

GAO

Report to the Chairman, Committee on  
the Budget, House of Representatives

September 1995

# BUDGET TRENDS

## Obligations by Item of Expense, Fiscal Years 1971-1994



Accounting and Information  
Management Division

B-265805

September 12, 1995

The Honorable John R. Kasich  
Chairman, Committee on the Budget  
House of Representatives

Dear Mr. Chairman:

This report responds to your August 7, 1995, request for information on federal spending patterns and trends by item of expense or, in budgetary terms, by object classification. In this update of our previous report,<sup>1</sup> we present the following information by object class:

- average annual growth rates (appendix I),
- historical trend data (appendix II), and
- fiscal year 1994 budget accounts with \$100 million or more in obligations, summarized by department and agency (appendix III).

The budgetary information presented in this report was developed from an automated system used by the Office of Management and Budget (OMB) to collect and process information for the President's annual budget request. Although these data were not verified at the individual budget account level, we did summarize and reconcile fiscal year obligations by object class to published sources. All growth rates and trend analyses in this report are stated in constant dollars, using fiscal year 1994 as the base year. Appendix IV provides additional details on our scope and methodology.

## Results in Brief

The budget object classification structure presents budgetary information in terms of the items of government expenditure—the personal and contractual services obtained, capital assets acquired, and other charges and payments. During fiscal years 1971 through 1994, object class obligation trends have mirrored the better known trends exhibited by federal outlays.<sup>2</sup> For example, gross obligations for interest charges and “transfer payments,” such as grants and social and health insurance, have grown at about twice the rate of the U. S. gross domestic product (GDP). Correspondingly, gross obligations for what remains—what could be

<sup>1</sup>Budget Object Classification: Origins and Recent Trends (GAO/AIMD-94-147, September 13, 1994).

<sup>2</sup>Obligations are binding agreements—orders placed, contracts awarded, services received, etc.—that will result in outlays, immediately or in the future. Budgetary resources must be available before obligations legally can be incurred. Outlays are payments to liquidate obligations.

---

called the “operating expenses” of the federal government—represent a declining share of total obligations and have shown overall growth rates of less than one-half the pace of GDP growth. Within this category of obligations, only a few object classes—benefits to current and former personnel; rent, communications, and utilities; and consulting and other services—have experienced real growth greater than the overall pace of economic growth over the 24-year period presented in this report.

---

## Background

The object classification structure is one of several ways to array financial data in budgetary presentations. This classification approach emphasizes the objects or items, rather than the results or goals, of government expenditure. Object classes are used to report obligations

“according to the nature of the services or articles procured. . . Obligations are classified by the initial purpose for which they are incurred, rather than for the end product or service provided.”<sup>3</sup>

Currently, in the federal budget process, object class data are required for all expenditure accounts except credit financing accounts. This budgetary presentation is unique in that it is the only presentation based solely on obligations rather than budget authority or outlays. OMB provides detailed definitions for, and instructions on recording obligations by object class in Circular A-11, Preparation and Submission of Budget Estimates, and Circular A-34, Instructions on Budget Execution. Table 1 displays the object series and classes used within the federal budget process.

---

<sup>3</sup>Office of Management and Budget Circular A-11, Preparation and Submission of Budget Estimates, June 6, 1995 (Revised), Section 35.1, p. 159.

**Table 1: Object Classification Structure**

<b>Object class</b>	<b>Standard title</b>	<b>Examples of obligations</b>
<b>Series 10</b>	<b>Personal Services and Benefits</b>	
11	Personnel compensation	Gross compensation for personal services rendered to the government by federal civilian, military, and nonfederal personnel
12	Personnel benefits	Benefits for currently employed federal civilian, military, and certain nonfederal personnel
13	Benefits for former personnel	Retirement benefits, severance pay, and other benefits due to former employees or their survivors
<b>Series 20</b>	<b>Contractual Services and Supplies</b>	
21	Travel and transportation of persons	Transportation, subsistence and other expenses incident to authorized travel, paid either directly by the government or by reimbursing the traveler
22	Transportation of things	Contractual obligations for, care during, and other services incident to the transport of things
23	Rent, communications, and utilities	Charges for the possession and use of land, structures, or equipment owned by others, and for communication and utility services
24	Printing and reproduction	Charges for contractual printing and reproduction, and related composition and binding expenses
25	Consulting and other services	Contractual obligations for consulting (advisory and assistance) and other services; purchase of goods and services from other federal agencies and accounts; operations of government-owned, contractor-operated facilities; research and development contracts
26	Supplies and materials	Charges for consumable commodities
<b>Series 30</b>	<b>Acquisition of Capital Assets</b>	
31	Equipment	Charges for the purchase of personal property expected to have a period of service of a year or more (e.g., furniture, tools and instruments, machinery, data processing and telecommunications equipment, and armaments)
32	Land and structures	Charges for purchase of land, buildings and other structures, and nonstructural improvements; payments from credit liquidating accounts which result in the acquisition of a physical asset rather than a loan asset
33	Investments and loans	Obligations for the purchase of stocks, bonds, debentures, and other securities; payments from credit liquidating accounts resulting in the government acquiring title to a note rather than physical assets

(continued)

<b>Object class</b>	<b>Standard title</b>	<b>Examples of obligations</b>
Series 40	<b>Grants and Fixed Charges</b>	
41	Grants, subsidies, and contributions	Cash payments to foreign countries, states, other political jurisdictions, corporations, associations and individuals; credit program subsidies; taxes and payments in lieu of taxes
42	Insurance claims and indemnities	Benefit payments from social insurance and retirement trust funds; payments for losses, claims, and judgments; payments from credit liquidating accounts where no asset is received
43	Interest and dividends	Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available and distribution of earnings to owners of trust or other funds
44	Refunds	Payments to refund amounts previously received by the government to correct computation errors, erroneous billings, or other factors
Series 90	<b>Other Charges</b>	
91	Unvouchered	Charges that may be incurred lawfully for confidential purposes, not subject to detailed vouchering or reporting
92	Undistributed	Charges that cannot be distributed to above classes, including obligations relating to transfers between federal and trust funds resulting from appropriation or general transfer authority
93	Limitations on expenses	Obligations made by revolving and trust funds which have annual limitations on administrative or nonadministrative expenses

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

Despite the apparent precision of the object classification structure, object class data can be easily misunderstood. Problems occur when assumptions are made about the nature and extent of results achieved based on a particular pattern of object class obligations. Because object classes group obligations according to the articles procured rather than the service provided, any conclusion about end results can be misleading. For example, reported equipment obligations (object class 31) do not necessarily represent total equipment purchases within a budget account; an agency could obtain similar items as “contractor-furnished equipment” under an existing contract and properly record the obligation against consulting and other services (object class 25). Similarly, obligations against object class 25 may not capture the full extent of expert consultant services within an account. Agencies could also obtain an expert consultant through a term appointment, with the obligation properly

---

recorded as personnel compensation (object class 11), or through a grant, with the consultant subsequently hired by the grantee (object class 41).

It is also important to note that object class data reflect reported gross federal obligations. For each budget account, departments and agencies report total obligations, including any obligations made to other departments and agencies which are then re-obligated by the receiving account. For example, one agency may obligate funds to another to obtain specific services (object class 25); the receiving agency, in providing the services, may re-obligate those funds for salaries or equipment (object classes 11 and 31). For net federal outlays, a more common budgetary perspective, this “double-counting” is eliminated by recording intragovernmental transactions as offsets or deductions to outlays. However, from an item-of-expense perspective, recording gross obligations more accurately reflects the types of objects bought by each budget account and, by extension, the federal government as a whole. In fact, to identify the items bought by government, “net” object class obligations would be both incomplete and inappropriate.

---

## Object Class Trends

Since fiscal year 1971, most object series and classes have shown real growth. Object series 40 obligations—covering interest costs and “transfer payments” such as grants, subsidies, and social insurance and retirement payments—have grown at nearly twice the average annual rate of growth for the U. S. economy, as measured by the GDP—4.93 percent compared to 2.63 percent (table I.1). From 1971 through 1994, as gross federal obligations doubled—in constant dollar terms, from about \$1 trillion to slightly more than \$2 trillion—object series 40 obligations tripled—from about \$440 billion to over \$1.3 trillion (figure II.1). All object classes within series 40, including obligations for grants (4.26 percent), insurance (4.72 percent), interest (6.26 percent), and refunds (11.15 percent) have shown comparably high real growth over the 24-year trend period.

For object series 10, 20, and 30—which cover obligations for personal and contractual services and capital asset acquisitions and represent what could be considered the federal government’s “operating expenses”—overall real growth was less than 40 percent of the rate of increase in the U.S. GDP (0.99 percent compared to 2.63 percent). Specifically, obligations for personal services and benefits grew at an average annual rate of 1.13 percent; contractual services and supplies grew at 1.42 percent; and acquisition of capital assets actually experienced negative real growth of –0.45 percent. Within these series, several object

---

classes experienced very low or even negative real growth during this period, including personnel compensation (0.30 percent), travel and transportation of persons (0.11 percent), transportation of things (-1.57 percent), printing and reproduction (0.29 percent), supplies and materials (-1.21 percent), land and structures (0.85 percent), and investments and loans (-4.72 percent).

The trends exhibited during fiscal years 1971-1994 changed substantially during the second half of this period—fiscal years 1983-1994. This period reflects the effects of several statutory spending restraints which largely affected obligations for operating expenses. Thus, although object series 40 obligations continued to show real growth (2.93 percent), obligations for the federal government's operating expenses actually contracted during this period, showing negative real growth of -1.14 percent. (table I.1) In the 1983-1994 period, every object class associated with operating expenses, except obligations for personnel benefits, experienced either negative real growth or real growth of less than one-half the average annual growth rate for the U.S. economy.

Focusing on these trends within budget object classes helps to disclose the changing patterns of federal spending. The appendixes to this report are arranged in a manner to help bring these patterns to light. Appendix I provides tabular information on real average annual growth rates for each object series and class. To provide context for interpreting these growth rates, this appendix presents statistics for two overlapping trend periods—fiscal years 1971-1994 and 1983-1994. Appendix II graphically portrays these changing patterns over the 1971-1994 trend period in both constant dollar terms, to show the magnitude of change, and as relative shares among object series and classes. Brief discussions about the key factors affecting particular spending patterns are also provided.

Lastly, although trend analyses help to clarify federal spending patterns, the nature of the object classification system, with its focus on items rather than results, can inhibit understanding of not only what is being achieved but also who is doing the spending. To address this latter issue, appendix III provides account-level detail by object class on actual fiscal year 1994 obligations. This appendix lists individual budget accounts which reported obligations of \$100 million or more in a specific object class (exclusive of obligations for object series 10, personal services and benefits), summarized by department and agency in descending order. Although this threshold might appear to be restrictive, it nevertheless allowed identification of budget accounts which collectively were

---


responsible for (1) about 98 percent of fiscal year 1994 obligations for other than personal services and benefits and (2) about 90 percent or more of total obligations in each object class except rent, communications, and utilities (78 percent); travel and transportation of persons (62 percent); and printing and reproduction (41 percent).

---

We are sending copies of this report to the Ranking Minority Member of the House Committee on the Budget; to the Chairmen and the Ranking Minority Members of the Senate Committees on the Budget and on Governmental Affairs and the House Committee on Government Reform and Oversight; and to other interested parties. We will also make copies available to others upon request.

If you have any questions, please call me at (202) 512-9573. Major contributors to this report are listed in appendix V.

Sincerely yours,



Paul L. Posner  
Director, Budget Issues



---

# Contents

---

Letter	1
Appendix I Average Annual Growth Rates by Object Series and Class	10
Appendix II Trend Analyses by Object Series and Class: Fiscal Years 1971-1994	12
Appendix III Fiscal Year 1994 Budget Accounts Obligating \$100 Million or More by Organization and Object Class	22
Appendix IV Scope and Methodology	61
Appendix V Major Contributors to This Report	62
Tables	3

---

Table 1: Object Classification Structure

Table I.1: Real Average Annual Growth Rates by Object Series and Class: Fiscal Years 1971-1994 and 1983-1994	11
Table III.1: Object Class 21 - Travel and Transportation of Persons	22
Table III.2: Object Class 22 - Transportation of Things	23
Table III.3: Object Class 23 - Rent, Communications, and Utilities	24
Table III.4: Object Class 24 - Printing and Reproduction	27
Table III.5: Object Class 25 - Consulting and Other Services	28
Table III.6: Object Class 26 - Supplies and Materials	36
Table III.7: Object Class 31 - Equipment	39
Table III.8: Object Class 32 - Land and Structures	41
Table III.9: Object Class 33 - Investments and Loans	43
Table III.10: Object Class 41 - Grants, Subsidies, and Contributions	45
Table III.11: Object Class 42 - Insurance Claims and Indemnities	53
Table III.12: Object Class 43 - Interest and Dividends	56
Table III.13: Object Class 44 - Refunds	58
Table III.14: Object Class 92 - Undistributed Obligations	59
Table III.15: Object Class 93 - Limitations on Expenses	60

## Figures

Figure II.1: Gross Obligations by Object Series	13
Figure II.2: Object Series 10 - Obligations for Personal Services and Benefits	14
Figure II.3: Object Series 20 - Obligations for Contractual Services and Supplies	16
Figure II.4: Object Series 30 - Obligations for Acquisition of Capital Assets	18
Figure II.5: Object Series 40 - Obligations for Grants and Fixed Charges	20

## Abbreviations

DOD	Department of Defense
GAO	General Accounting Office
GDP	gross domestic product
OC	object class
OMB	Office of Management and Budget

# Average Annual Growth Rates by Object Series and Class

---

Calculating real average annual growth rates by object series and class demonstrates differences in the rate at which spending changes occur. Table I.1 displays real average annual growth rates that have been experienced between fiscal years 1971 and 1994 and between fiscal years 1983 and 1994. Two periods are shown to demonstrate the sensitivity of this statistic to the period selected for analysis. In this case, the second period was chosen to reflect the effect of several statutory<sup>1</sup> restraints upon federal spending—restraints which largely affected obligations for operating expenses.

Although real growth rates are useful in describing relative growth by item of expense, this statistic must be carefully interpreted. Large differences in real growth rates do not necessarily mean large differences in constant dollars. For example, in fiscal years 1983 through 1994, personnel benefits (object class 12) grew at more than three times the rate of growth for insurance claims and indemnities (object class 42)—7.86 percent compared to 2.58 percent. However, the latter object class experienced constant dollar increases of over \$150 billion compared to about \$30 billion for personnel benefits.

---

<sup>1</sup>The principal statutes affecting overall federal spending levels included the Balanced Budget and Emergency Deficit Control Act of 1985, commonly referred to as Gramm-Rudman-Hollings; the Budget Enforcement Act of 1990, which amended the 1985 act; the Omnibus Budget Reconciliation Act of 1993, which revised and extended the 1990 act through 1998; and the Federal Workforce Restructuring Act of 1994, which established limitations on executive branch employment levels.

**Appendix I**  
**Average Annual Growth Rates by Object**  
**Series and Class**

**Table I.1: Real Average Annual Growth Rates by Object Series and Class: Fiscal Years 1971-1994 and 1983-1994**

Object class	Standard title	Real growth rate (percent)	
		Fiscal years 1971-1994	Fiscal years 1983-1994
Series 10	<b>Personal Services and Benefits</b>	<b>1.13</b>	<b>1.13</b>
11	Personnel compensation	0.30	0.57
12	Personnel benefits	3.94	7.86
13	Benefits for former personnel	2.82	-2.84
Series 20	<b>Contractual Services and Supplies</b>	<b>1.42</b>	<b>-0.43</b>
21	Travel and transportation of persons	0.11	1.13
22	Transportation of things	-1.57	-0.56
23	Rent, communications and utilities	3.22	1.45
24	Printing and reproduction	0.29	-1.75
25	Consulting and other services	2.93	1.43
26	Supplies and materials	-1.21	-4.90
Series 30	<b>Acquisition of Capital Assets</b>	<b>-0.45</b>	<b>-6.33</b>
31	Equipment	1.19	-3.57
32	Land and structures	0.85	-0.71
33	Investments and loans	-4.72	-14.71
	<b>Subtotal: Operating Expenses (Object Series 10/20/30)</b>	<b>0.99</b>	<b>-1.14</b>
Series 40	<b>Grants and Fixed Charges</b>	<b>4.93</b>	<b>2.93</b>
41	Grants, subsidies and contributions	4.26	3.36
42	Insurance claims and indemnities	4.72	2.58
43	Interest and dividends	6.26	2.89
44	Refunds	11.15	12.28
Series 90	<b>Other Charges</b>	<b>6.66</b>	<b>1.64</b>
91	Unvouchered	0.14	10.11
92	Undistributed	10.09	1.63
	<b>All Object Classes</b>	<b>3.21</b>	<b>1.30</b>
	U.S. Gross Domestic Product	2.63	2.94

Source: GAO Budget Database and Fiscal Year 1996 Historical Tables.

---

# Trend Analyses by Object Series and Class: Fiscal Years 1971-1994

---

Trends in gross federal obligations by object series and class mirror, not surprisingly, better known trends in net federal outlays. As shown in figure II.1, over the trend period gross federal obligations shifted toward object series 40—grants, insurance, interest, and refunds—and away from the other object series—compensation and benefits, contractual services and supplies, and capital acquisition. This shift toward transfer payments and interest costs and away from the operating expenses of the federal government has been well documented.<sup>1</sup> In constant dollars, gross obligations for transfer payments and interest costs increased by more than \$900 billion, compared to about \$140 billion for operating expenses. During this trend period, transfer payments and interest costs accounted for almost 85 percent of the constant dollar growth in total federal obligations and, as a share of total obligations, increased from about 45 percent in 1971 to about 66 percent in 1994.

Figure II.1 also shows the significant increase in object series 90 obligations (object class 92, undistributed charges) between fiscal years 1990 and 1992 associated with the resolution of insolvent thrift institutions. (See also table III.14.) The remaining figures in this appendix, figures II.2 through II.5, graphically portray obligation trends by object class in object series 10 through 40, respectively.

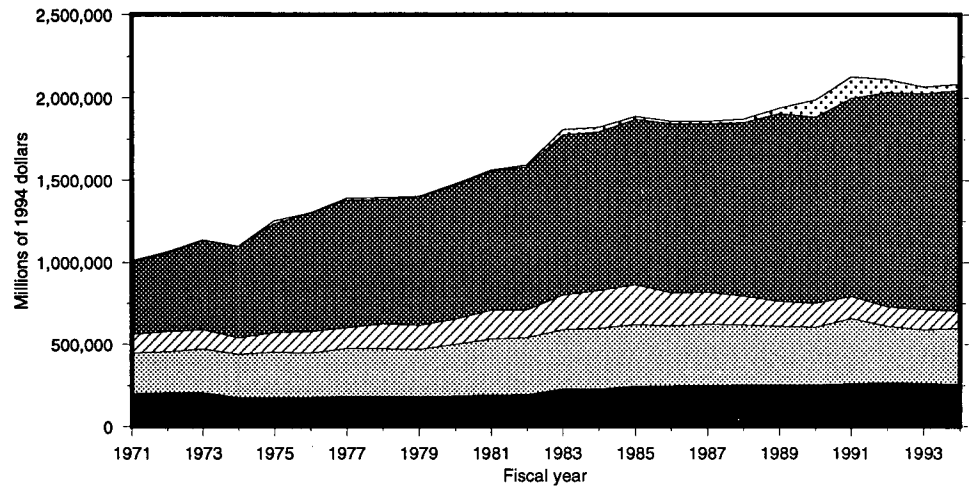
---

<sup>1</sup>See, for example, *Budget Function Classification: Agency Spending and Personnel Levels for Fiscal Years 1994 and 1995* (GAO/AIMD-95-115FS, April 11, 1995, pp. 14 and 15), *The Deficit and the Economy: An Update of Long-Term Simulations* (GAO/AIMD/OCE-95-119, April 26, 1995), and *Budget Policy: Prompt Action Necessary to Avert Long-Term Damage to the Economy* (GAO/OCG-92-2, June 5, 1992).

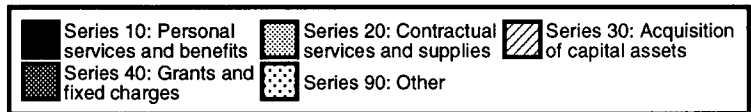
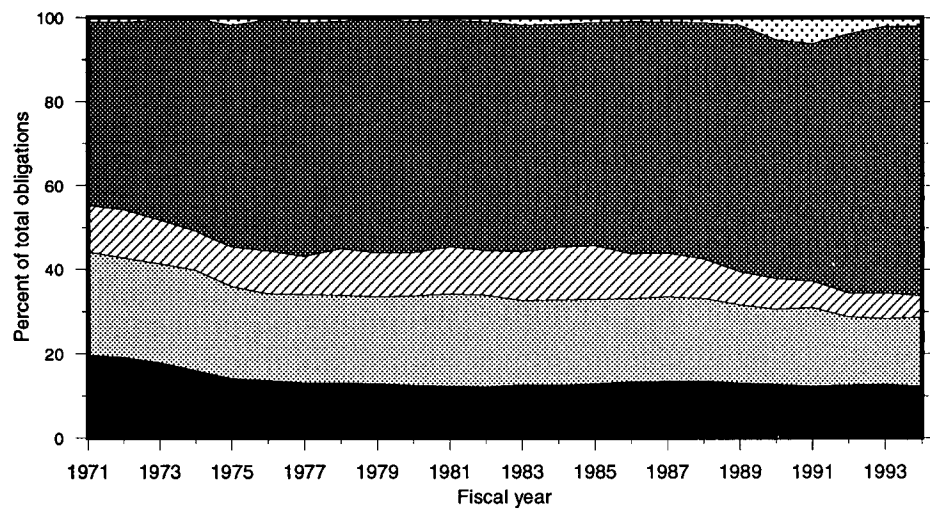
**Appendix II**  
**Trend Analyses by Object Series and Class:**  
**Fiscal Years 1971-1994**

**Figure II.1: Gross Obligations by Object Series**

a. In millions of 1994 dollars



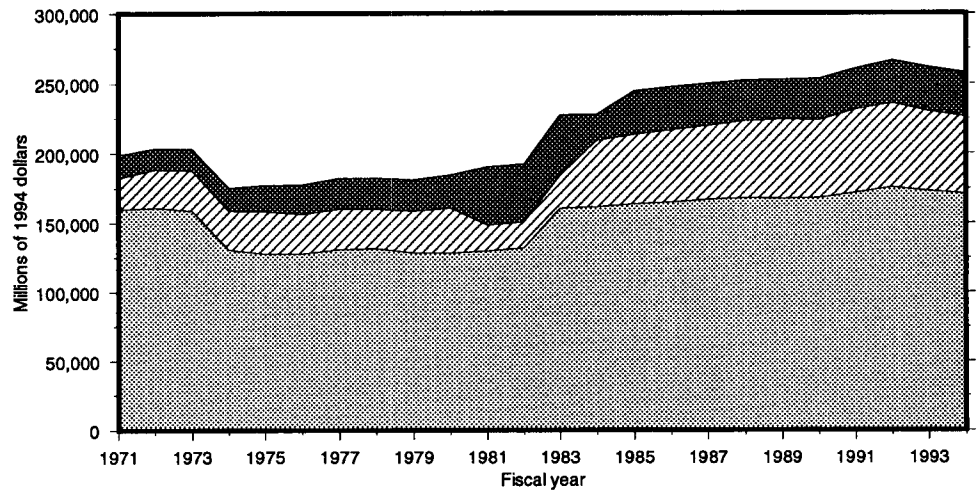
b. As shares of total obligations



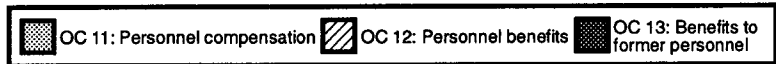
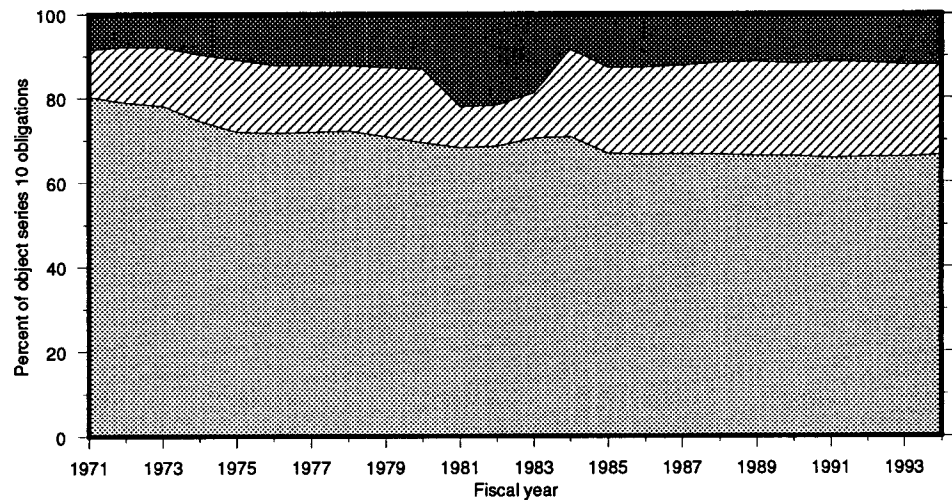
Appendix II  
Trend Analyses by Object Series and Class:  
Fiscal Years 1971-1994

Figure II.2: Object Series 10 - Obligations for Personal Services and Benefits

a. In millions of 1994 dollars



b. As shares of object series 10 obligations



---

**Appendix II**  
**Trend Analyses by Object Series and Class:**  
**Fiscal Years 1971-1994**

---

Obligations for personal services and benefits (object series 10) have steadily fallen as a share of total federal obligations during this period, from about 20 percent in 1971 to about 12 percent in 1994 (figure II.1b). However, this series has shown an overall real growth rate of 1.13 percent (table I.1). Two components of series 10, benefits for current and former personnel (object classes 12 and 13), have principally accounted for this growth, experiencing average annual growth rates of 3.94 percent and 2.82 percent, respectively. As shown in figure II.2b, personnel compensation obligations have fallen during this period from about 80 percent of series 10 obligations to about 66 percent in 1994. Real average annual growth for personnel compensation was only 0.30 percent during this period.

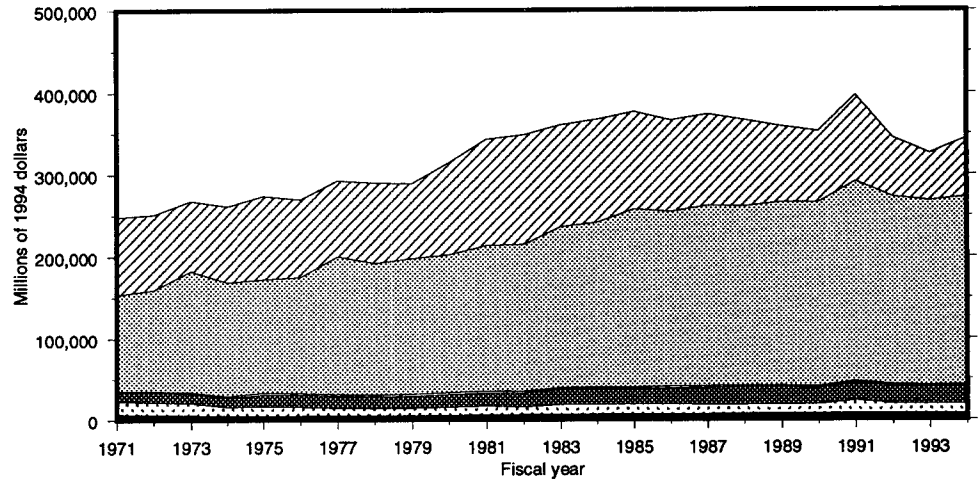
The change in relative shares within this object series is attributable to several factors, including the 1985 decision to finance on a full accrual basis military retirement benefits and, in 1986, civilian employee benefits for those hired after 1983. The unusual trend line which occurs between 1980 and 1981 is due to changing conventions concerning the object class recording of payments to the civil service retirement and disability fund.



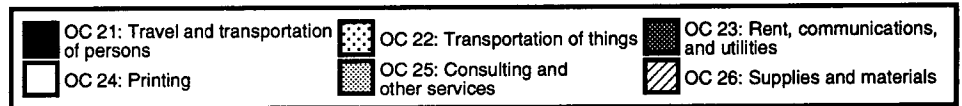
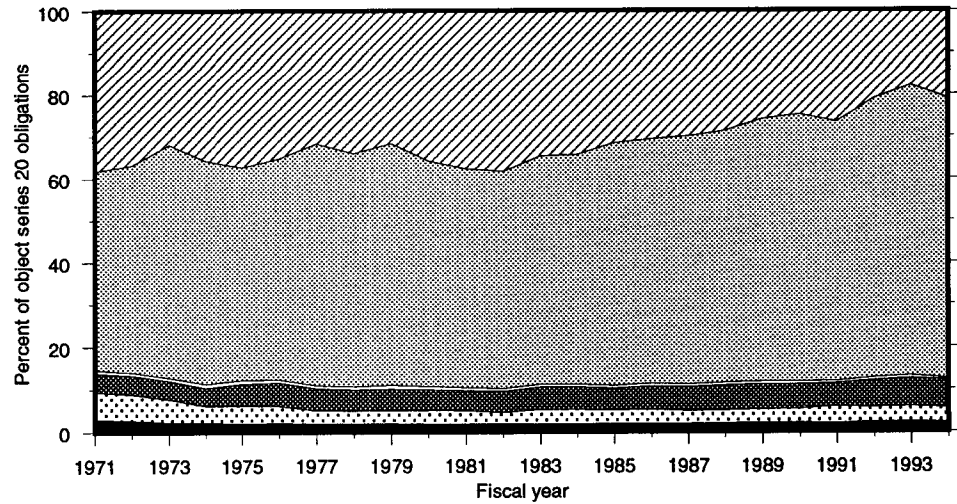
**Appendix II**  
**Trend Analyses by Object Series and Class:**  
**Fiscal Years 1971-1994**

**Figure II.3: Object Series 20 - Obligations for Contractual Services and Supplies**

a. In millions of 1994 dollars



b. As shares of object series 20 obligations



Some of the most significant changes in federal spending patterns during this period have occurred in object series 20, contractual services and supplies. As shown in table I.1, most of the object classes within this series have experienced low or negative real growth over the 1971-1994 period. In fact, in the 1983-1994 period, object series 20 obligations have shown overall negative real growth. In the latter period, gross obligations actually declined in constant dollars by over \$15 billion, with most of this resulting from a decline of over 40 percent in obligations for supplies and materials (object class 26).

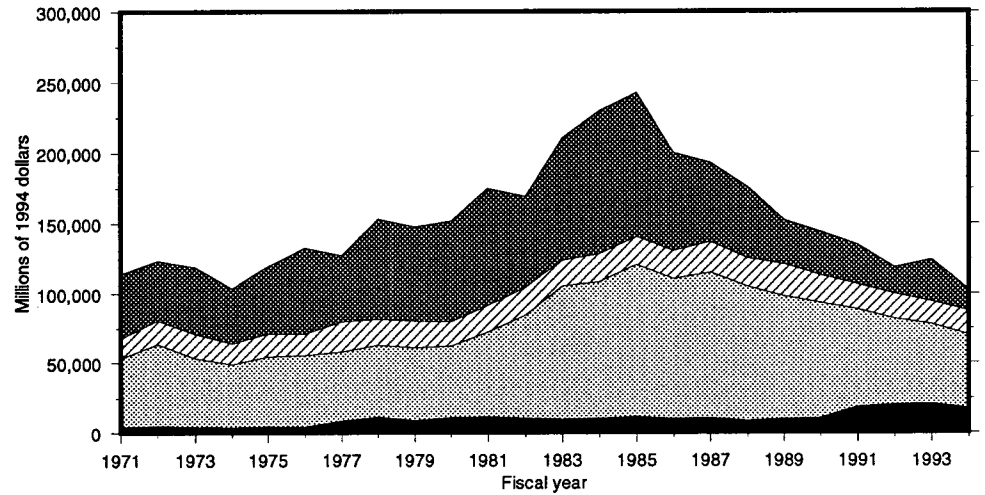
The overall pattern for this series is very different from two of its object classes—rent, communications, and utilities (object class 23) and consulting and other services (object class 25). Obligations for these classes have virtually doubled in constant dollars over the 1971-1994 period. Object class 23 obligations in 1994 dollars increased from about \$11 billion to over \$22 billion, while object class 25 obligations increased from about \$120 billion to almost \$230 billion. Most of this growth occurred during the first half of this period. As table I.1 shows, object classes 23 and 25 have grown at about one-half the rate of growth of the U.S. economy during the 1983-1994 period. Object class 23 obligations reflect both general increases in rental and utility costs and the budgetary impact of modern communications capabilities and requirements. The shift toward increased use of contractors (object class 25) for such activities as management and professional support services and for analytical, evaluative, engineering, and technical services reflects both the changing role of the federal government and the need to meet this change through other than direct federal employment. The decline in obligations for supplies and materials (object class 26)—in constant dollars, from about \$125 billion in 1983 to about \$72 billion in 1994—is a related change, as more of these needs are fulfilled under contracts.

(See also appendix III, tables III.1 through III.6, for a list of fiscal year 1994 budget accounts obligating \$100 million or more in series 20 object classes.)

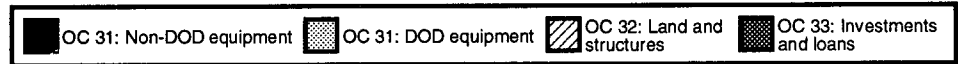
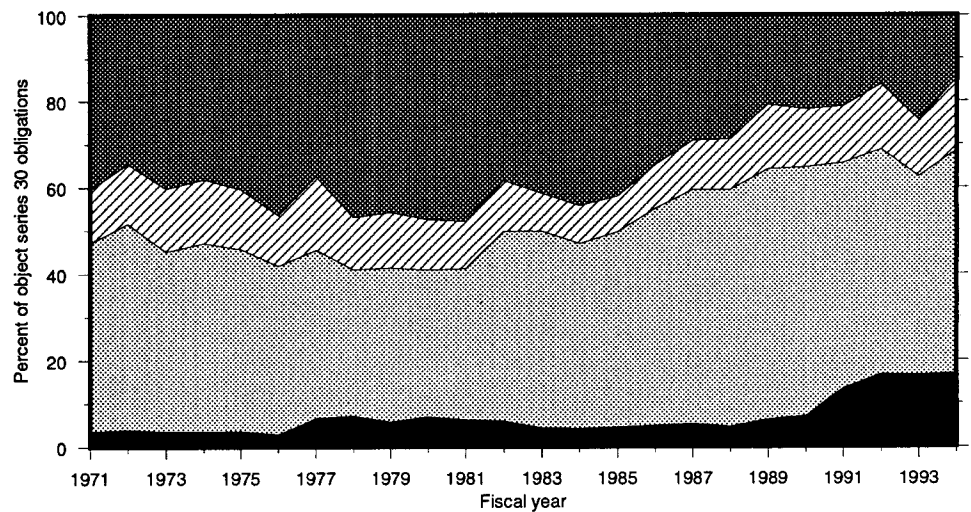
Appendix II  
Trend Analyses by Object Series and Class:  
Fiscal Years 1971-1994

Figure II.4: Object Series 30 - Obligations for Acquisition of Capital Assets

a. In millions of 1994 dollars



b. As shares of object series 30 obligations



---

**Appendix II**  
**Trend Analyses by Object Series and Class:**  
**Fiscal Years 1971-1994**

---

Object series 30 obligations show highly varying patterns over this period. Obligations for the purchase of land, buildings, and other structures have been relatively constant (figure II.4a), with a real average annual growth rate of only 0.85 percent (table I.1). However, equipment obligations (object class 31) by the Department of Defense (DOD), which decreased following the Vietnam War, sharply increased during the 1980s before falling off again. Non-DOD equipment obligations were rather stable during most of this period, with the increase in fiscal year 1991 and thereafter due to higher obligations by the foreign military sales trust fund. Overall, equipment acquisition has shown an average annual growth rate of 1.19 percent during this period.

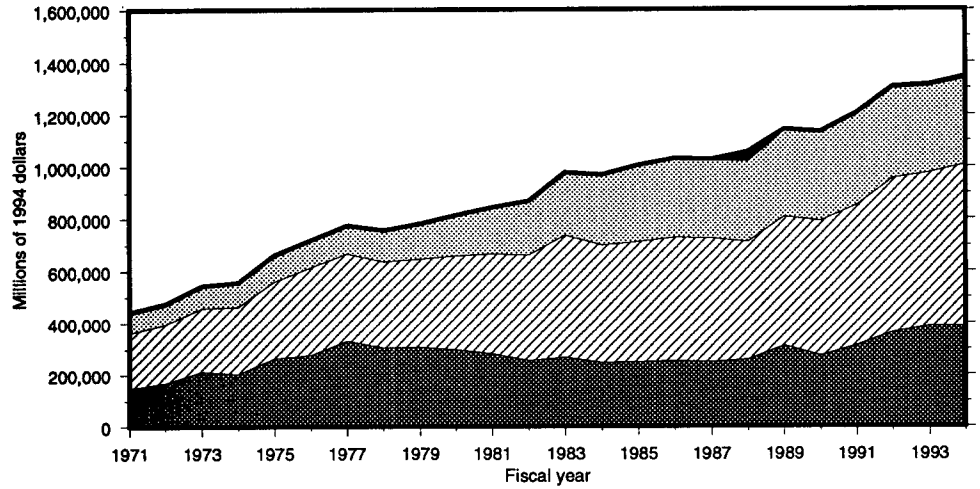
Since the mid-1980s, object class 33 obligations for stocks, bonds, and other securities have steadily fallen, both in constant dollar terms (figure II.4a and table I.1) and as a share of object series 30 obligations (figure II.4b). The upturn in fiscal year 1993 obligations for investments and loans was due to (1) an increase of nearly \$10 billion in the U.S. quota reserve with the International Monetary Fund, which, however, resulted in no net budget outlays and (2) a \$3 billion increase over fiscal year 1992 in loan obligations from the Commodity Credit Corporation Fund.

(See also appendix III, tables III.7 through III.9, for a list of fiscal year 1994 budget accounts obligating \$100 million or more in series 30 object classes.)

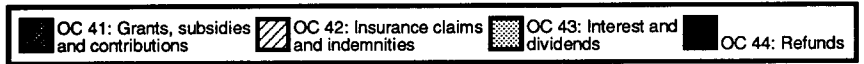
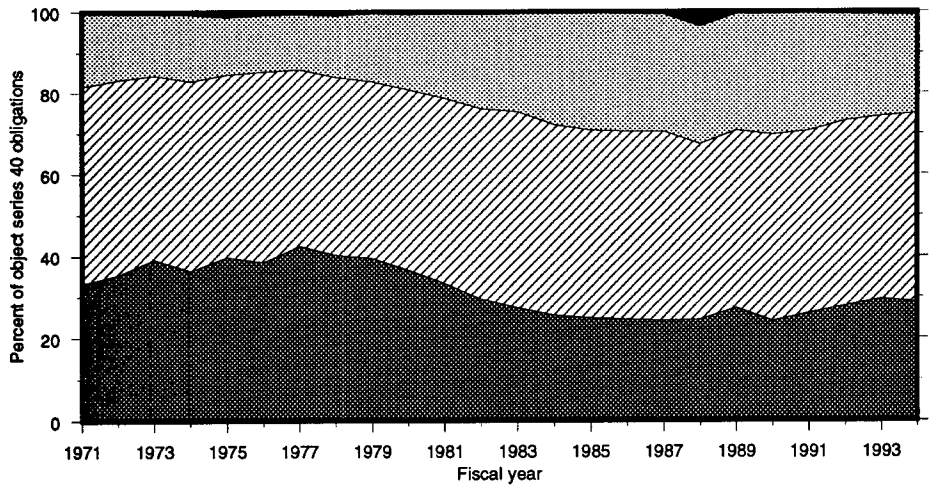
**Appendix II  
Trend Analyses by Object Series and Class:  
Fiscal Years 1971-1994**

**Figure II.5: Object Series 40 -  
Obligations for Grants and Fixed  
Charges**

a. In millions of 1994 dollars



b. As shares of object series 40 obligations



---

**Appendix II  
Trend Analyses by Object Series and Class:  
Fiscal Years 1971-1994**

---

As shown in table I.1, all series 40 object classes have experienced real growth substantially greater than that for the U. S. economy over this 24-year period. Figure II.5 displays both the absolute change within series 40—over \$900 billion—and the relative shift in shares of obligations with this series. Insurance and indemnity obligations (object class 42)—including social security, hospital and medical insurance, retirement and disability benefits, and unemployment insurance—have nearly tripled in constant dollar terms, from about \$215 billion in 1971 to over \$620 billion in 1994. Federal interest payments have also shown persistent and high real growth, but interest obligations in constant dollar terms have fallen since 1991. Grant and subsidy obligations (object class 41) steadily grew until the late 1970s; after a period of relatively stable spending in constant terms, obligations once again began to steadily rise after 1990.

(See also appendix III, tables III.10 through III.13, for a list of fiscal year 1994 budget accounts obligating \$100 million or more in series 40 object classes.)

# Fiscal Year 1994 Budget Accounts Obligating \$100 Million or More by Organization and Object Class

**Table III.1: Object Class 21 - Travel and Transportation of Persons**

Dollars in thousands		
Agency/Bureau	Account	Obligations
<b>Department of Defense—Military</b>		
Military Personnel	Military personnel, Army	\$332,352
Military Personnel	Military personnel, Air Force	262,585
Military Personnel	Military personnel, Navy	159,691
Military Personnel	National Guard personnel, Army	120,919
Military Personnel	Reserve personnel, Army	118,043
Military Personnel	Reserve personnel, Navy	107,803
Military Personnel	Reserve personnel, Air Force	103,548
Operation and Maintenance	Operation and maintenance, Army	790,460
Operation and Maintenance	Operation and maintenance, Air Force	668,340
Operation and Maintenance	Operation and maintenance, Navy	385,492
Operation and Maintenance	Operation and maintenance, Defense-wide	372,553
Operation and Maintenance	Defense health program	128,834
Research, Development, Test, and Evaluation	Research, development, test, and evaluation, Army	113,490
Research, Development, Test, and Evaluation	Research, development, test, and evaluation, Air Force	109,800
Revolving and Management Funds	Defense business operations fund	571,491
<b>Total</b>		<b>4,345,401</b>
<b>Department of Veterans Affairs</b>		
Veterans Health Administration	Medical care	156,574
<b>Other Independent Agencies</b>		
Postal Service	Postal Service fund	149,734
<b>Subtotal: Obligations listed in table III.1</b>		<b>\$4,651,709</b>
<b>Total fiscal year 1994 obligations, object class 21, all accounts</b>		<b>\$7,553,905</b>
Percent of fiscal year 1994 object class 21 obligations		61.6

Source: GAO Budget Database.

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

**Table III.2: Object Class 22 -  
Transportation of Things**

Dollars in thousands		
<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
<b>Department of Defense—Military</b>		
Military Personnel	Military personnel, Army	\$725,625
Military Personnel	Military personnel, Air Force	524,130
Military Personnel	Military personnel, Navy	420,739
Military Personnel	Military personnel, Marine Corps	112,205
Operation and Maintenance	Operation and maintenance, Army	713,418
Operation and Maintenance	Operation and maintenance, Air Force	436,670
Operation and Maintenance	Operation and maintenance, Defense-wide	411,144
Operation and Maintenance	Operation and maintenance, Navy	271,902
Revolving and Management Funds	Defense business operations fund	1,336,826
Revolving and Management Funds	Navy management fund	521,963
<b>Total</b>		<b>5,474,622</b>
<b>Department of Agriculture</b>		
Farm Service Agency	Commodity credit corporation fund	590,787
<b>Other Independent Agencies</b>		
Postal Service	Postal Service fund	3,856,950
Tennessee Valley Authority	Tennessee Valley Authority fund	173,872
<b>Total</b>		<b>4,030,822</b>
<b>Subtotal: Obligations listed in table III.2</b>		<b>\$10,096,231</b>
<b>Total fiscal year 1994 obligations object class 22, all accounts</b>		<b>\$11,131,913</b>
Percent of fiscal year 1994 object class 22 obligations		90.7

Source: GAO Budget Database.



**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

**Table III.3: Object Class 23 - Rent,  
Communications, and Utilities**

Dollars in thousands		
<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
<b>Department of Defense—Military</b>		
Family Housing	Family housing, Army	\$292,165
Family Housing	Family housing, Navy and Marine Corps	219,482
Operation and Maintenance	Operation and maintenance, Army	1,893,750
Operation and Maintenance	Operation and maintenance, Air Force	1,051,461
Operation and Maintenance	Operation and maintenance, Navy	675,387
Operation and Maintenance	Operation and maintenance, Defense-wide	548,846
Operation and Maintenance	Defense health program	162,918
Operation and Maintenance	Operation and maintenance, Marine Corps	158,602
Revolving and Management Funds	Defense business operations fund	3,104,166
<b>Total</b>		<b>8,106,777</b>
<b>General Services Administration</b>		
Real Property Activities	Federal buildings fund	2,433,761
<b>Department of the Treasury</b>		
Financial Management Service	Salaries and expenses	133,047
Internal Revenue Service	Tax law enforcement	398,104
Internal Revenue Service	Processing, assistance, and management	268,040
Internal Revenue Service	Information systems	215,043
United States Customs Service	Salaries and expenses	171,837
<b>Total</b>		<b>1,186,071</b>
<b>Department of Justice</b>		
Drug Enforcement Administration	Salaries and expenses	120,328
Federal Bureau of Investigation	Salaries and expenses	237,291
General Administration	Working capital fund	312,316
Immigration and Naturalization Service	Salaries and expenses	125,784
Legal Activities	Salaries and expenses, United States Attorneys	131,805
<b>Total</b>		<b>927,524</b>
<b>Department of Transportation</b>		
Coast Guard	Operating expenses	149,490
Federal Aviation Administration	Operations	435,436
Office of the Secretary	Rental payments	160,553
<b>Total</b>		<b>745,479</b>

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
<b>Department of Veterans Affairs</b>		
Departmental Administration	General operating expenses	166,030
Veterans Health Administration	Medical care	479,229
<b>Total</b>		<b>645,259</b>
<b>Social Security Administration</b>		
Social Security Administration	Federal disability insurance trust fund	549,485
<b>The Judiciary</b>		
Courts of Appeals, District Courts, and other Judicial Services	Salaries and expenses	455,365
<b>Department of State</b>		
Administration of Foreign Affairs	Diplomatic and consular programs	169,391
Administration of Foreign Affairs	Acquisition and maintenance of buildings abroad	114,473
<b>Total</b>		<b>283,864</b>
<b>National Aeronautics and Space Administration</b>		
National Aeronautics and Space Administration	Research and development	190,804
<b>Department of Energy</b>		
Energy Programs	Uranium supply and enrichment activities	158,380
<b>Environmental Protection Agency</b>		
Environmental Protection Agency	Abatement, control, and compliance	127,449
<b>Department of Labor</b>		
Employment and Training Administration	State unemployment insurance and employment service operations	117,078
<b>Department of Housing and Urban Development</b>		
Management and Administration	Salaries and expenses	101,050

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
<b>Other Independent Agencies</b>		
Postal Service	Postal Service fund	1,085,846
United States Enrichment Corporation Fund	United States Enrichment Corporation Fund	530,389
United States Information Agency	Salaries and expenses	113,377
<b>Total</b>		<b>1,729,612</b>
<b>Subtotal: Obligations listed in table III.3</b>		<b>\$17,757,958</b>
<b>Total fiscal year 1994 obligations, object class 23, all accounts</b>		<b>\$22,749,238</b>
Percent of fiscal year 1994 object class 23 obligations		78.1

Source: GAO Budget Database.

Appendix III  
 Fiscal Year 1994 Budget Accounts  
 Obligating \$100 Million or More by  
 Organization and Object Class

**Table III.4: Object Class 24 - Printing and Reproduction**

Dollars in thousands		
Agency/Bureau	Account	Obligations
<b>Legislative Branch</b>		
Government Printing Office	Government Printing Office revolving fund	\$510,366
<b>Department of Defense—Military</b>		
Revolving and Management Funds	Defense business operations fund	226,931
<b>Subtotal: Obligations listed in table III.4</b>		<b>\$737,297</b>
<b>Total fiscal year 1994 obligations, object class 24, all accounts</b>		<b>\$1,806,376</b>
Percent of fiscal year 1994 object class 24 obligations		40.8

Source: GAO Budget Database.

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

**Table III.5: Object Class 25 -  
Consulting and Other Services**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
<b>Department of Defense—Military</b>		
Family Housing	Family housing, Army	\$753,644
Family Housing	Family housing, Air Force	679,890
Family Housing	Family housing, Navy and Marine Corps	558,205
Military Construction	Base realignment and closure account	2,783,842
Military Construction	Military construction, Army	853,370
Operation and Maintenance	Operation and maintenance, Navy	13,446,107
Operation and Maintenance	Defense health program	11,515,934
Operation and Maintenance	Operation and maintenance, Air Force	11,429,088
Operation and Maintenance	Operation and maintenance, Army	9,827,562
Operation and Maintenance	Operation and maintenance, Defense-wide	4,531,591
Operation and Maintenance	Operation and maintenance, Marine Corps	704,244
Operation and Maintenance	Operation and maintenance, Air National Guard	597,274
Operation and Maintenance	Real property maintenance, Defense	498,694
Operation and Maintenance	Operation and maintenance, Army National Guard	473,943
Operation and Maintenance	Operation and maintenance, Army Reserve	340,857
Operation and Maintenance	Operation and maintenance, Air Force Reserve	319,738
Operation and Maintenance	Operation and maintenance, Navy Reserve	276,466
Operation and Maintenance	Defense reinvestment for economic growth	176,565
Operation and Maintenance	Former Soviet Union threat reduction account	125,599
Operation and Maintenance	Humanitarian assistance	104,608
Procurement	Other procurement, Army	1,122,370
Procurement	Aircraft procurement, Army	808,357
Procurement	Procurement of weapons and tracked combat vehicles, Army	698,026
Procurement	Chemical agents and munitions destruction, Army	439,080
Procurement	Missile procurement, Army	386,247

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Procurement	Shipbuilding and conversion, Navy	366,708
Procurement	Procurement of ammunition, Army	332,458
Procurement	Other procurement, Navy	307,423
Procurement	Weapons procurement, Navy	143,322
Procurement	Missile procurement, Air Force	117,200
Procurement	Aircraft procurement, Navy	110,366
Research, Development, Test, and Evaluation	Research, development, test, and evaluation, Air Force	12,835,635
Research, Development, Test, and Evaluation	Research, development, test, and evaluation, Defense-wide	8,780,399
Research, Development, Test, and Evaluation	Research, development, test, and evaluation, Navy	8,390,932
Research, Development, Test, and Evaluation	Research, development, test, and evaluation, Army	5,196,361
Research, Development, Test, and Evaluation	Developmental test and evaluation, Defense	228,994
Revolving and Management Funds	Defense business operations fund	21,305,870
Revolving and Management Funds	National defense sealift fund	761,159
Revolving and Management Funds	Army conventional ammunition working capital fund	170,683
<b>Total</b>		<b>122,498,811</b>
<b>Department of Energy</b>		
Atomic Energy Defense Activities	Defense environmental restoration and waste management	4,470,919
Atomic Energy Defense Activities	Weapons activities	4,407,176
Atomic Energy Defense Activities	Other Defense activities	1,820,785
Atomic Energy Defense Activities	Defense nuclear waste disposal	119,950
Departmental Administration	Departmental administration	116,161
Energy Programs	Energy supply, research and development activities	3,306,292
Energy Programs	General science and research activities	883,113
Energy Programs	Fossil energy research and development	352,530
Energy Programs	Energy conservation	326,841
Energy Programs	Uranium enrichment decontamination and decommissioning fund	287,316
Energy Programs	Nuclear waste disposal fund	216,905
Energy Programs	Strategic petroleum reserve	211,173

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Energy Programs	Naval petroleum and oil shale reserves	204,163
Energy Programs	Uranium supply and enrichment activities	162,641
Power Marketing Administration	Bonneville Power Administration fund	2,526,867
Power Marketing Administration	Construction, rehabilitation, operation and maintenance, Western Area Power Administration	203,117
<b>Total</b>		<b>19,615,949</b>
<b>Office of Personnel Management</b>		
Office of Personnel Management	Employees and retired employees health benefits fund	15,209,987
Office of Personnel Management	Employees life insurance fund	1,372,632
<b>Total</b>		<b>16,582,619</b>
<b>National Aeronautics and Space Administration</b>		
National Aeronautics and Space Administration	Research and development	6,963,064
National Aeronautics and Space Administration	Space flight, control, and data communications	4,613,965
<b>Total</b>		<b>11,577,029</b>
<b>Department of Health and Human Services</b>		
Administration for Children and Families	Children and families services programs	114,571
Assistant Secretary for Health	Service, supply, and other funds	272,468
Centers for Disease Control and Prevention	Disease control, research, and training	252,970
Departmental Management	General departmental management	111,853
Food and Drug Administration	Salaries and expenses	178,974
Health Care Financing Administration	Program management	1,801,959
Health Care Financing Administration	Federal supplementary medical insurance trust fund	1,420,270
Health Care Financing Administration	Federal hospital insurance trust fund	714,533
Health Resources and Services Administration	Health Resources and Services	152,200
Indian Health Services	Indian Health Services	833,342
Indian Health Services	Indian health facilities	160,874
National Institutes of Health	National Institutes of Health	2,048,074

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Substance Abuse and Mental Health Services Administration	Substance abuse and mental health services	160,374
<b>Total</b>		<b>8,222,462</b>
<b>Department of Defense—Civil</b>		
Corps of Engineers—Civil	Revolving fund	2,742,056
Corps of Engineers—Civil	Operation and maintenance, general	718,708
Corps of Engineers—Civil	Construction, general	643,235
Corps of Engineers—Civil	Harbor maintenance trust fund	476,620
Corps of Engineers—Civil	Flood control and coastal emergencies	173,514
Corps of Engineers—Civil	Flood control, Mississippi River and tributaries	115,599
Education Benefits	Education benefits fund	206,817
<b>Total</b>		<b>5,076,549</b>
<b>Funds Appropriated to the President</b>		
Agency for International Development	Assistance for the new independent States of the Former Soviet Union	610,695
Agency for International Development	Sustainable development assistance program	224,028
Agency for International Development	Assistance for Eastern Europe and the Baltic States	166,053
Military Sales Programs	Foreign military sales trust fund	2,992,168
<b>Total</b>		<b>3,992,944</b>
<b>General Services Administration</b>		
Information Technology Service	Information technology fund	1,193,611
Personal Property Activities	General supply fund	167,831
Real Property Activities	Federal buildings fund	2,571,054
<b>Total</b>		<b>3,932,496</b>
<b>Department of Transportation</b>		
Coast Guard	Operating expenses	521,430
Coast Guard	Emergency fund	108,935
Federal Aviation Administration	Facilities and equipment (Airport and airway trust fund)	1,543,504
Federal Aviation Administration	Operations	395,191
Federal Aviation Administration	Research, engineering and development (Airport and airway trust)	170,046
Federal Highway Administration	Federal-aid highways	448,076
Maritime Administration	Ready reserve force	164,938

(continued)



**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Maritime Administration	Vessel operations revolving fund	157,034
Research and Special Programs Administration	Working capital fund, Volpe National Transportation Systems Center	158,252
<b>Total</b>		<b>3,667,406</b>
<b>Department of Justice</b>		
Drug Enforcement Administration	Salaries and expenses	217,177
Federal Bureau of Investigation	Salaries and expenses	321,584
Federal Prison System	Buildings and facilities	560,355
Federal Prison System	Salaries and expenses	287,710
General Administration	Working capital fund	151,252
Immigration and Naturalization Service	Salaries and expenses	291,296
Immigration and Naturalization Service	Immigration user fee	272,403
Immigration and Naturalization Service	Immigration examinations fee	248,780
Interagency Law Enforcement	Organized crime drug enforcement	387,394
Legal Activities	Assets forfeiture fund	472,881
Legal Activities	Support of United States prisoners	253,527
Legal Activities	Salaries and expenses, General Legal Activities	118,927
<b>Total</b>		<b>3,583,286</b>
<b>Department of Agriculture</b>		
Agricultural Research Service	Agricultural Research Service	178,666
Farm Service Agency	Commodity credit corporation fund	679,608
Farm Service Agency	Agricultural credit insurance fund program account	273,076
Farm Service Agency	Administrative and operating expenses	269,212
Forest Service	Cooperative work trust fund	424,419
Forest Service	National forest system	406,885
Forest Service	Emergency forest service firefighting fund	395,401
Forest Service	Construction	106,508

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Natural Resources Conservation Service	Watershed and flood prevention operations	135,689
Rural Housing and Community Development Service	Rural housing insurance fund program account	384,318
<b>Total</b>		<b>3,253,782</b>
<b>Environmental Protection Agency</b>		
Environmental Protection Agency	Hazardous substance superfund	1,190,149
Environmental Protection Agency	Abatement, control, and compliance	511,627
Environmental Protection Agency	Payment to the hazardous substance superfund	250,000
Environmental Protection Agency	Research and development	195,958
<b>Total</b>		<b>2,147,734</b>
<b>Department of the Interior</b>		
Bureau of Indian Affairs	Operation of Indian programs	655,845
Bureau of Indian Affairs	Construction	132,590
Bureau of Land Management	Management of lands and resources	143,147
Bureau of Reclamation	Operation and maintenance	182,795
Bureau of Reclamation	Construction program	172,390
Bureau of Reclamation	Lower Colorado River Basin development fund	150,934
National Park Service	Construction	213,163
National Park Service	Operation of the national park system	157,932
United States Geological Survey	Surveys, investigations and research	122,834
<b>Total</b>		<b>1,931,630</b>
<b>Department of Veterans Affairs</b>		
Veterans Health Administration	Medical care	1,800,469
<b>Social Security Administration</b>		
Social Security Administration	Federal disability insurance trust fund	1,479,737
<b>Department of the Treasury</b>		
Bureau of the Public Debt	Administering the public debt	169,686
Departmental Offices	Department of the Treasury forfeiture fund	104,534
Internal Revenue Service	Information systems	446,481

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Internal Revenue Service	Tax law enforcement	139,447
United States Customs Service	Salaries and expenses	264,251
<b>Total</b>		<b>1,124,399</b>
<b>Department of State</b>		
Administration of Foreign Affairs	Diplomatic and consular programs	519,321
Administration of Foreign Affairs	Acquisition and maintenance of buildings abroad	297,109
Administration of Foreign Affairs	Salaries and expenses	108,592
<b>Total</b>		<b>925,022</b>
<b>Legislative Branch</b>		
House of Representatives	Salaries and expenses	681,711
Senate	Senators' official personnel and office expense account	200,295
<b>Total</b>		<b>882,006</b>
<b>Department of Commerce</b>		
National Oceanic and Atmospheric Administration	Operations, research, and facilities	588,108
Patent and Trademark Office	Salaries and expenses	127,392
<b>Total</b>		<b>715,500</b>
<b>Department of Housing and Urban Development</b>		
Housing Programs	Federal Housing Administration mutual mortgage insurance program account	262,810
Housing Programs	General and special risk program account	192,252
Management and Administration	Salaries and expenses	112,333
<b>Total</b>		<b>567,395</b>
<b>The Judiciary</b>		
Courts of Appeals, District Courts, and other Judicial Services	Salaries and expenses	170,759
Courts of Appeals, District Courts, and other Judicial Services	Defender services	135,821
<b>Total</b>		<b>306,580</b>
<b>Small Business Administration</b>		
Small Business Administration	Disaster loans program account	268,962
<b>Department of Education</b>		
Departmental Management	Program administration	154,937
Office of Educational Research and Improvement	Education research, statistics, and improvement	109,786
<b>Total</b>		<b>264,723</b>

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
<b>Department of Labor</b>		
Bureau of Labor Statistics	Salaries and expenses	112,720
Employment and Training Administration	Unemployment trust fund	129,576
<b>Total</b>		<b>242,296</b>
<b>Other Independent Agencies</b>		
Corporation for National and Community Service	National and community service programs, operating expenses	103,026
Federal Emergency Management Agency	National flood insurance fund	305,336
Federal Emergency Management Agency	Disaster relief	270,683
Federal Emergency Management Agency	Emergency management planning and assistance	123,538
National Science Foundation	Research and related activities	218,549
Nuclear Regulatory Commission	Salaries and expenses	208,429
Postal Service	Postal Service fund	1,660,306
Resolution Trust Corporation	RTC revolving fund	525,782
Tennessee Valley Authority	Tennessee Valley Authority fund	2,058,759
United States Enrichment Corporation Fund	United States Enrichment Corporation Fund	445,894
<b>Total</b>		<b>5,920,302</b>
<b>Subtotal: Obligations listed in table III.5</b>		<b>\$220,580,088</b>
<b>Total fiscal year 1994 obligations, object class 25, all accounts</b>		<b>\$229,835,104</b>
Percent of fiscal year 1994 object class 25 obligations		96.0

Source: GAO Budget Database.

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

**Table III.6: Object Class 26 - Supplies and Materials**

Dollars in thousands		
Agency/Bureau	Account	Obligations
<b>Department of Defense—Military</b>		
Military Personnel	National Guard personnel, Army	\$151,311
Military Personnel	Reserve personnel, Army	101,691
Operation and Maintenance	Operation and maintenance, Air Force	4,555,663
Operation and Maintenance	Operation and maintenance, Navy	3,431,177
Operation and Maintenance	Operation and maintenance, Army	3,143,478
Operation and Maintenance	Defense health program	1,436,675
Operation and Maintenance	Operation and maintenance, Air National Guard	816,689
Operation and Maintenance	Operation and maintenance, Marine Corps	655,023
Operation and Maintenance	Operation and maintenance, Army National Guard	576,063
Operation and Maintenance	Operation and maintenance, Defense-wide	499,991
Operation and Maintenance	Operation and maintenance, Air Force Reserve	347,697
Operation and Maintenance	Operation and maintenance, Army Reserve	168,885
Operation and Maintenance	Operation and maintenance, Navy Reserve	159,316
Procurement	Other procurement, Navy	1,089,743
Procurement	Aircraft procurement, Navy	715,474
Procurement	Procurement of ammunition, Army	379,234
Procurement	Weapons procurement, Navy	376,613
Procurement	Missile procurement, Army	298,401
Procurement	Procurement, Marine Corps	141,093
Research, Development, Test, and Evaluation	Research, development, test, and evaluation, Air Force	256,500
Research, Development, Test, and Evaluation	Research, development, test, and evaluation, Army	199,529
Revolving and Management Funds	Defense business operations fund	33,262,257
Revolving and Management Funds	Army conventional ammunition working capital fund	1,216,942
Revolving and Management Funds	Emergency response fund	106,046
<b>Total</b>		<b>54,085,491</b>
<b>Department of Agriculture</b>		
Agricultural Marketing Service	Funds for strengthening markets, income, and supply (section 32)	500,115

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Farm Service Agency	Commodity credit corporation fund	2,551,187
Food and Consumer Service	State child nutrition programs	243,891
<b>Total</b>		<b>3,295,193</b>
<b>Department of Veterans Affairs</b>		
Departmental Administration	Supply fund	245,802
Veterans Health Administration	Medical care	2,205,715
Veterans Health Administration	Canteen service revolving fund	133,551
<b>Total</b>		<b>2,585,068</b>
<b>General Services Administration</b>		
Personal Property Activities	General supply fund	1,872,535
<b>Funds Appropriated to the President</b>		
Military Sales Programs	Foreign military sales trust fund	1,456,243
<b>Department of Health and Human Services</b>		
Assistant Secretary for Health	Service, supply, and other funds	124,114
Centers for Disease Control and Prevention	Disease control, research, and training	212,438
Indian Health Services	Indian Health Services	113,746
National Institutes of Health	National Institutes of Health	124,544
<b>Total</b>		<b>574,842</b>
<b>Department of Transportation</b>		
Coast Guard	Operating expenses	416,309
<b>Department of Justice</b>		
Federal Prison System	Salaries and expenses	217,818
Federal Prison System	Federal Prison Industries, Incorporated	198,423
<b>Total</b>		<b>416,241</b>
<b>Department of the Treasury</b>		
Bureau of Engraving and Printing	Bureau of Engraving and Printing fund	141,380
United States Mint	Numismatic public enterprise fund	208,151
<b>Total</b>		<b>349,531</b>
<b>National Aeronautics and Space Administration</b>		
National Aeronautics and Space Administration	Research and development	189,937
National Aeronautics and Space Administration	Space flight, control, and data communications	105,786
<b>Total</b>		<b>295,723</b>

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
<b>Department of Commerce</b>		
National Oceanic and Atmospheric Administration	Operations, research, and facilities	111,548
<b>Department of Defense—Civil</b>		
Corps of Engineers—Civil	Revolving fund	102,488
<b>Other Independent Agencies</b>		
Postal Service	Postal Service fund	1,207,566
Tennessee Valley Authority	Tennessee Valley Authority fund	1,165,729
United States Enrichment Corporation Fund	United States Enrichment Corporation Fund	475,790
<b>Total</b>		<b>2,849,085</b>
<b>Subtotal: Obligations listed in table III.6</b>		<b>\$68,410,297</b>
<b>Total fiscal year 1994 obligations, object class 26, all accounts</b>		<b>\$71,800,203</b>
Percent of fiscal year 1994 object class 26 obligations		95.3

Source: GAO Budget Database.

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

**Table III.7: Object Class 31 -  
Equipment**

Dollars in thousands		
Agency/Bureau	Account	Obligations
<b>Department of Defense—Military</b>		
Operation and Maintenance	Operation and maintenance, Navy	\$1,815,780
Operation and Maintenance	Defense health program	654,192
Operation and Maintenance	Operation and maintenance, Air Force	579,970
Operation and Maintenance	Operation and maintenance, Army	394,563
Operation and Maintenance	Operation and maintenance, Navy Reserve	181,057
Operation and Maintenance	Operation and maintenance, Defense-wide	179,615
Procurement	Aircraft procurement, Air Force	11,201,887
Procurement	Other procurement, Air Force	9,107,853
Procurement	Shipbuilding and conversion, Navy	5,712,444
Procurement	Aircraft procurement, Navy	4,684,189
Procurement	Missile procurement, Air Force	3,499,552
Procurement	Other procurement, Navy	3,093,671
Procurement	Weapons procurement, Navy	2,702,684
Procurement	Procurement, Defense-wide	2,214,304
Procurement	Other procurement, Army	1,973,029
Procurement	National guard and reserve equipment	1,650,333
Procurement	Aircraft procurement, Army	802,493
Procurement	Procurement of weapons and tracked combat vehicles, Army	606,487
Procurement	Missile procurement, Army	512,911
Procurement	Procurement, Marine Corps	464,719
Research, Development, Test, and Evaluation	Research, development, test, and evaluation, Defense-wide	221,952
Research, Development, Test, and Evaluation	Research, development, test, and evaluation, Army	110,036
Revolving and Management Funds	Defense business operations fund	1,629,424
Revolving and Management Funds	National defense sealift fund	290,800
<b>Total</b>		<b>54,283,945</b>
<b>Funds Appropriated to the President</b>		
Military Sales Programs	Foreign military sales trust fund	8,434,046
<b>Department of Transportation</b>		
Coast Guard	Acquisition, construction, and improvements	119,802

(continued)



**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands		
<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Federal Aviation Administration	Facilities and equipment (Airport and airway trust fund)	611,066
<b>Total</b>		<b>730,868</b>
<b>Department of Veterans Affairs</b>		
Departmental Administration	Supply fund	150,647
Veterans Health Administration	Medical care	487,519
<b>Total</b>		<b>638,166</b>
<b>General Services Administration</b>		
Personal Property Activities	General supply fund	424,566
<b>Department of the Treasury</b>		
Internal Revenue Service	Information systems	352,174
<b>Department of Justice</b>		
Federal Bureau of Investigation	Salaries and expenses	300,454
<b>Department of Energy</b>		
Atomic Energy Defense Activities	Defense environmental restoration and waste management	119,991
Atomic Energy Defense Activities	Weapons activities	111,149
<b>Total</b>		<b>231,140</b>
<b>Department of Commerce</b>		
National Oceanic and Atmospheric Administration	Operations, research, and facilities	166,016
<b>National Aeronautics and Space Administration</b>		
National Aeronautics and Space Administration	Research and development	148,836
<b>Other Independent Agencies</b>		
Postal Service	Postal Service fund	571,023
Tennessee Valley Authority	Tennessee Valley Authority fund	216,655
<b>Total</b>		<b>787,678</b>
<b>Subtotal: Obligations listed in table III.7</b>		<b>\$66,497,889</b>
<b>Total fiscal year 1994 obligations, object class 31, all accounts</b>		<b>\$70,294,774</b>
Percent of fiscal year 1994 object class 31 obligations		94.6

Source: GAO Budget Database.

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

**Table III.8: Object Class 32 - Land and Structures**

Dollars in thousands		
<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
<b>Department of Defense—Military</b>		
Family Housing	Family housing, Navy and Marine Corps	\$667,257
Family Housing	Family housing, Army	254,842
Family Housing	Family housing, Air Force	226,990
Military Construction	Military construction, Army	1,740,357
Military Construction	Military construction, Air Force	1,170,785
Military Construction	Military construction, Navy	885,921
Military Construction	Military construction, Defense-wide	624,476
Military Construction	Military construction, Army National Guard	264,149
Military Construction	Military construction, Air National Guard	257,785
Military Construction	Base realignment and closure account	216,870
Military Construction	North Atlantic Treaty Organization infrastructure	200,106
Military Construction	Military construction, Army Reserve	103,163
Operation and Maintenance	Operation and maintenance, Army	188,488
Revolving and Management Funds	Pentagon reservation maintenance revolving fund	108,651
<b>Total</b>		<b>6,909,840</b>
<b>Department of Housing and Urban Development</b>		
Housing Programs	Federal Housing Administration mutual mortgage and cooperative housing insurance funds liquidating account	3,507,211
Housing Programs	Federal Housing Administration general and special risk insurance funds liquidating account	409,249
<b>Total</b>		<b>3,916,460</b>
<b>Department of Energy</b>		
Atomic Energy Defense Activities	Defense environmental restoration and waste management	276,187
Atomic Energy Defense Activities	Weapons activities	198,249
Atomic Energy Defense Activities	Other Defense Activities	138,454
Energy Programs	Energy supply, research and development activities	262,784

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Energy Programs	General science and research activities	187,716
<b>Total</b>		<b>1,063,390</b>
<b>Department of Veterans Affairs</b>		
Construction	Construction, major projects	534,216
Construction	Construction, minor projects	116,982
Veterans Health Administration	Medical care	202,155
<b>Total</b>		<b>853,353</b>
<b>Department of Defense—Civil</b>		
Corps of Engineers—Civil	Construction, general	554,000
Corps of Engineers—Civil	Operation and maintenance, general	188,410
<b>Total</b>		<b>742,410</b>
<b>Department of Transportation</b>		
Federal Aviation Administration	Facilities and equipment (Airport and airway trust fund)	275,008
Federal Highway Administration	Federal-aid highways	176,207
<b>Total</b>		<b>451,215</b>
<b>National Aeronautics and Space Administration</b>		
National Aeronautics and Space Administration	Construction of facilities	296,328
<b>Department of the Interior</b>		
Bureau of Reclamation	Construction program	121,542
<b>Other Independent Agencies</b>		
Postal Service	Postal Service fund	1,011,709
<b>Subtotal: Obligations listed in table III.8</b>		<b>\$15,366,247</b>
<b>Total fiscal year 1994 obligations, object class 32, all accounts</b>		<b>\$17,213,957</b>
Percent of fiscal year 1994 object class 32 obligations		89.3

Source: GAO Budget Database.

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

**Table III.9: Object Class 33 -  
Investments and Loans**

Dollars in thousands		
Agency/Bureau	Account	Obligations
<b>Department of Agriculture</b>		
Farm Service Agency	Commodity credit corporation fund	\$6,430,071
Farm Service Agency	Commodity credit corporation guaranteed loans liquidating account	746,206
<b>Total</b>		<b>7,176,277</b>
<b>Department of Veterans Affairs</b>		
Veterans Benefits Administration	Loan guaranty revolving fund liquidating account	1,485,469
Veterans Benefits Administration	Guaranty and indemnity fund liquidating account	509,692
Veterans Benefits Administration	National Service Life Insurance fund	102,554
<b>Total</b>		<b>2,097,715</b>
<b>Funds Appropriated to the President</b>		
International Monetary Programs	United States quota, International Monetary Fund	926,551
Multilateral Assistance	Contribution to the International Development Association	1,024,332
Multilateral Assistance	Contribution to the African Development Fund	135,000
<b>Total</b>		<b>2,085,883</b>
<b>Department of Housing and Urban Development</b>		
Government National Mortgage Association	Guarantees of mortgage-backed securities liquidating account	628,373
Housing Programs	Federal Housing Administration mutual mortgage and cooperative housing insurance funds liquidating account	866,236
Housing Programs	Federal Housing Administration general and special risk insurance funds liquidating account	407,376
<b>Total</b>		<b>1,901,985</b>
<b>Small Business Administration</b>		
Small Business Administration	Business loan fund liquidating account	455,879
<b>Department of Labor</b>		
Pension Benefit Guaranty Corporation	Pension benefit guaranty corporation fund	146,739

(continued)

**Appendix III  
 Fiscal Year 1994 Budget Accounts  
 Obligating \$100 Million or More by  
 Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
<b>Other Independent Agencies</b>		
National Credit Union Administration	Central liquidity facility	117,356
Tennessee Valley Authority	Tennessee Valley Authority fund	222,840
<b>Total</b>		<b>340,196</b>
<b>Subtotal: Obligations listed in table III.9</b>		<b>\$14,204,674</b>
<b>Total fiscal year 1994 obligations, object class 33, all accounts</b>		<b>\$15,158,357</b>
Percent of fiscal year 1994 object class 33 obligations		93.7

Source: GAO Budget Database.

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

**Table III.10: Object Class 41 - Grants,  
Subsidies, and Contributions**

Dollars in thousands		
<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
<b>Department of Health and Human Services</b>		
Administration for Children and Families	Family support payments to States	\$16,903,339
Administration for Children and Families	Children and families services programs	4,461,561
Administration for Children and Families	Payments to states for foster care and adoption assistance	2,987,594
Administration for Children and Families	Social services block grant	2,812,457
Administration for Children and Families	Low income home energy assistance	1,737,391
Administration for Children and Families	Payments to States for the child care and development block grant	890,384
Administration for Children and Families	Payments to States for the job opportunities and basic skills training	872,978
Administration for Children and Families	State legalization impact assistance grants	809,858
Administration for Children and Families	Refugee and entrant assistance	385,942
Administration on Aging	Aging services programs	857,757
Centers for Disease Control and Prevention	Disease control, research, and training	1,242,695
Health Care Financing Administration	Grants to States for Medicaid	81,273,290
Health Care Financing Administration	Payments to health care trust funds	39,992,101
Health Care Financing Administration	Federal hospital insurance trust fund	228,784
Health Resources and Services Administration	Health Resources and Services	2,721,504
Indian Health Services	Indian Health Services	104,852
National Institutes of Health	National Institutes of Health	8,101,767
Substance Abuse and Mental Health Services Administration	Substance abuse and mental health services	1,988,802
<b>Total</b>		<b>168,373,056</b>
<b>Department of Agriculture</b>		
Cooperative State Research, Education, and Extension Service	Cooperative state research activities	438,812
Cooperative State Research, Education, and Extension Service	Extension activities	429,255

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Farm Service Agency	Commodity credit corporation fund	10,571,145
Farm Service Agency	Conservation reserve program	1,735,587
Farm Service Agency	Salaries and expenses	594,886
Farm Service Agency	Agricultural credit insurance fund program account	213,021
Farm Service Agency	Agricultural conservation program	197,468
Farm Service Agency	Commodity credit corporation export credit guarantee loans program	126,263
Food and Consumer Service	Food stamp program	25,432,777
Food and Consumer Service	State child nutrition programs	7,022,517
Food and Consumer Service	Special supplemental nutrition program for women, infants, and children	3,304,928
Food and Consumer Service	Food donations programs for selected groups	164,182
Foreign Agricultural Service	Public Law 480 Grants-Titles I (OFD), II, and III	1,188,151
Foreign Agricultural Service	Public Law 480 program account	300,588
Natural Resources Conservation Service	Watershed and flood prevention operations	102,079
Rural Housing and Community Development Service	Rural housing insurance fund program account	735,344
Rural Housing and Community Development Service	Rental assistance program	446,694
Rural Utilities Service	Rural water and waste disposal grants	499,647
Rural Utilities Service	Rural development insurance fund program account	141,921
<b>Total</b>		<b>53,645,265</b>
<b>Department of Education</b>		
Office of Bilingual Education and Minority Languages Affairs	Bilingual and immigrant education	224,339
Office of Educational Research and Improvement	Education research, statistics, and improvement	181,153
Office of Educational Research and Improvement	Libraries	149,161
Office of Elementary and Secondary Education	Education for the disadvantaged	7,008,717
Office of Elementary and Secondary Education	School improvement programs	1,330,838

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Office of Elementary and Secondary Education	Impact aid	903,132
Office of Postsecondary Education	Student financial assistance	7,890,684
Office of Postsecondary Education	Federal family education loan program account	2,933,032
Office of Postsecondary Education	Higher education	885,373
Office of Postsecondary Education	Federal family education loan liquidating account	836,061
Office of Postsecondary Education	Howard University	195,019
Office of Special Education and Rehabilitative Services	Special education	3,646,915
Office of Special Education and Rehabilitative Services	Rehabilitation services and disability research	2,291,883
Office of Vocational and Adult Education	Vocational and adult education	1,444,737
<b>Total</b>		<b>29,921,044</b>
<b>Social Security Administration</b>		
Social Security Administration	Supplemental security income program	27,845,977
<b>Department of Transportation</b>		
Federal Aviation Administration	Grants-in-aid for airports (Airport and airway trust fund)	1,719,536
Federal Highway Administration	Federal-aid highways	19,781,022
Federal Highway Administration	Miscellaneous appropriations	201,297
Federal Railroad Administration	Grants to National Railroad Passenger Corporation	491,158
Federal Railroad Administration	Northeast corridor improvement program	228,850
Federal Railroad Administration	Mandatory passenger rail service payments	137,000
Federal Transit Administration	Formula grants	2,120,093
Federal Transit Administration	Discretionary grants (trust fund)	1,595,765
Federal Transit Administration	Washington metropolitan area transit authority	199,000
National Highway Traffic Safety Administration	Highway traffic safety grants	167,955
<b>Total</b>		<b>26,641,676</b>
<b>Department of Housing and Urban Development</b>		
Community Planning and Development	Community development grants	4,877,389
Community Planning and Development	Home investment partnerships program	1,450,003

(continued)



**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Community Planning and Development	Shelter plus care	239,199
Community Planning and Development	Supportive housing program	134,176
Community Planning and Development	Emergency shelter grants program	113,587
Housing Programs	Annual contributions for assisted housing	9,263,362
Housing Programs	Assistance for the renewal of expiring Section 8 subsidy contracts	5,099,793
Housing Programs	General and special risk program account	155,451
Housing Programs	Homeownership and opportunity for people everywhere grants (HOPE)	154,318
Housing Programs	Flexible Subsidy Fund	126,044
Housing Programs	Other assisted housing programs	111,470
Public and Indian Housing Programs	Payments for operation of low income housing projects	2,620,304
Public and Indian Housing Programs	Revitalization of severely distressed public housing projects	579,248
<b>Total</b>		<b>24,924,344</b>
<b>Department of Labor</b>		
Employment and Training Administration	Training and employment services	4,811,220
Employment and Training Administration	Unemployment trust fund	3,307,172
Employment and Training Administration	State unemployment insurance and employment service operations	3,229,169
Employment and Training Administration	Community service employment for older Americans	410,500
Employment and Training Administration	Federal unemployment benefits and allowances	350,234
<b>Total</b>		<b>12,108,295</b>
<b>Funds Appropriated to the President</b>		
Agency for International Development	Sustainable development assistance program	900,584
Agency for International Development	Assistance for the new independent States of the Former Soviet Union	877,306
Agency for International Development	Development fund for Africa	745,905

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Agency for International Development	Assistance for Eastern Europe and the Baltic States	320,503
Agency for International Development	International disaster assistance	137,586
International Security Assistance	Foreign military financing program	3,124,212
International Security Assistance	Economic support fund	2,152,560
Multilateral Assistance	International organizations and programs	362,628
<b>Total</b>		<b>8,621,284</b>
<b>Environmental Protection Agency</b>		
Environmental Protection Agency	Water infrastructure financing	1,652,583
Environmental Protection Agency	Abatement, control, and compliance	734,323
Environmental Protection Agency	Hazardous substance superfund	205,930
Environmental Protection Agency	Research and development	135,990
<b>Total</b>		<b>2,728,826</b>
<b>Department of Veterans Affairs</b>		
Veterans Benefits Administration	Readjustment benefits	1,370,292
Veterans Benefits Administration	Guaranty and indemnity program account	611,336
Veterans Benefits Administration	Servicemen's group life insurance fund	528,525
Veterans Health Administration	Medical care	158,582
<b>Total</b>		<b>2,668,735</b>
<b>Department of the Treasury</b>		
Bureau of Alcohol, Tobacco and Firearms	Internal revenue collections for Puerto Rico	200,670
Financial Management Service	Payment to the Resolution Funding Corporation	2,328,305
United States Customs Service	Miscellaneous permanent appropriations	135,049
<b>Total</b>		<b>2,664,024</b>
<b>Department of State</b>		
International Organizations and Conferences	Contributions for international peacekeeping activities	1,071,607
International Organizations and Conferences	Contributions to international organizations	857,648
Other	Migration and refugee assistance	671,899
<b>Total</b>		<b>2,601,154</b>
<b>Department of the Interior</b>		
Bureau of Indian Affairs	Operation of Indian programs	315,813

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Bureau of Indian Affairs	Miscellaneous trust funds	275,510
Minerals Management Service	Mineral leasing and associated payments	519,641
Office of Surface Mining Reclamation and Enforcement	Abandoned mine reclamation fund	217,602
Territorial and International Affairs	Compact of free association	137,281
Territorial and International Affairs	Payments to the United States territories, fiscal assistance	101,865
United States Fish and Wildlife Service	Sport fish restoration	220,773
United States Fish and Wildlife Service	Miscellaneous permanent appropriations	193,261
<b>Total</b>		<b>1,981,746</b>
<b>Small Business Administration</b>		
Small Business Administration	Disaster loans program account	875,059
Small Business Administration	Business loan program account	223,390
Small Business Administration	Salaries and expenses	115,642
<b>Total</b>		<b>1,214,091</b>
<b>Department of Energy</b>		
Energy Programs	Energy supply, research and development activities	418,961
Energy Programs	Energy conservation	308,904
Energy Programs	Clean coal technology	294,743
Energy Programs	General science and research activities	128,195
<b>Total</b>		<b>1,150,803</b>
<b>Department of Commerce</b>		
Economic Development Administration	Economic development assistance programs	620,620
National Institute of Standards and Technology	Working capital fund	125,416
National Oceanic and Atmospheric Administration	Operations, research, and facilities	268,224
<b>Total</b>		<b>1,014,260</b>
<b>Department of Justice</b>		
Office of Justice Programs	Justice assistance	734,155
Office of Justice Programs	Crime victims fund	137,711
<b>Total</b>		<b>871,866</b>
<b>Department of Defense—Military</b>		
Research, Development, Test, and Evaluation	Research, development, test, and evaluation, Navy	250,212

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Research, Development, Test, and Evaluation	Research, development, test, and evaluation, Army	238,852
<b>Total</b>		<b>489,064</b>
<b>National Aeronautics and Space Administration</b>		
National Aeronautics and Space Administration	Research and development	177,438
<b>Legislative Branch</b>		
Library of Congress	Payments to copyright owners	171,658
<b>Other Independent Agencies</b>		
Appalachian Regional Commission	Appalachian regional development programs	214,939
Board for International Broadcasting	Grants and expenses	203,833
Corporation for National and Community Service	National and community service programs, operating expenses	166,809
Corporation for National and Community Service	Domestic volunteer service programs, Operating expenses	134,673
Corporation for Public Broadcasting	Corporation for public broadcasting	275,000
District of Columbia	Federal payment to the District of Columbia	698,000
Export-Import Bank of the United States	Export-Import Bank loans program account	936,643
Federal Emergency Management Agency	Disaster relief	3,847,857
Federal Emergency Management Agency	Emergency management planning and assistance	161,199
Federal Emergency Management Agency	Emergency food and shelter program	130,050
Legal Services Corporation	Payment to the Legal Services Corporation	400,650
National Endowment for the Arts	National endowment for the arts: Grants and administration	145,286
National Endowment for the Humanities	National endowment for the humanities: Grants and administration	158,731
National Science Foundation	Research and related activities	2,117,849
National Science Foundation	Education and human resources	554,818
National Science Foundation	Academic research infrastructure	105,147
Railroad Retirement Board	Federal windfall subsidy	269,365

(continued)

**Appendix III  
 Fiscal Year 1994 Budget Accounts  
 Obligating \$100 Million or More by  
 Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Tennessee Valley Authority	Tennessee Valley Authority fund	248,218
United States Information Agency	Educational and cultural exchange programs	332,177
<b>Total</b>		<b>11,101,244</b>
<b>Subtotal: Obligations listed in table III.10</b>		<b>\$380,915,850</b>
<b>Total fiscal year 1994 obligations, object class 41, all accounts</b>		<b>\$386,720,659</b>
Percent of fiscal year 1994 object class 41 obligations		98.5

Source: GAO Budget Database.

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

**Table III.11: Object Class 42 -  
Insurance Claims and Indemnities**

Dollars in thousands		
<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
<b>Social Security Administration</b>		
Social Security Administration	Federal old-age and survivors insurance trust fund	\$277,280,570
Social Security Administration	Federal disability insurance trust fund	37,425,769
Social Security Administration	Payments to social security trust funds	5,679,726
Social Security Administration	Special benefits for disabled coal miners	760,683
<b>Total</b>		<b>321,146,748</b>
<b>Department of Health and Human Services</b>		
Health Care Financing Administration	Federal hospital insurance trust fund	110,998,422
Health Care Financing Administration	Federal supplementary medical insurance trust fund	59,483,054
Health Care Financing Administration	Payments to health care trust funds	506,000
<b>Total</b>		<b>170,987,476</b>
<b>Office of Personnel Management</b>		
Office of Personnel Management	Civil service retirement and disability fund	36,002,801
<b>Department of Labor</b>		
Employment Standards Administration	Special benefits	1,863,050
Employment Standards Administration	Black lung disability trust fund	547,011
Employment Standards Administration	Special workers' compensation expenses	117,780
Employment and Training Administration	Unemployment trust fund	26,914,292
Pension Benefit Guaranty Corporation	Pension benefit guaranty corporation fund	739,884
<b>Total</b>		<b>30,182,017</b>
<b>Department of Defense—Civil</b>		
Military Retirement	Military retirement fund	26,805,128
<b>Department of Veterans Affairs</b>		
Veterans Benefits Administration	Compensation	14,062,188
Veterans Benefits Administration	Pensions	3,159,262
Veterans Benefits Administration	National Service Life Insurance fund	822,798

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Veterans Benefits Administration	Burial benefits and miscellaneous assistance	106,181
<b>Total</b>		<b>18,150,429</b>
<b>Department of Education</b>		
Office of Postsecondary Education	Federal family education loan liquidating account	2,592,163
<b>Department of Agriculture</b>		
Farm Service Agency	Federal Crop Insurance Corporation fund	716,629
<b>Department of State</b>		
Administration of Foreign Affairs	Foreign Service retirement and disability fund	408,380
Administration of Foreign Affairs	Payment to the Foreign Service retirement and disability fund	266,484
<b>Total</b>		<b>674,864</b>
<b>Department of the Treasury</b>		
Financial Management Service	Claims, judgments, and relief acts	499,901
<b>Department of Housing and Urban Development</b>		
Housing Programs	Federal Housing Administration general and special risk insurance funds liquidating account	289,661
<b>Department of Defense—Military</b>		
Operation and Maintenance	Operation and maintenance, Air Force	103,134
Trust Funds	Voluntary separation incentive fund	133,000
<b>Total</b>		<b>236,134</b>
<b>Other Independent Agencies</b>		
Federal Emergency Management Agency	National flood insurance fund	270,757
Postal Service	Postal Service fund	133,290
Railroad Retirement Board	Railroad social security equivalent benefit account	4,828,494
Railroad Retirement Board	Federal payments to the railroad retirement accounts	3,459,415
Railroad Retirement Board	Rail Industry Pension Fund	2,848,942
United Mine Workers of America Benefit Funds	United Mine Workers of America combined benefit fund	275,450
<b>Total</b>		<b>11,816,348</b>
<b>Subtotal: Obligations listed in table III.11</b>		<b>\$620,100,299</b>

(continued)

**Appendix III  
 Fiscal Year 1994 Budget Accounts  
 Obligating \$100 Million or More by  
 Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
<b>Total fiscal year 1994 obligations, object class 42, all accounts</b>		<b>\$621,062,522</b>
Percent of fiscal year 1994 object class 42 obligations		99.8

Source: GAO Budget Database.



**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

**Table III.12: Object Class 43 - Interest  
and Dividends**

Dollars in thousands		
<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
<b>Department of the Treasury</b>		
Federal Financing Bank	Federal Financing Bank	\$10,386,403
Financial Management Service	Net interest paid to loan guarantee financing accounts	992,009
Interest on the Public Debt	Interest on the public debt	296,277,764
Internal Revenue Service	Refunding internal revenue collections, interest	3,068,284
<b>Total</b>		<b>310,724,460</b>
<b>Department of Agriculture</b>		
Farm Service Agency	Agricultural credit insurance fund liquidating account	1,151,784
Farm Service Agency	Commodity credit corporation fund	145,736
Rural Housing and Community Development Service	Rural housing insurance fund liquidating account	3,090,390
Rural Utilities Service	Rural electrification and telephone revolving fund liquidating account	2,405,695
Rural Utilities Service	Rural development insurance fund liquidating account	659,991
<b>Total</b>		<b>7,453,596</b>
<b>Department of Veterans Affairs</b>		
Veterans Benefits Administration	National Service Life Insurance fund	884,081
Veterans Benefits Administration	Veterans special life insurance fund	117,052
<b>Total</b>		<b>1,001,133</b>
<b>Department of Housing and Urban Development</b>		
Housing Programs	Housing for the elderly or handicapped fund liquidating account	689,174
<b>Department of Labor</b>		
Employment Standards Administration	Black lung disability trust fund	387,756
<b>Department of Energy</b>		
Power Marketing Administration	Bonneville Power Administration fund	369,672
<b>General Services Administration</b>		
Real Property Activities	Federal buildings fund	102,893
<b>Other Independent Agencies</b>		
Export-Import Bank of the United States	Export-Import Bank of the United States liquidating account	494,889

(continued)

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

Dollars in thousands

<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
Farm Credit System Financial Assistance Corporation	Financial assistance corporation assistance fund, liquidating account	116,570
Postal Service	Postal Service fund	2,114,221
Tennessee Valley Authority	Tennessee Valley Authority fund	1,802,629
<b>Total</b>		<b>4,528,309</b>
<b>Subtotal: Obligations listed in table III.12</b>		<b>\$325,256,993</b>
<b>Total fiscal year 1994 obligations, object class 43, all accounts</b>		<b>\$325,688,759</b>
Percent of fiscal year 1994 object class 43 obligations		99.9

Source: GAO Budget Database.

**Appendix III  
 Fiscal Year 1994 Budget Accounts  
 Obligating \$100 Million or More by  
 Organization and Object Class**

**Table III.13: Object Class 44 - Refunds**

Dollars in thousands		
<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
<b>Department of the Treasury</b>		
Internal Revenue Service	Payment where earned income credit exceeds liability for tax	\$10,949,827
Internal Revenue Service	Health insurance supplement to earned income credit	773,000
<b>Total</b>		<b>11,722,827</b>
<b>Office of Personnel Management</b>		
Office of Personnel Management	Civil service retirement and disability fund	392,396
<b>Subtotal: Obligations listed in table III.13</b>		<b>\$12,115,223</b>
<b>Total fiscal year 1994 obligations, object class 44, all accounts</b>		<b>\$12,233,710</b>
Percent of fiscal year 1994 object class 44 obligations		99.0

Source: GAO Budget Database.

**Appendix III  
Fiscal Year 1994 Budget Accounts  
Obligating \$100 Million or More by  
Organization and Object Class**

**Table III.14: Object Class 92 -  
Undistributed Obligations**

Dollars in thousands		
<b>Agency/Bureau</b>	<b>Account</b>	<b>Obligations</b>
<b>Social Security Administration</b>		
Social Security Administration	Federal old-age and survivors insurance trust fund	\$3,594,979
Social Security Administration	Supplemental security income program	1,613,571
Social Security Administration	Federal disability insurance trust fund	134,318
<b>Total</b>		<b>5,342,868</b>
<b>Department of Transportation</b>		
Federal Aviation Administration	Trust fund share of FAA operations	2,294,500
Federal Transit Administration	Trust fund share of expenses	1,195,000
<b>Total</b>		<b>3,489,500</b>
<b>Department of Labor</b>		
Employment and Training Administration	Advances to the unemployment trust fund and other funds	3,021,325
<b>Department of the Treasury</b>		
Departmental Offices	Exchange stabilization fund	239,979
<b>Small Business Administration</b>		
Small Business Administration	Salaries and expenses	189,619
<b>Department of Health and Human Services</b>		
Health Care Financing Administration	Payments to health care trust funds	100,962
<b>Other Independent Agencies</b>		
Federal Deposit Insurance Corporation	Bank insurance fund	3,094,329
Federal Deposit Insurance Corporation	FSLIC resolution fund	2,336,951
Railroad Retirement Board	Railroad social security equivalent benefit account	3,153,257
Resolution Trust Corporation	RTC revolving fund	16,910,230
<b>Total</b>		<b>25,494,767</b>
<b>Subtotal: Obligations listed in table III.14</b>		<b>\$37,879,020</b>
<b>Total fiscal year 1994 obligations, object class 92, all accounts</b>		<b>\$38,069,132</b>
Percent of fiscal year 1994 object class 92 obligations		99.5

Source: GAO Budget Database.

Appendix III  
 Fiscal Year 1994 Budget Accounts  
 Obligating \$100 Million or More by  
 Organization and Object Class

Table III.15: Object Class 93 -  
 Limitations on Expenses

Dollars in thousands		
Agency/Bureau	Account	Obligations
<b>Department of Health and Human Services</b>		
Health Care Financing Administration	Federal hospital insurance trust fund	\$423,104
Health Care Financing Administration	Federal supplementary medical insurance trust fund	329,621
<b>Total</b>		<b>752,725</b>
<b>Social Security Administration</b>		
Social Security Administration	Federal old-age and survivors insurance trust fund	3,492,921
Social Security Administration	Federal disability insurance trust fund	-4,245,646
<b>Total</b>		<b>-752,725</b>
<b>Subtotal: Obligations listed in table III.15</b>		<b>\$0</b>
<b>Total fiscal year 1994 obligations, object class 93, all accounts</b>		<b>\$16,828</b>
Percent of fiscal year 1994 object class 93 obligations		0.0

Source: GAO Budget Database.

# Scope and Methodology

We obtained automated data from OMB to develop the trend and budget account information presented in the appendixes to this report.<sup>1</sup> We extracted and accumulated obligation data at the budget account level beginning with the fiscal year 1973 budget submission, which contains the fiscal year 1971 reported actual obligation data. We aggregated these data into an object class trend file, summarized by object series and class. Although we did not verify these data at the individual budget account level, we reconciled total obligations within the trend file—by fiscal year and object class—to published sources.

For appendixes I and II, we extracted from the trend file reported actual year object class obligations by account and summarized by object series. These data were converted to 1994 dollars using the GDP implicit deflator reported in the Fiscal Year 1996 Historical Tables. For appendix I, we computed real average annual growth rates by using the “@RATE” function from an automated spreadsheet application. This function determines the periodic interest rate necessary for an investment to grow to a future value—or conversely the growth rate displayed between two known values—over the number of compounding periods.

For appendix III, we extracted from the trend file reported actual fiscal year 1994 obligations by account and summarized by object class. To determine the largest obligating accounts by object class, we used an arbitrary threshold of \$100 million. Any account with less than \$100 million in obligations was excluded from the object class summary; any account reporting more than \$100 million in obligations in 1994 was included in the appropriate appendix III table, summarized and listed by department and agency in descending order. Object series 10, personal services and benefits, was excluded from this process; by definition, the largest obligating accounts are those supporting the largest number of federal employees.

<sup>1</sup>As part of their annual budget submission to OMB, departments and agencies are required to report object class obligations. 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.

---

# Major Contributors to This Report

---

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

Michael J. Curro, Assistant Director  
John W. Mingus, Evaluator-in-Charge