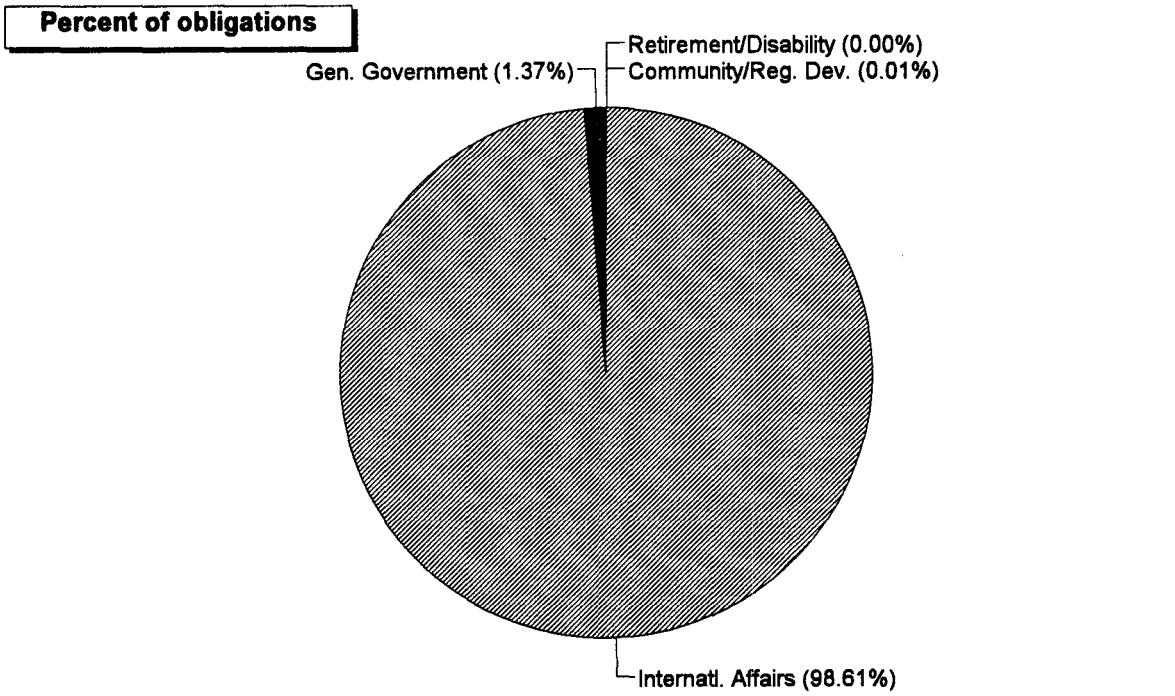
\$2.9 billion in obligations (0.1 percent of total 1994 obligations)

Percent of FTE

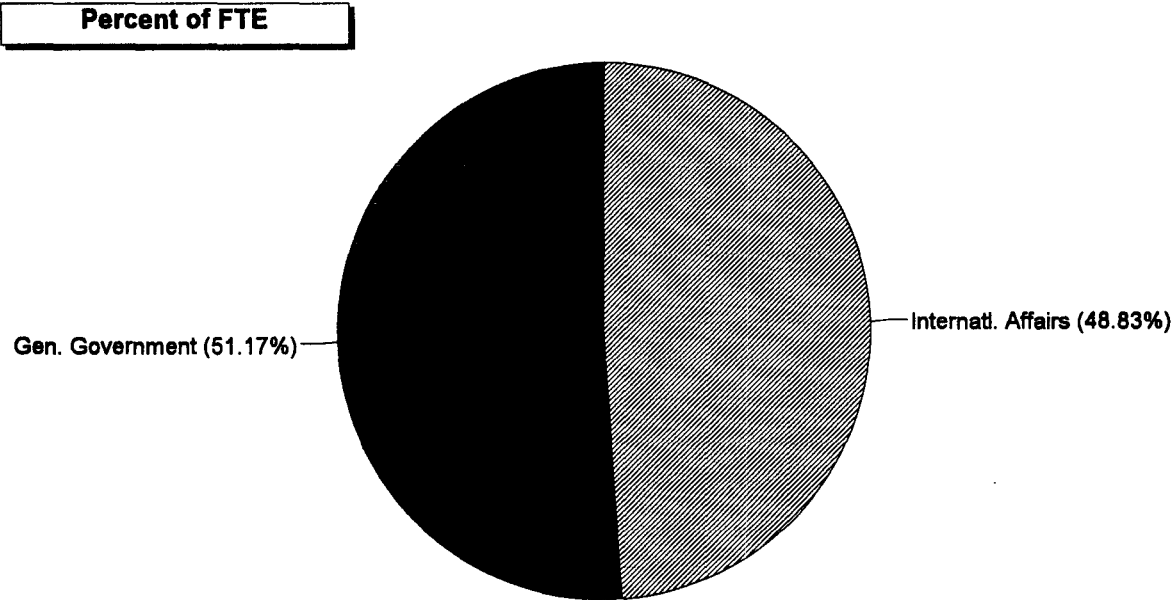


27,368 FTE (43.3 percent of Judicial's 1994 obligations)

Executive Office of the President



\$20.0 billion in obligations (1.0 percent of total 1994 obligations)

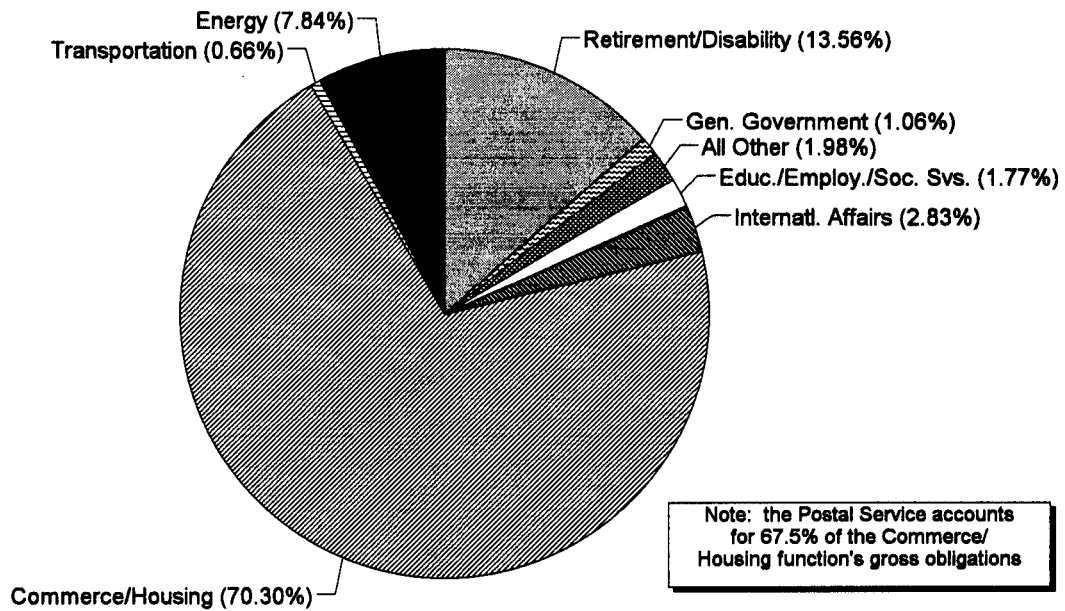


3,072 FTE (0.8 percent of EOP's 1994 obligations)

Other Independent Agencies

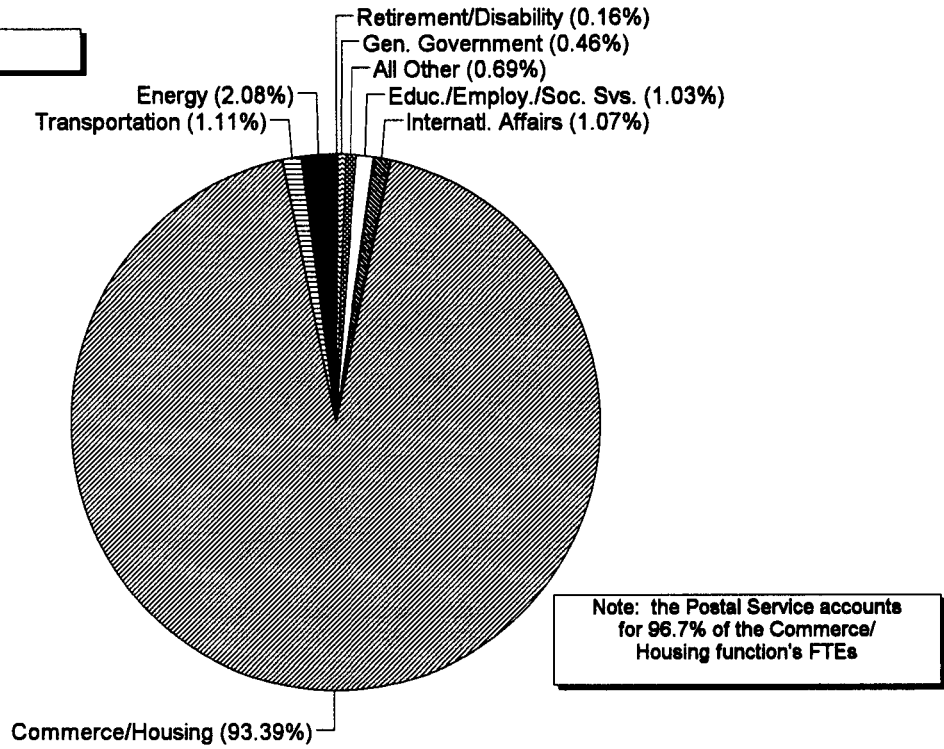
Including Postal Service

Percent of obligations



\$108.8 billion in obligations (5.2 percent of total 1994 obligations)

Percent of FTE

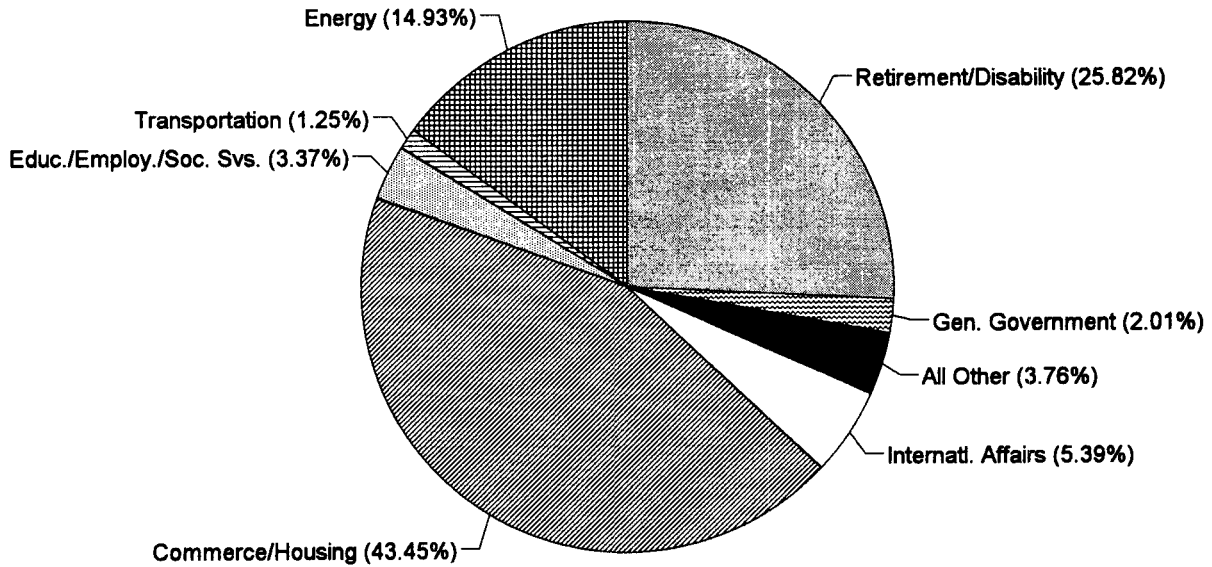


871,177 FTE (27.5 percent of Independent Agencies' 1994 obligations)

Other Independent Agencies

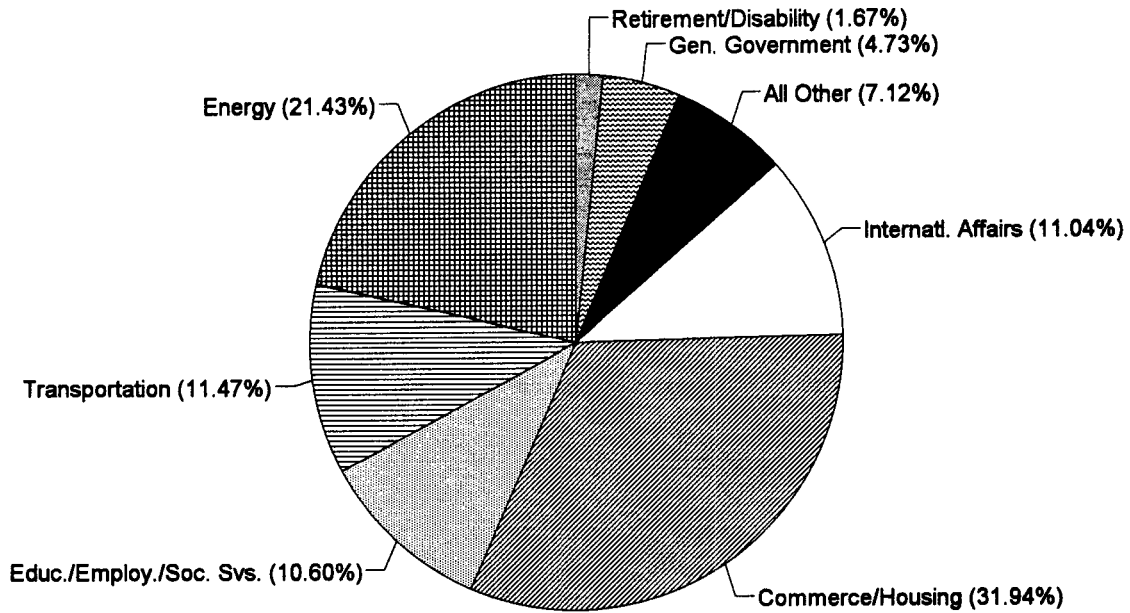
Excluding Postal Service

Percent of obligations



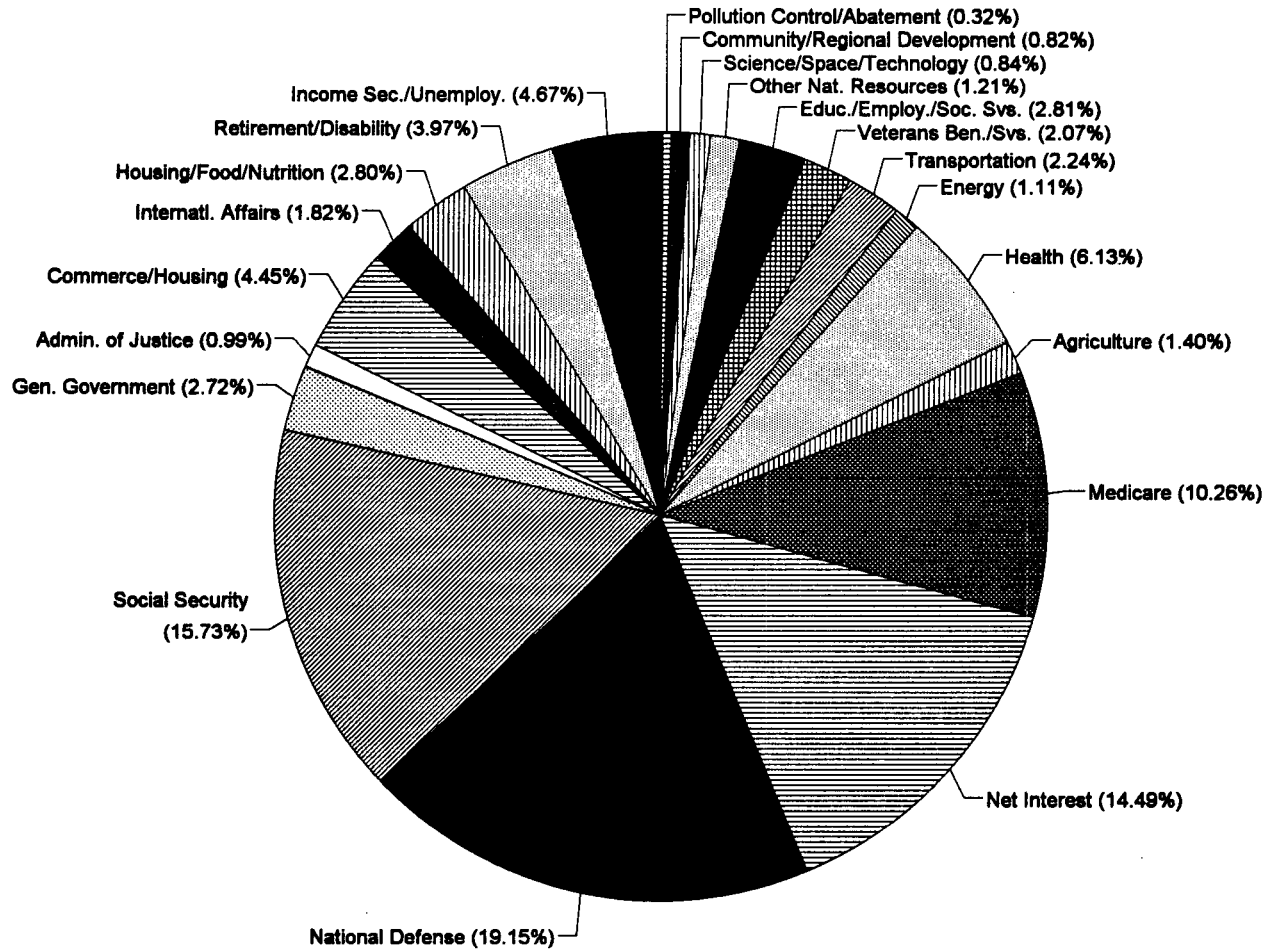
\$57.2 billion in obligations (2.7 percent of total 1994 obligations)

Percent of FTE

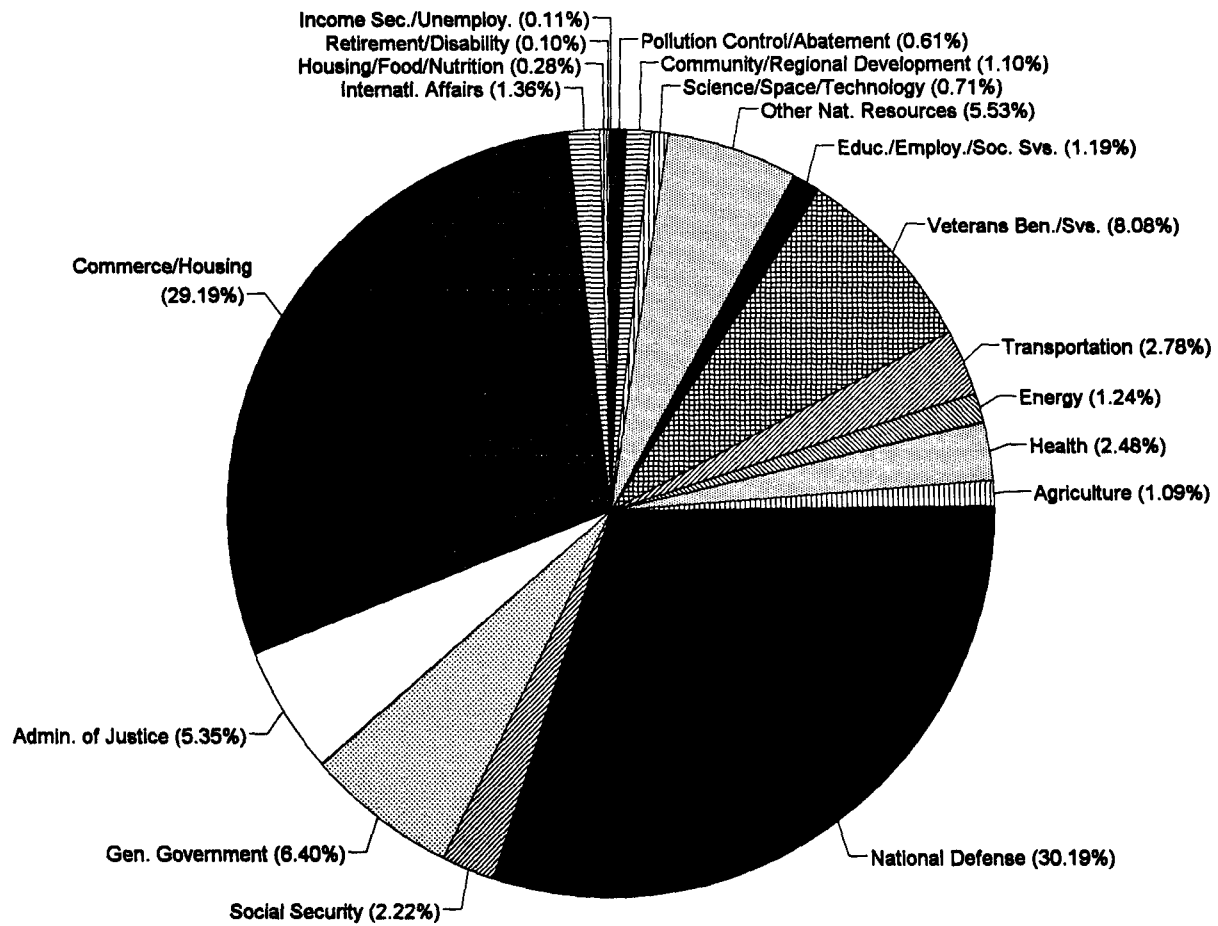


84,569 FTE (5.9 percent of non-USPS Indep. Agencies' 1994 obligations)

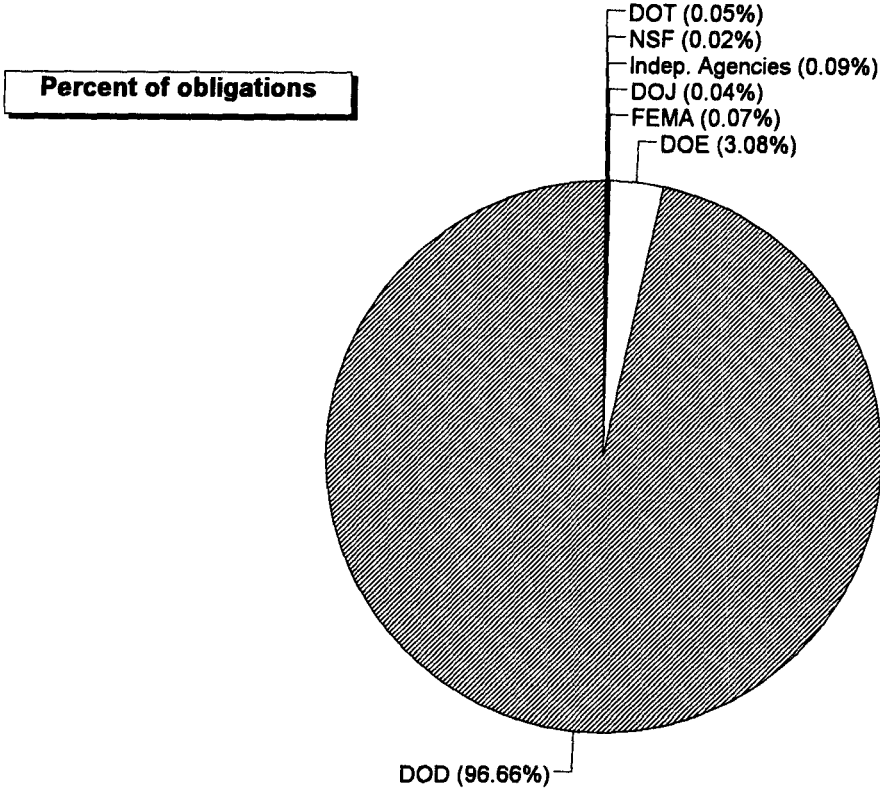
1994 Obligations: Function Summary



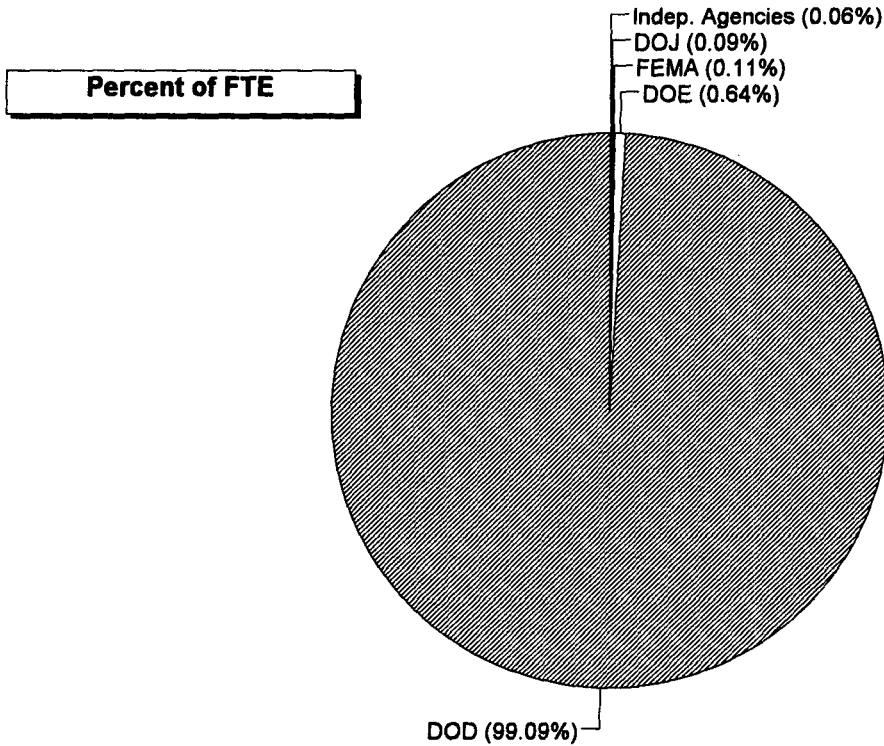
1994 FTE Levels: Function Summary



National Defense

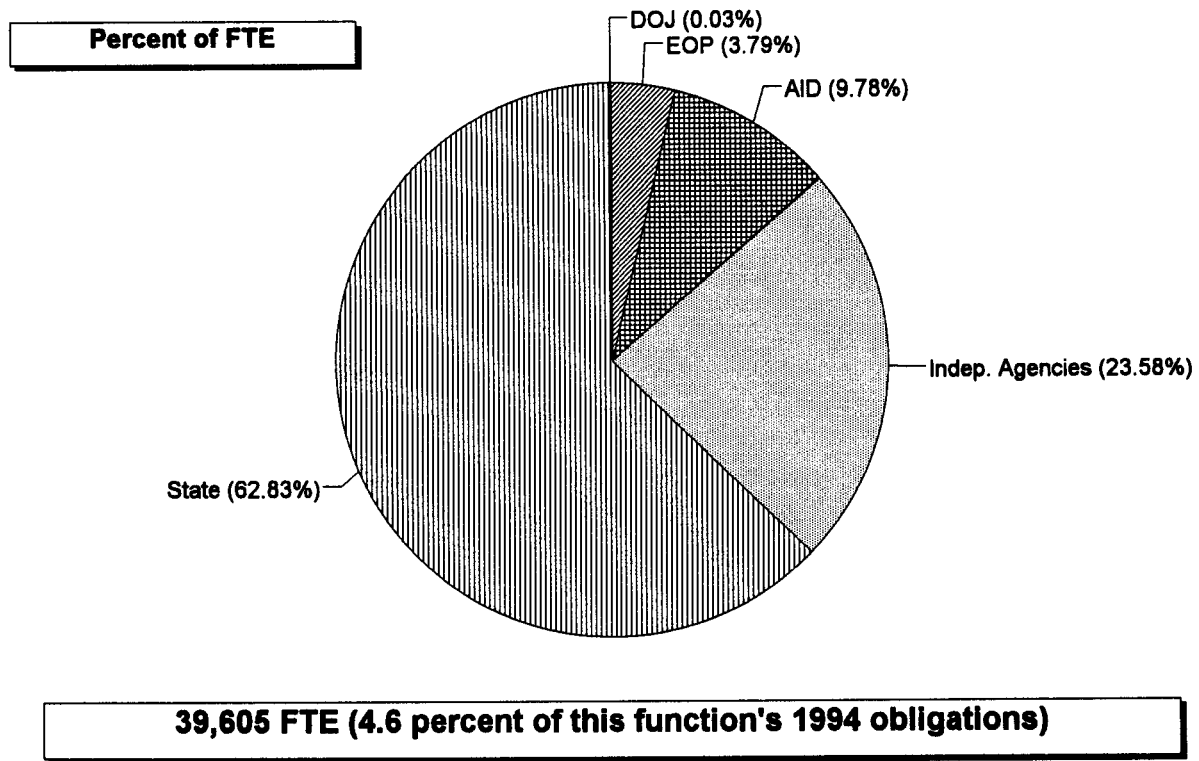
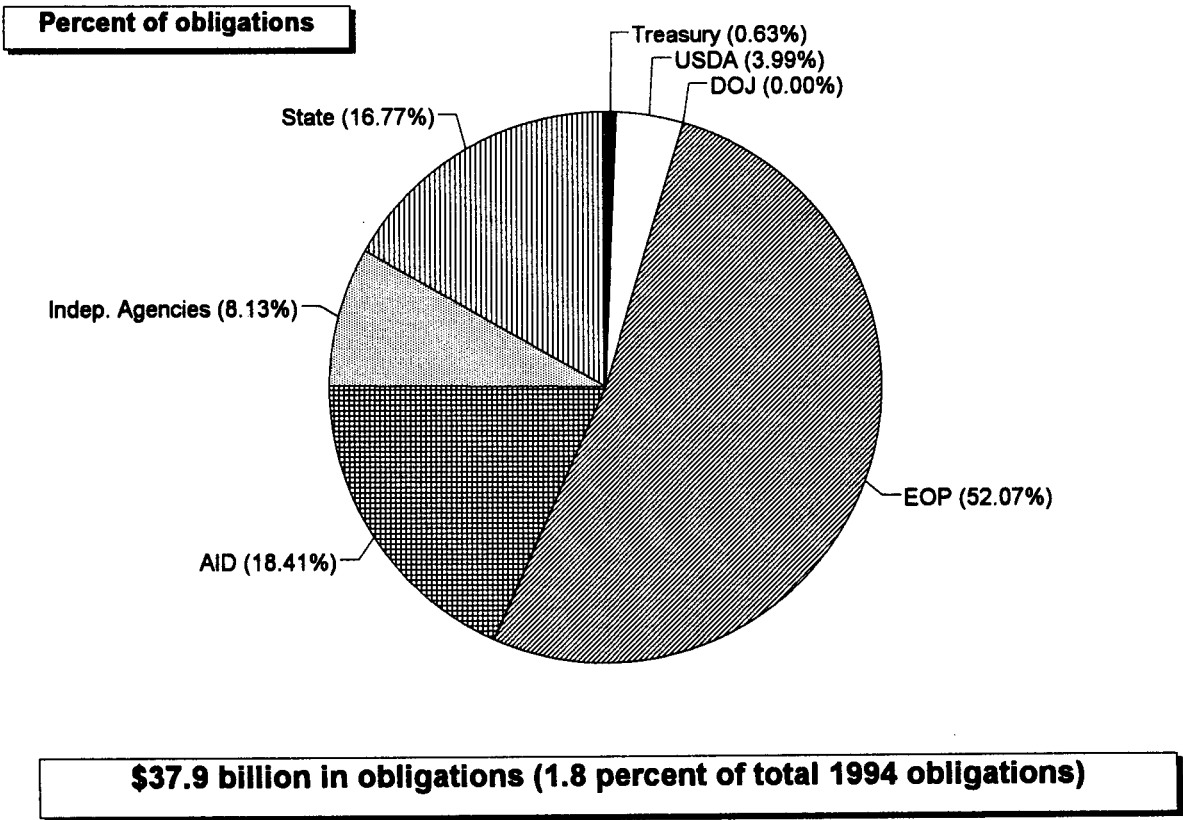


\$400.0 billion in obligations (19.2 percent of total 1994 obligations)



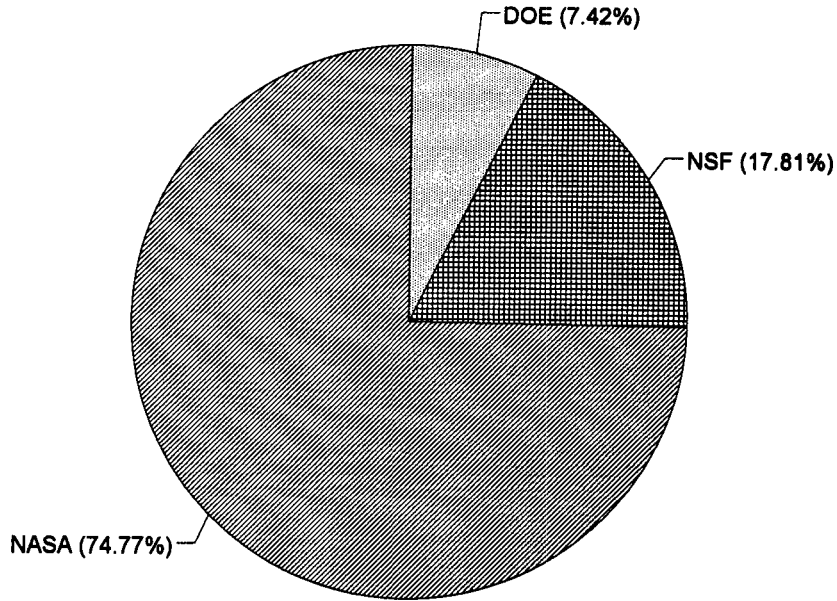
876,233 FTE (8.0 percent of this function's 1994 obligations)

International Affairs



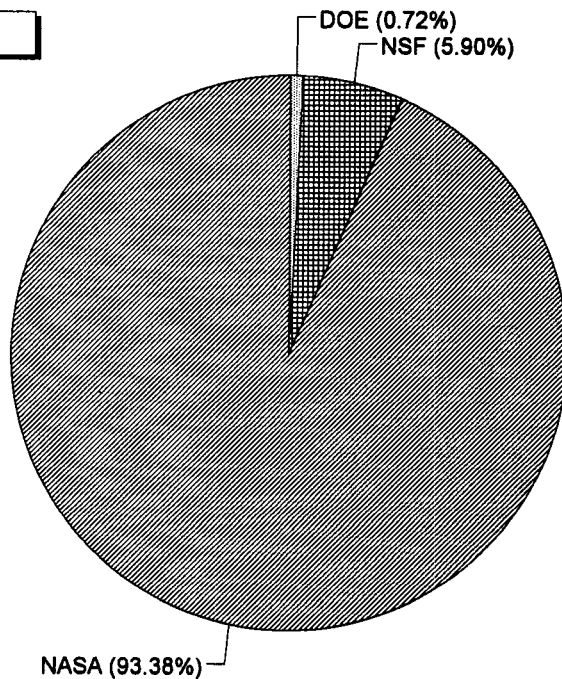
Science, Space, and Technology

Percent of obligations



\$17.6 billion in obligations (0.8 percent of total 1994 obligations)

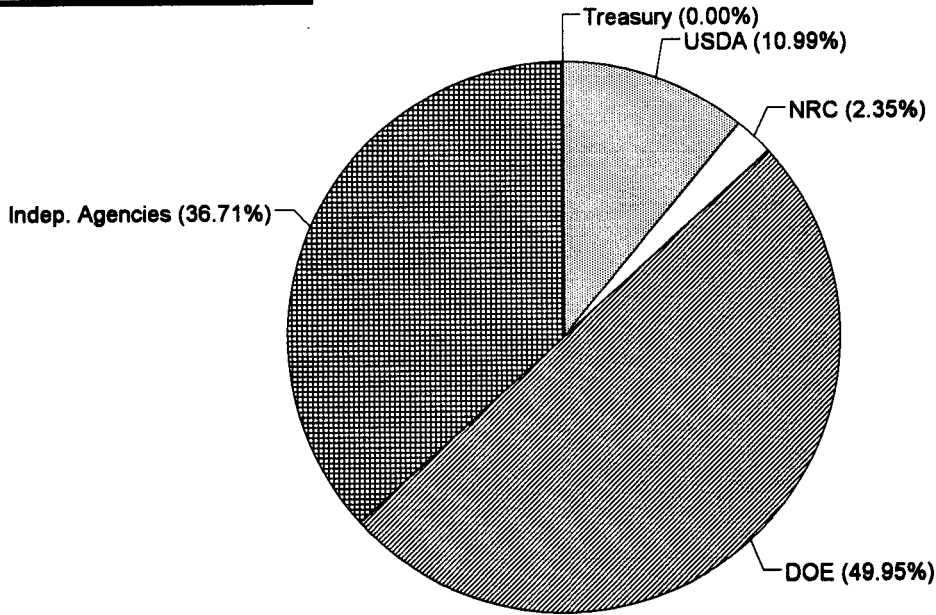
Percent of FTE



20,464 FTE (6.4 percent of this function's 1994 obligations)

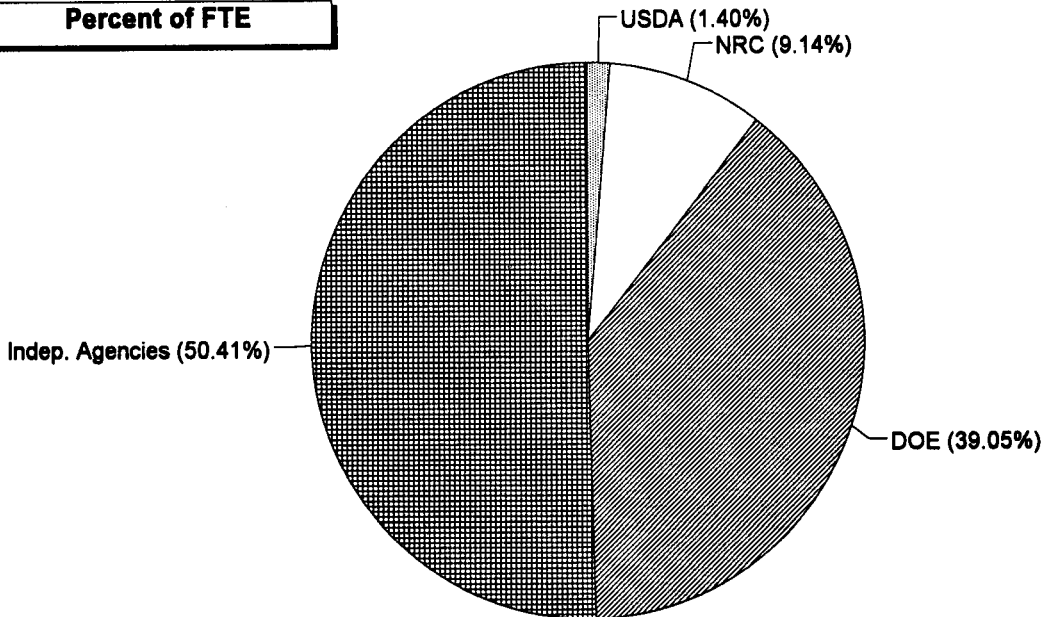
Energy

Percent of obligations



\$23.2 billion in obligations (1.1 percent of total 1994 obligations)

Percent of FTE



35,955 FTE (7.6 percent of this function's 1994 obligations)

Natural Resources and Environment

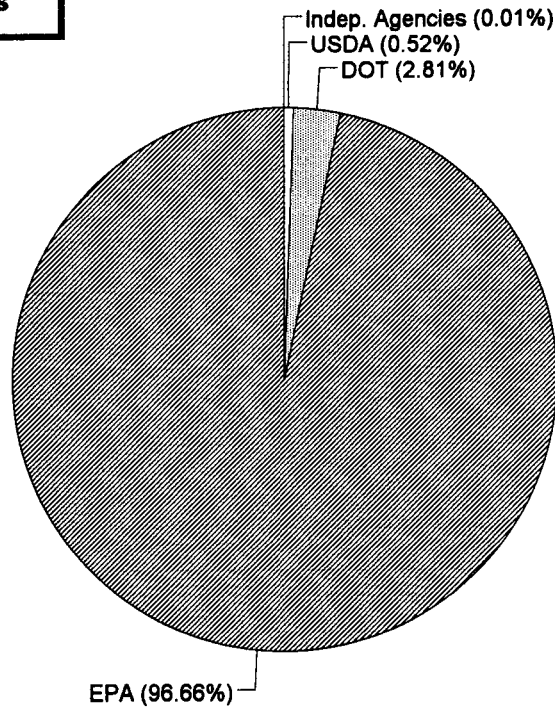
For purposes of clarity, this budget function is divided into two components:

- Pollution Control and Abatement (Page 57)

- Other Natural Resources (Page 58)

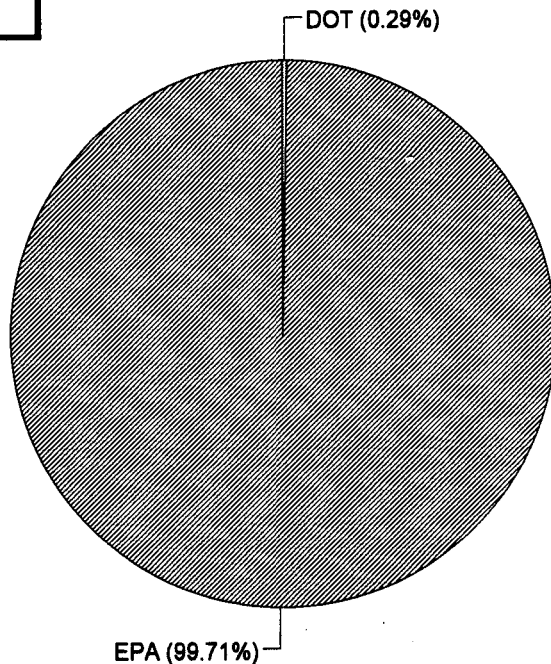
Pollution Control and Abatement

Percent of obligations



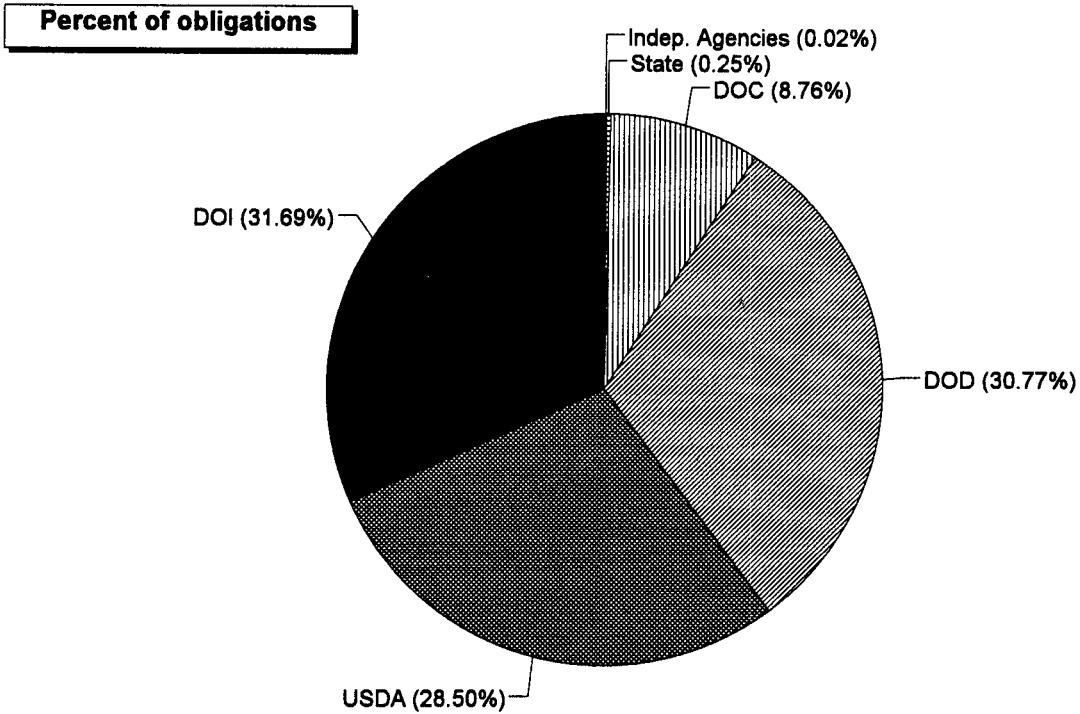
\$6.8 billion in obligations (0.3 percent of total 1994 obligations)

Percent of FTE

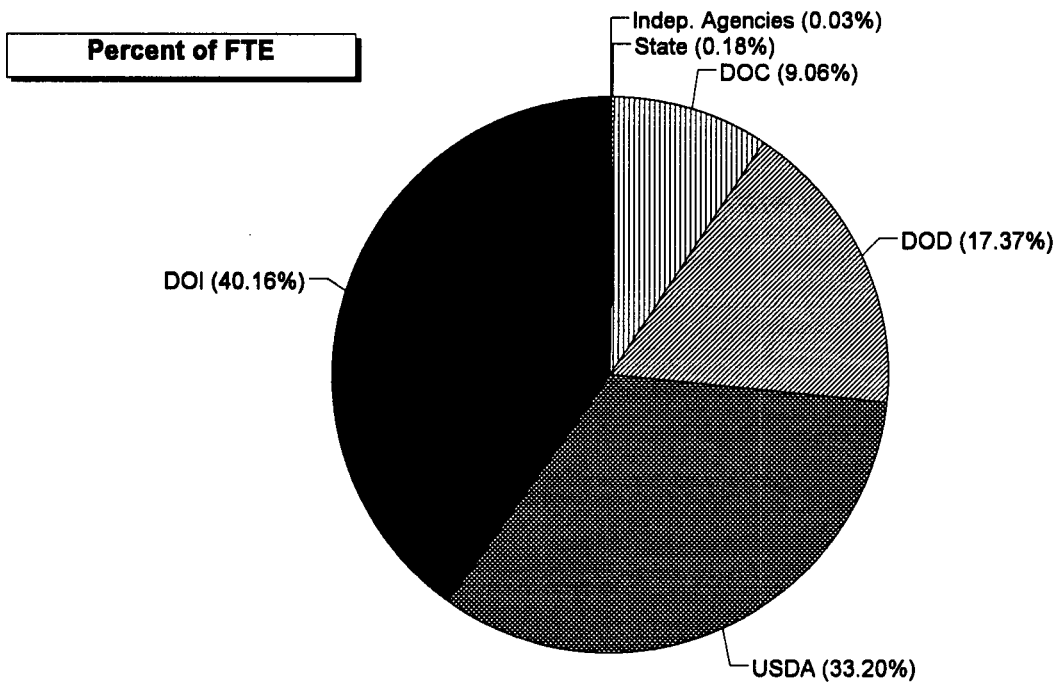


17,636 FTE (13.5 percent of this component's 1994 obligations)

Other Natural Resources



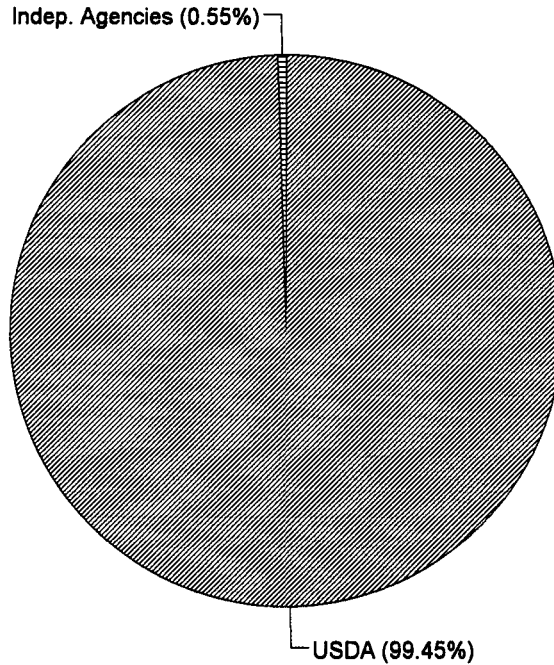
\$25.3 billion in obligations (1.2 percent of total 1994 obligations)



160,404 FTE (22.7 percent of this component's 1994 obligations)

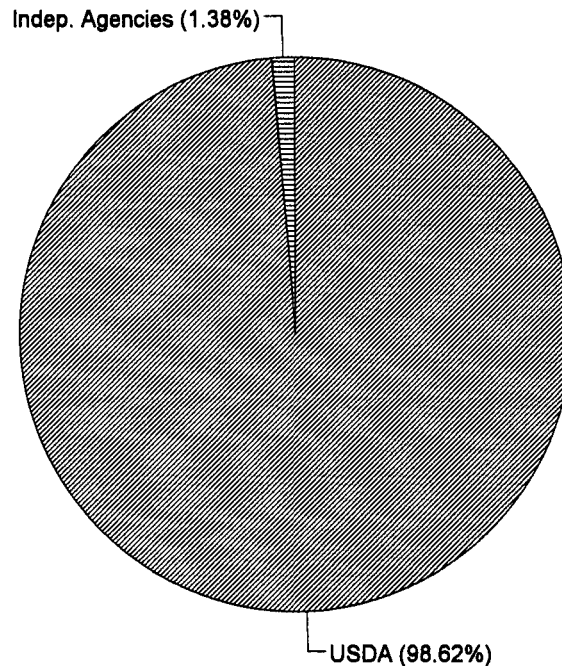
Agriculture

Percent of obligations



\$29.2 billion in obligations (1.4 percent of total 1994 obligations)

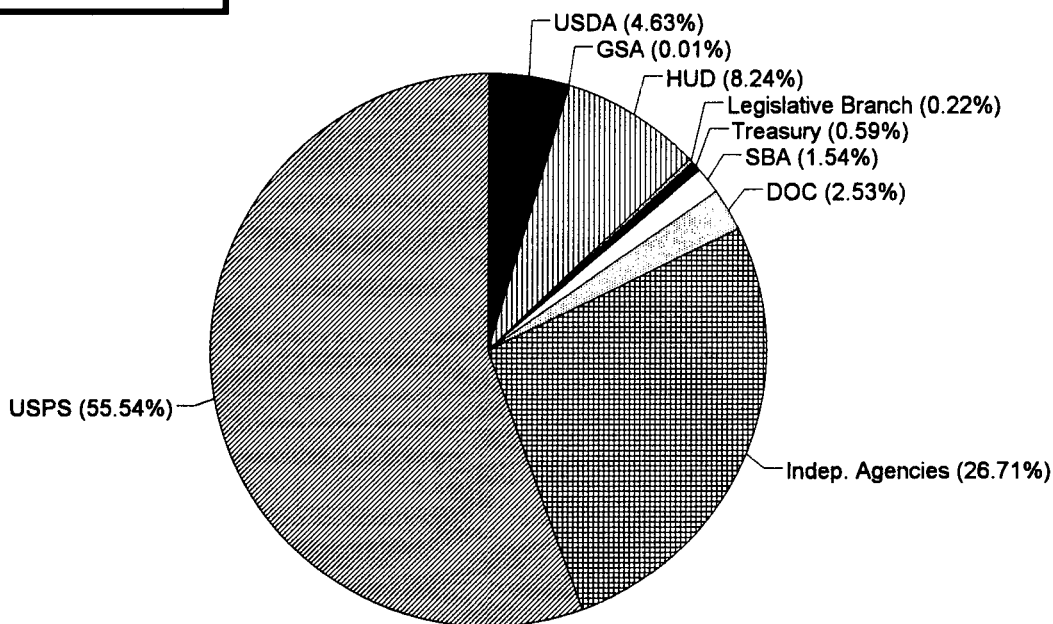
Percent of FTE



31,594 FTE (4.3 percent of this function's 1994 obligations)

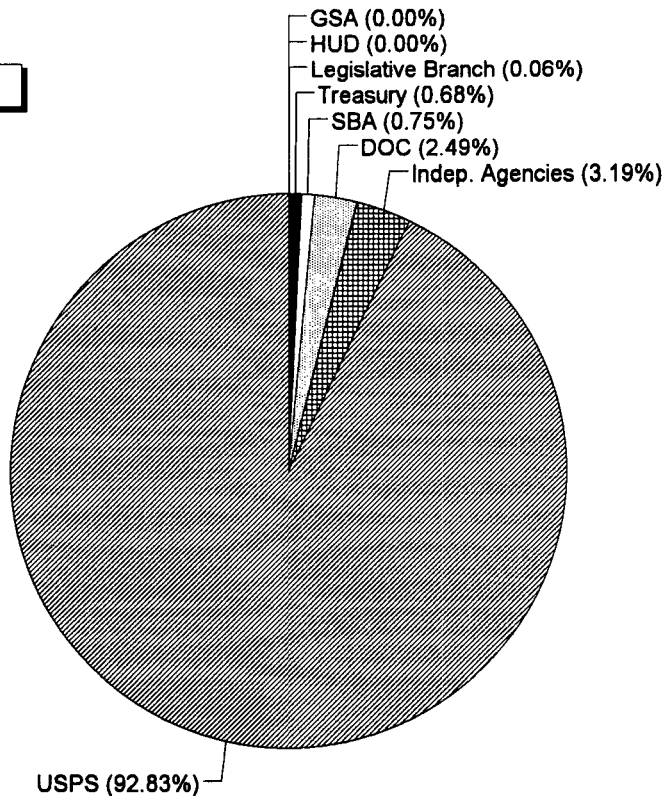
Commerce and Housing Credit

Percent of obligations



\$93.0 billion in obligations (4.5 percent of total 1994 obligations)

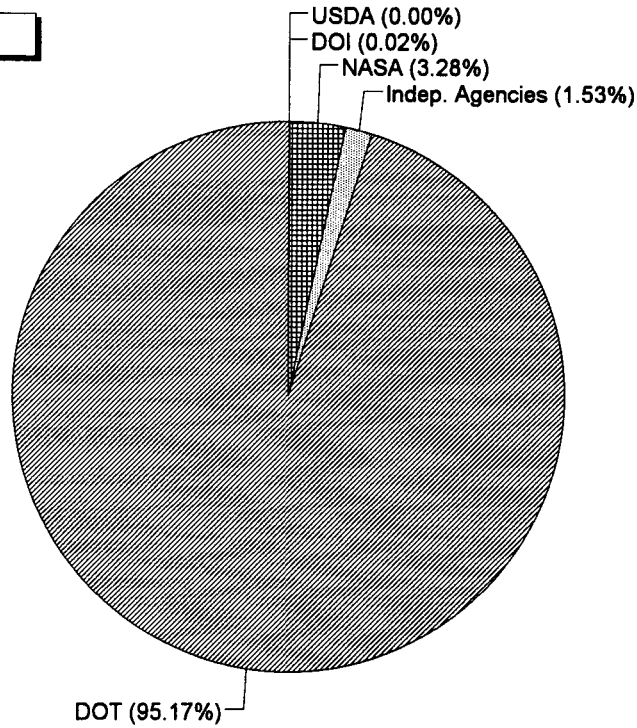
Percent of FTE



847,364 FTE (31.1 percent of this function's 1994 obligations)

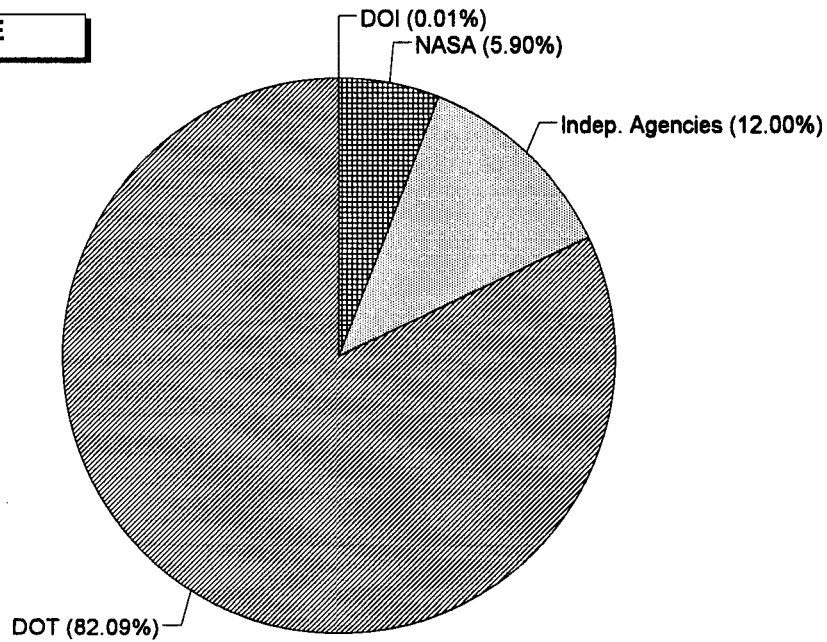
Transportation

Percent of obligations



\$46.8 billion in obligations (2.2 percent of total 1994 obligations)

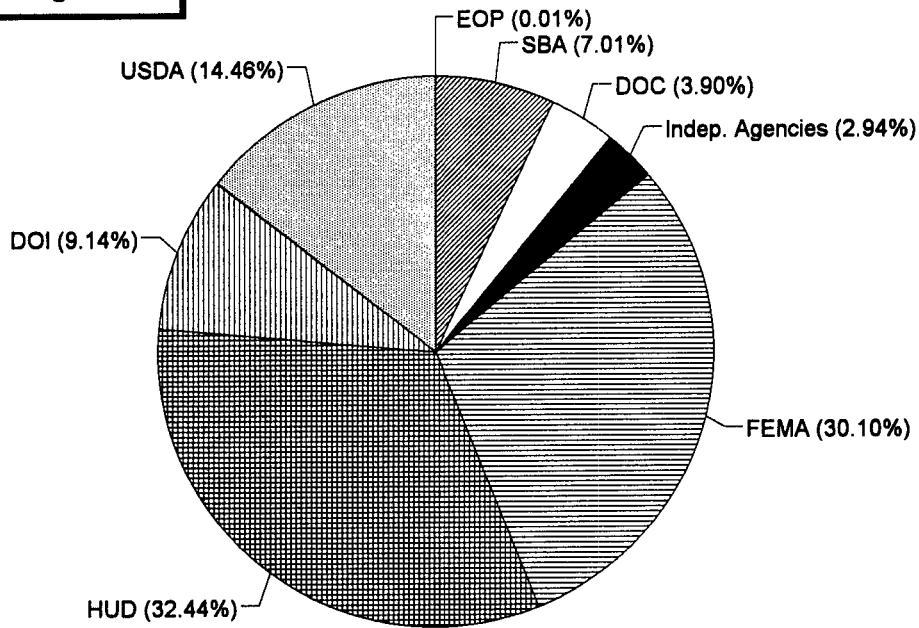
Percent of FTE



80,795 FTE (8.5 percent of this function's 1994 obligations)

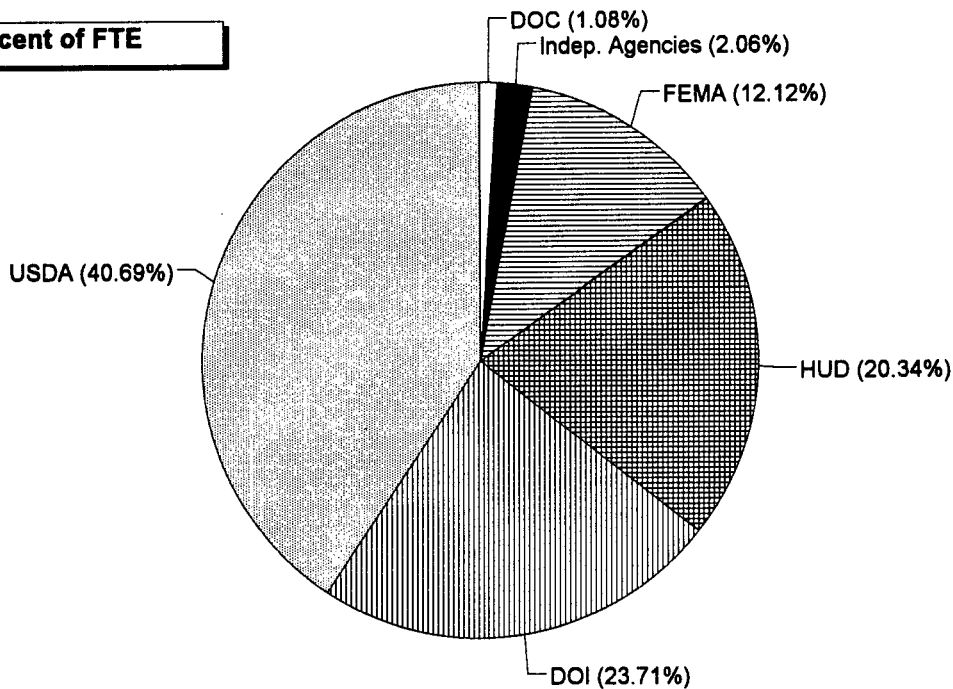
Community and Regional Development

Percent of obligations



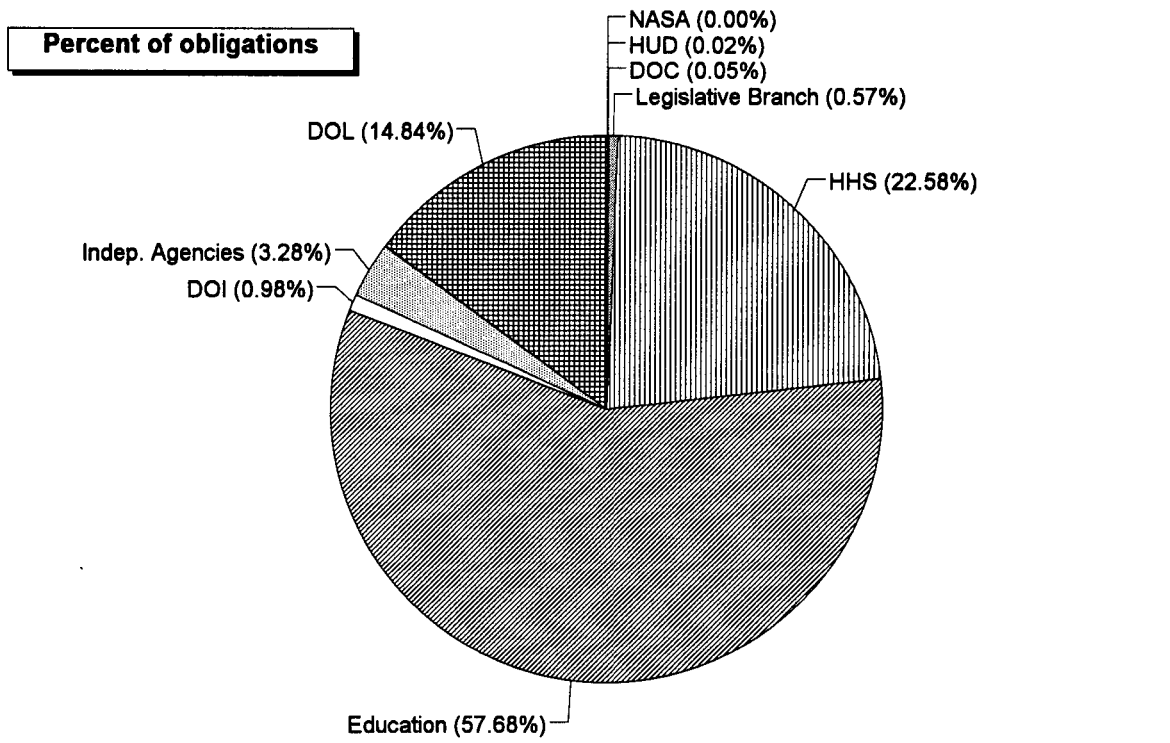
\$17.2 billion in obligations (0.8 percent of total 1994 obligations)

Percent of FTE

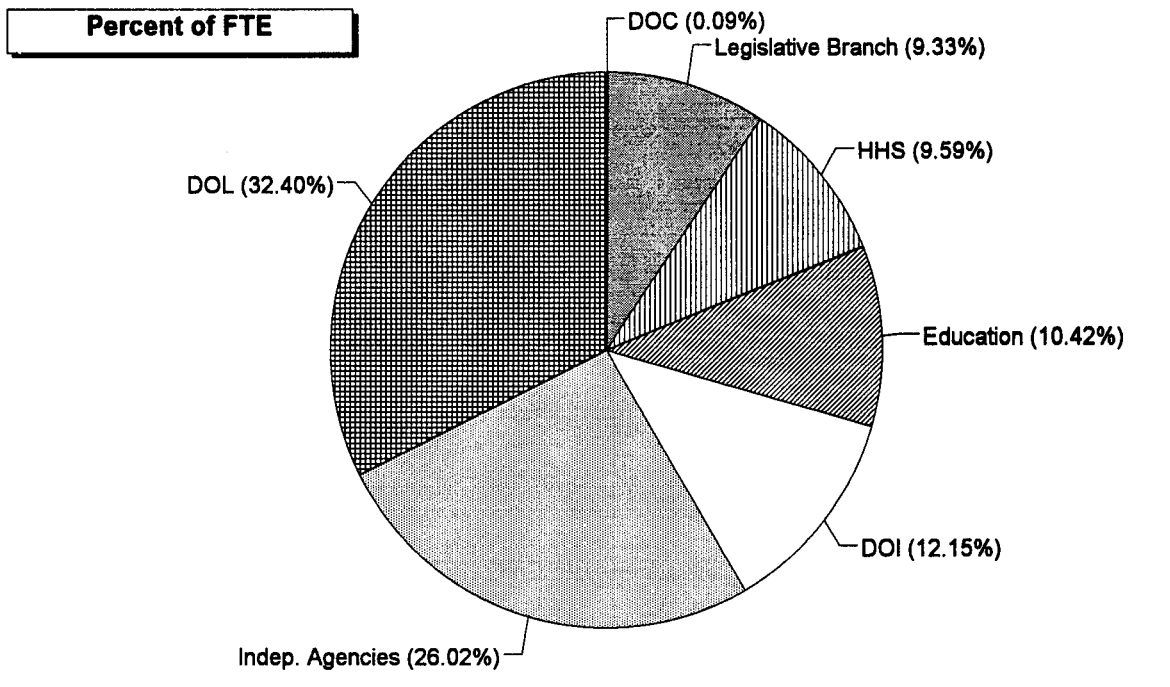


31,892 FTE (6.5 percent of this function's 1994 obligations)

Education, Employment, Social Services



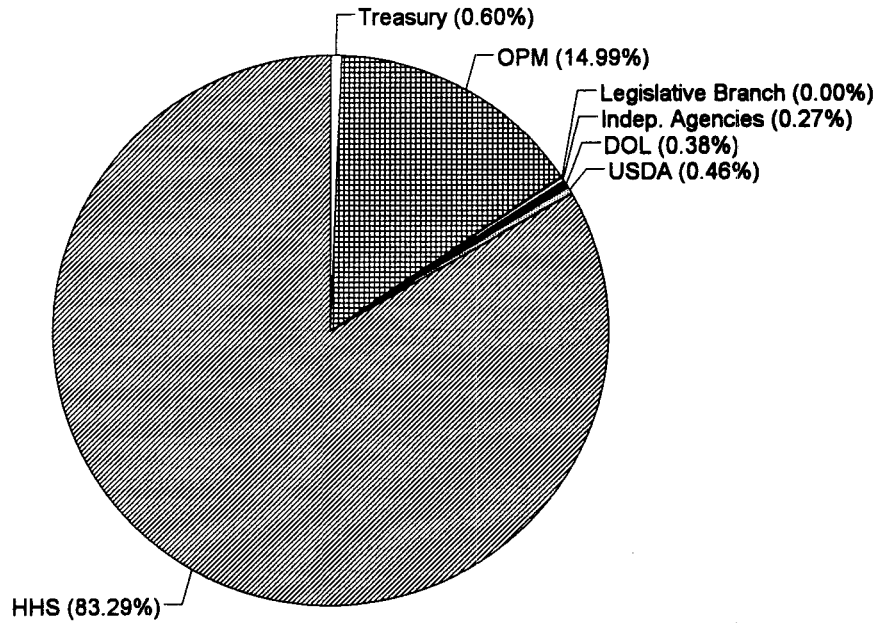
\$58.7 billion in obligations (2.8 percent of total 1994 obligations)



34,466 FTE (2.7 percent of this function's 1994 obligations)

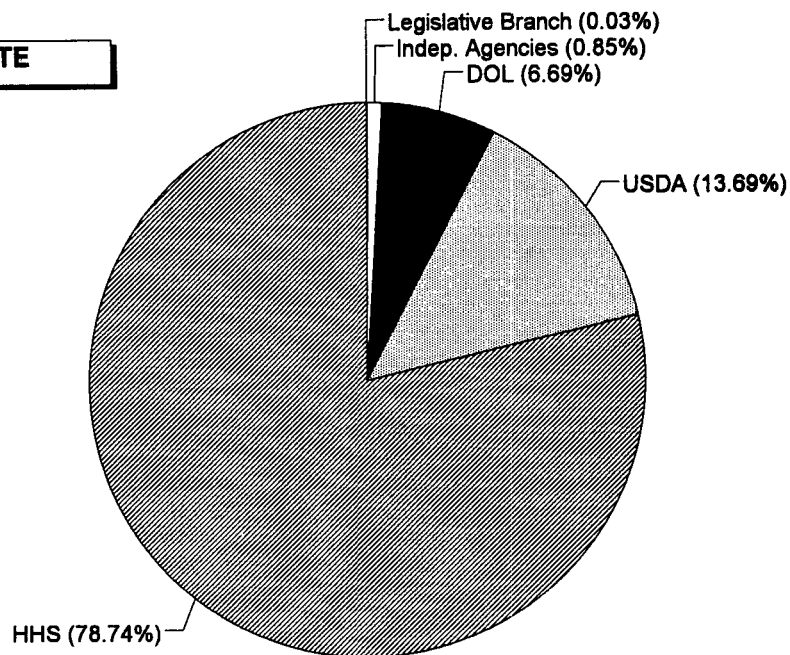
Health

Percent of obligations



\$128.2 billion in obligations (6.1 percent of total 1994 obligations)

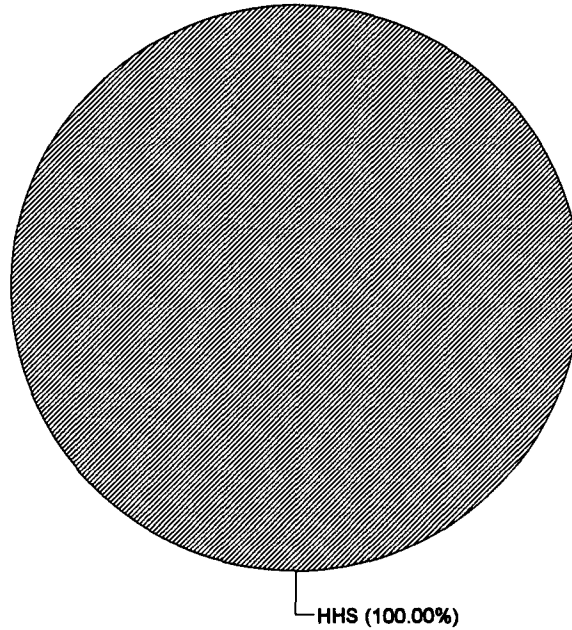
Percent of FTE



71,944 FTE (2.3 percent of this function's 1994 obligations)

Medicare

Percent of obligations



\$214.3 billion in obligations (10.3 percent of total 1994 obligations)

Percent of FTE

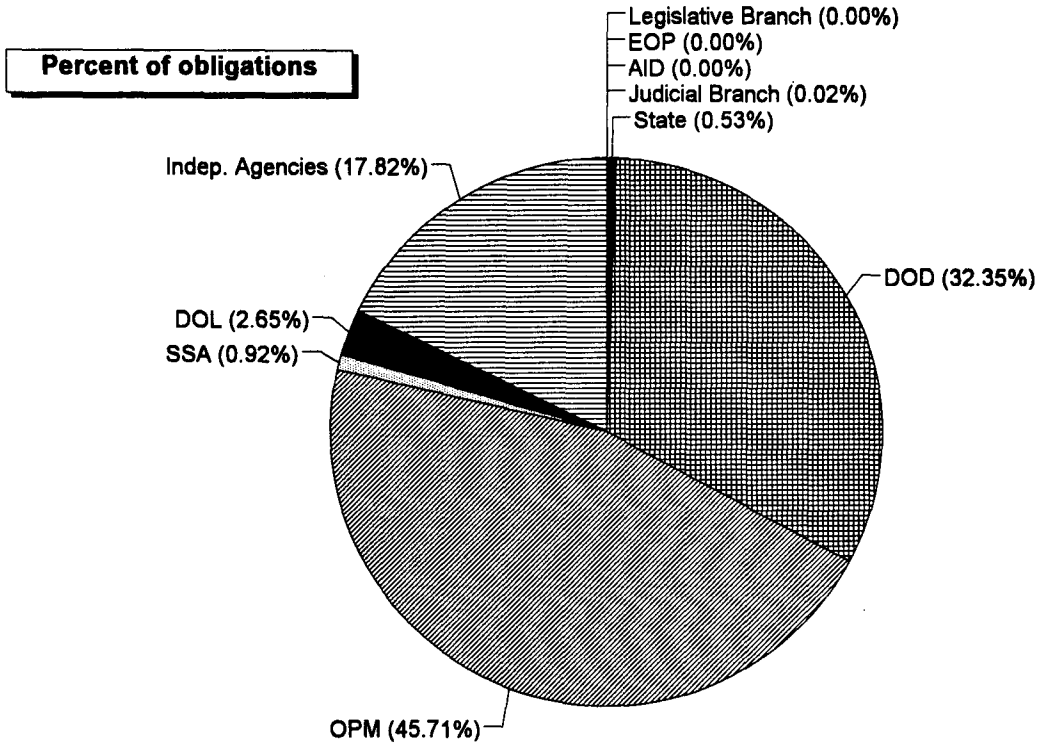
HHS did not allocate any FTEs to this function, as shown on page 25

Income Security

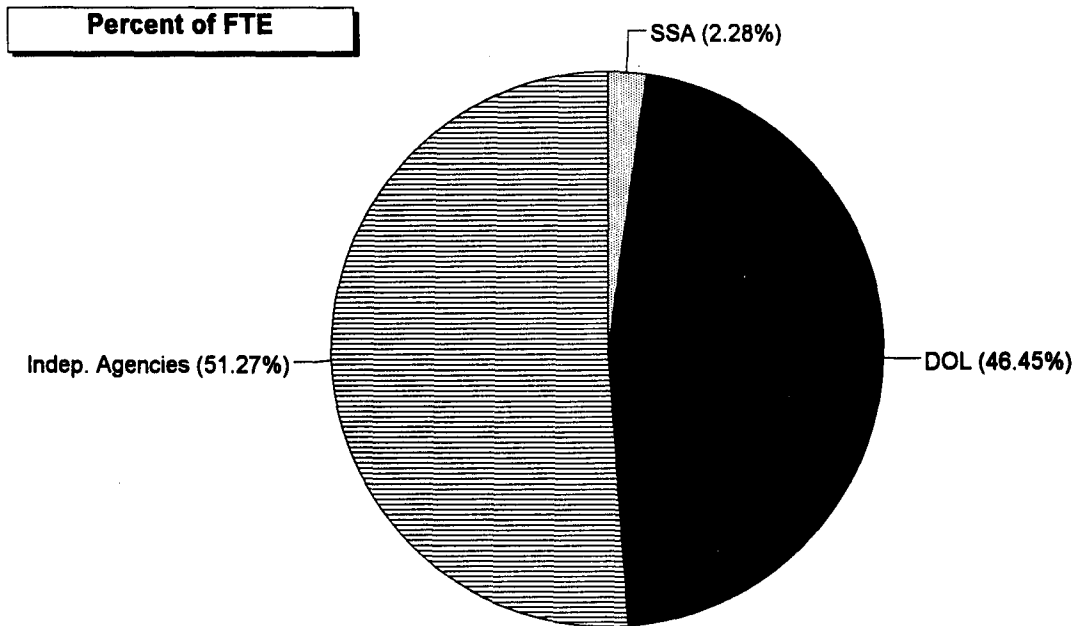
For purposes of clarity, this budget function is divided into three components:

- Retirement and Disability
(Page 67)
- Housing, Food, and
Nutrition Assistance
(Page 68)
- Income Security and
Unemployment (Page 69)

Retirement and Disability



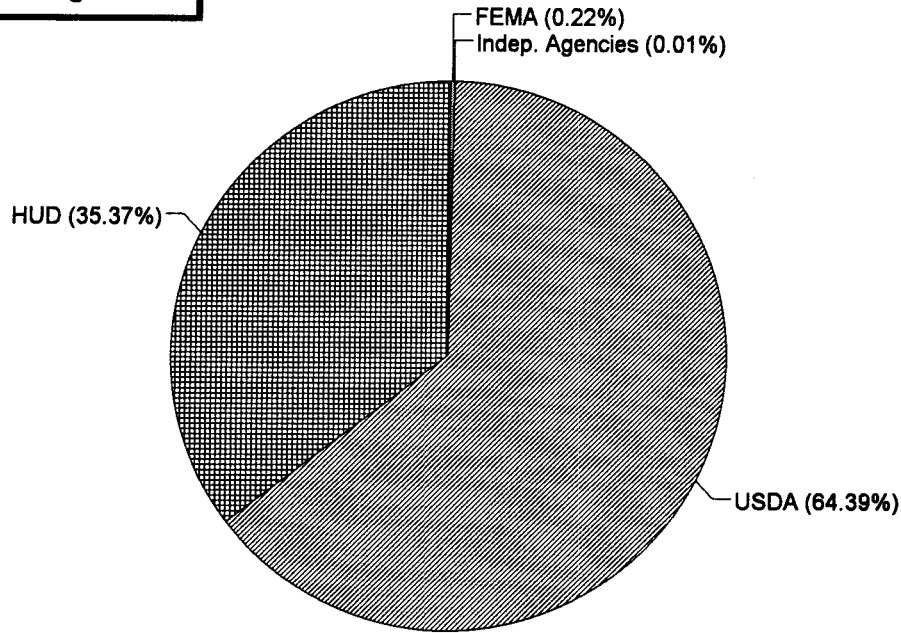
\$82.9 billion in obligations (4.0 percent of total 1994 obligations)



2,760 FTE (0.2 percent of this component's 1994 obligations)

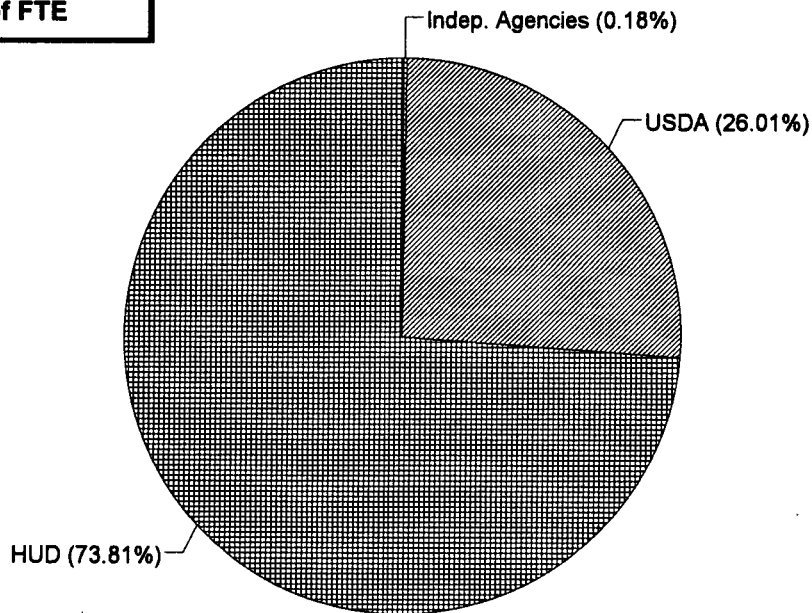
Housing, Food, Nutrition Assistance

Percent of obligations



\$58.5 billion in obligations (2.8 percent of total 1994 obligations)

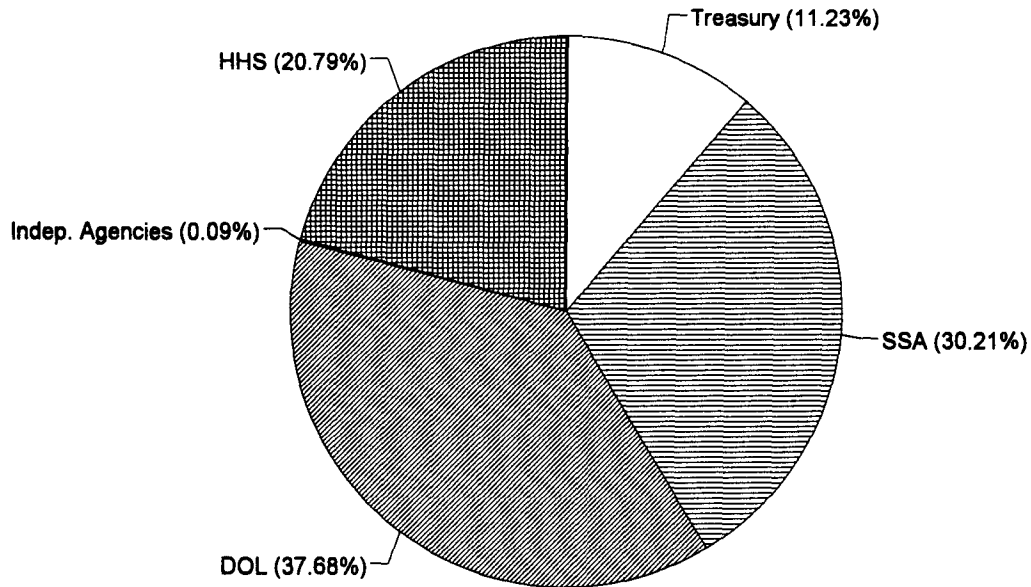
Percent of FTE



7,992 FTE (0.6 percent of this component's 1994 obligations)

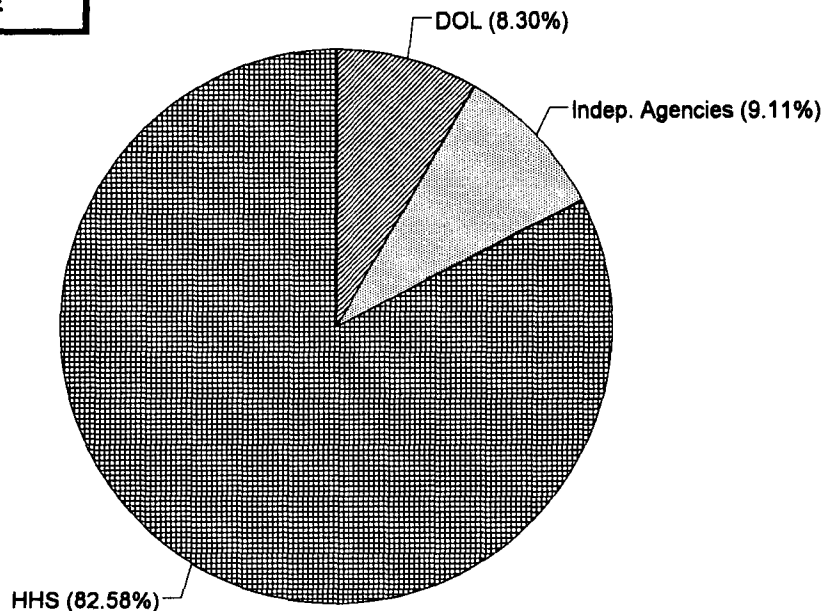
Income Security and Unemployment

Percent of obligations



\$97.5 billion in obligations (4.7 percent of total 1994 obligations)

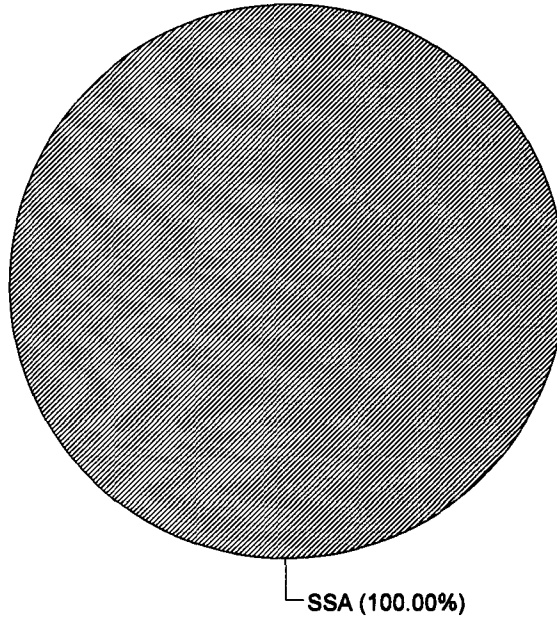
Percent of FTE



3,215 FTE (0.2 percent of this component's 1994 obligations)

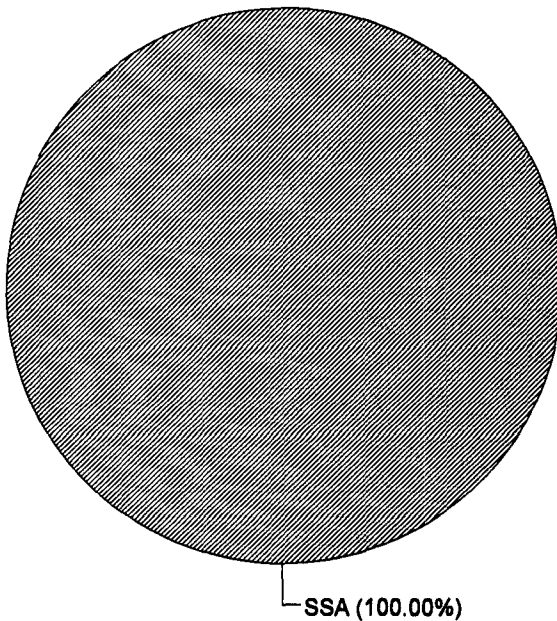
Social Security

Percent of obligations



\$328.6 billion in obligations (15.7 percent of total 1994 obligations)

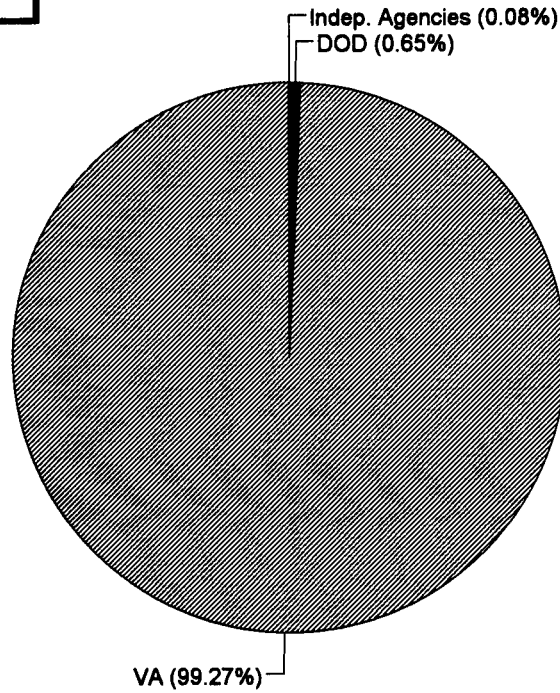
Percent of FTE



64,421 FTE (0.7 percent of this function's 1994 obligations)

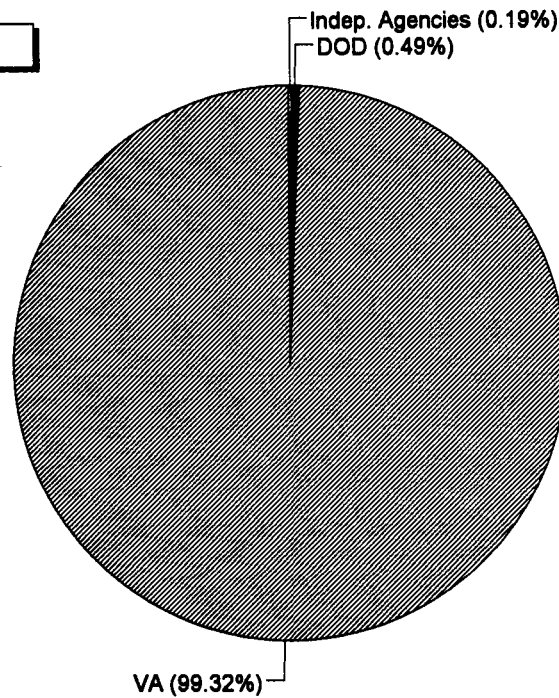
Veterans Benefits and Services

Percent of obligations



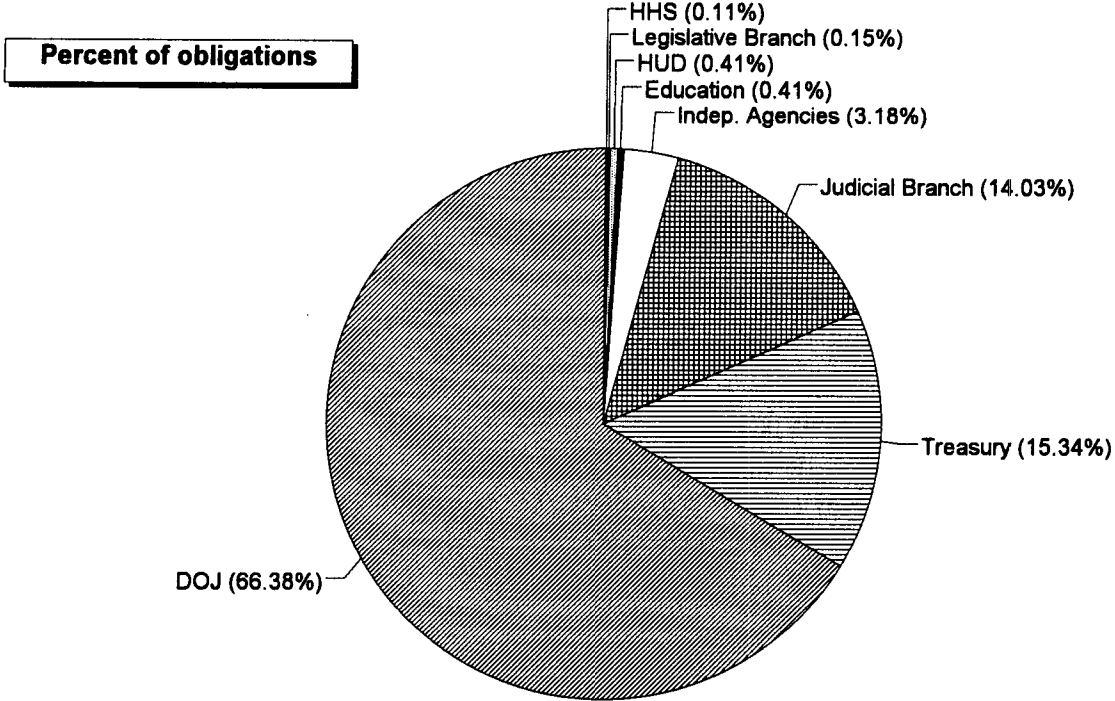
\$43.2 billion in obligations (2.1 percent of total 1994 obligations)

Percent of FTE

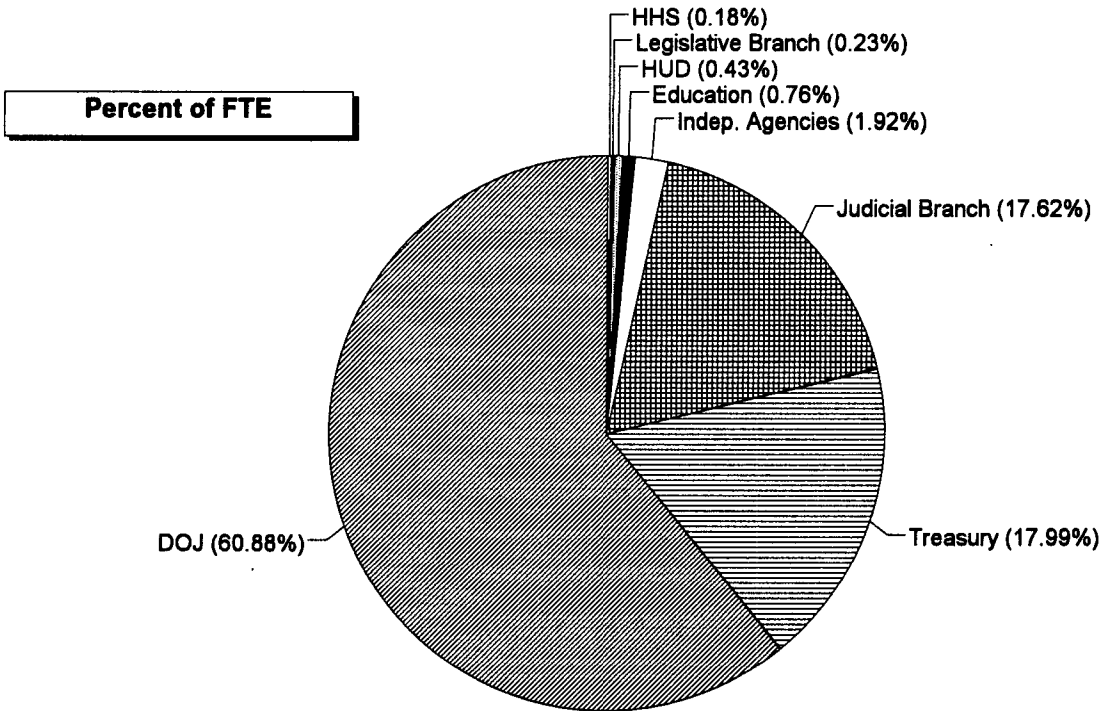


234,664 FTE (19.1 percent of this function's 1994 obligations)

Administration of Justice



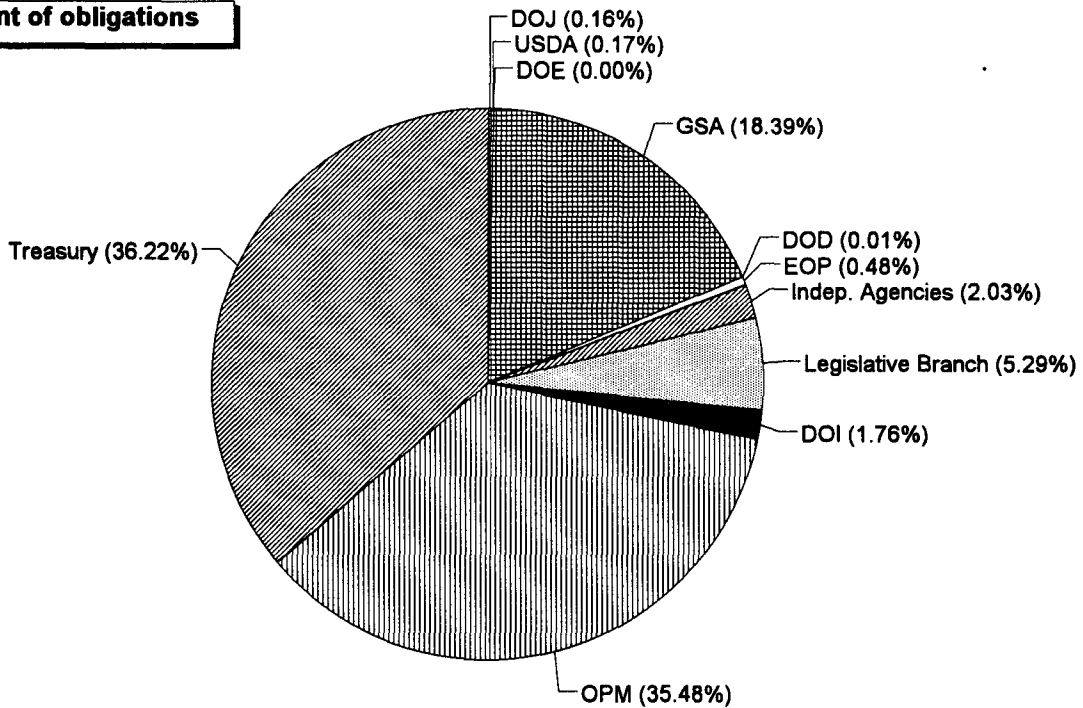
\$20.7 billion in obligations (1.0 percent of total 1994 obligations)



155,308 FTE (33.0 percent of this function's 1994 obligations)

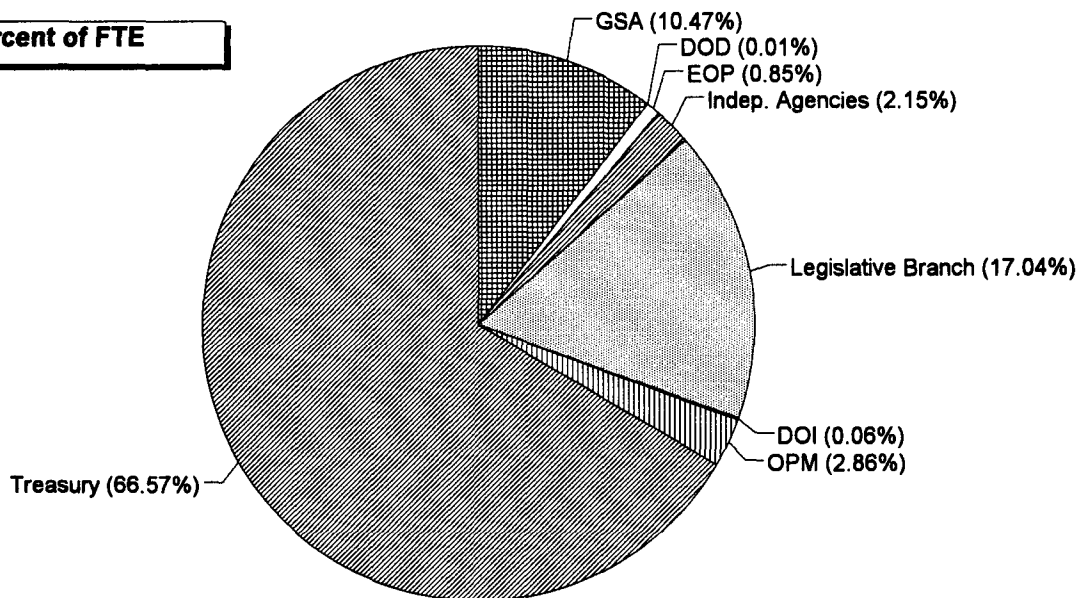
General Government

Percent of obligations



\$56.8 billion in obligations (2.7 percent of total 1994 obligations)

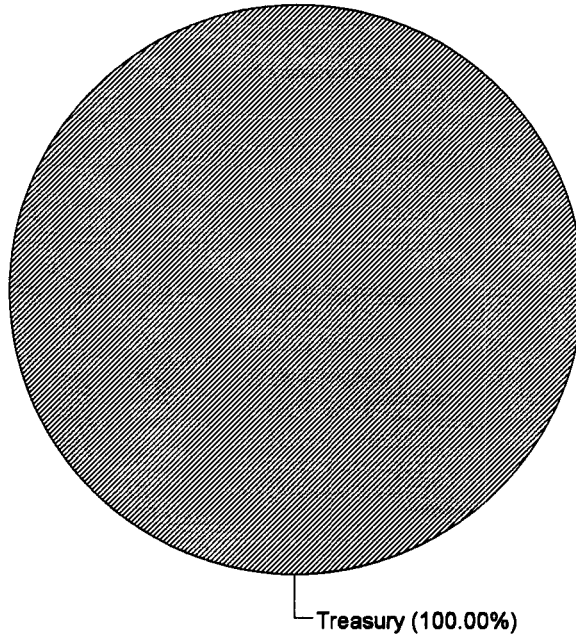
Percent of FTE



185,751 FTE (11.1 percent of this function's 1994 obligations)

Net Interest

Percent of obligations

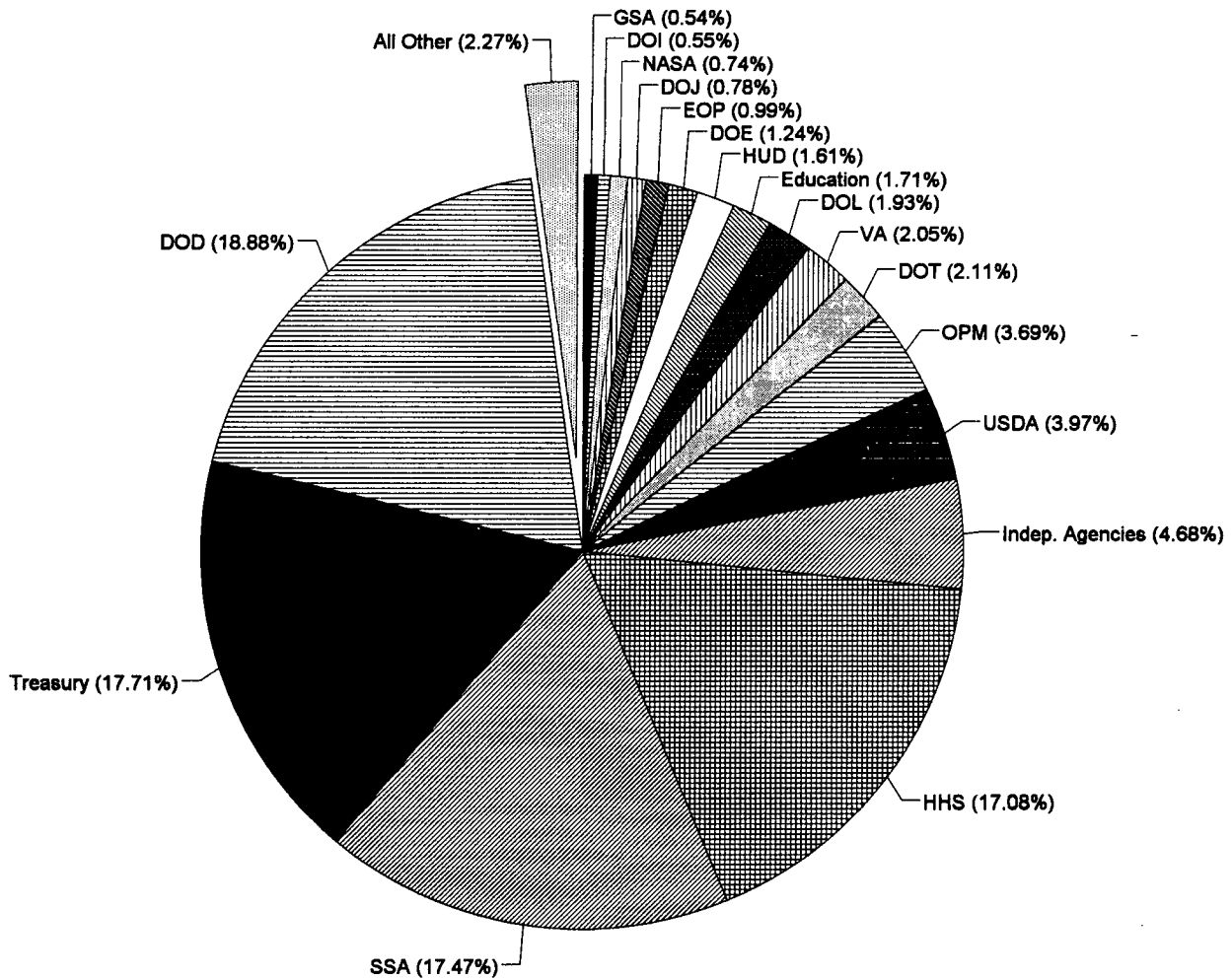


\$302.7 billion in obligations (14.5 percent of total 1994 obligations)

Percent of FTE

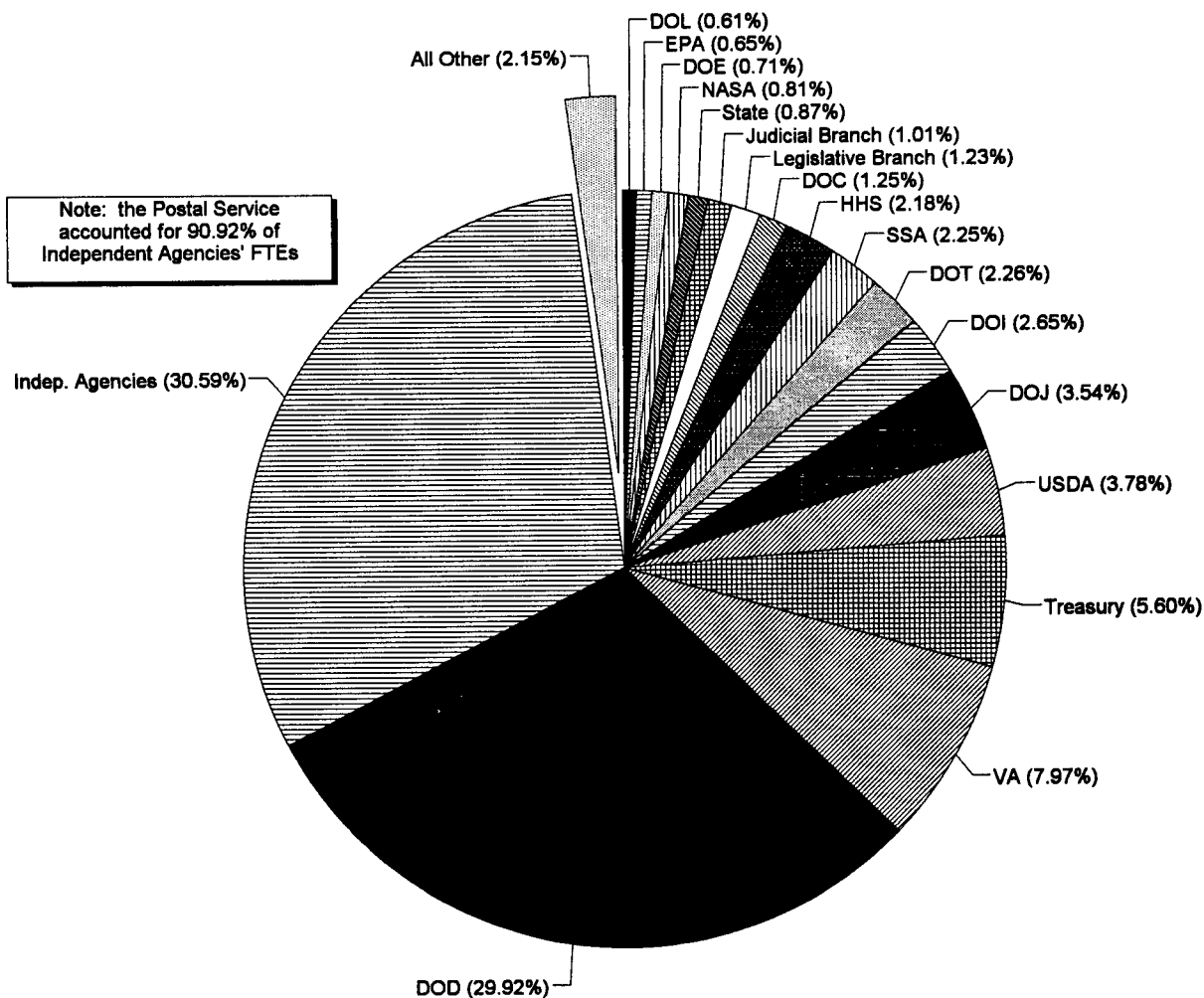
The Department of the Treasury did not allocate any FTEs to this function, as shown on page 32

1995 Obligations: Department and Agency Summary



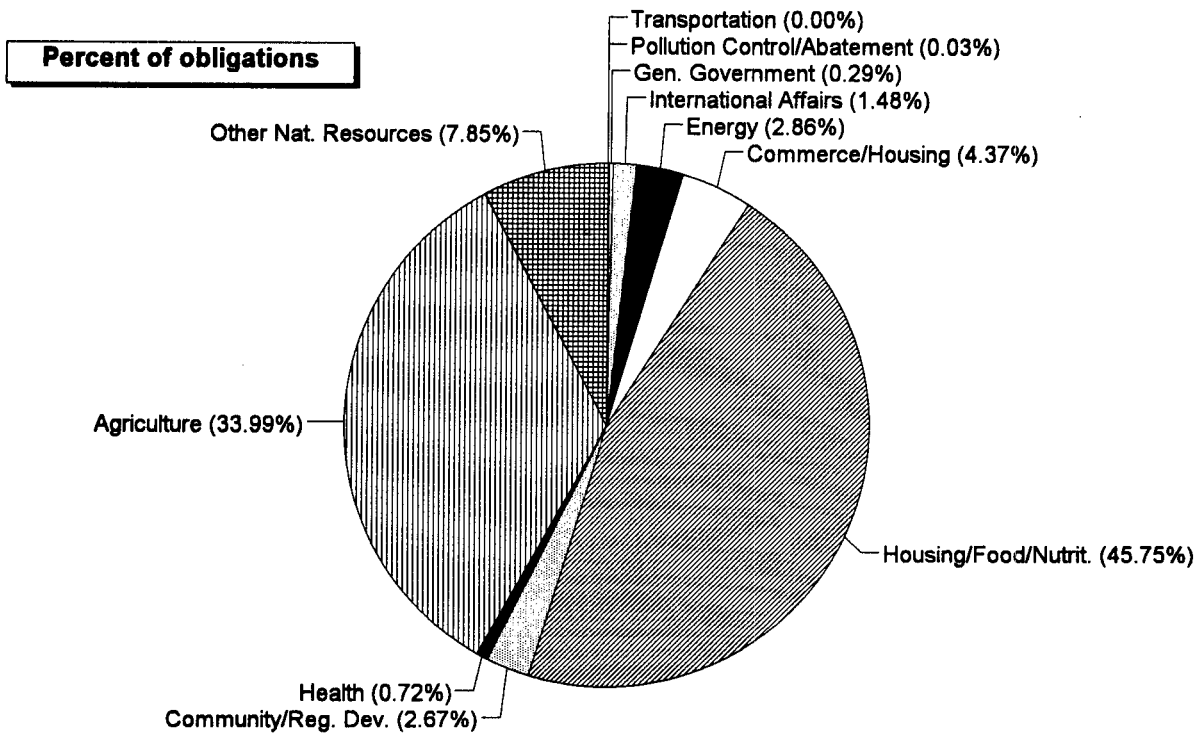
All other includes:
 EPA (0.36%), AID (0.34%), State (0.34%),
 DOC (0.30%), FEMA (0.29%),
 Legislative Branch (0.18%), NSF (0.16%),
 Judicial Branch (0.16%),
 SBA (0.10%), NRC (0.03%)

1995 FTE Levels: Department and Agency Summary

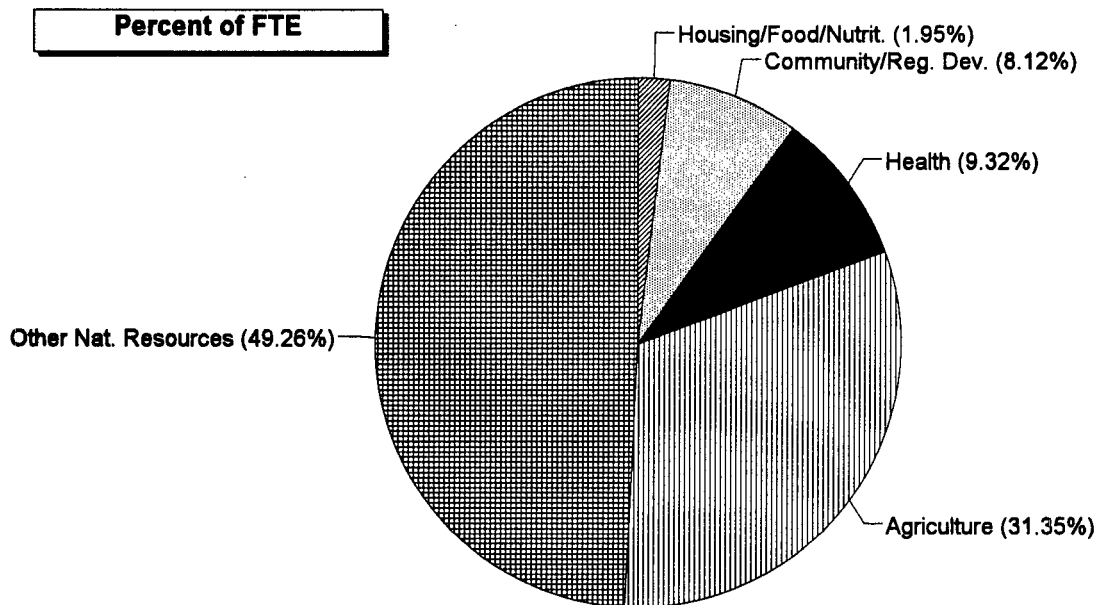


All other includes:
 GSA (0.59%), HUD (0.45%), SBA (0.21%),
 OPM (0.19%), Education (0.18%),
 FEMA (0.14%), AID (0.13%), EOP (0.11%),
 NRC (0.11%), NSF (0.04%)

Department of Agriculture



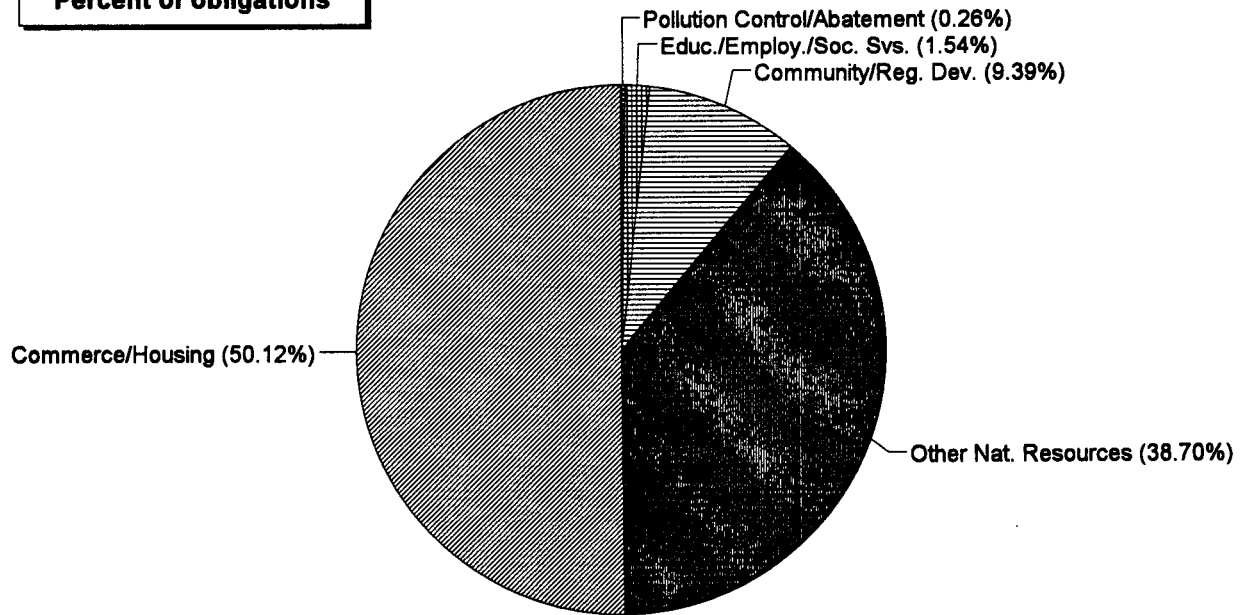
\$85.9 billion in obligations (4.0 percent of total 1995 obligations)



108,894 FTE (4.6 percent of USDA's 1995 obligations)

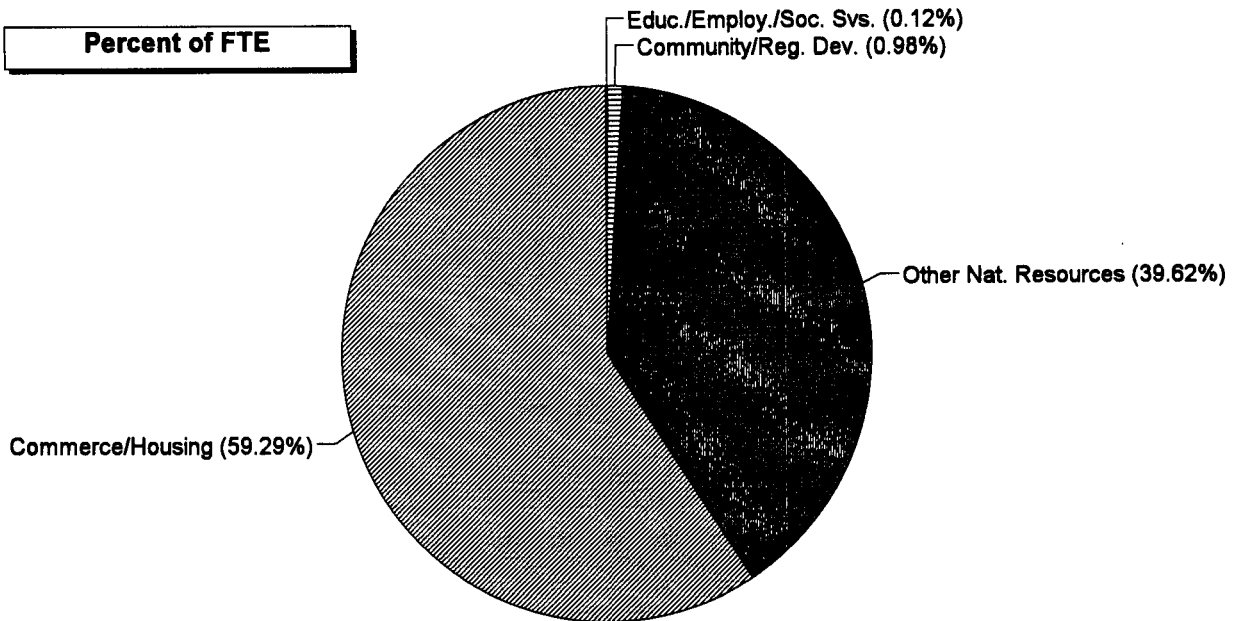
Department of Commerce

Percent of obligations



\$6.5 billion in obligations (0.3 percent of total 1995 obligations)

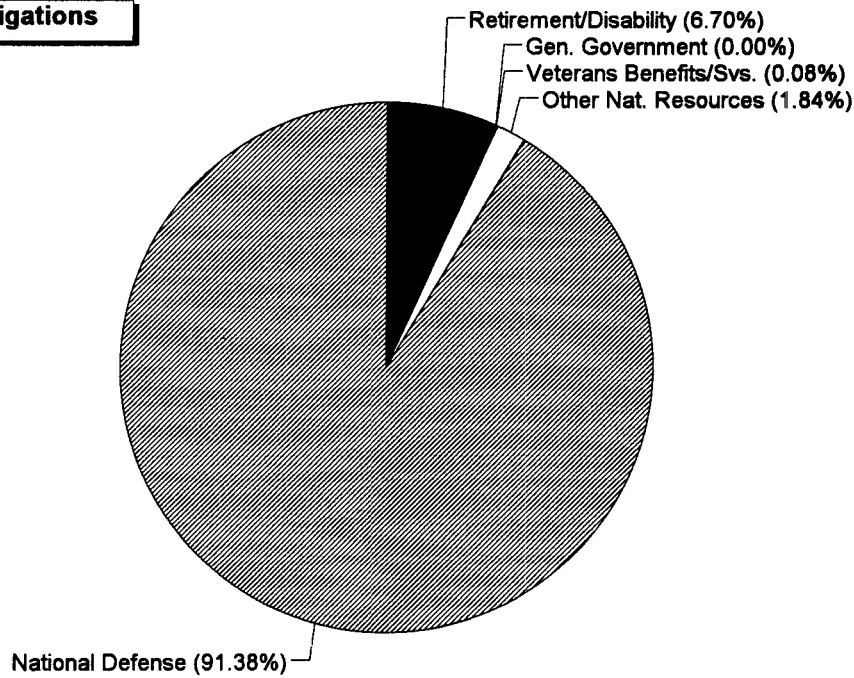
Percent of FTE



36,000 FTE (23.1 percent of DOC's 1995 obligations)

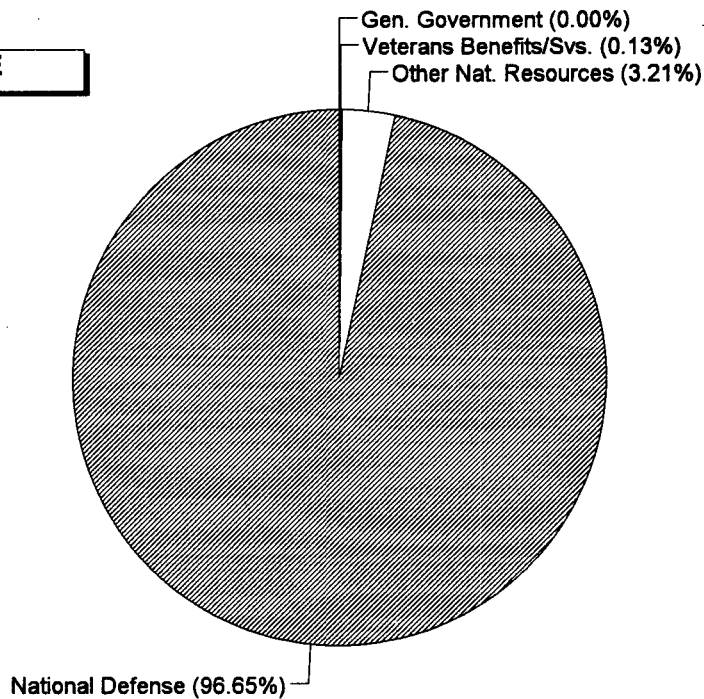
Department of Defense

Percent of obligations



\$407.9 billion in obligations (18.9 percent of total 1995 obligations)

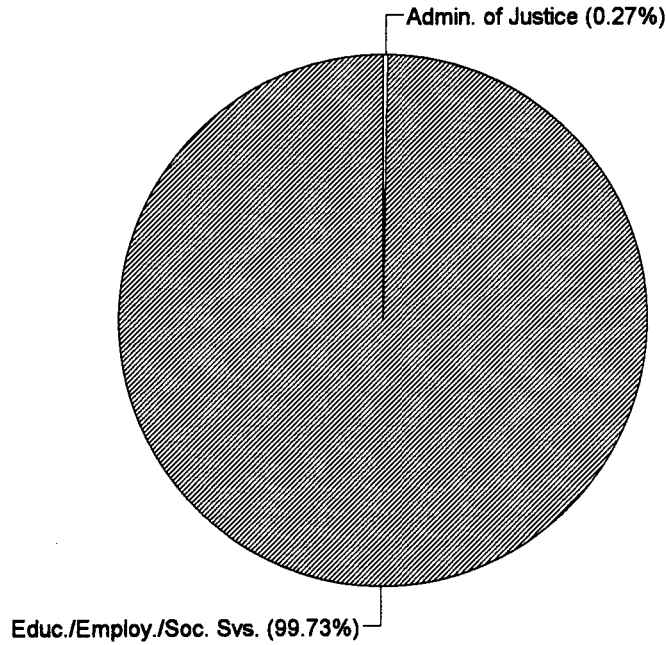
Percent of FTE



863,001 FTE (7.8 percent of DOD's 1995 obligations)

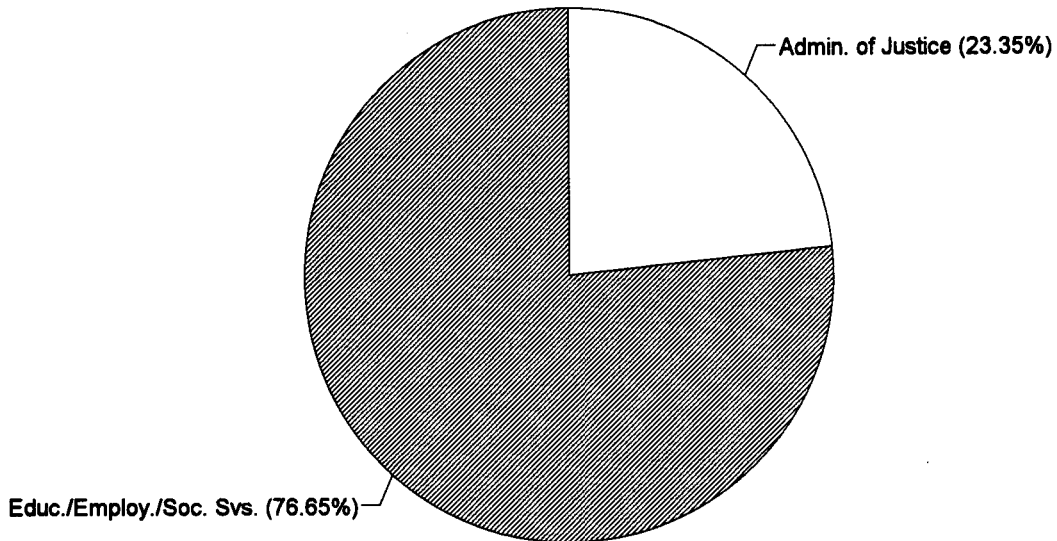
Department of Education

Percent of obligations



\$36.9 billion in obligations (1.7 percent of total 1995 obligations)

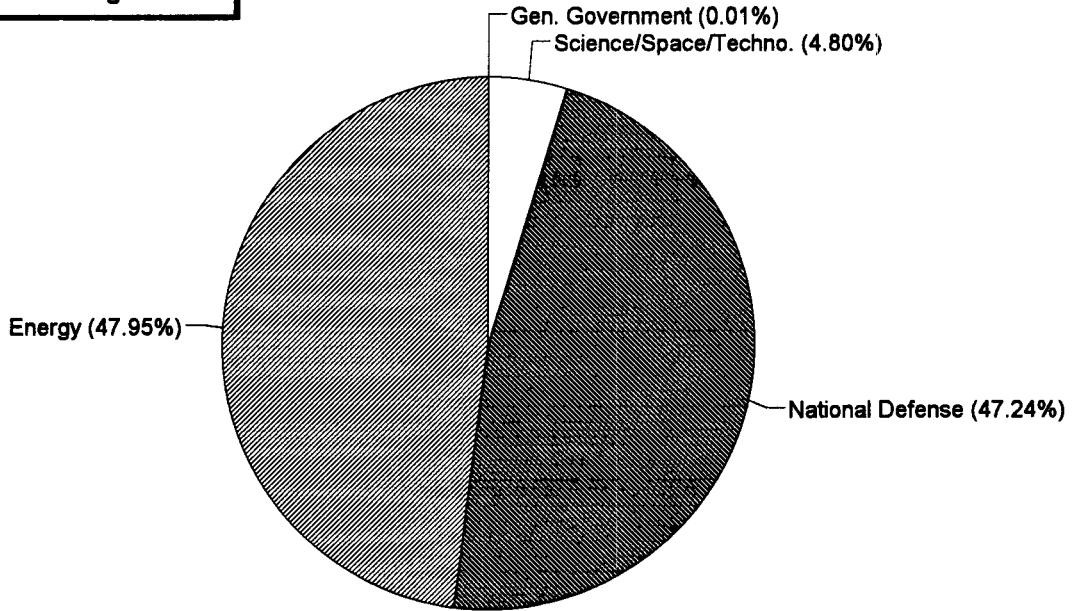
Percent of FTE



5,131 FTE (0.7 percent of Education's 1995 obligations)

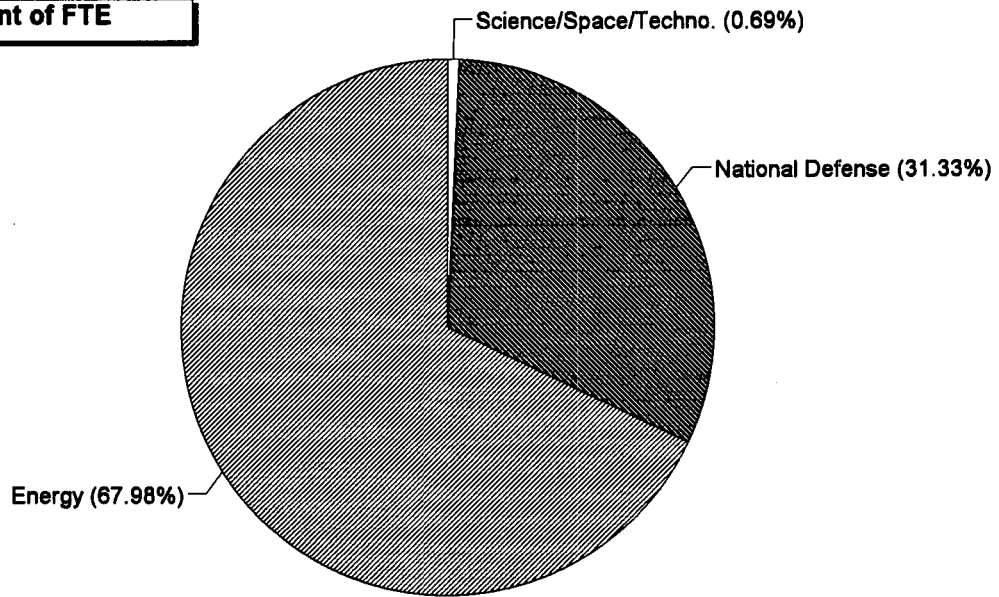
Department of Energy

Percent of obligations



\$26.8 billion in obligations (1.2 percent of total 1995 obligations)

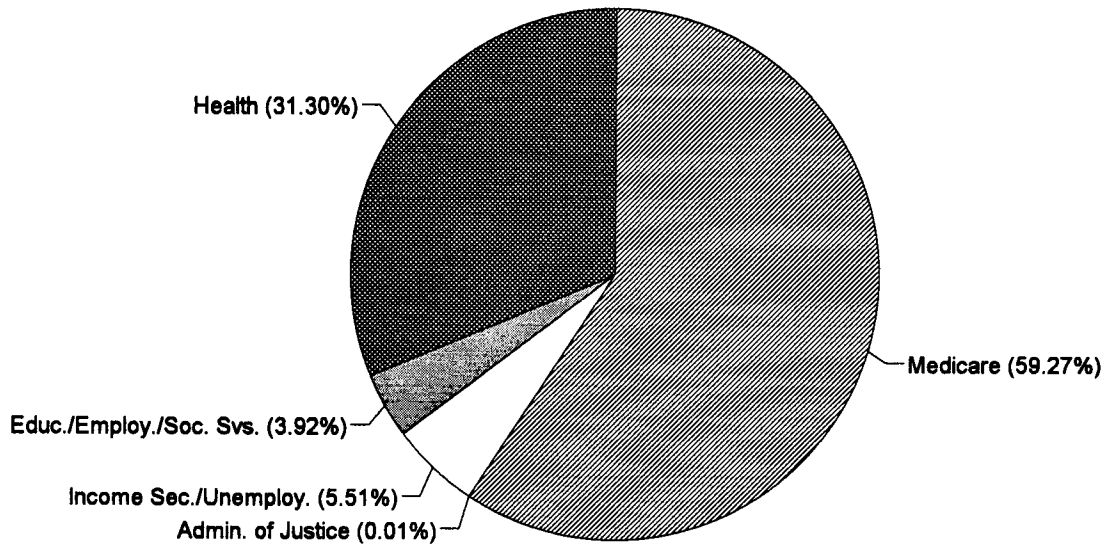
Percent of FTE



20,549 FTE (4.1 percent of DOE's 1995 obligations)

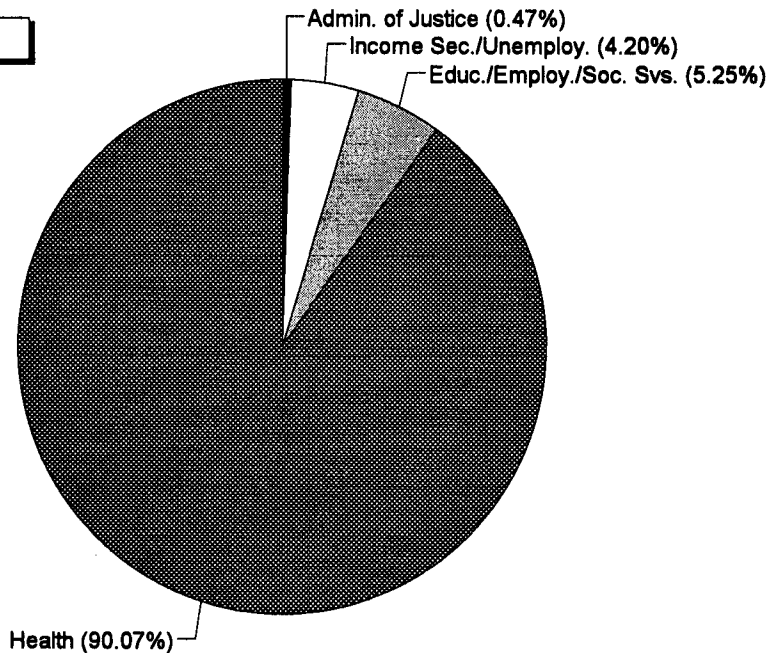
Health and Human Services

Percent of obligations



\$369.0 billion in obligations (17.1 percent of total 1995 obligations)

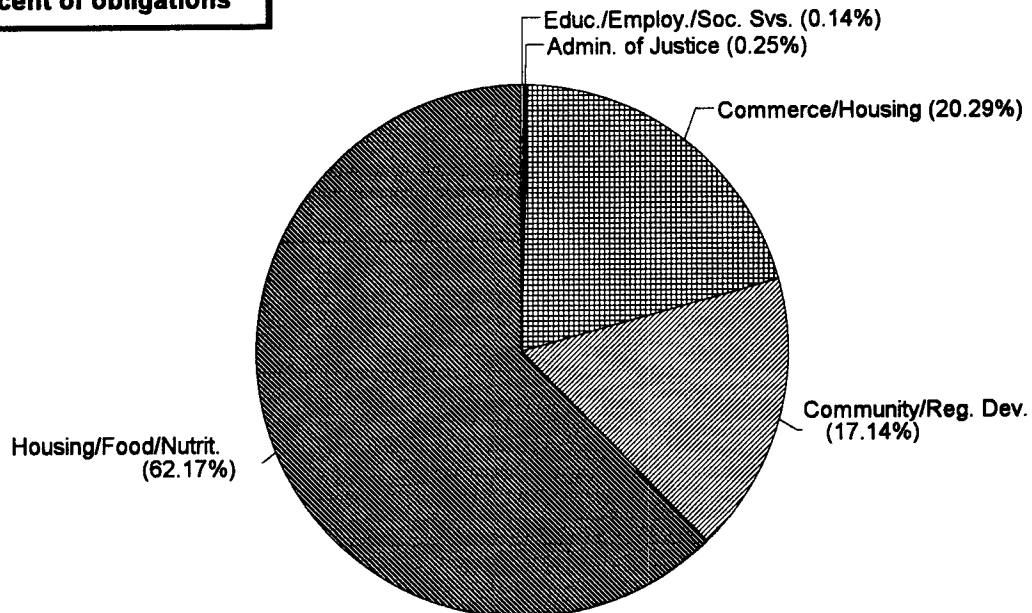
Percent of FTE



62,735 FTE (0.8 percent of HHS's 1995 obligations)

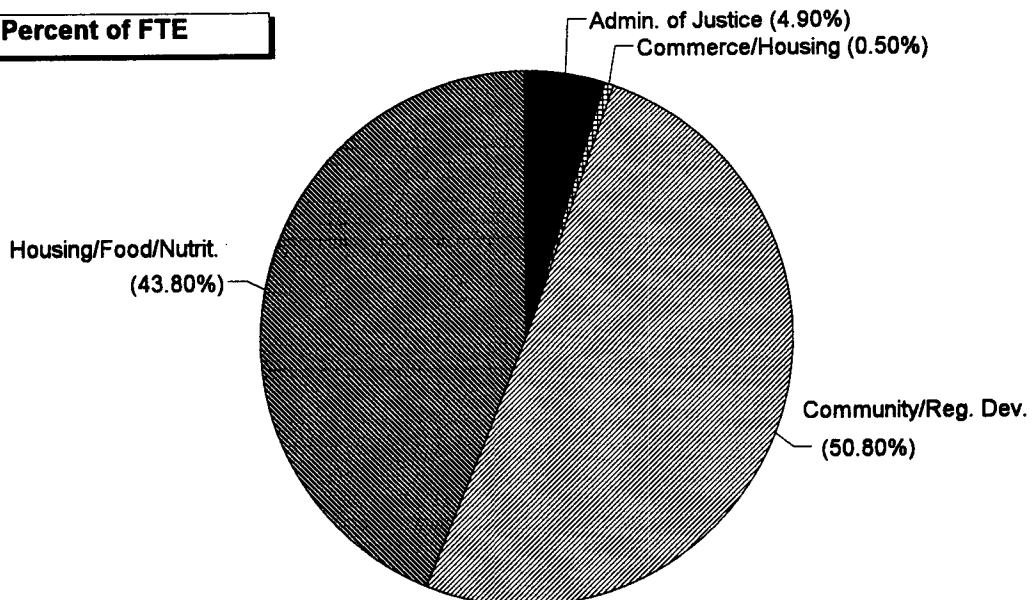
Housing and Urban Development

Percent of obligations



\$34.8 billion in obligations (1.6 percent of total 1995 obligations)

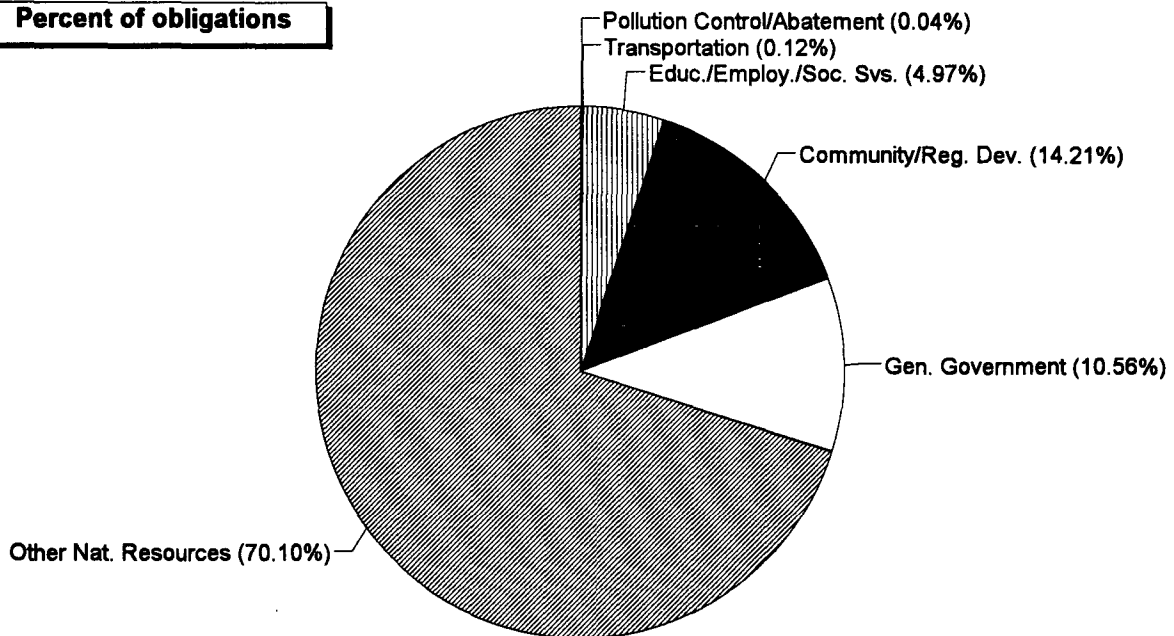
Percent of FTE



12,883 FTE (1.8 percent of HUD's 1995 obligations)

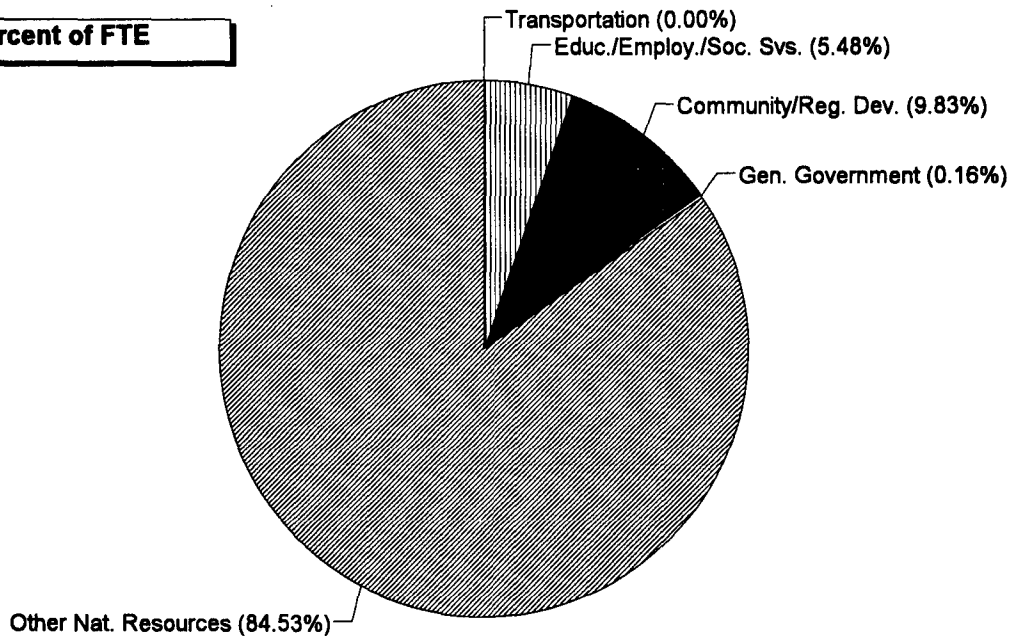
Department of the Interior

Percent of obligations



\$11.9 billion in obligations (0.6 percent of total 1995 obligations)

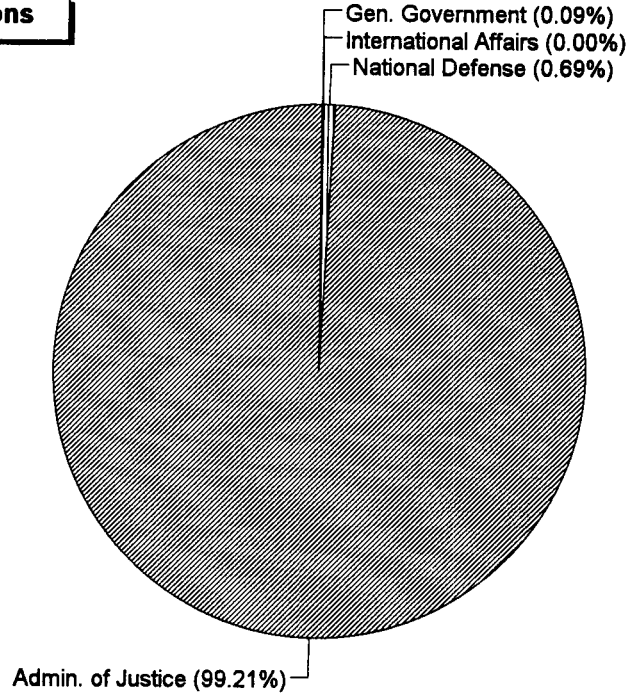
Percent of FTE



76,341 FTE (24.6 percent of DOI's 1995 obligations)

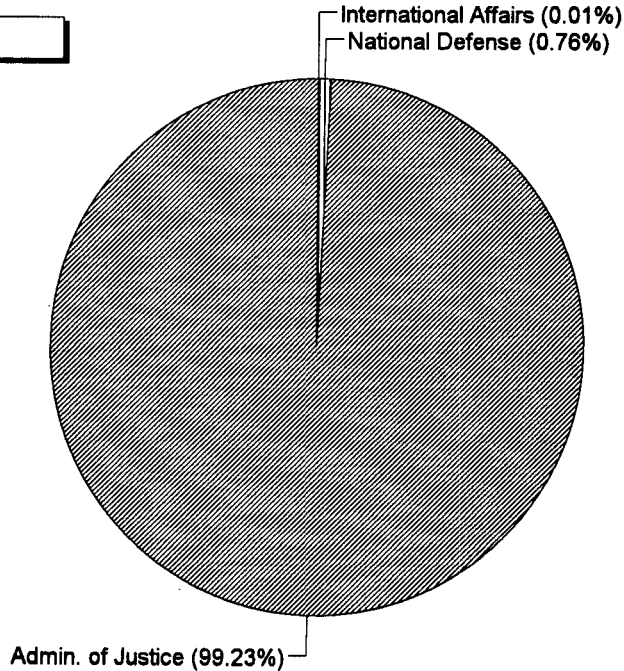
Department of Justice

Percent of obligations



\$16.8 billion in obligations (0.8 percent of total 1995 obligations)

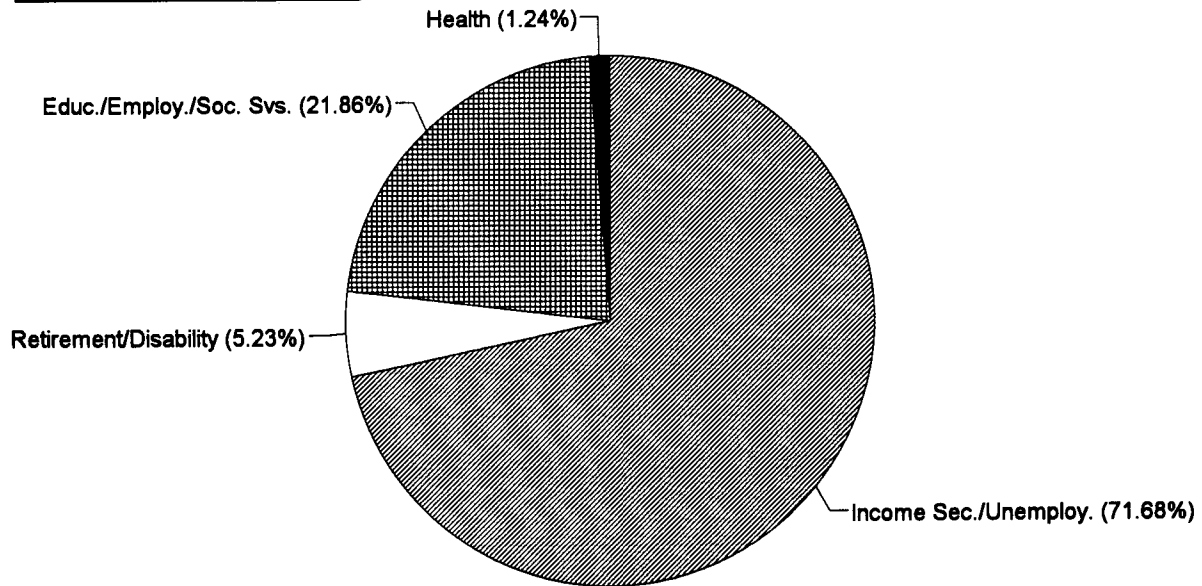
Percent of FTE



101,963 FTE (26.8 percent of DOJ's 1995 obligations)

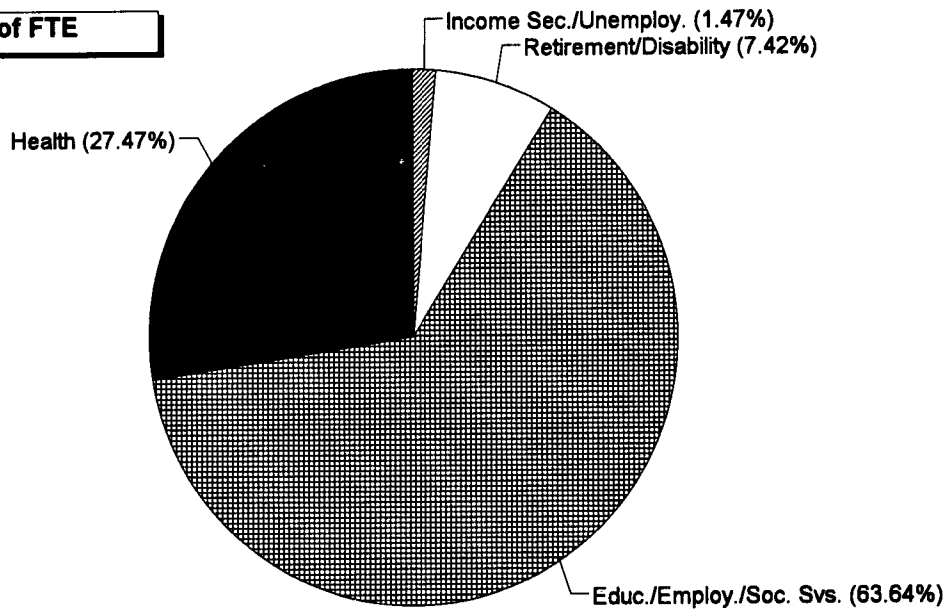
Department of Labor

Percent of obligations



\$41.7 billion in obligations (1.9 percent of total 1995 obligations)

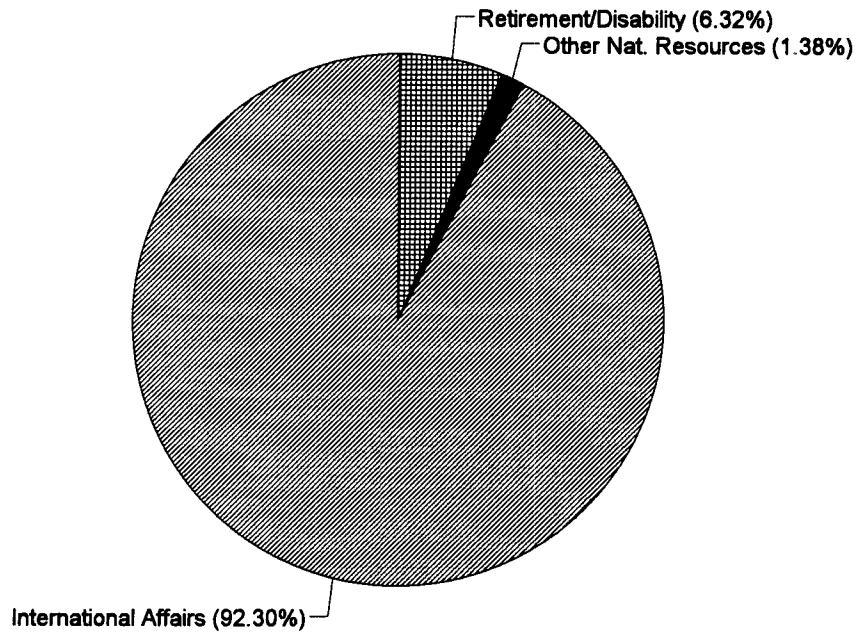
Percent of FTE



17,632 FTE (2.1 percent of DOL's 1995 obligations)

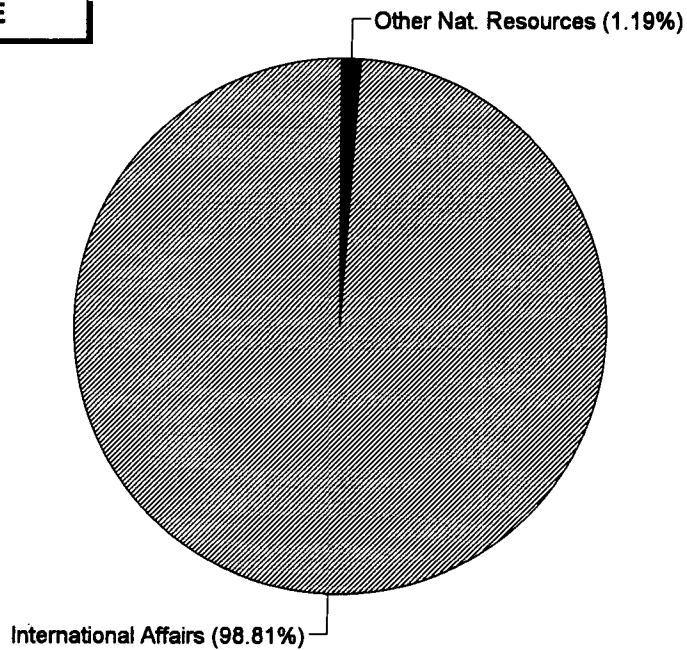
Department of State

Percent of obligations



\$7.4 billion in obligations (0.3 percent of total 1995 obligations)

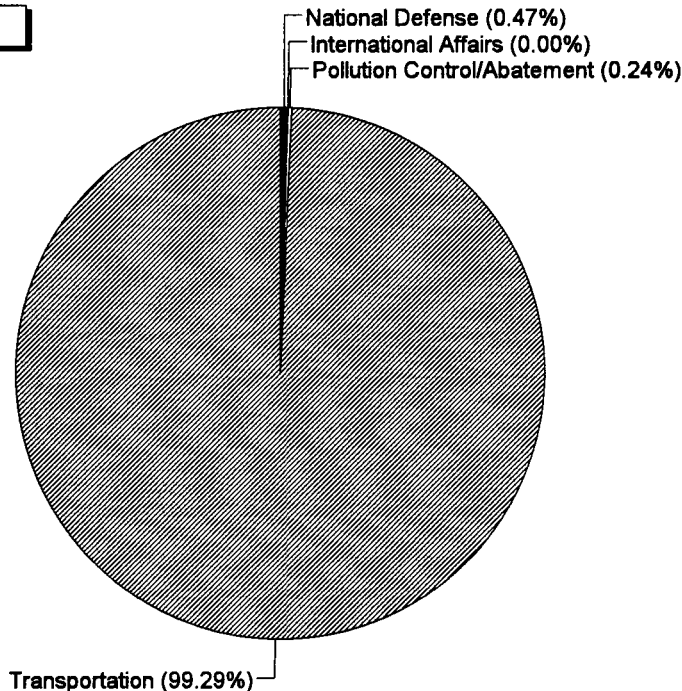
Percent of FTE



25,006 FTE (14.7 percent of State's 1995 obligations)

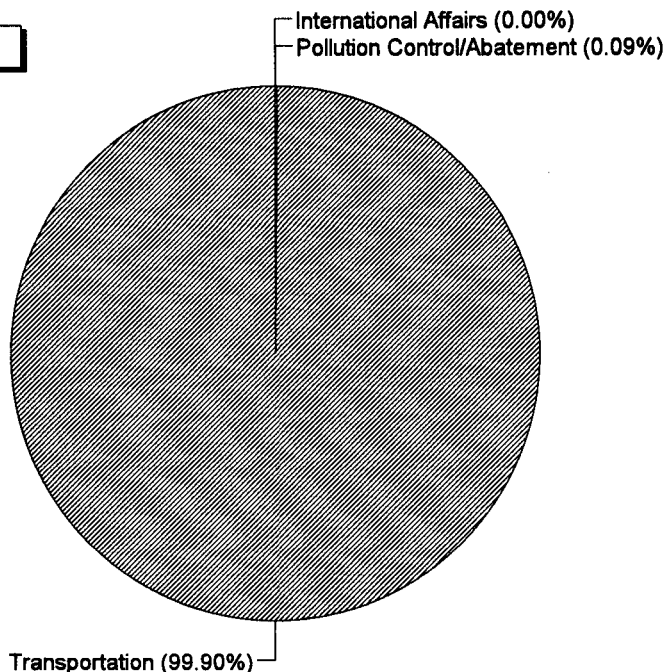
Department of Transportation

Percent of obligations



\$45.6 billion in obligations (2.1 percent of total 1995 obligations)

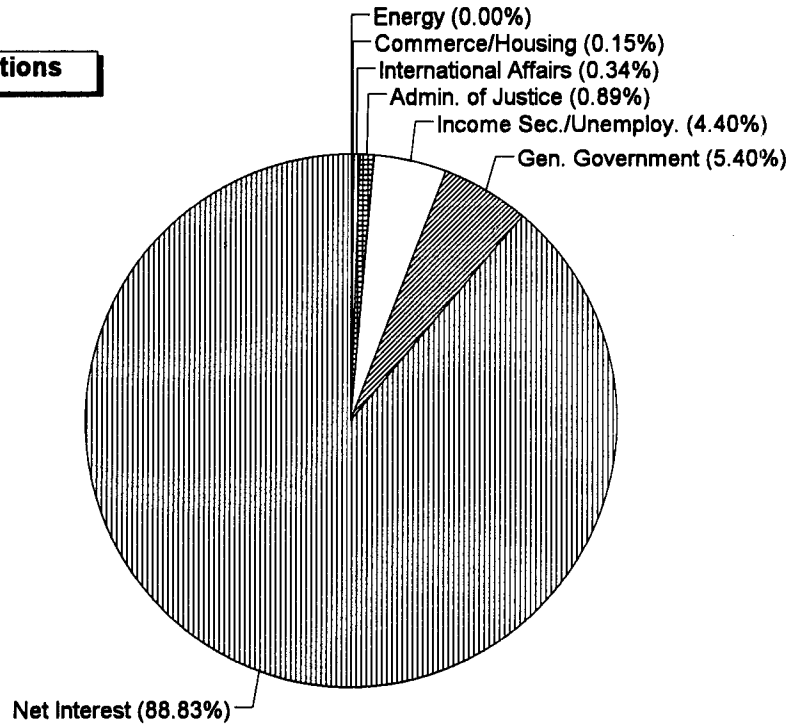
Percent of FTE



65,154 FTE (7.6 percent of DOT's 1995 obligations)

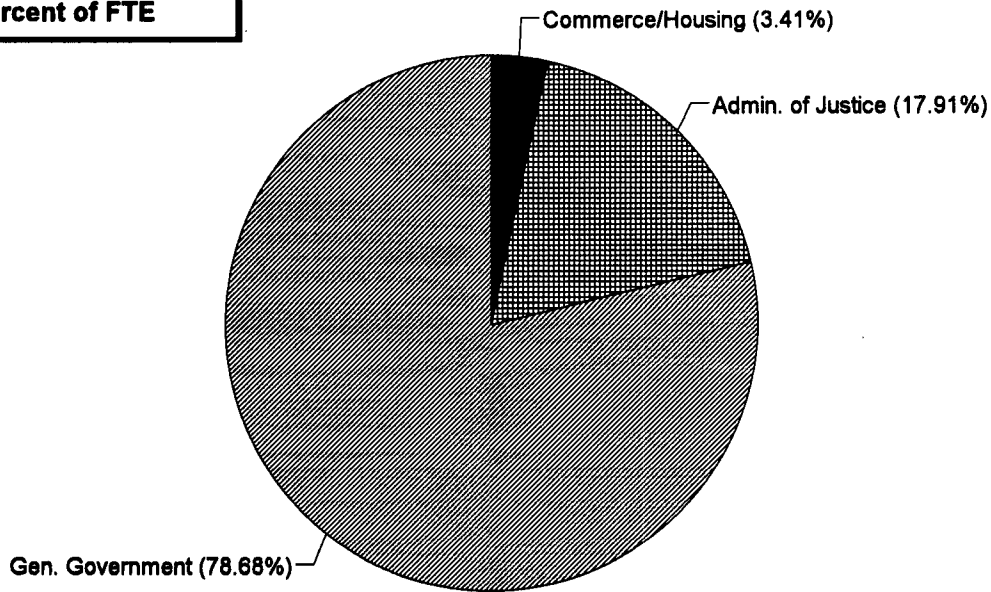
Department of the Treasury

Percent of obligations



\$382.8 billion in obligations (17.7 percent of total 1995 obligations)

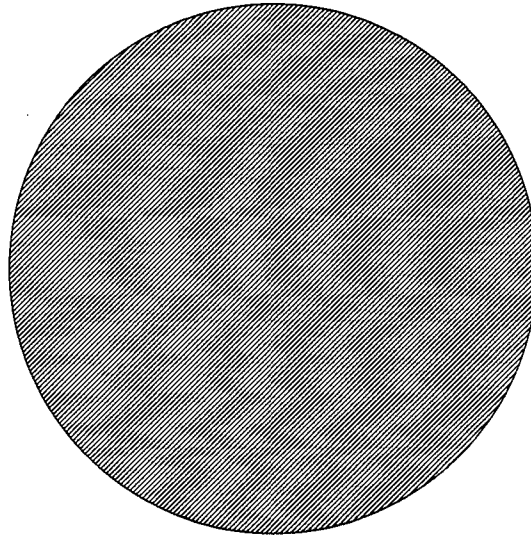
Percent of FTE



161,402 FTE (1.7 percent of Treasury's 1995 obligations)

Department of Veterans Affairs

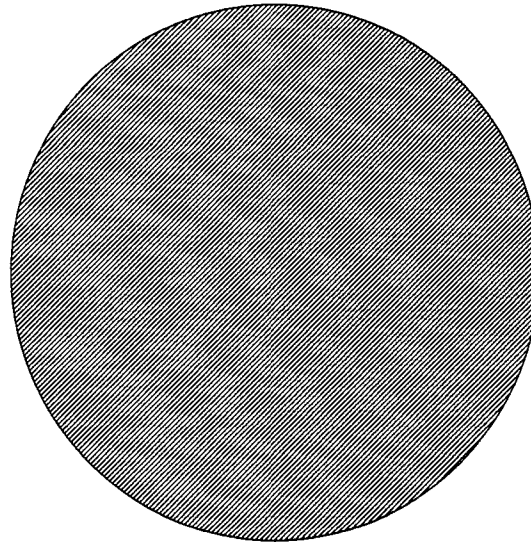
Percent of obligations



Veterans Benefits/Svs. (100.00%)

\$44.3 billion in obligations (2.1 percent of total 1995 obligations)

Percent of FTE

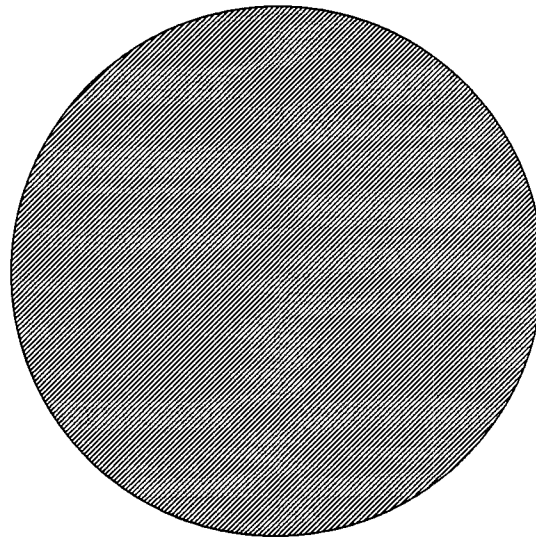


Veterans Benefits/Svs. (100.00%)

229,902 FTE (18.7 percent of VA's 1995 obligations)

Environmental Protection Agency

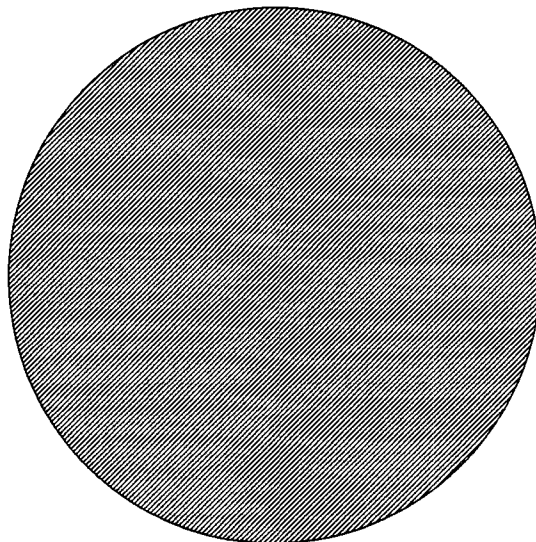
Percent of obligations



Pollution Control/Abatement (100.00%)

\$7.9 billion in obligations (0.4 percent of total 1995 obligations)

Percent of FTE

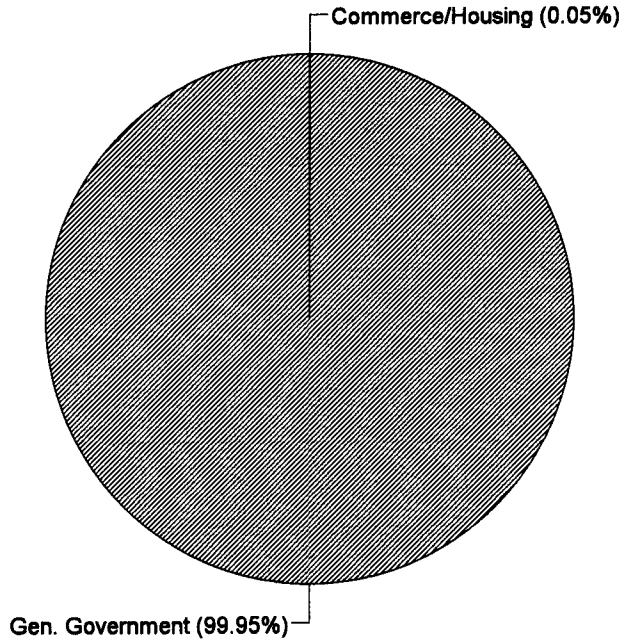


Pollution Control/Abatement (100.00%)

18,879 FTE (12.6 percent of EPA's 1995 obligations)

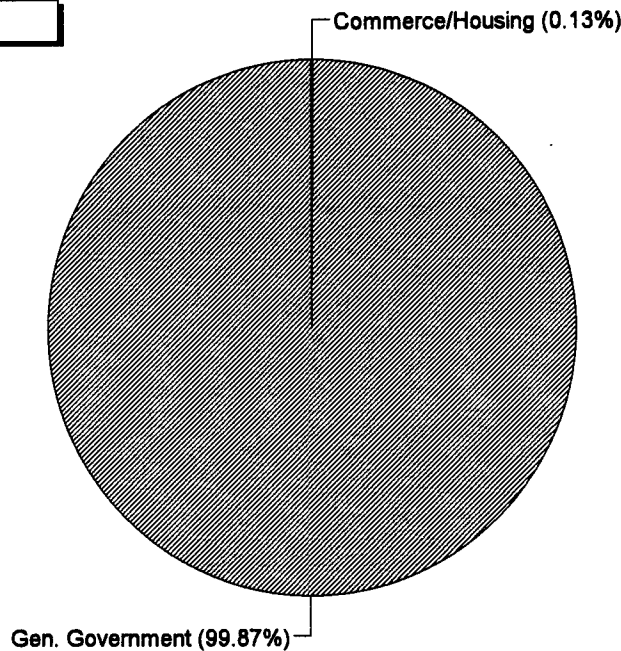
General Services Administration

Percent of obligations



\$11.7 billion in obligations (0.5 percent of total 1995 obligations)

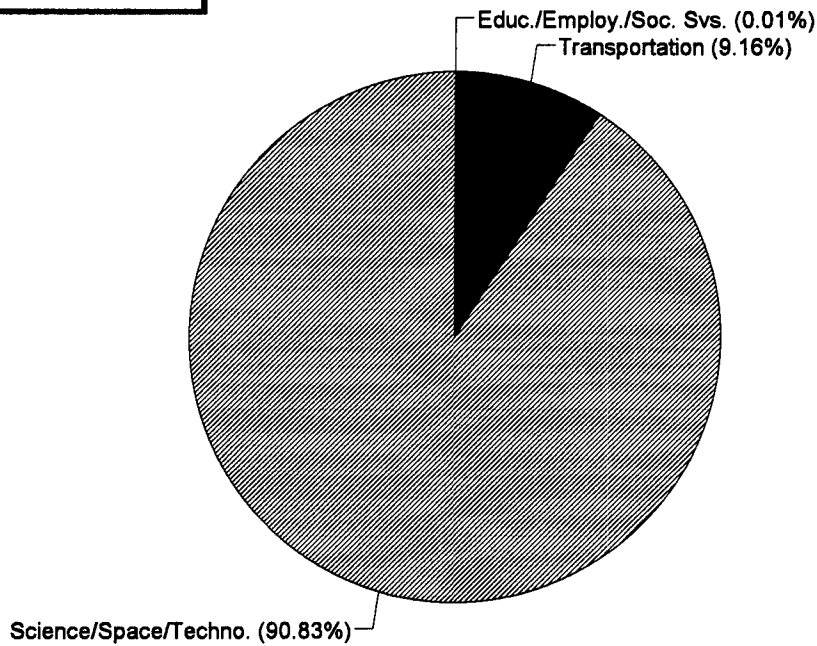
Percent of FTE



16,936 FTE (6.5 percent of GSA's 1995 obligations)

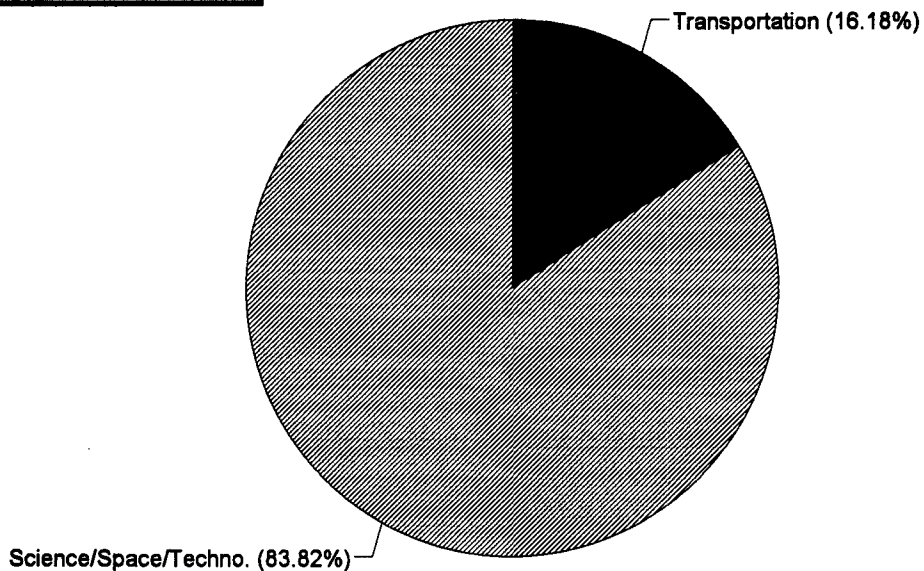
National Aeronautics and Space Admin.

Percent of obligations



\$16.1 billion in obligations (0.7 percent of total 1995 obligations)

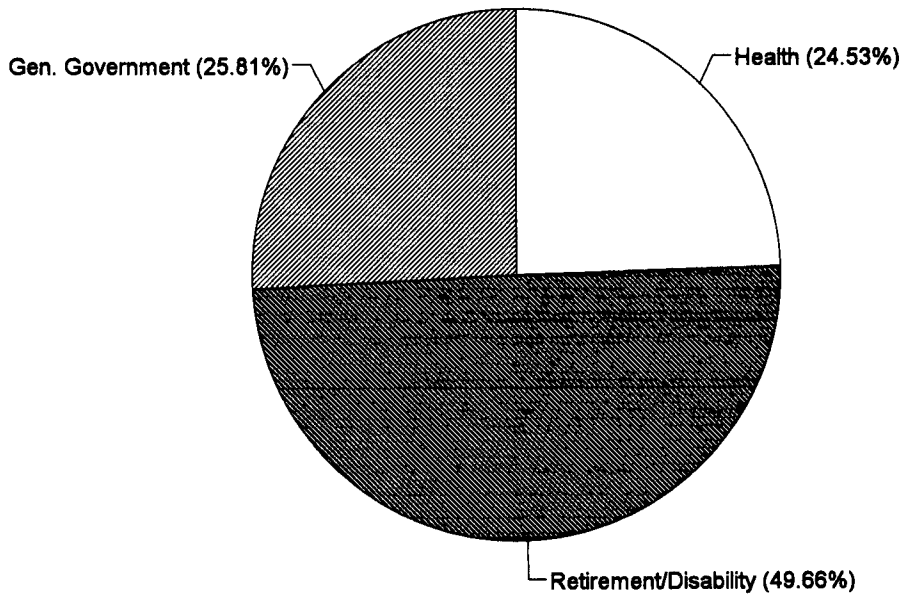
Percent of FTE



23,285 FTE (8.3 percent of NASA's 1995 obligations)

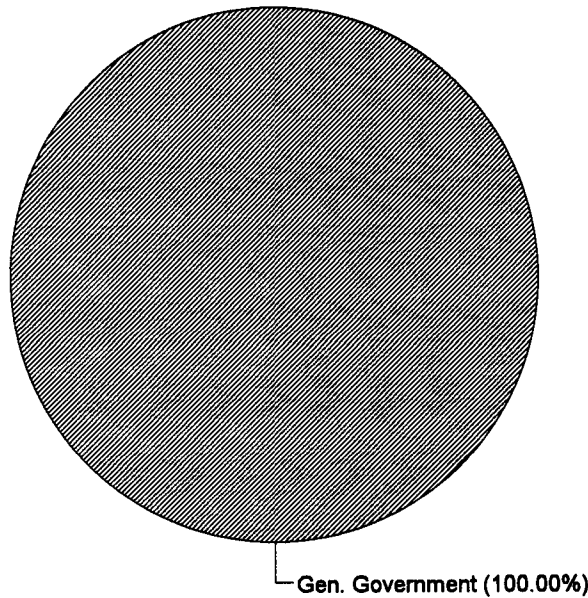
Office of Personnel Management

Percent of obligations



\$79.7 billion in obligations (3.7 percent of total 1995 obligations)

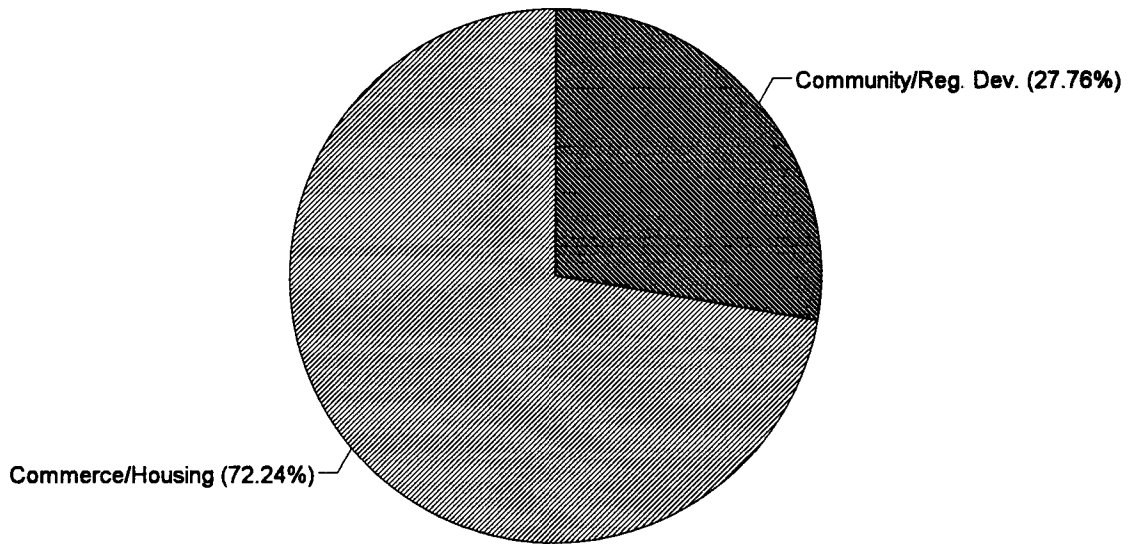
Percent of FTE



5,472 FTE (0.2 percent of OPM's 1995 obligations)

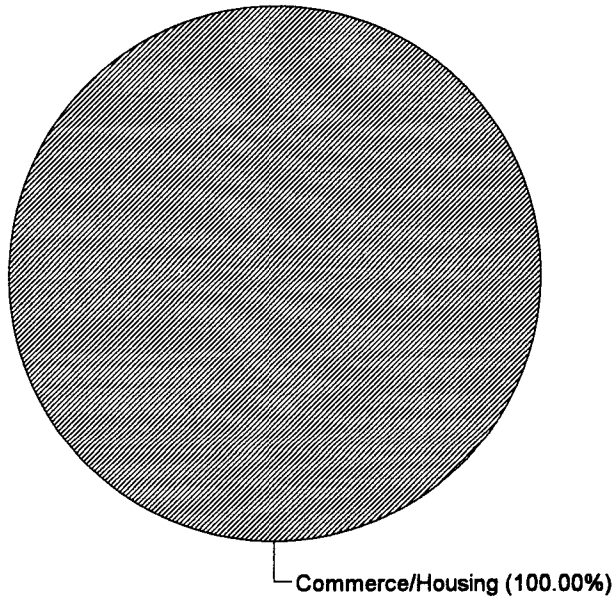
Small Business Administration

Percent of obligations



\$2.2 billion in obligations (0.1 percent of total 1995 obligations)

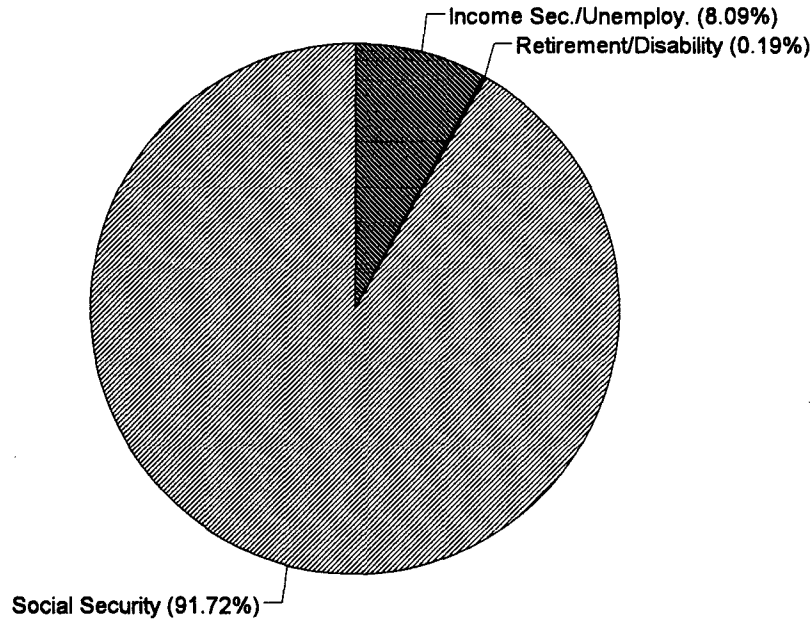
Percent of FTE



6,090 FTE (7.9 percent of SBA's 1995 obligations)

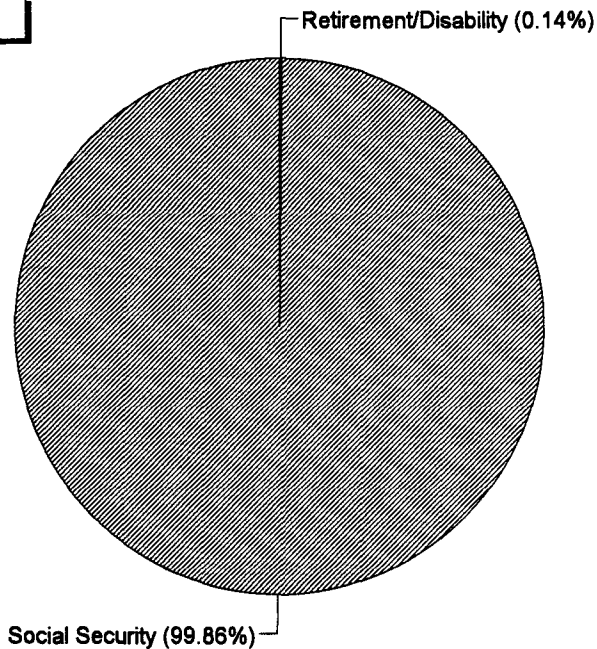
Social Security Administration

Percent of obligations



\$377.5 billion in obligations (17.5 percent of total 1995 obligations)

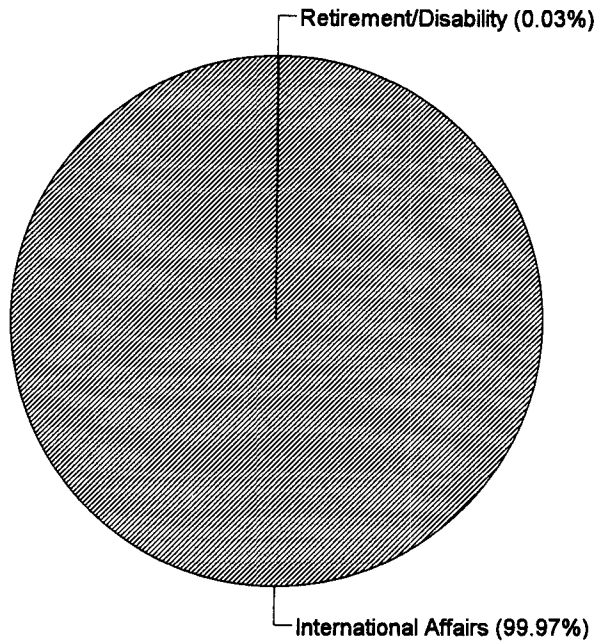
Percent of FTE



64,930 FTE (0.7 percent of SSA's 1995 obligations)

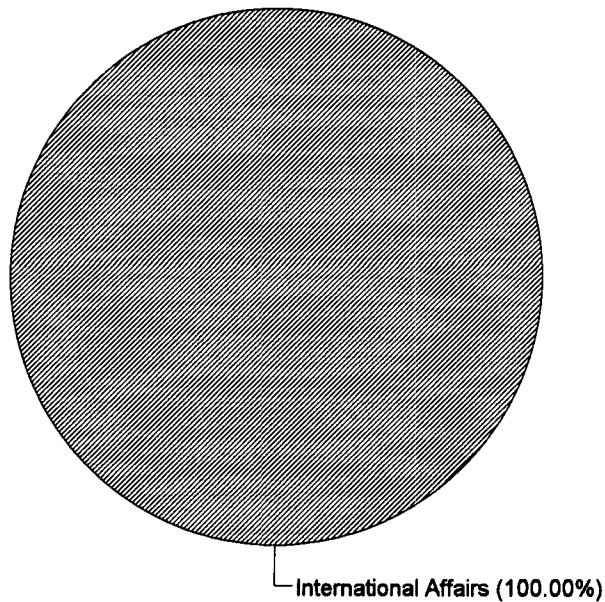
Agency for International Development

Percent of obligations



\$7.4 billion in obligations (0.3 percent of total 1995 obligations)

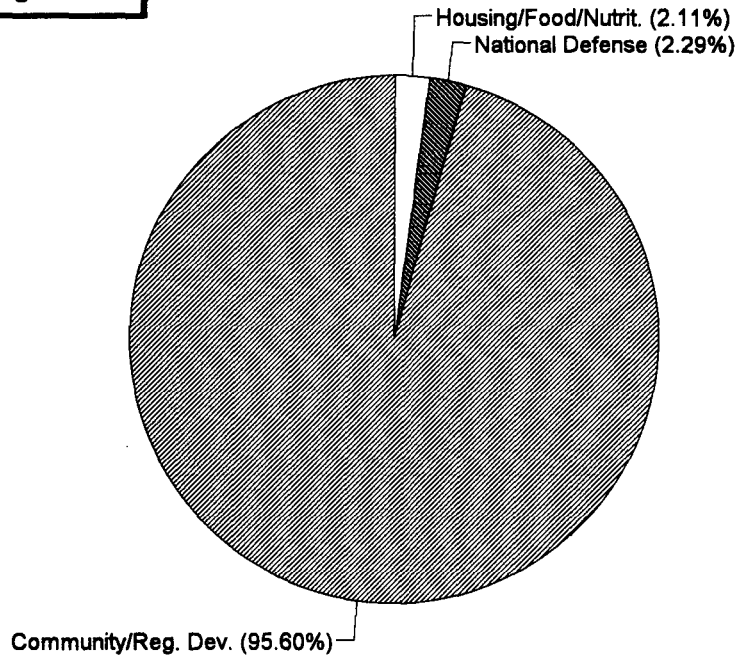
Percent of FTE



3,838 FTE (2.9 percent of AID's 1995 obligations)

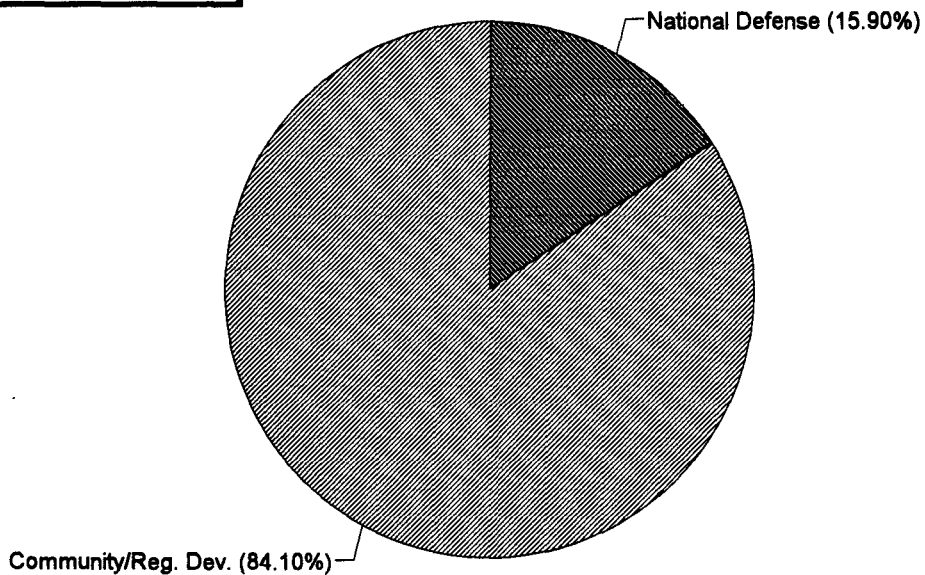
Federal Emergency Management Agency

Percent of obligations



\$6.2 billion in obligations (0.3 percent of total 1995 obligations)

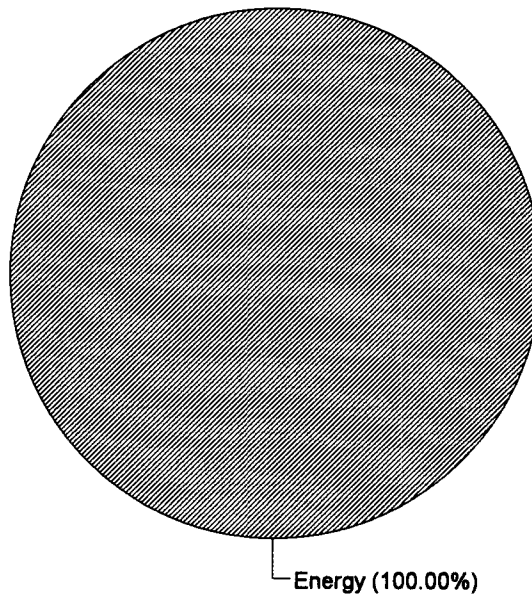
Percent of FTE



3,944 FTE (2.6 percent of FEMA's 1995 obligations)

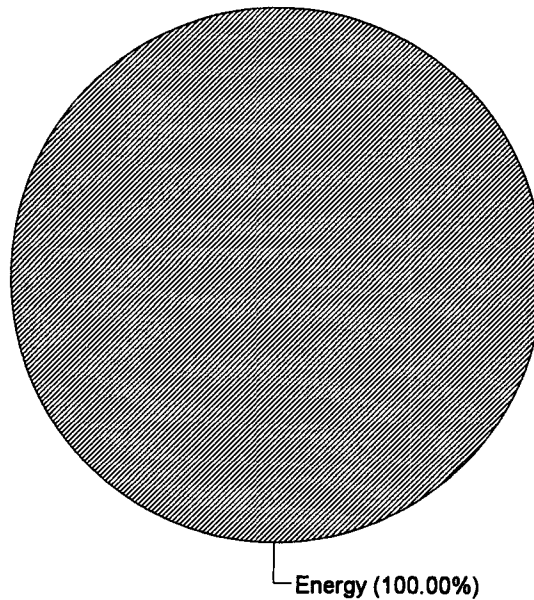
Nuclear Regulatory Commission

Percent of obligations



\$0.6 billion in obligations (0.0 percent of total 1995 obligations)

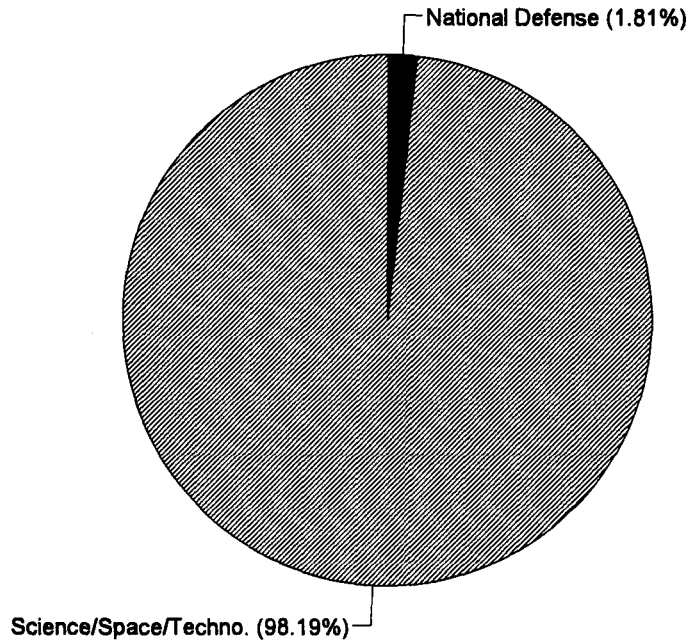
Percent of FTE



3,218 FTE (41.6 percent of NRC's 1995 obligations)

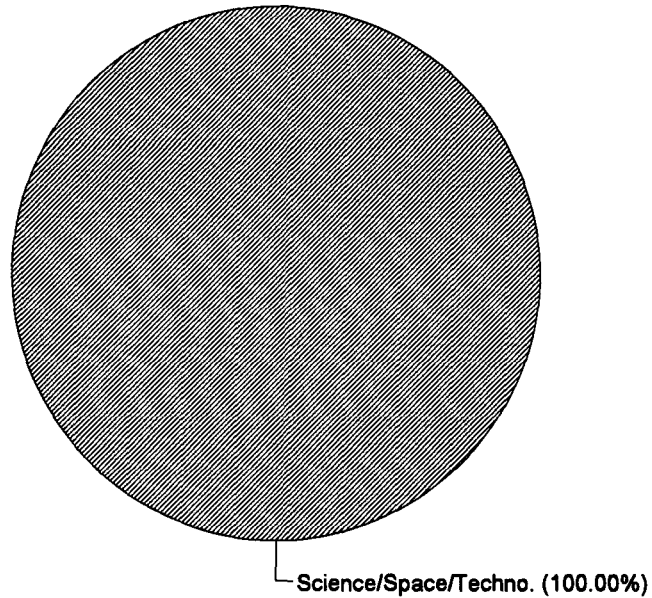
National Science Foundation

Percent of obligations



\$3.5 billion in obligations (0.2 percent of total 1995 obligations)

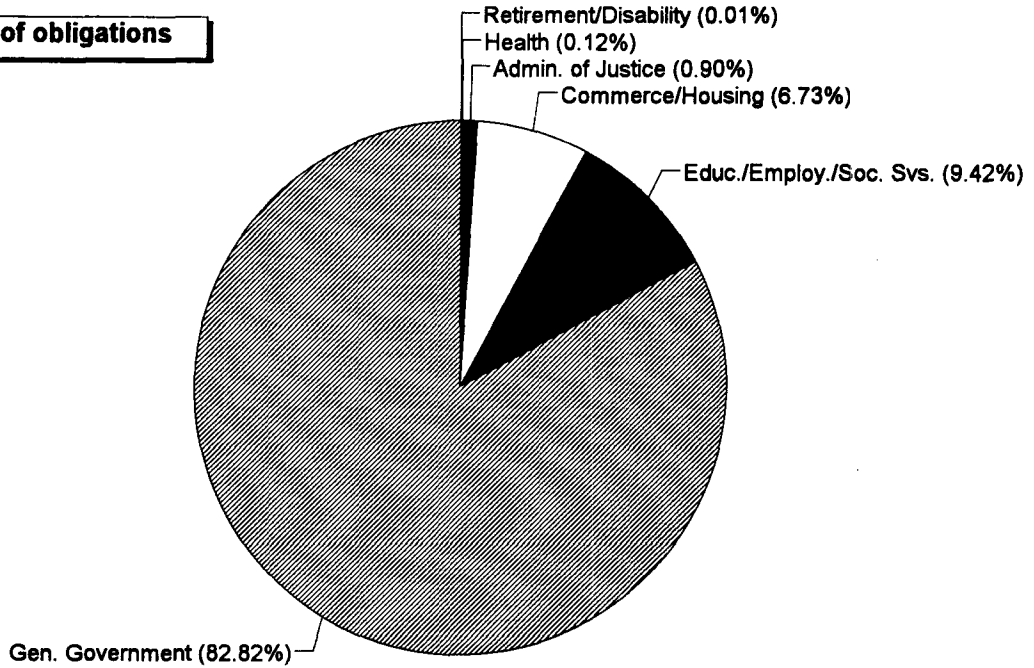
Percent of FTE



1,267 FTE (2.1 percent of NSF's 1995 obligations)

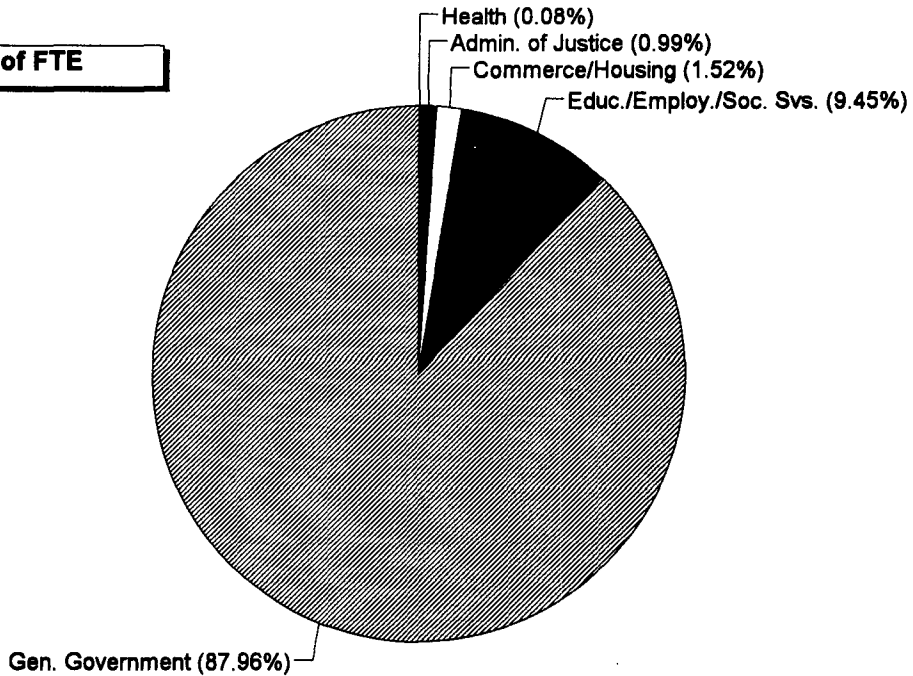
Legislative Branch

Percent of obligations



\$3.8 billion in obligations (0.2 percent of total 1995 obligations)

Percent of FTE

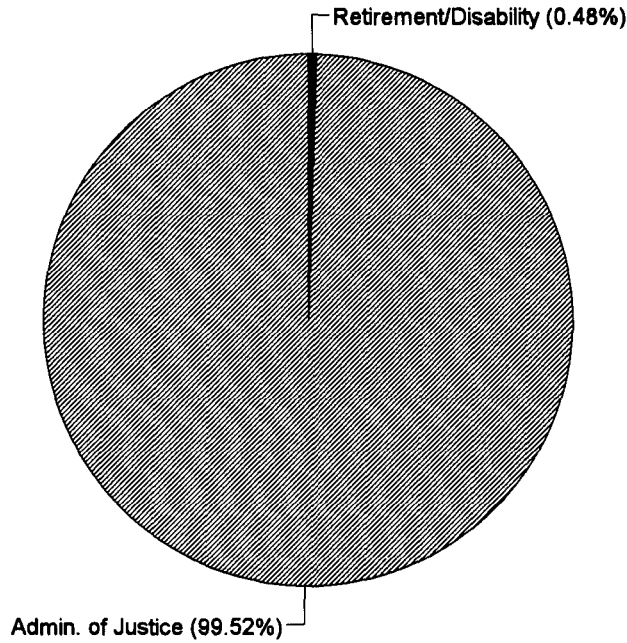


35,340 FTE (20.2 percent of Legislative's 1995 obligations)

Note: FTE level estimated by OMB.

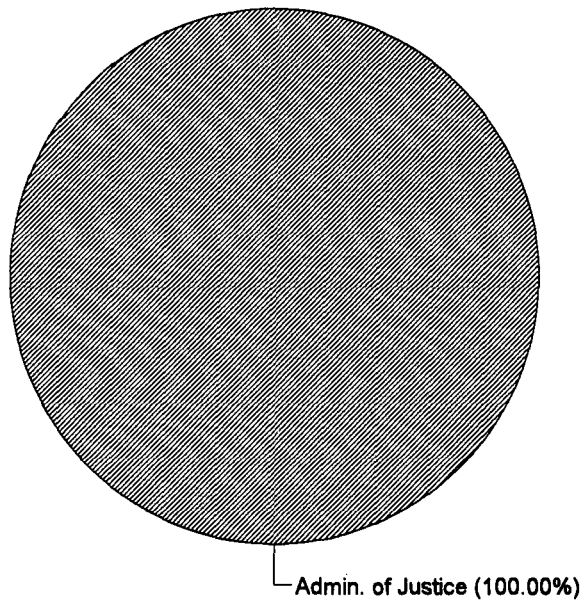
Judicial Branch

Percent of obligations



\$3.4 billion in obligations (0.2 percent of total 1995 obligations)

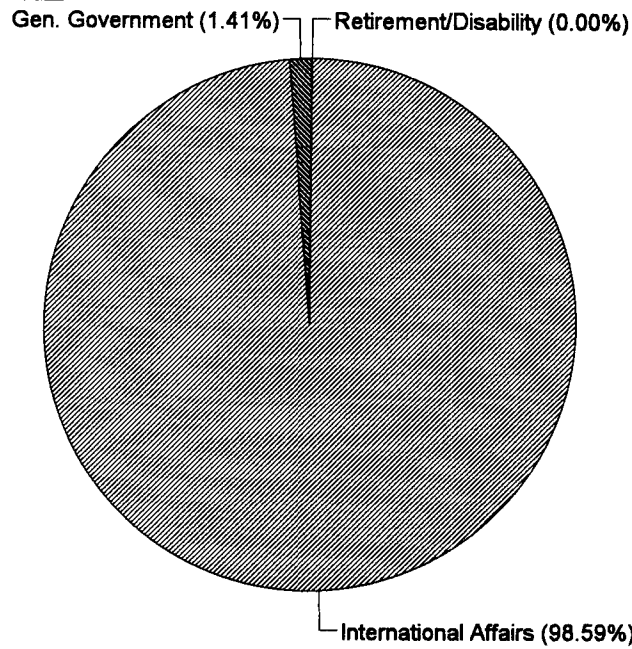
Percent of FTE



29,007 FTE (41.4 percent of Judicial's 1995 obligations)

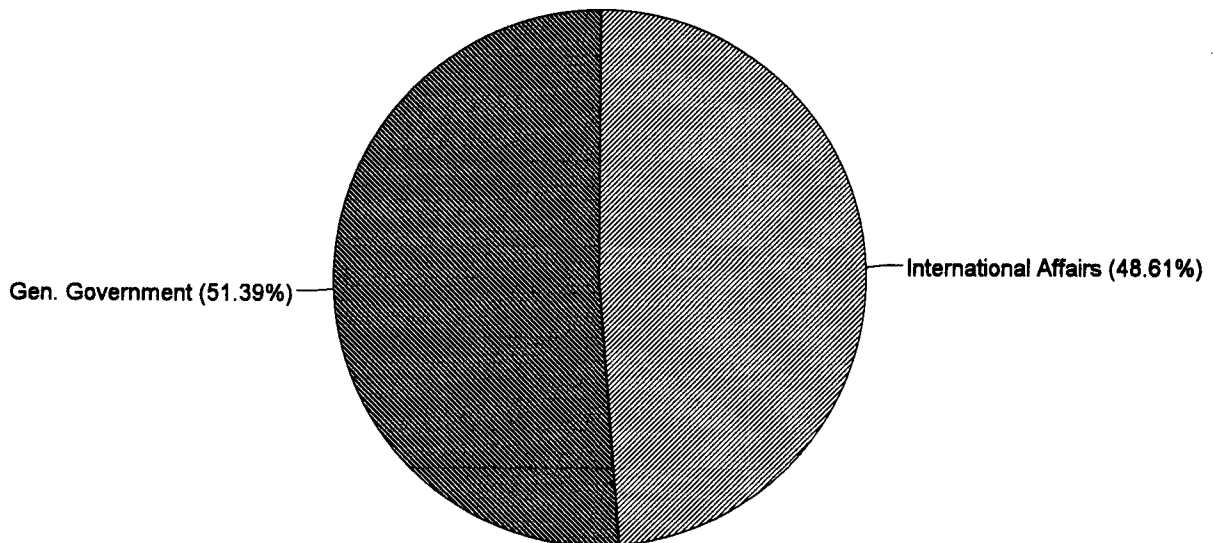
Executive Office of the President

Percent of obligations



\$21.5 billion in obligations (1.0 percent of total 1995 obligations)

Percent of FTE

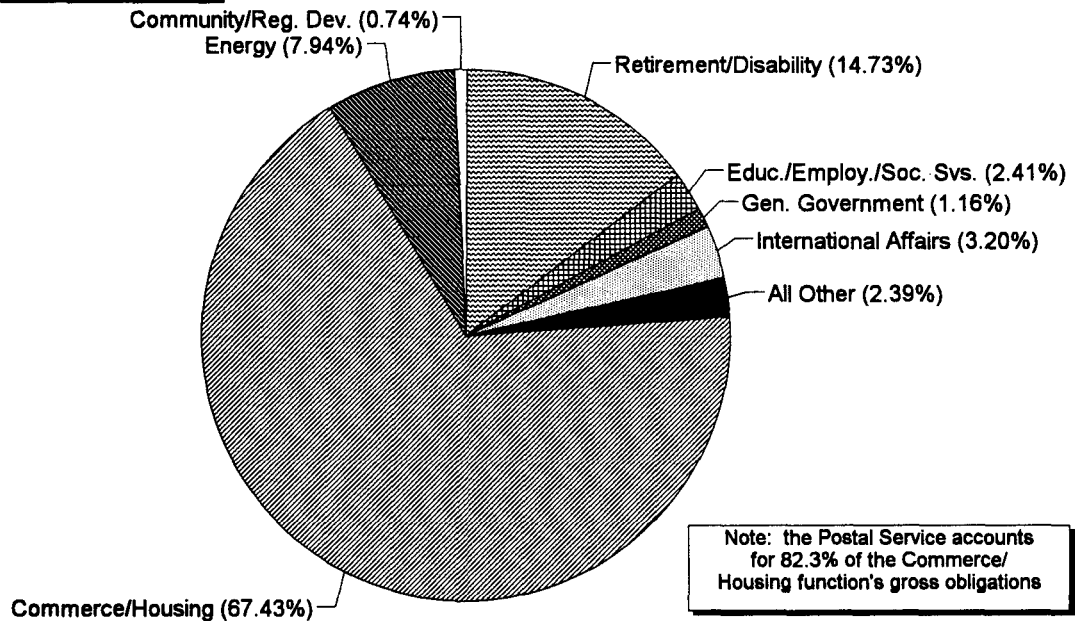


3,226 FTE (0.8 percent of EOP's 1995 obligations)

Other Independent Agencies

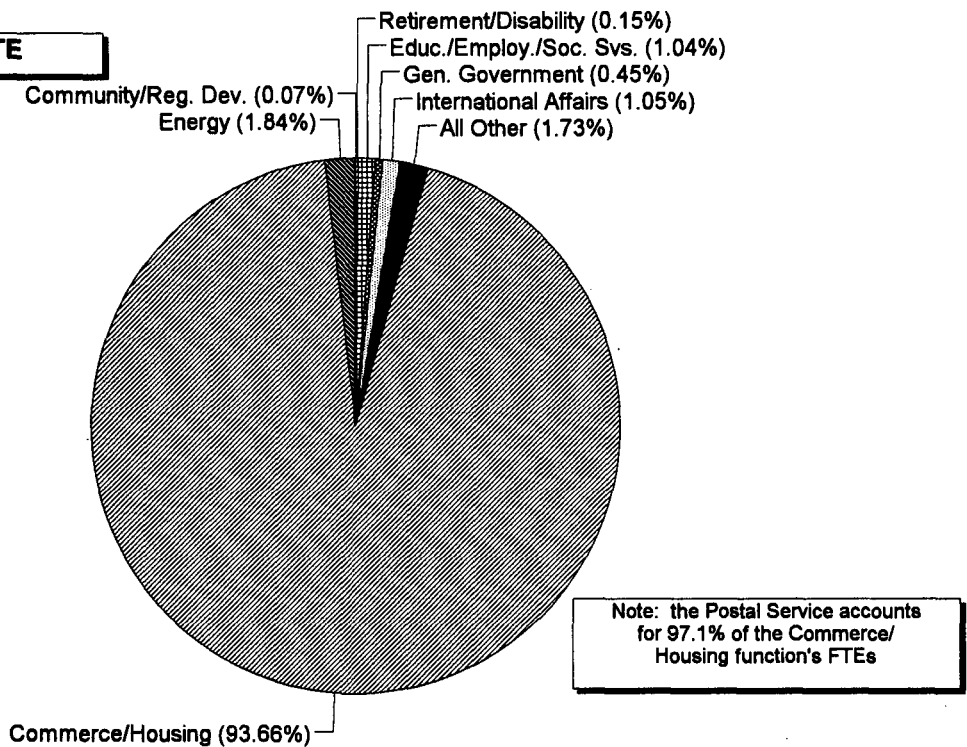
Including Postal Service

Percent of obligations



\$101.1 billion in obligations (4.7 percent of total 1995 obligations)

Percent of FTE

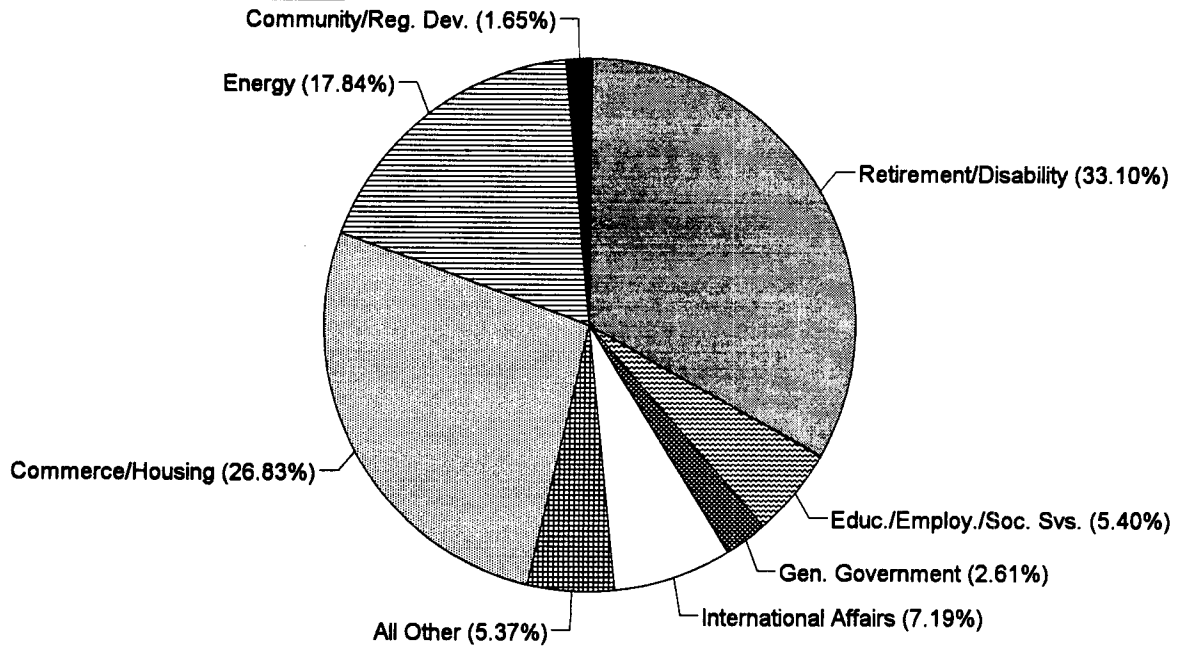


882,259 FTE (30.8 percent of Independent Agencies' 1995 obligations)

Other Independent Agencies

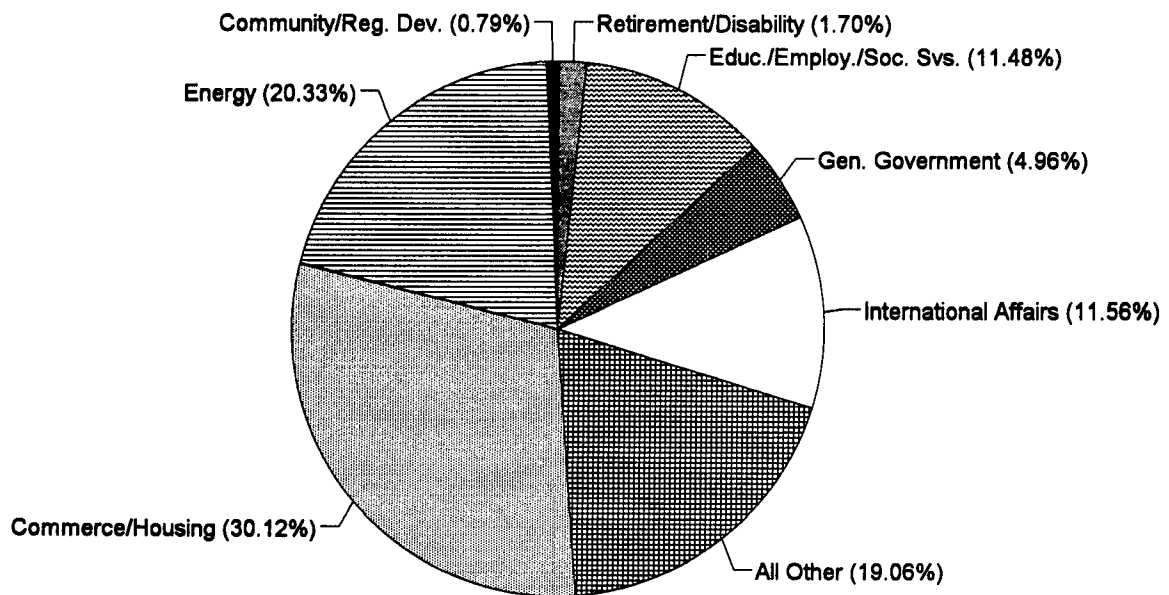
Excluding Postal Service

Percent of obligations



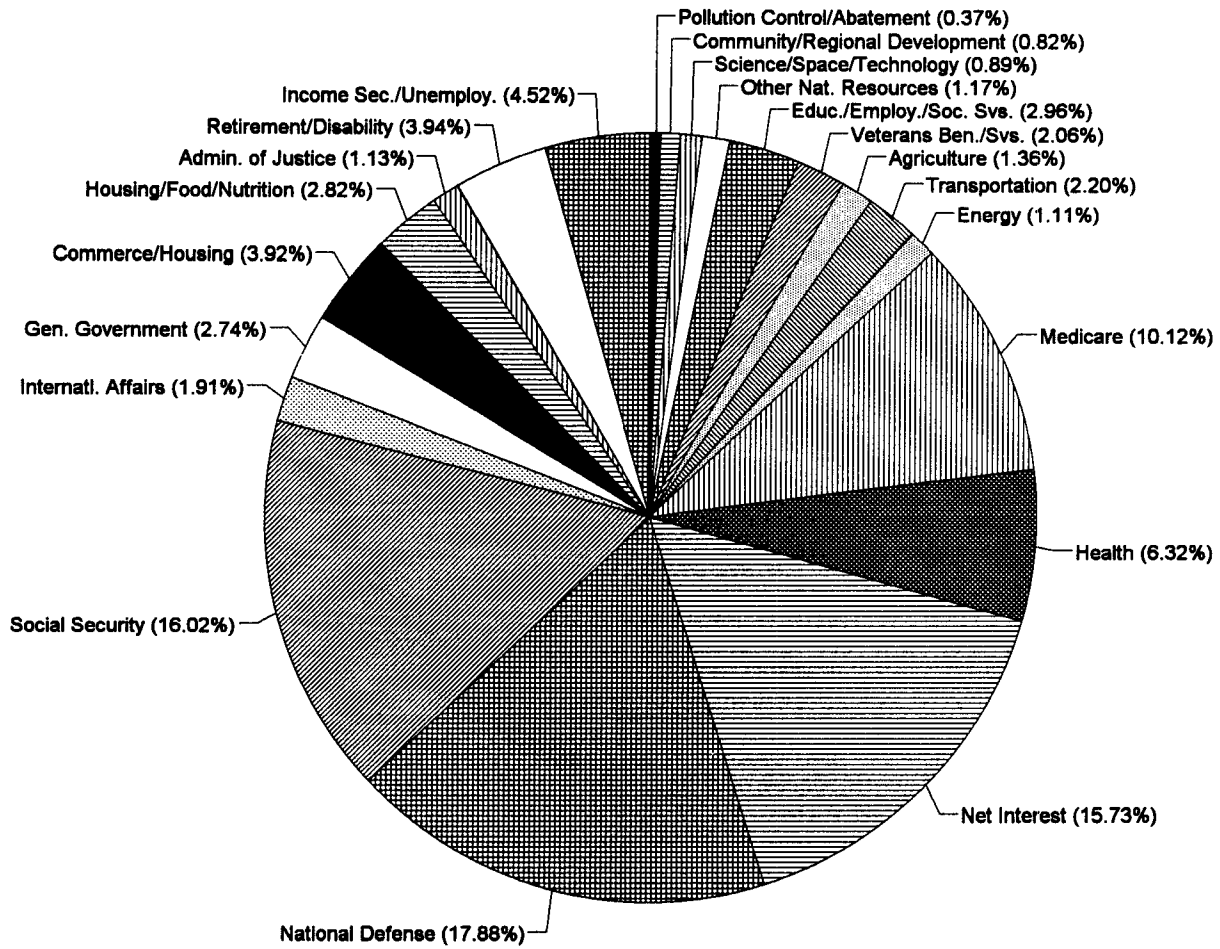
\$45.0 billion in obligations (2.1 percent of total 1995 obligations)

Percent of FTE

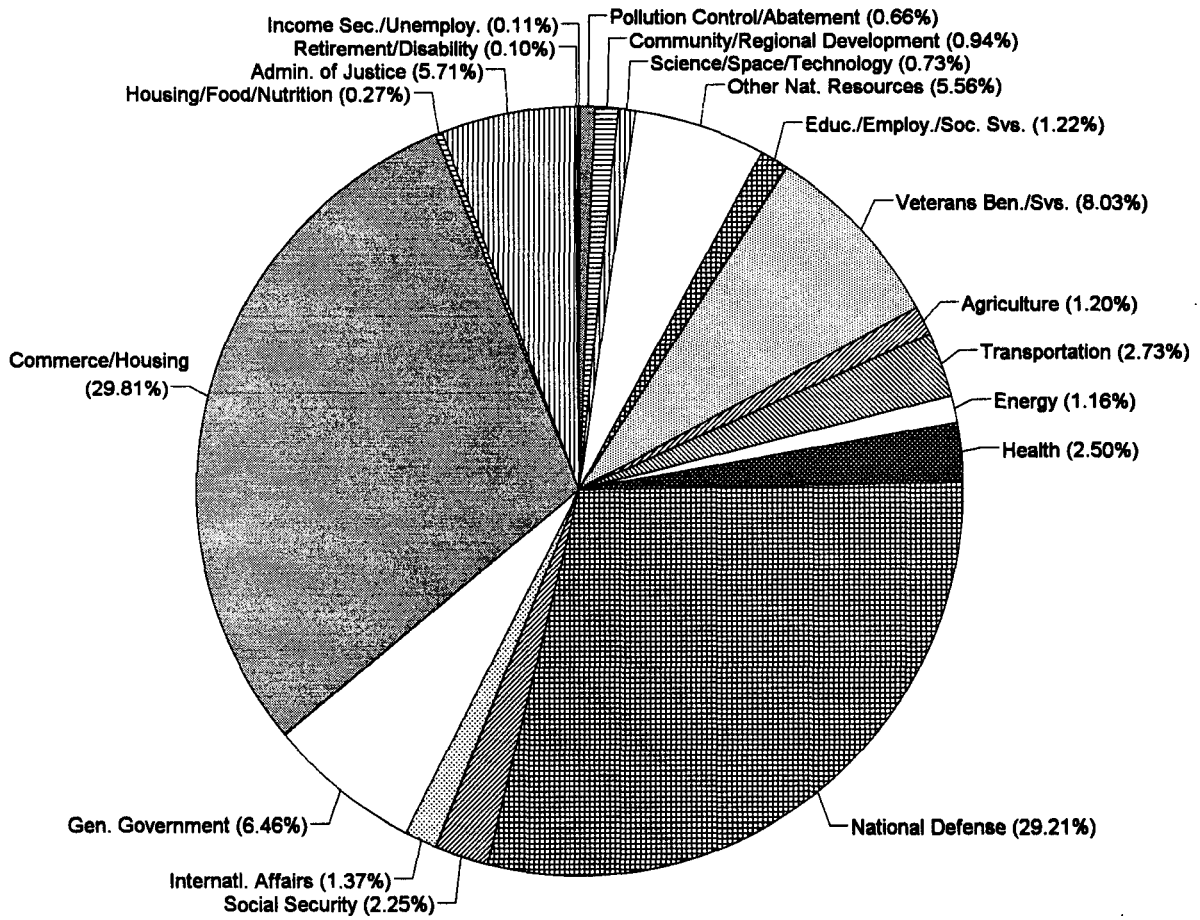


80,083 FTE (7.5 percent of non-USPS Indep. Agencies' 1995 obligations)

1995 Obligations: Function Summary

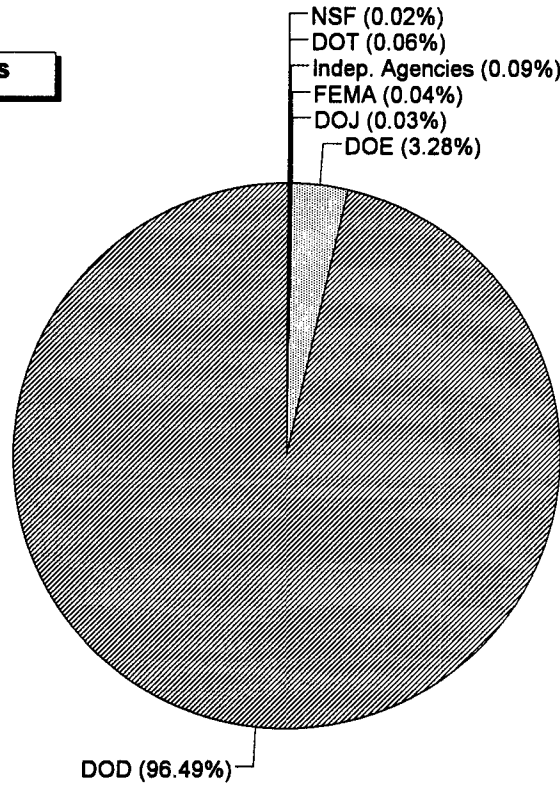


1995 FTE Levels: Function Summary



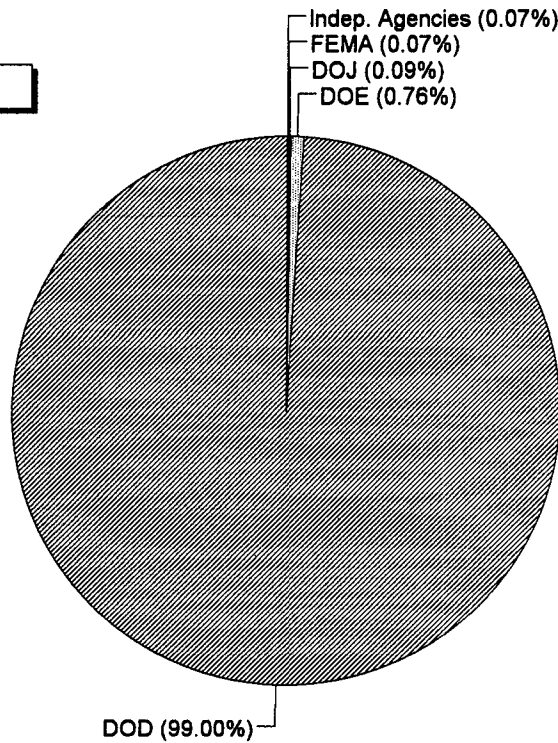
National Defense

Percent of obligations



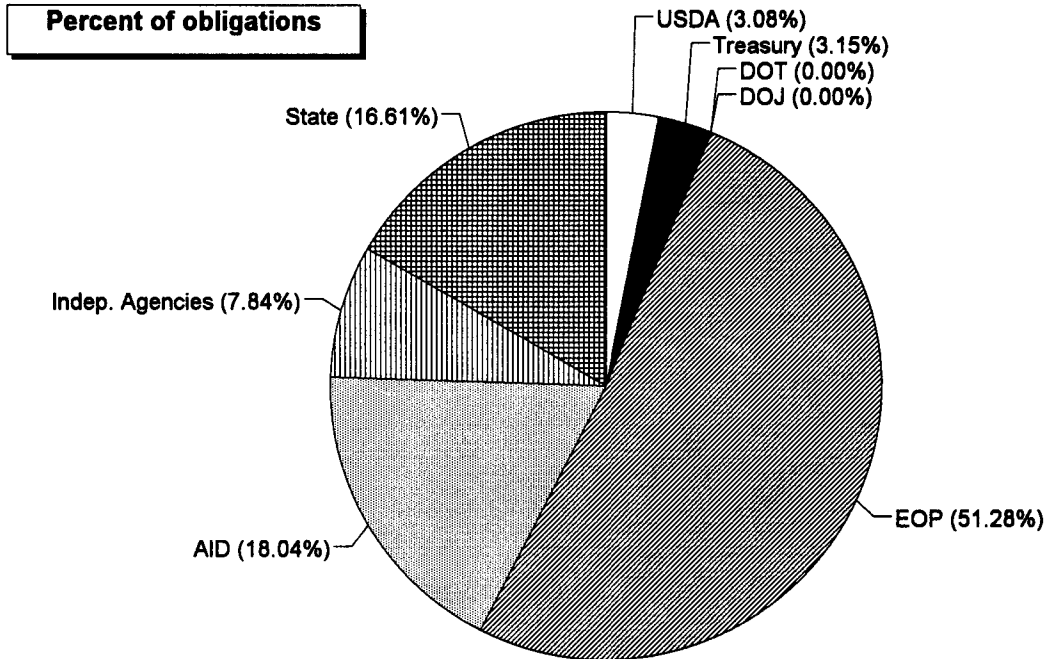
\$386.3 billion in obligations (17.9 percent of total 1995 obligations)

Percent of FTE

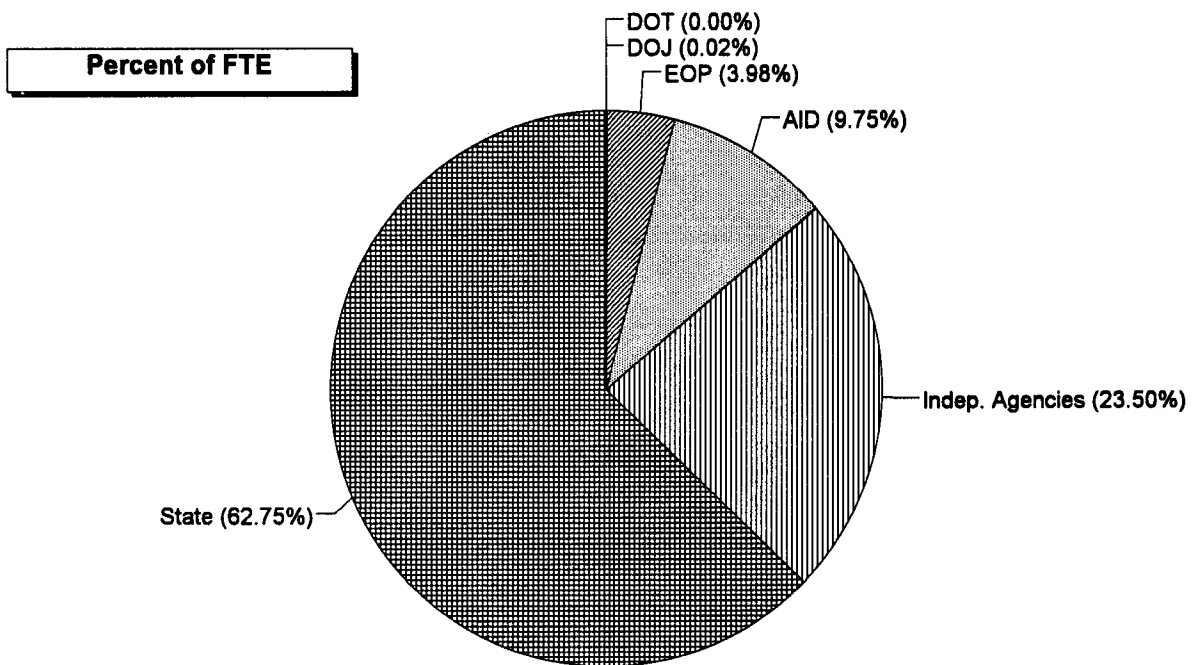


842,562 FTE (8.1 percent of this function's 1995 obligations)

International Affairs



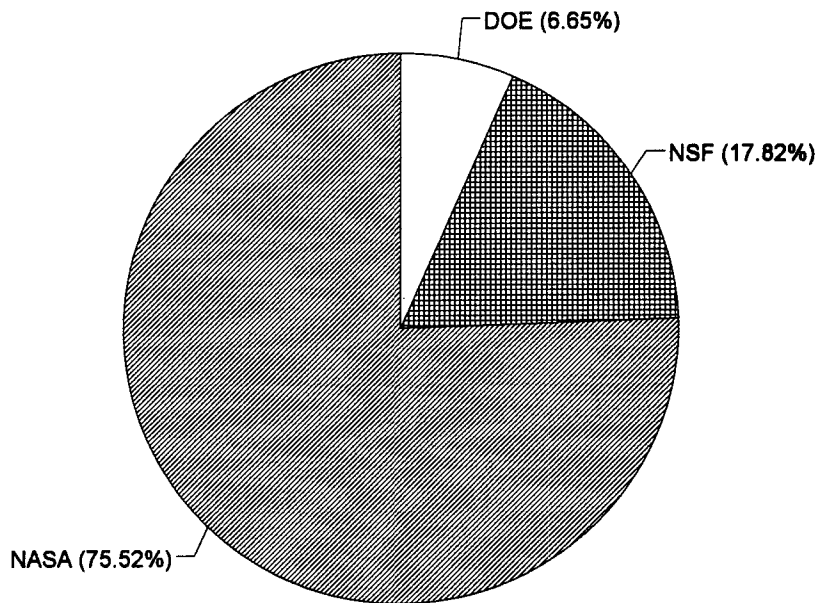
\$41.3 billion in obligations (1.9 percent of total 1995 obligations)



39,379 FTE (4.3 percent of this function's 1995 obligations)

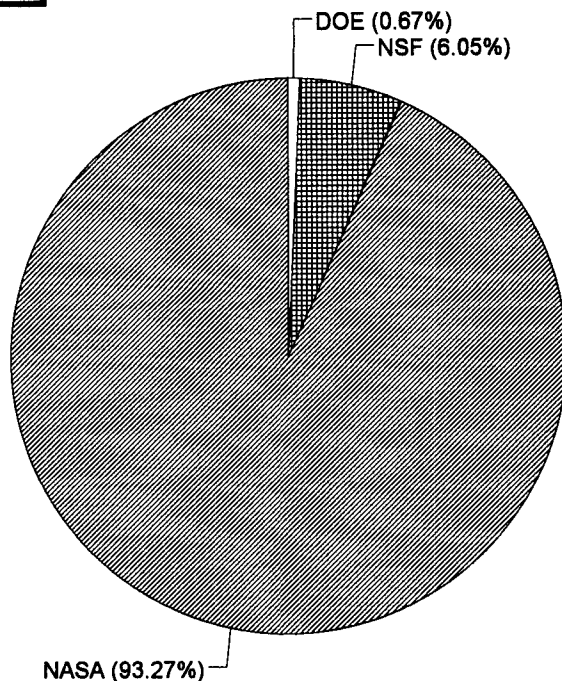
Science, Space, and Technology

Percent of obligations



\$19.3 billion in obligations (0.9 percent of total 1995 obligations)

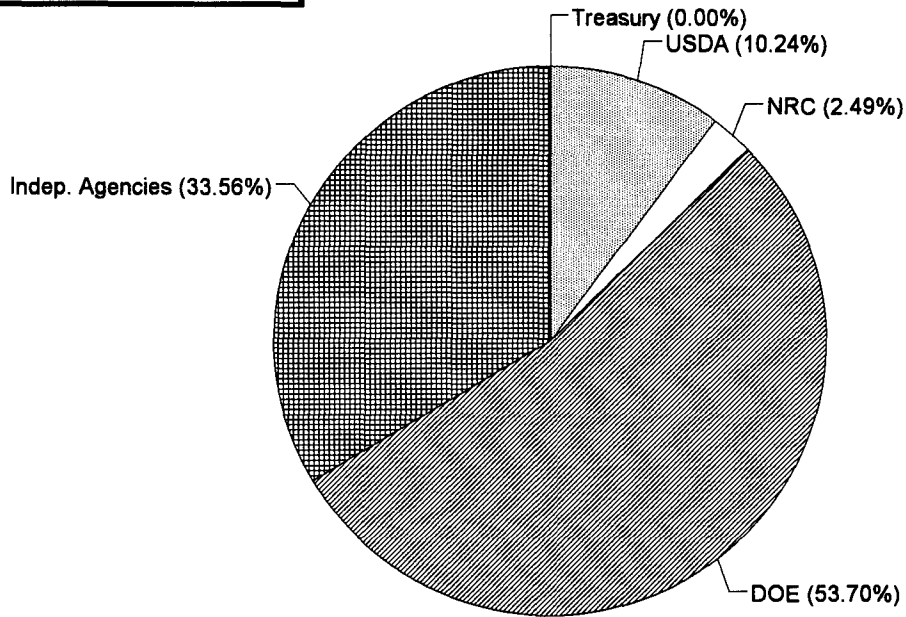
Percent of FTE



20,925 FTE (6.2 percent of this function's 1995 obligations)

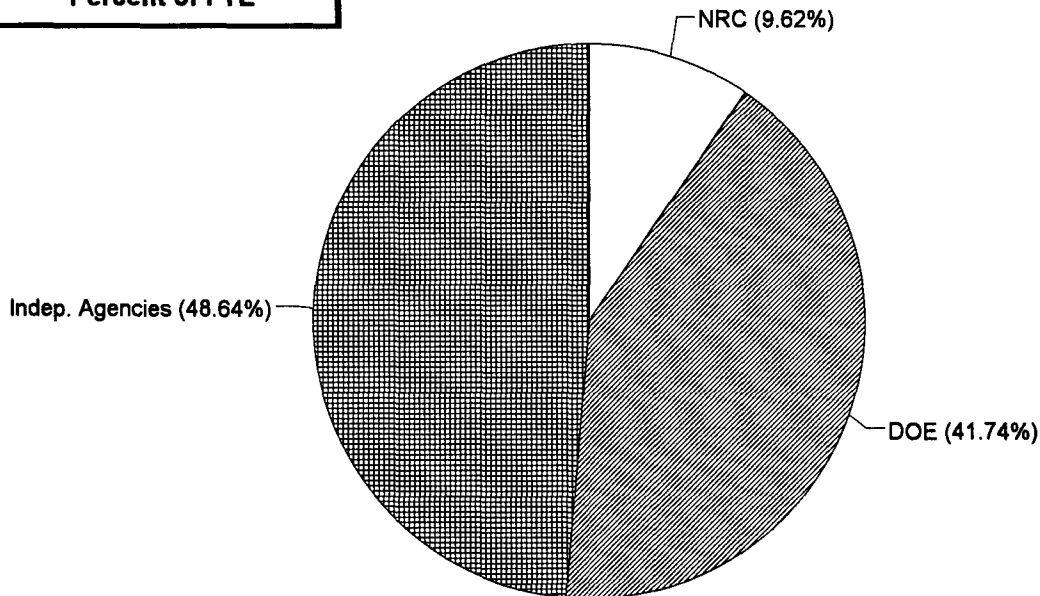
Energy

Percent of obligations



\$23.9 billion in obligations (1.1 percent of total 1995 obligations)

Percent of FTE



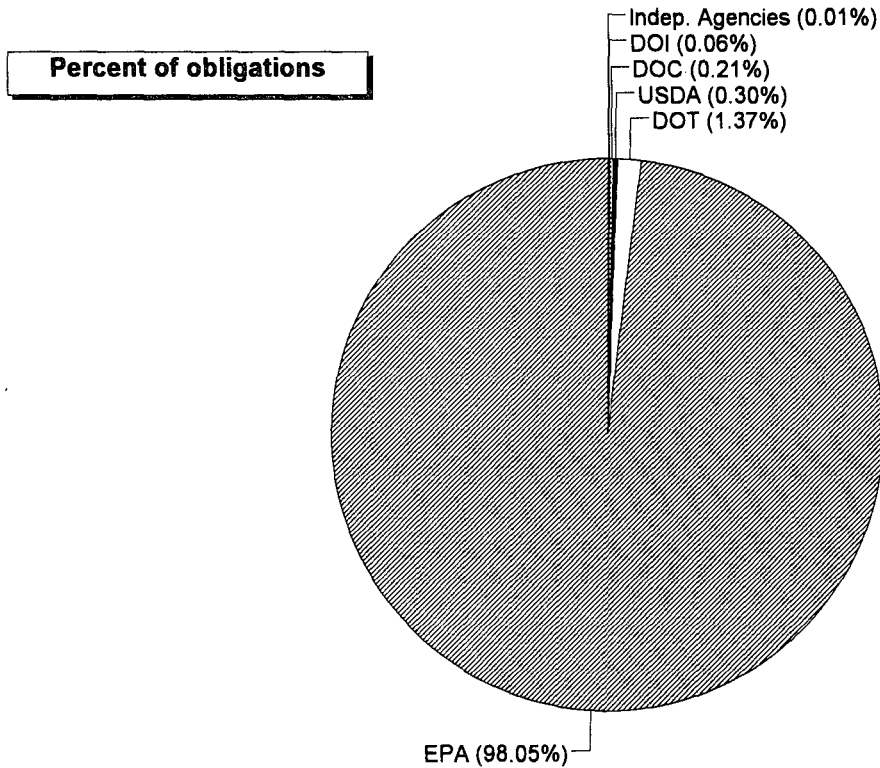
33,464 FTE (7.4 percent of this function's 1995 obligations)

Natural Resources and Environment

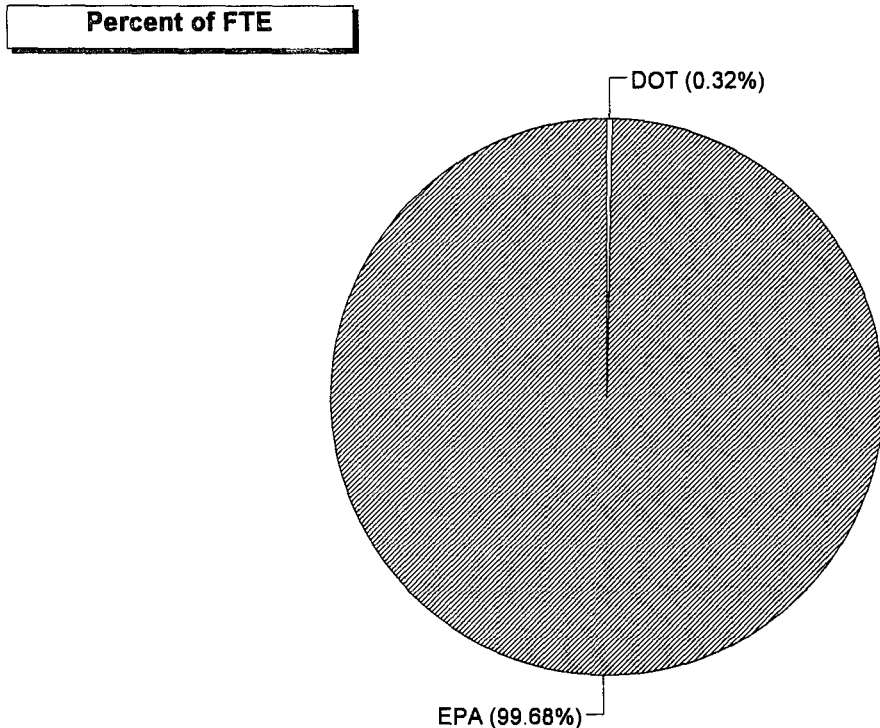
For purposes of clarity, this budget function is divided into two components:

- Pollution Control and Abatement (Page 115)
- Other Natural Resources (Page 116)

Pollution Control and Abatement

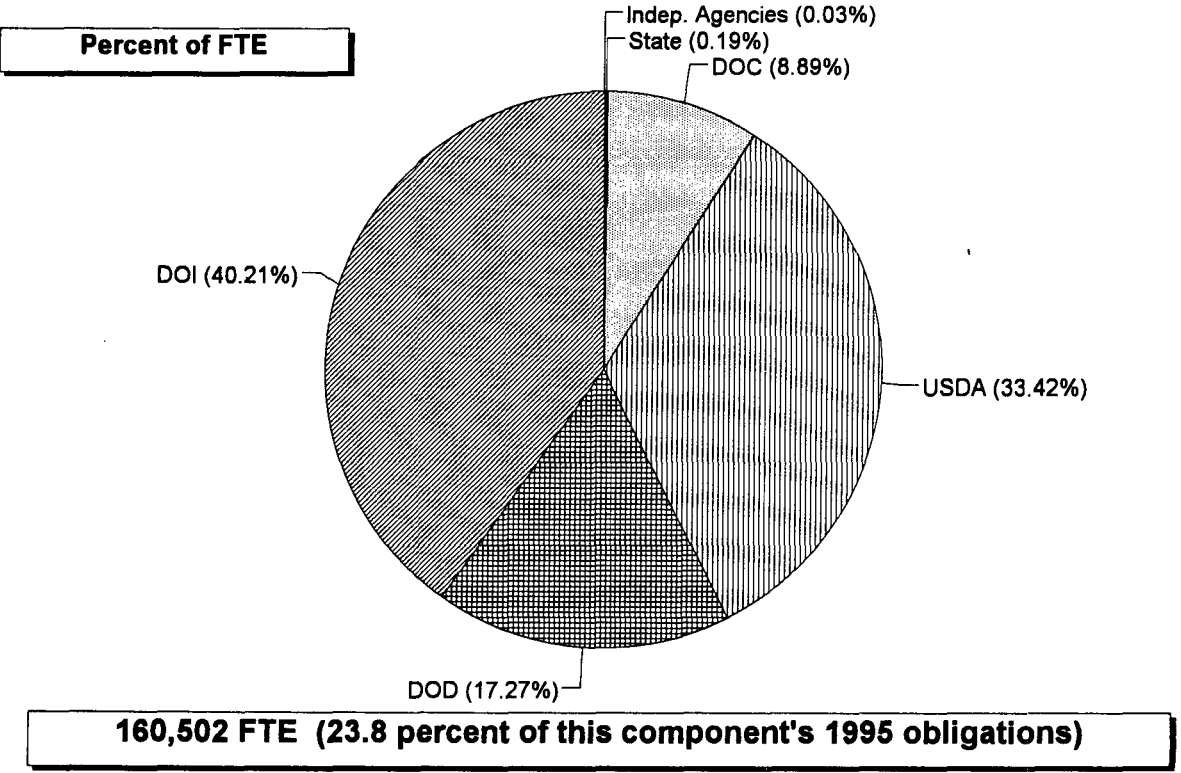
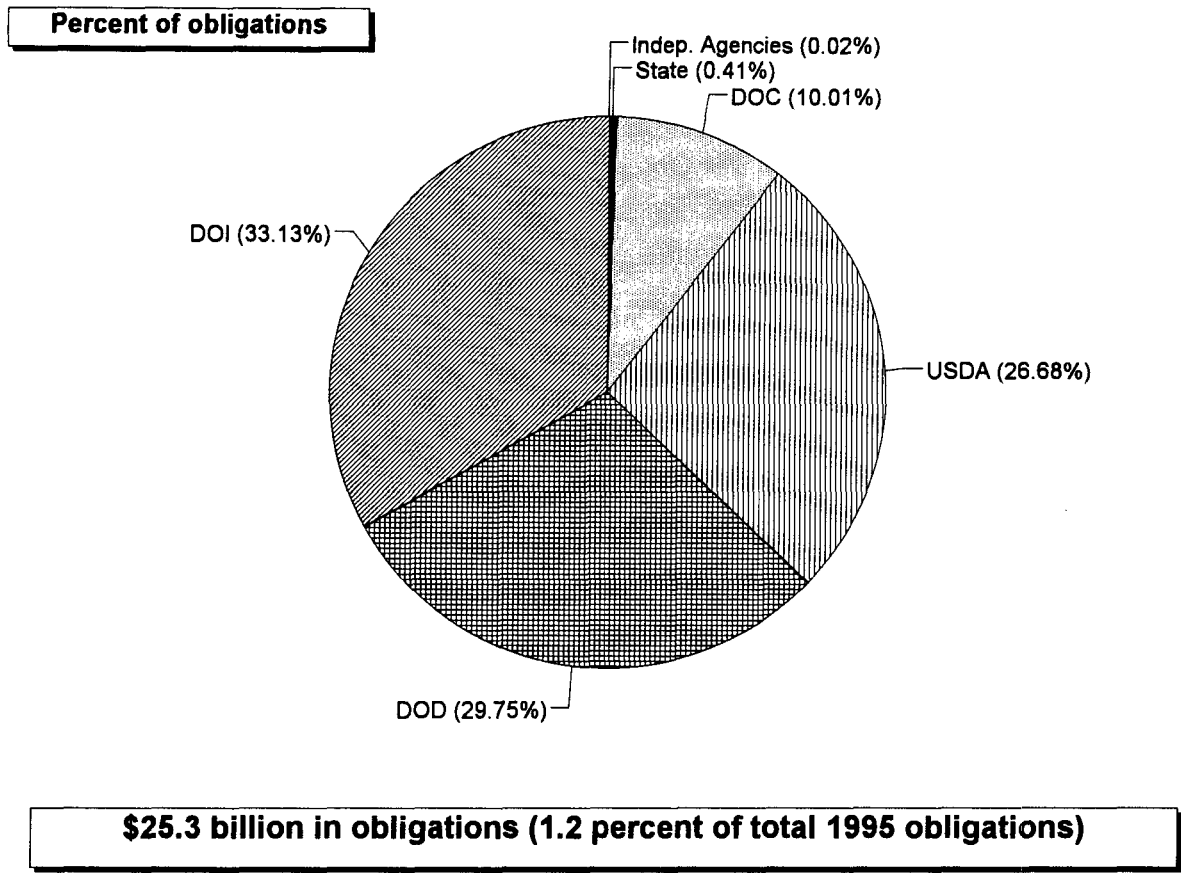


\$8.0 billion in obligations (0.4 percent of total 1995 obligations)



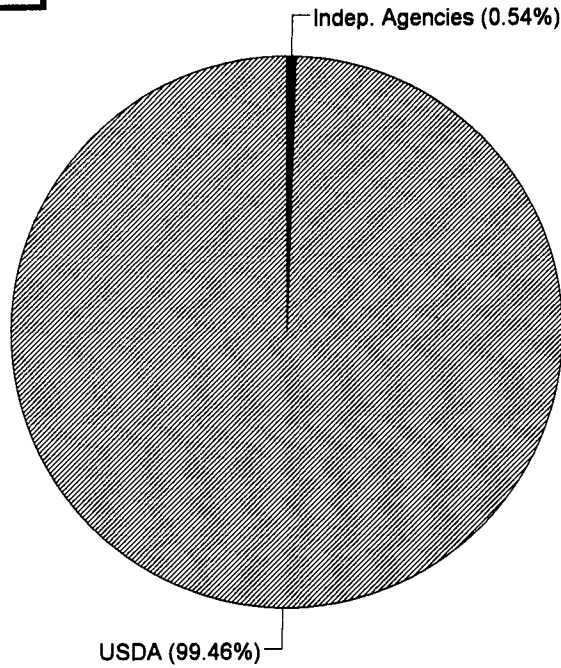
18,940 FTE (12.3 percent of this component's 1995 obligations)

Other Natural Resources



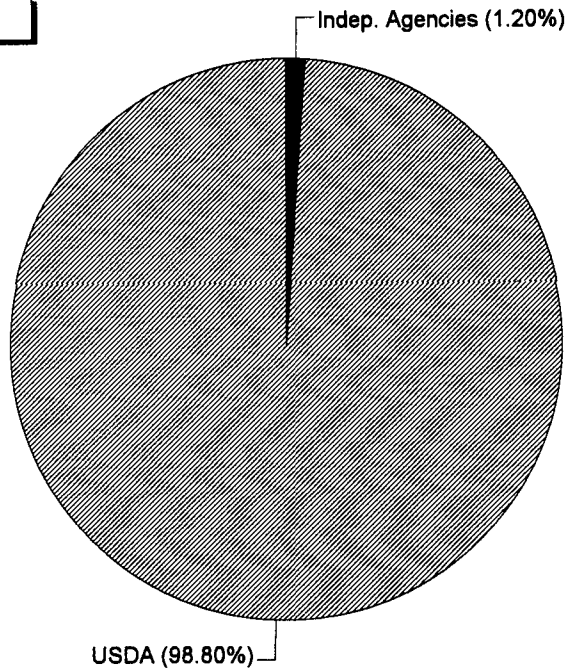
Agriculture

Percent of obligations



\$29.3 billion in obligations (1.4 percent of total 1995 obligations)

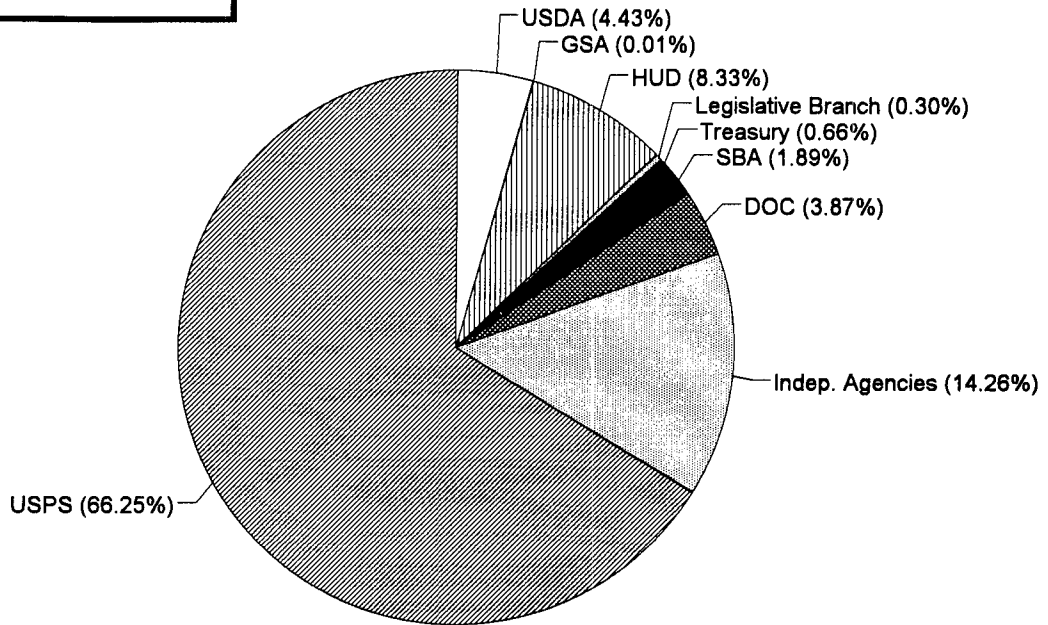
Percent of FTE



34,553 FTE (4.8 percent of this function's 1995 obligations)

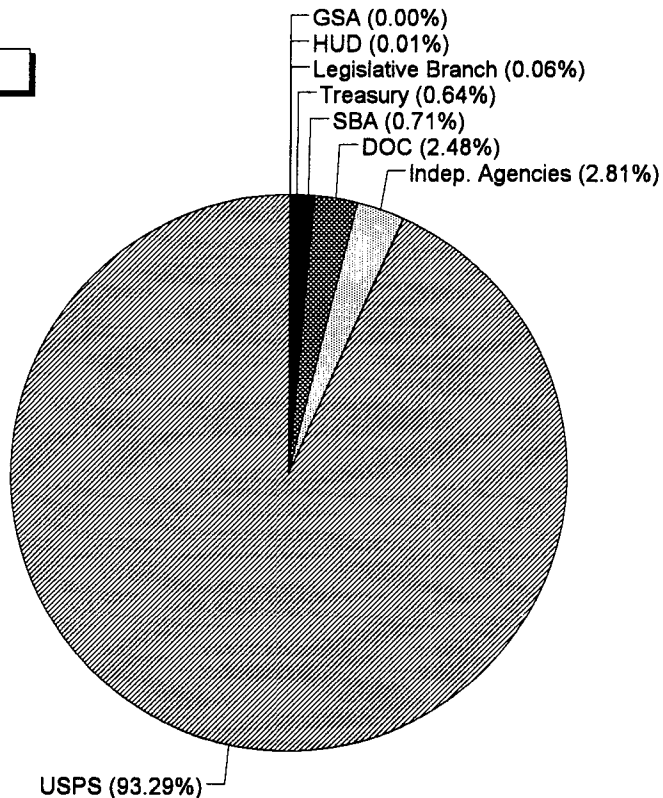
Commerce and Housing Credit

Percent of obligations



\$84.7 billion in obligations (3.9 percent of total 1995 obligations)

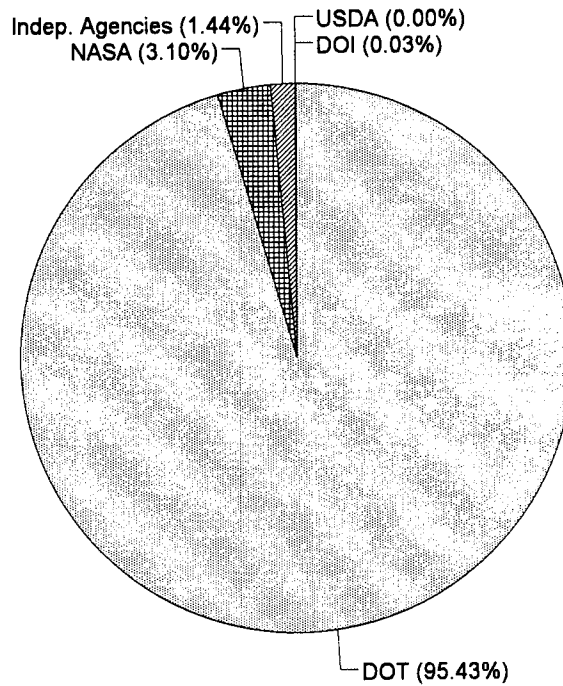
Percent of FTE



859,867 FTE (35.7 percent of this function's 1995 obligations)

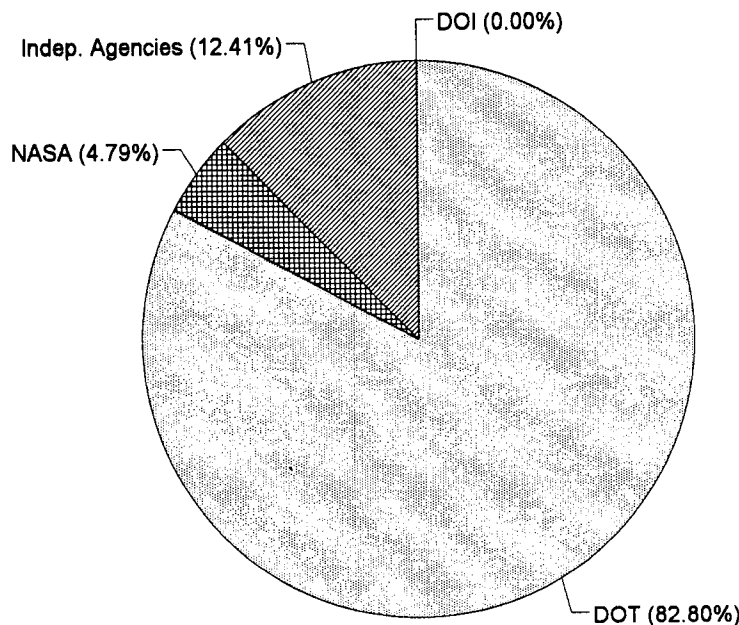
Transportation

Percent of obligations



\$47.4 billion in obligations (2.2 percent of total 1995 obligations)

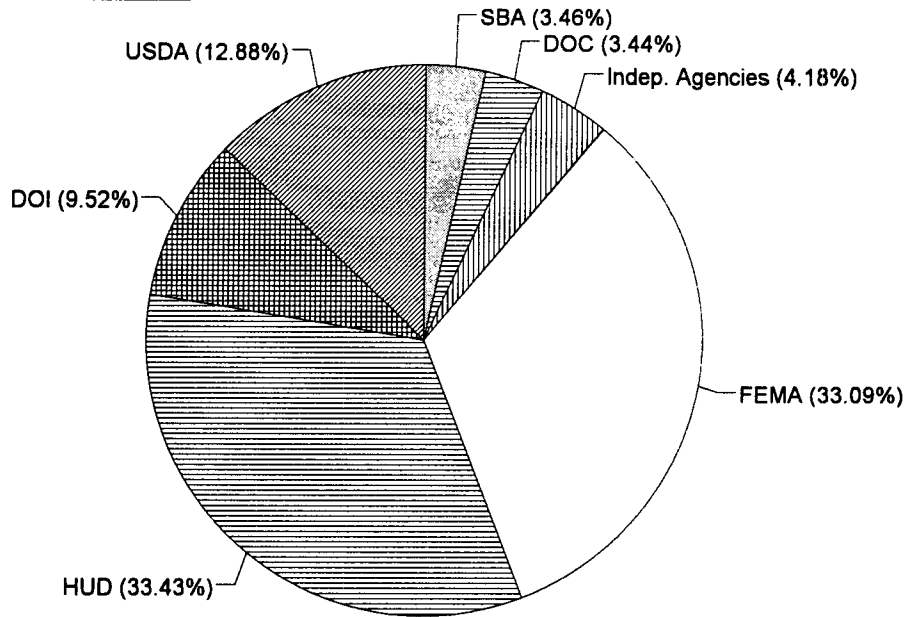
Percent of FTE



78,617 FTE (8.4 percent of this function's 1995 obligations)

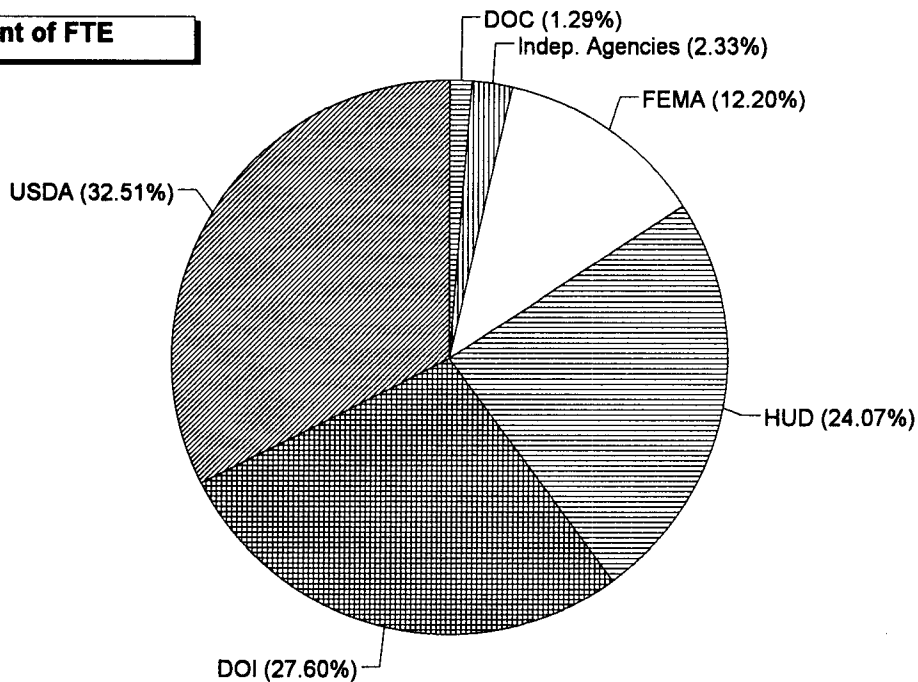
Community and Regional Development

Percent of obligations



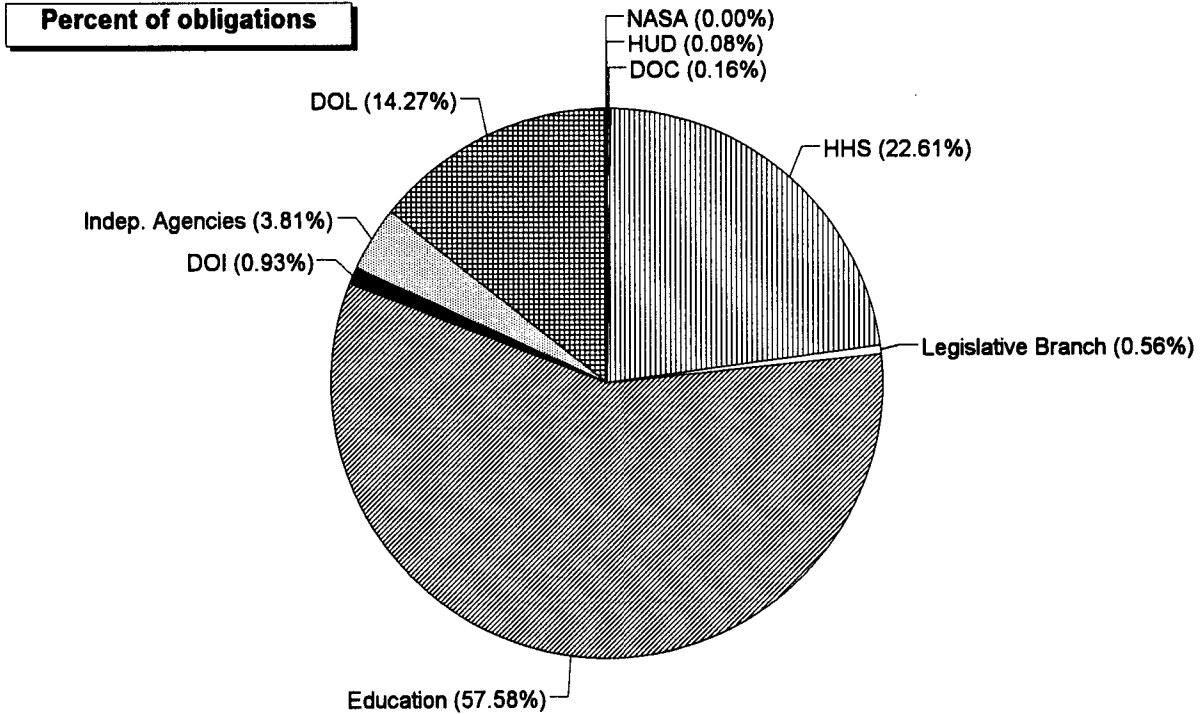
\$17.8 billion in obligations (0.8 percent of total 1995 obligations)

Percent of FTE

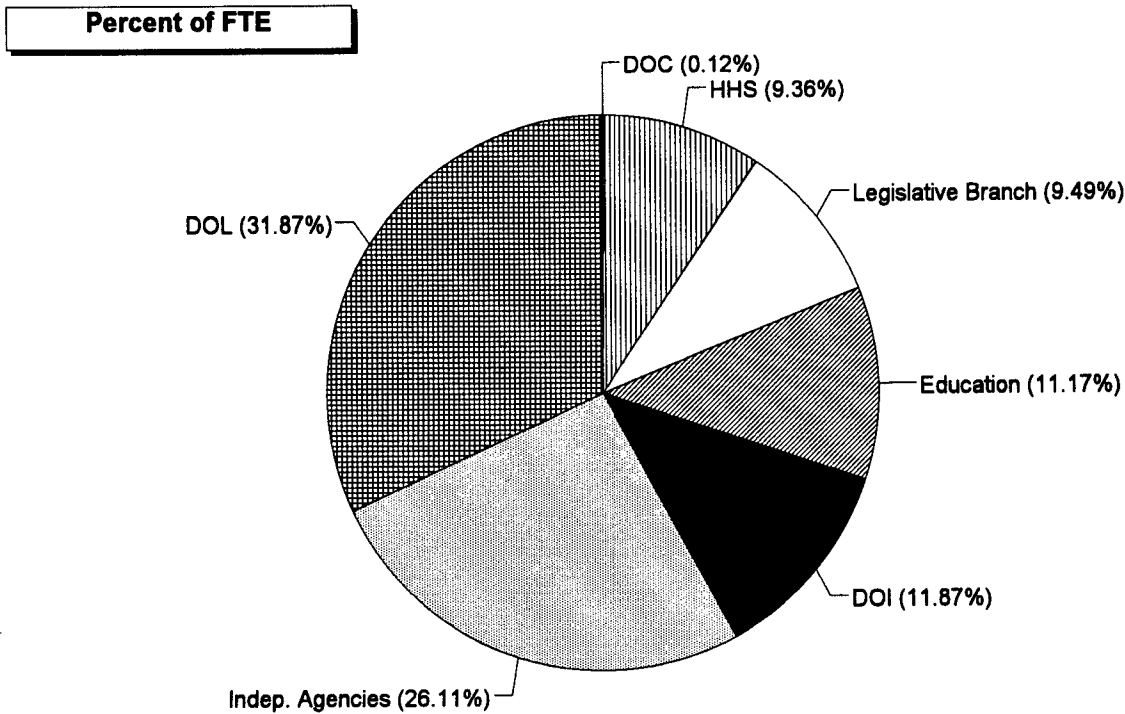


27,190 FTE (5.8 percent of this function's 1995 obligations)

Education, Employment, Social Services



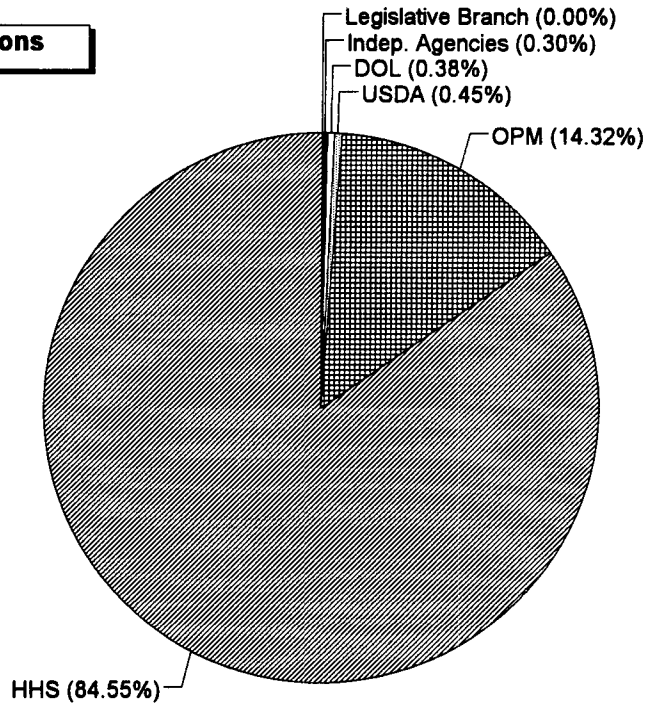
\$63.9 billion in obligations (3.0 percent of total 1995 obligations)



35,205 FTE (2.6 percent of this function's 1995 obligations)

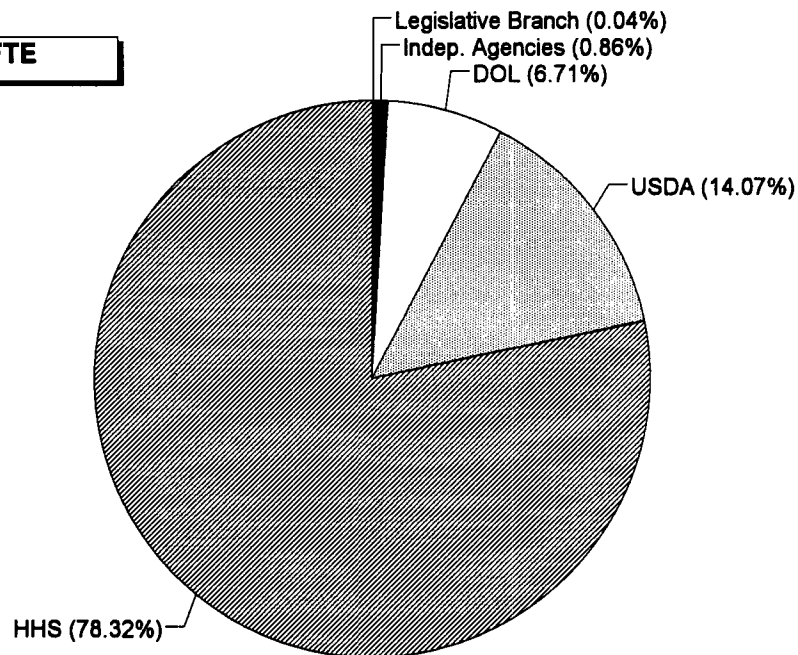
Health

Percent of obligations



\$136.6 billion in obligations (6.3 percent of total 1995 obligations)

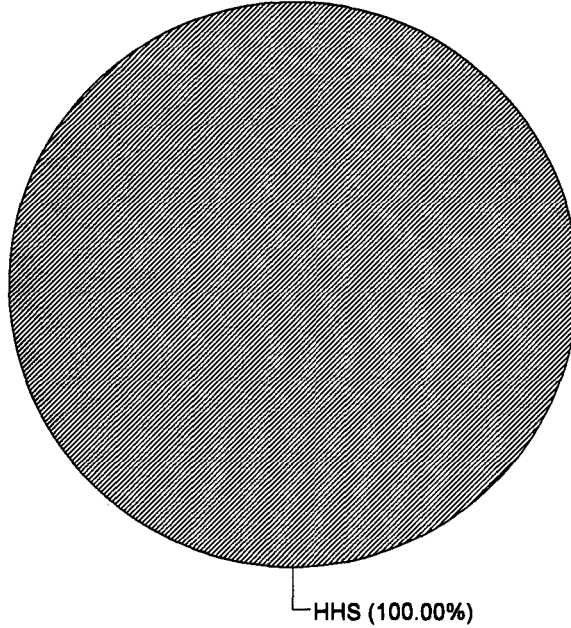
Percent of FTE



72,151 FTE (2.3 percent of this function's 1995 obligations)

Medicare

Percent of obligations



\$218.7 billion in obligations (10.1 percent of total 1995 obligations)

Percent of FTE

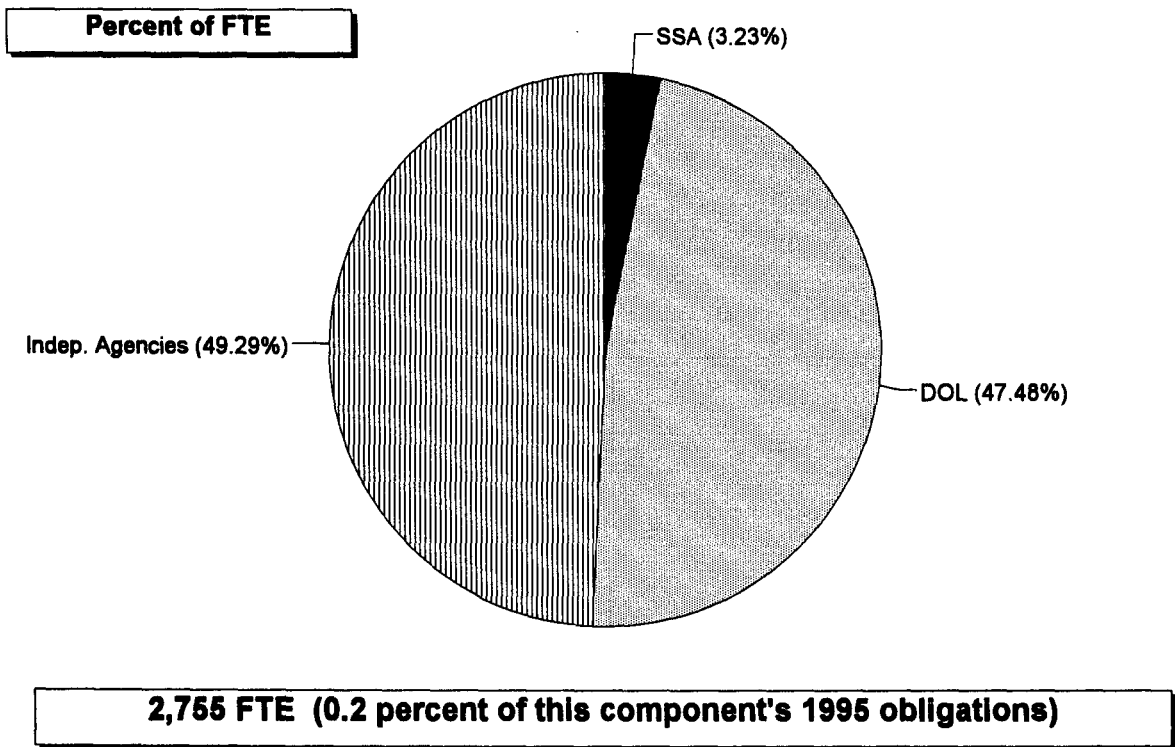
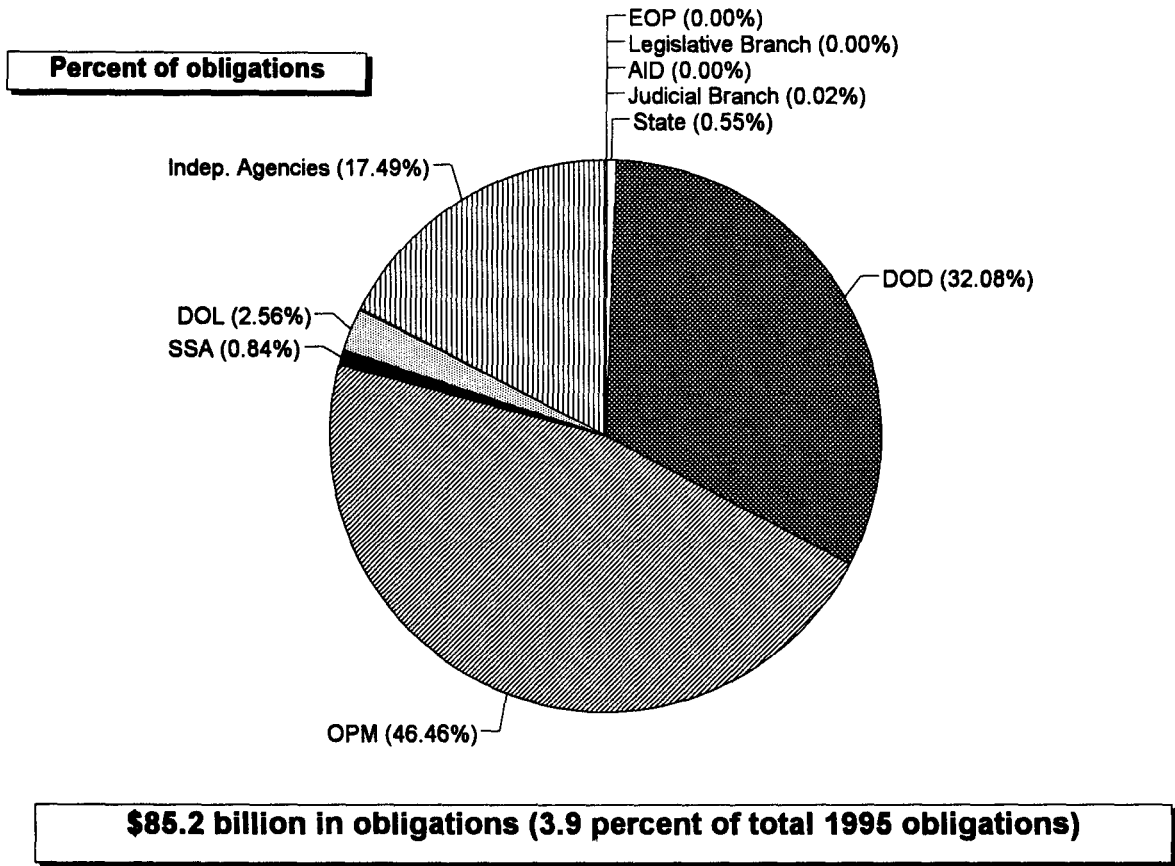
HHS did not allocate any FTEs to this function, as shown on page 83

Income Security

For purposes of clarity, this budget function is divided into three components:

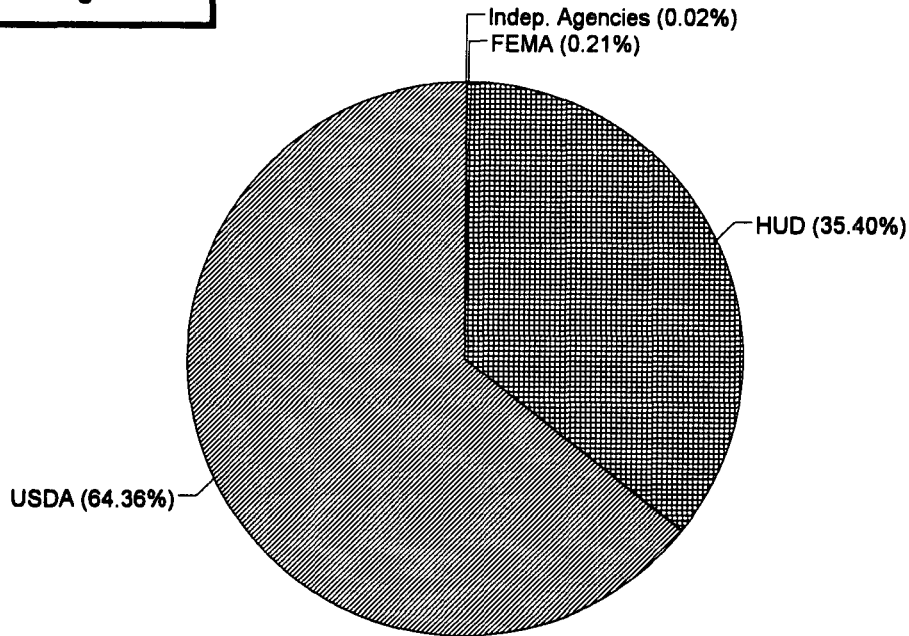
- Retirement and Disability
(Page 125)
- Housing, Food, and
Nutrition Assistance
(Page 126)
- Income Security and
Unemployment
(Page 127)

Retirement and Disability



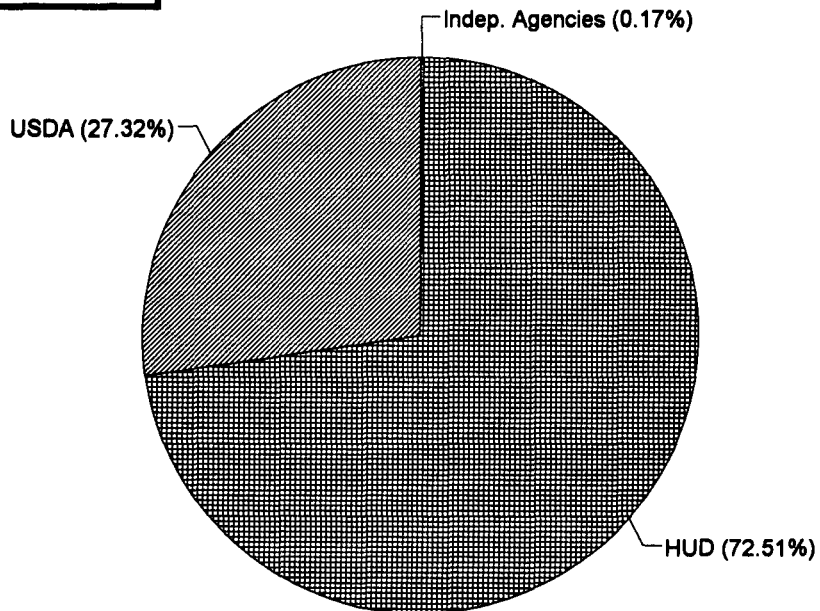
Housing, Food, Nutrition Assistance

Percent of obligations



\$61.0 billion in obligations (2.8 percent of total 1995 obligations)

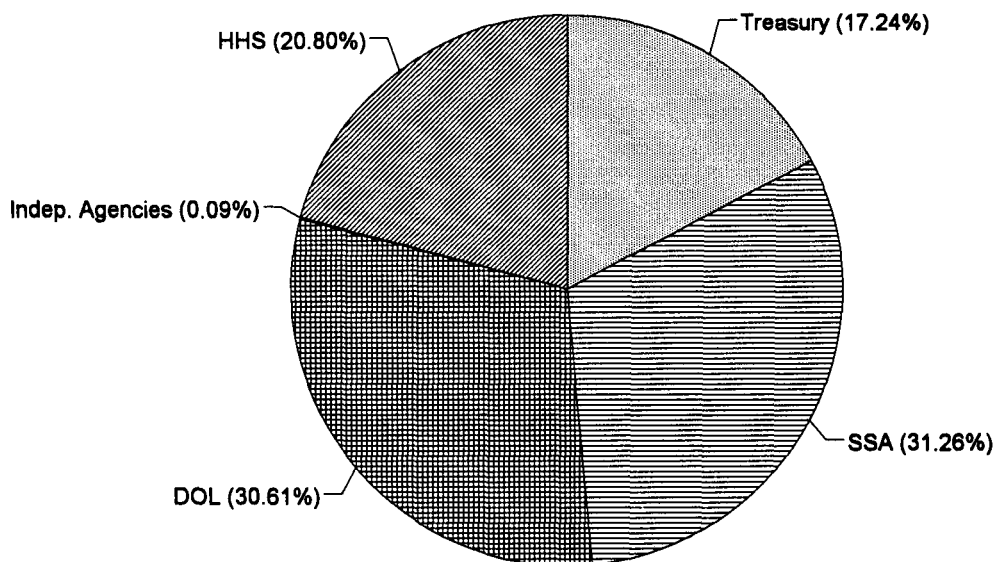
Percent of FTE



7,782 FTE (0.6 percent of this component's 1995 obligations)

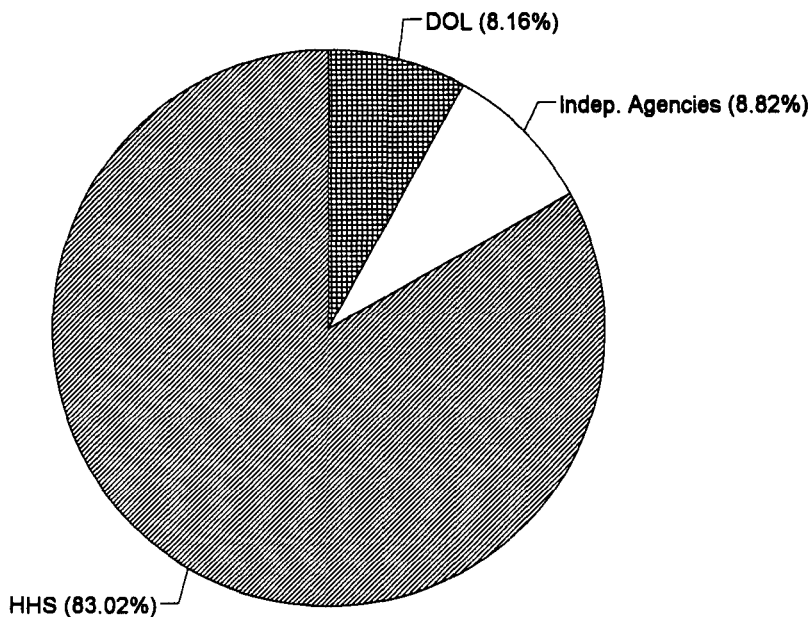
Income Security and Unemployment

Percent of obligations



\$97.7 billion in obligations (4.5 percent of total 1995 obligations)

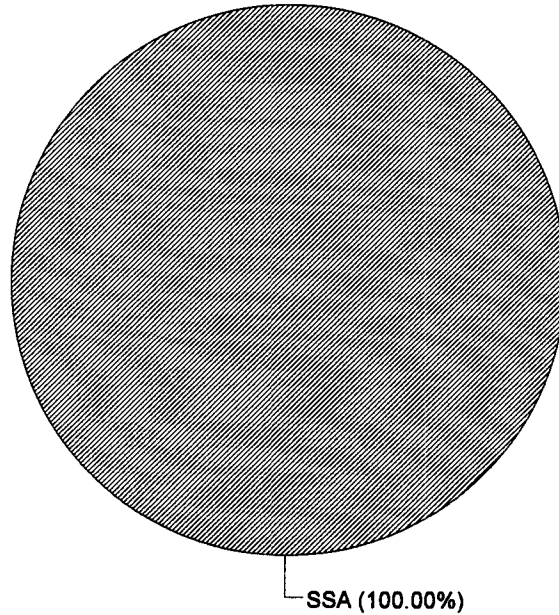
Percent of FTE



3,174 FTE (0.2 percent of this component's 1995 obligations)

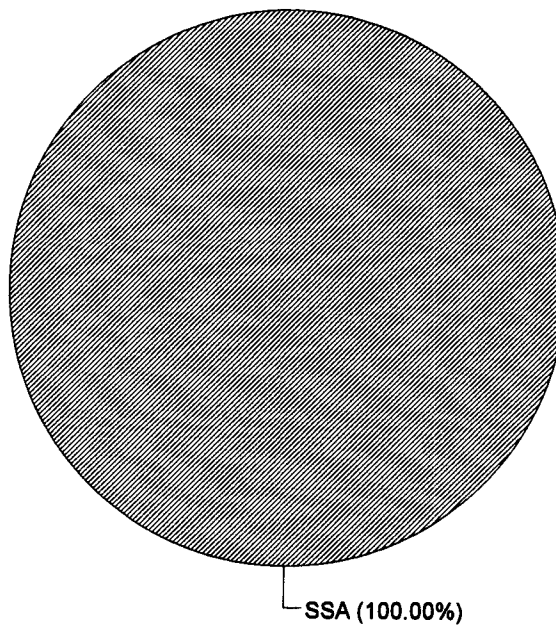
Social Security

Percent of obligations



\$346.2 billion in obligations (16.0 percent of total 1995 obligations)

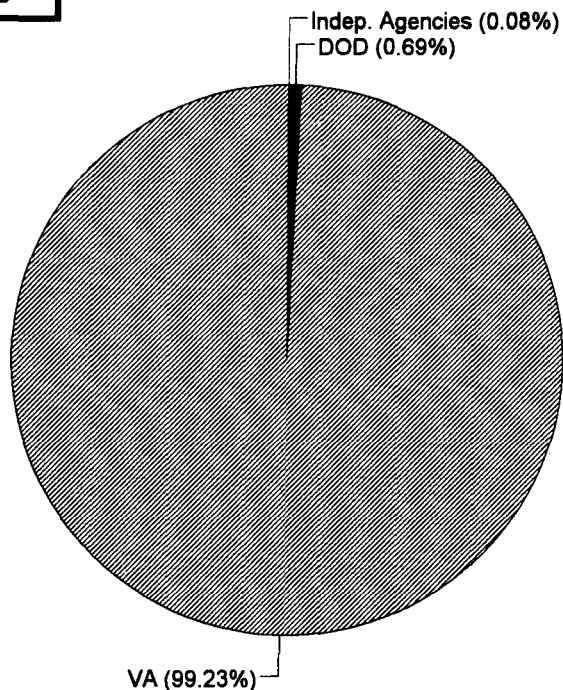
Percent of FTE



64,841 FTE (0.8 percent of this function's 1995 obligations)

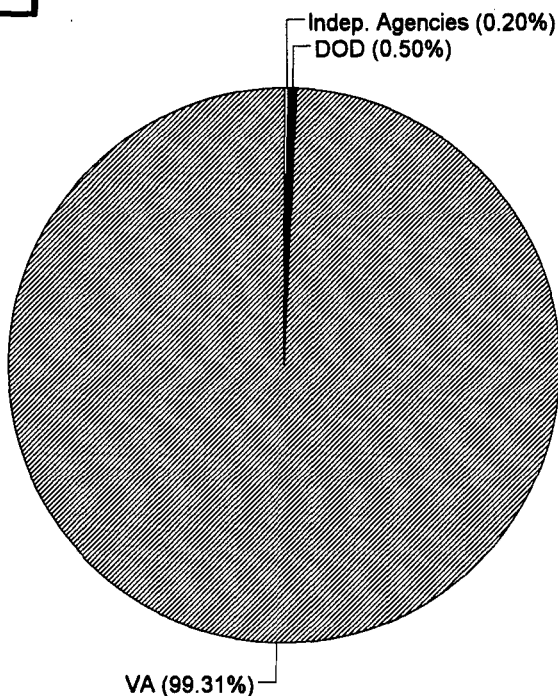
Veterans Benefits and Services

Percent of obligations



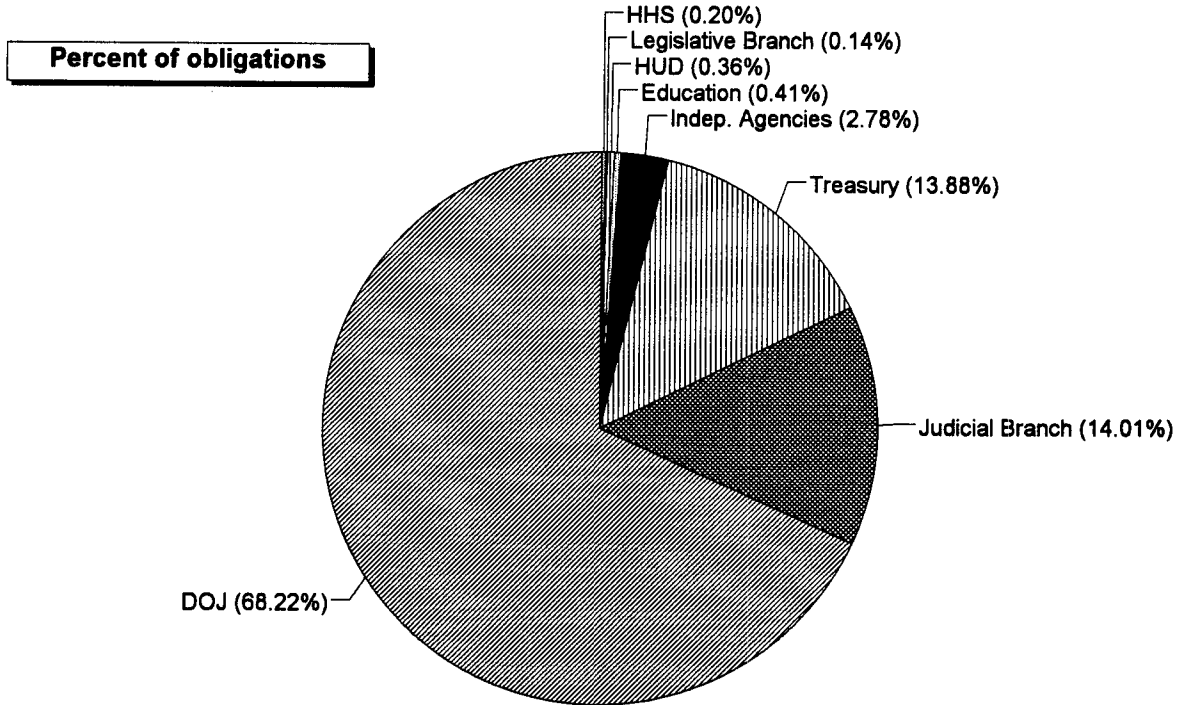
\$44.6 billion in obligations (2.1 percent of total 1995 obligations)

Percent of FTE

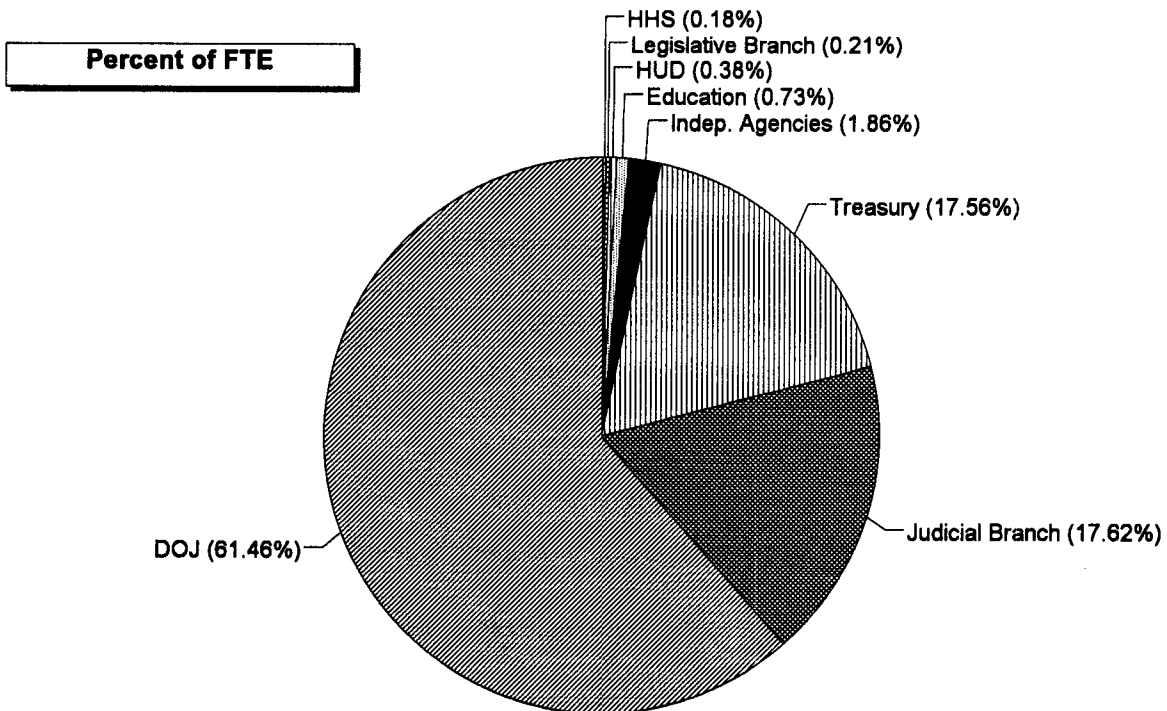


231,509 FTE (18.7 percent of this function's 1995 obligations)

Administration of Justice

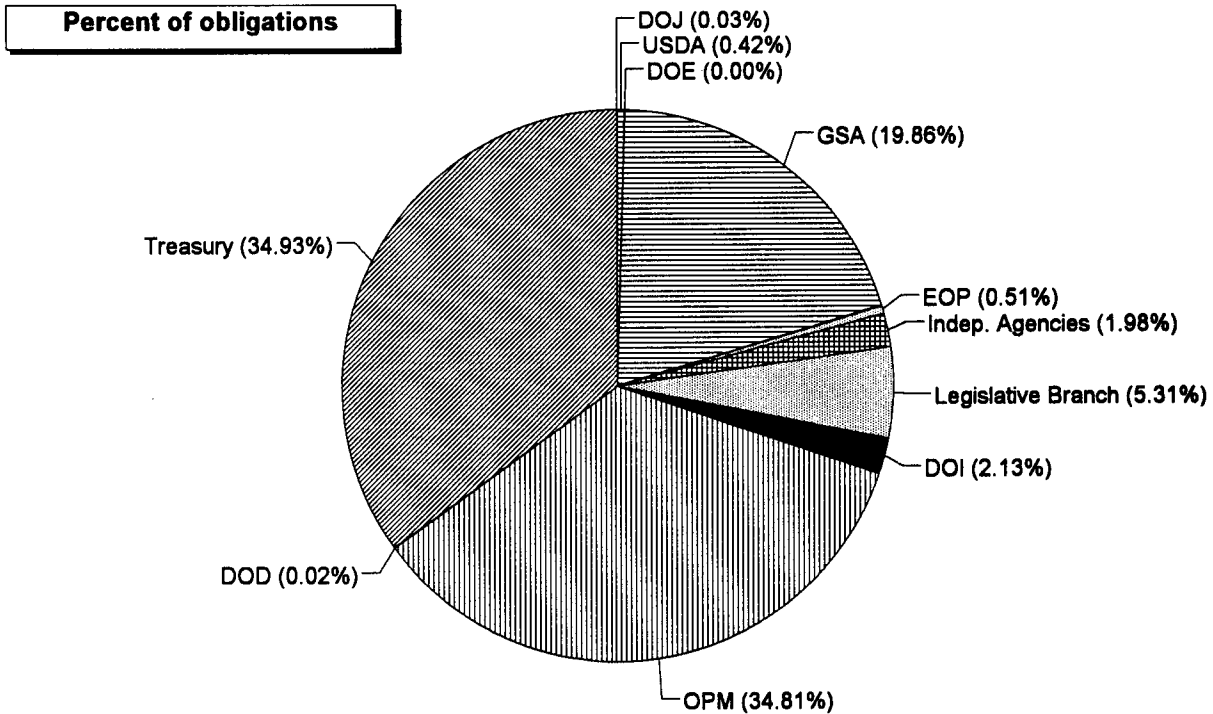


\$24.5 billion in obligations (1.1 percent of total 1995 obligations)

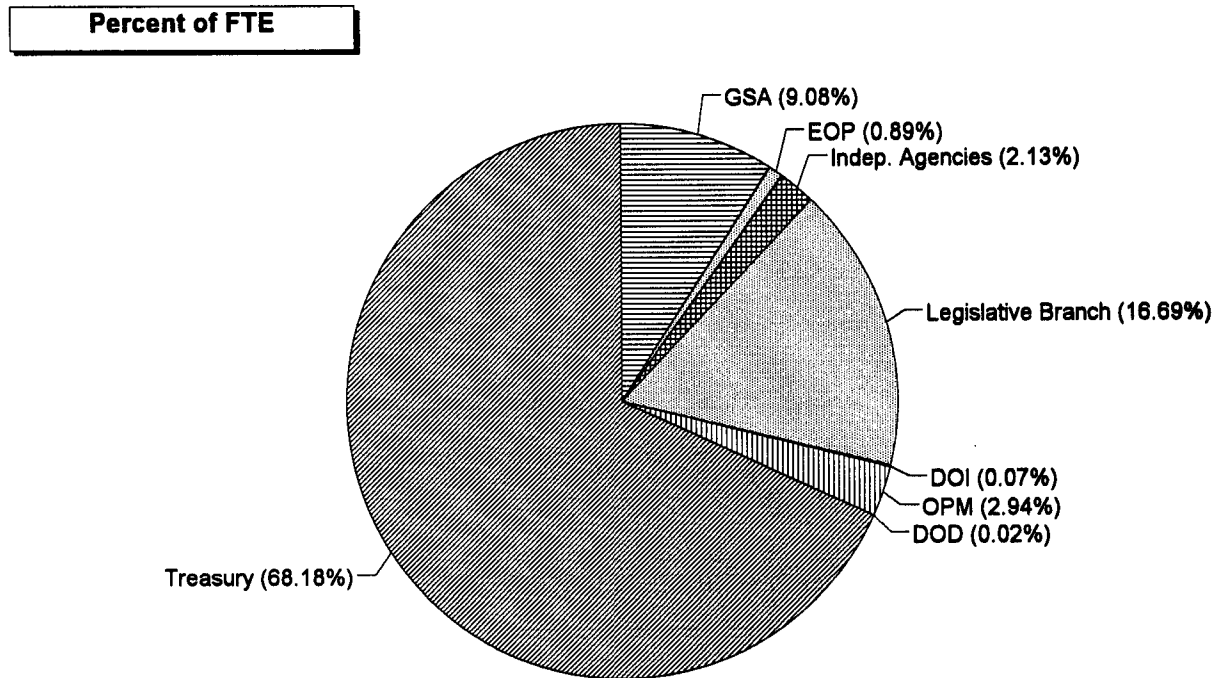


164,620 FTE (30.3 percent of this function's 1995 obligations)

General Government



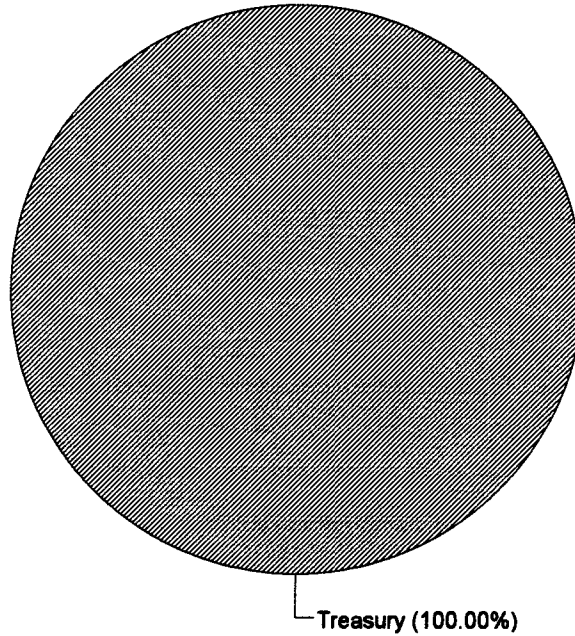
\$59.1 billion in obligations (2.7 percent of total 1995 obligations)



167,645 FTE (11.2 percent of this function's 1995 obligations)

Net Interest

Percent of obligations



\$340.0 billion in obligations (15.7 percent of total 1995 obligations)

Percent of FTE

The Department of the Treasury did not allocate any FTEs to this function, as shown on page 90

MAJOR CONTRIBUTORS TO THIS REPORT

ACCOUNTING AND INFORMATION MANAGEMENT DIVISION,
WASHINGTON, D.C.

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