

Federal Budget Account Identification Code

Each account, or group of accounts in the President’s budget is assigned an account identification code by the Office of Management and Budget (OMB), in consultation with the Department of the Treasury (Treasury). These codes are used to store and access data in the budget database, run computer reports, and identify accounts in OMB and Treasury documents and computer reports. The budget schedules that are included in the Budget Appendix volume of the President’s budget use an 11-digit account identification code that is based on the following coding system (see table 2.)

Table 2: Federal Budget Account Identification Code

Digits	Explanation
XX-xxxx-x-x-xxx	Treasury agency code—The first two digits designate the agency code as assigned by Treasury. The term “agency” refers to departments, independent agencies, and instrumentalities of the U.S. government.
xx-XXXX-x-x-xxx	Account symbol—Each account has an agency-unique number assigned by Treasury, or, in the case of merged or consolidated accounts, by OMB, that corresponds to the fund type.
xx-xxxx-X-x-xxx	Transmittal code—One-digit code that identifies the nature or timing of the associated schedules, as follows: 0=Regular budget schedules 1=Supplemental proposals 2=Legislative proposals requiring authorizing legislation that are not subject to pay-as-you-go (PAYGO) 3=Appropriations language to be transmitted later; used when language for a significant policy proposal cannot be transmitted in the budget 4=Legislative proposals requiring authorizing legislation that have a PAYGO effect 5=Rescission proposal 9=Reserved for OMB use

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Digits	Explanation
xx-xxxx-x-X-xxx	Fund code—One-digit code that identifies the type of fund, as follows: 1=General fund 2=Special fund 3=Public enterprise revolving fund 4=Intragovernmental revolving or management fund 7=Trust non-revolving fund 8=Trust revolving fund
xx-xxxx-x-x-XXX	Subfunction code—Three-digit code that corresponds to the account’s subfunctional classification. (See app. III for a further explanation of subfunctions.)

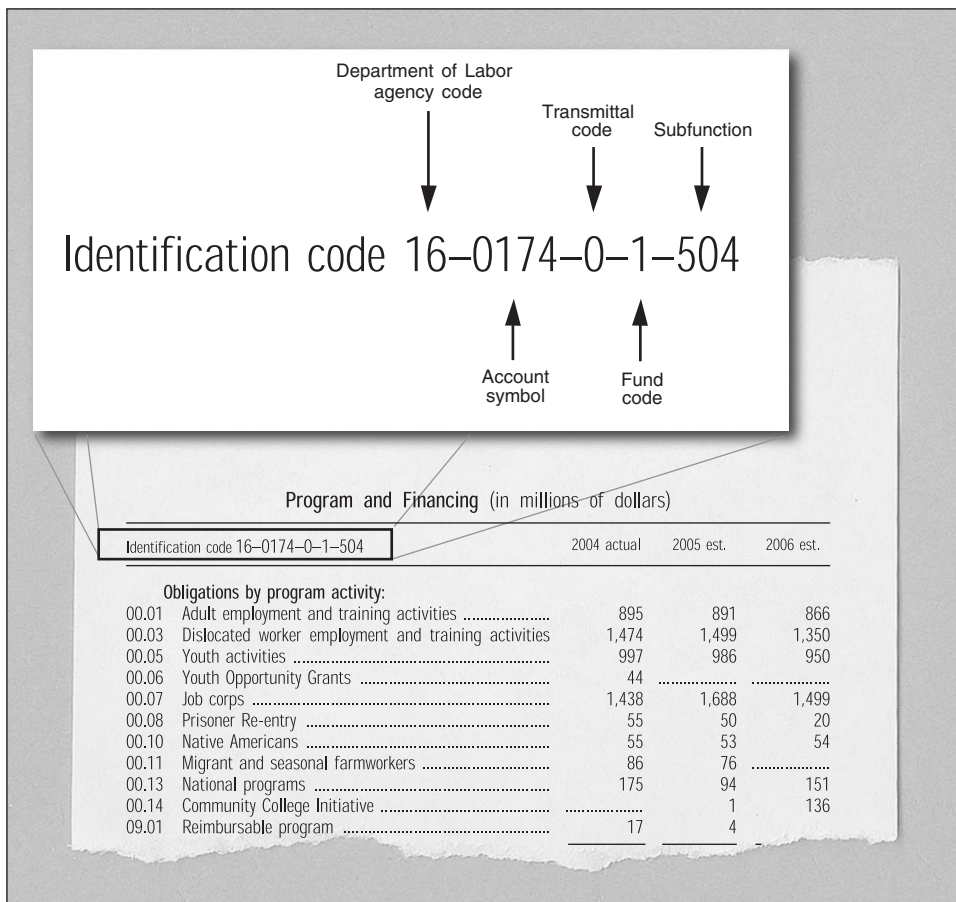
Source: GAO.

An alternate 13-digit identification code is also used by OMB to access data in the budget database and generate computer reports. This code substitutes a 3-digit agency code¹ and a 2-digit bureau code assigned by OMB for the 2-digit agency code assigned by Treasury. (The bureau code is used to designate subordinate units within a department or agency.) The alternate OMB code was developed to facilitate the sequencing of information by agency and subordinate unit within the agency. (See fig. 3.)

¹ OMB agency codes are not the same as Treasury agency codes.

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Figure 3: Federal Budget Account Identification Code Digits



Source: GAO representation of OMB data.