

Downloadable Federal Budget Data: Spending by Function, Subfunction, and Agency

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Tracking spending trends informs how Congress exercises its power of the purse granted by the Constitution. This Insight provides congressional clients with links to spreadsheets containing spending data broken down in various ways to make tracking spending more convenient. The Insight also explains key budgetary concepts and categories.

Each year the President submits to Congress a [consolidated budget](#) for the federal government that proposes a detailed plan for funding government operations in the coming fiscal year. The budget submission presents fiscal data in the [summary tables](#), *Historical Tables*, *Analytical Perspectives*, *Budget Appendix*, and other budget materials available on the Office of Management and Budget (OMB) [website](#). OMB is an official source for [historical budget data](#). Budget levels for prior fiscal years reflect budgetary outcomes, while those for the current fiscal year are estimates. Levels for later years reflect Administration proposals and projections.

OMB [Historical Tables](#) show [outlays](#) and [budget authority](#) (BA) by agency; [outlays](#) and [BA](#) by [budget function](#), which divide federal budgetary activities across 20 policy areas; and [outlays](#) by Budget Enforcement Act (BEA; P.L. 101-508) categories, among other tables. Those OMB tables contain no breakdown of BA and outlays by agency *and* BEA category. Nor do they include a breakdown of BA and outlays by budget function or subfunction *and* by BEA category. Congressional clients can download spreadsheets with those breakdowns below; CRS computed the spreadsheets using the [OMB Public Budget Database](#). The OMB Database [user guide](#) contains important caveats. Changes in budget systems over time limit the comparability of data across years for some federal programs. For example, the Federal Credit Reform Act of 1990 (P.L. 101-508) changed the budgetary treatment of federal credit programs starting in FY1992.

The spreadsheets below include data on gross domestic product (GDP), the GDP price index, and national population estimates. GDP is an estimate of the value of goods and services produced within a country during a year. Measuring budgetary amounts as percentages of GDP links spending and revenues to the size of the national economy while implicitly adjusting for population, inflation, and income per capita.

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Budget Categories and Concepts

The 1974 Congressional Budget Act (P.L. 93-344; as amended) and the BEA [define](#) budgetary terms. Budget concepts used in the spreadsheets are defined below.

Budget Enforcement Act Categories

Annual appropriations acts provide and control discretionary spending, which mostly funds federal operations, such as running executive branch agencies, congressional offices and agencies, and international operations of the government. Other kinds of acts fund mandatory programs. In budget law, mandatory spending is defined as direct spending. Mandatory spending generally supports social insurance, federal retirement, and program benefits. Net interest, technically a type of mandatory spending, is reported separately.

Budget Authority and Outlays

Once an act provides BA, an agency head may obligate the federal government to make payments, subject to congressional restrictions, to contractors, employees, or grantees to carry out the goals set out in legislation. Outlays occur when the U.S. Treasury disburses funds to honor those obligations.

Congress controls BA levels directly, while the pace of outlays may depend on agency choices. Appropriations discussions therefore typically focus on BA. Analysis of deficits depends on trends in revenues and outlays. BA is defined for mandatory accounts, but is often a poor measure of the rate and extent of programmatic activity because BA for many mandatory programs reflects balances of associated trust funds, rather than the annual use of fiscal resources.

Budget Functions and Subfunctions

Functional categories (e.g., national defense, agriculture) allow comparisons of federal funding for activities within broad policy areas that often cut across several federal agencies. [Subfunction categories](#) divide funding more narrowly. Budget resolutions set out fiscal and policy goals for each budget function.

Published OMB data omit breakdowns of budget accounts by congressional appropriations or authorizing committee with relevant jurisdiction.

Agencies

The term *agency* identifies various federal entities in statutes and elsewhere. OMB uses a [three-digit code](#) to identify federal agencies, which differs from the Treasury Agency Code.

Agencies come in a variety of sizes in terms of budgets and personnel numbers. Fifteen of the largest executive branch agencies comprise the departments. Large independent agencies, such as the Environmental Protection Agency, the Federal Communications Commission, and the Federal Trade Commission, are not contained within departments. Smaller agencies include various commissions, councils, boards, and museums.

Budget Spreadsheets by Agency, Function, and Subfunction, Each by BEA Category

Six budget data spreadsheets are linked below. Congressional clients can click on blue text to download.

Agency:

BA

Outlays

Budget Function:

BA

Outlays

Budget Subfunction:

BA

Outlays

How to Calculate Per Capita, Percentage of GDP, and Inflation Adjustments***Calculating Per-Capita Amounts***

Per capita spending is spending (adjusted for units of measurement) divided by population. For instance, in the Agency BA spreadsheet, per capita BA for the Legislative Branch (line 17) for FY2017 is the value in cell AS17 multiplied by 1 million and divided by population in 2017 (cell AS9). In Excel, the formula would then be: $(AS17*10^6)/AS9$, where 10^6 is a compact way to represent 1 million.

Calculating Percentages of GDP

Spending as a percentage of GDP is calculated by dividing a measure of spending by the GDP estimate for a given fiscal year. For instance, in the Agency BA spreadsheet, BA for the Legislative Branch (line 17) in FY2017 (cell AS17) is multiplied by 1 million and divided by the GDP estimate (cell AS6) multiplied by 1 billion. In Excel, the formula would be $(AS17*10^6)/(AS6*10^9)$ or more compactly as $(AS17)/(S6*10^3)$.

Calculating Inflation Adjustments Using the GDP Price Index

The purchasing power of a dollar varies over time due to inflation. Current dollar amounts in different years are therefore not comparable in their value. Inflation adjustments facilitate comparisons of dollar amounts over time. An inflation adjustment can be calculated using the GDP Price Index, which measures the economy's overall price level. This will differ from price indices used by OMB to calculate its [current services baseline](#), which estimates what it would cost to provide current levels of goods and services provided by the federal government in the coming budget year.

For example, in the Agency BA spreadsheet, BA for the Legislative Branch (line 17) in FY2017 (cell AS17) can be converted into a FY2024 equivalent by multiplying by the FY2024 GDP Price Index (cell AZ7) and dividing by the FY2017 GDP Price Index (cell AS7). In Excel, the formula would be $(AS17*AZ7)/AS7$.

Author Information

D. Andrew Austin
Analyst in Economic Policy

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