## Appendix 2

## Complete List of Topics and Subtopics Used by OMB

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

400 Transportation

- 401 Ground Transportation
- 402 Air Transportation
- 403 Water Transportation
- 407 Other Transportation

450 Community and Regional Development

- 451 Community Development
- 452 Area and Regional Development
- 453 Disaster Relief and Insurance

500 Education, Training, Employment, and Social Services

- 501 Elementary, Secondary, and Vocational Education
- 502 Higher Education
- 503 Research and General Education Aids
- 504 Training and Employment
- 505 Other Labor Services
- 506 Social Services

550 Health

- 551 Health Care Services
- 552 Health Research and Training
- 554 Consumer and Occupational Health and Safety

570 Medicare

- 571 Medicare

600 Income Security

- 601 General Retirement and Disability Insurance (excluding social security)
- 602 Federal Employee Retirement and Disability
- 603 Unemployment Compensation
- 604 Housing Assistance
- 605 Food and Nutrition Assistance
- 609 Other Income Security

650 Social Security

- 651 Social Security

700 Veterans Benefits and Services

- 701 Income Security for Veterans
- 702 Veterans Education, Training, and Rehabilitation
- 703 Hospital and Medical Care for Veterans
- 704 Veterans Housing
- 705 Other Veterans Benefits and Services

750 Administration of Justice

- 751 Federal Law Enforcement Activities
- 752 Federal Litigative and Judicial Activities
- 753 Federal Correctional Activities
- 754 Criminal Justice Assistance

800 General Government

- 801 Legislative Functions
- 802 Executive Direction and Management
- 803 Central Fiscal Operations
- 804 General Property and Records Management
- 805 Central Personnel Management
- 806 General Purpose Fiscal Assistance
- 808 Other General Government
- 809 Deductions for Offsetting Receipts

900 Net Interest

- 901 Interest on the Public Debt
- 902 Interest Received by On-budget Trust Funds
- 903 Interest Received by Off-budget Trust Funds
- 908 Other Interest

950 Undistributed Offsetting Receipts

- 951 Employer Share, Employee Retirement (On-budget)
- 952 Employer Share, Employee Retirement (Off-budget)
- 953 Rents and Royalties on the Outer Continental Shelf
- 954 Sale of Major Assets

Sources: *Budget of the United States Government for Fiscal Year 1995* (1996, U.S. Department of Commerce), CD-ROM; see also OMB technical staff paper FAB 79-1, *The Functional Classification in the Budget*, dated February 22, 1979. Criteria for functional classification may be found in "The Budget System and Concepts of the United States Government" in the *FY 1995 BUSG* and in the *FY 1996 BUSG*. Additional information was drawn from the *Budget of the United States Government* [serial, fiscal year 1948 through 1996] and from the *Report of the President's commission on Budget Concepts*, U.S. Government Printing Office, October 1967.