SECTION 79—THE BUDGET DATA SYSTEM

Summary of Changes

Clarifies the preferred method of rounding (section 79.1).

79.1   What is the MAX system and how do I report data in MAX?

MAX A-11 Data Entry (MAX) is a computer system used to collect and process most of the information required for preparing the budget. MAX collects the budget data using a series of schedules, or sets of data, within the MAX database. Each schedule describes a view of the President's Budget. An overview of all the schedules is provided in section 79.4.

You report data at the budget account level in MAX (see section 20.12(a)). This information is aggregated to provide the totals presented in many of the tables in the President's Budget. Most amounts are reported in millions of dollars. The preferred method of rounding numbers is to the nearest even million (for example, both $11,500,000 and $12,500,000 would round to 12); however, use of standard off-the-shelf packages that round up when a number is exactly mid-way between two whole numbers is acceptable (for example, $11,500 would round to $12 and $12,500,000 would round to $13).

The Budget Account Title (BAT) file contains information on budget account titles and classifications and controls MAX data entry. Among other things, the BAT contains information on:

*   The account title, as it will be printed in the budget;
*   The Treasury and OMB identification codes;
*   Subfunction classification;
*   Budget Enforcement Act (BEA) category;
*   Congressional subcommittee assignment;
*   Type of account (e.g., expenditure, receipt, trust, special, revolving);
*   Whether more than half of the collections are user charges;
*   Whether the account will finance payments to individuals;
*   Whether the account is sequestrable or exempt;
*   Whether the account has obligation limitations;
*   For receipt accounts, the receipt type; and for offsetting receipts, character classification; and
*   Where the account will be printed in the budget (see section 95.3).

Section 79.3 provides information on requesting new accounts and changes to existing accounts and the information contained in the BAT file.

The MAX A–11 User's Guide is a comprehensive reference document that provides information on how to use MAX. It is available online, on the MAX A–11 website:

https://max.omb.gov/maxportal

If you have computer access to MAX, you must use the system to submit your budget data. If data has already been entered for a particular account and transmittal code, you can retrieve and change the data using MAX. For a new account or transmittal code, you must create new MAX schedules shells before you can enter data. The User's Guide provides detailed instructions on how to create and edit MAX schedules. You can also use MAX to generate several diagnostic computer reports.

MAX contains numerous crosschecks or error messages ("edit checks") to help ensure the consistency of the data. Appendix D, which will be issued in the fall, describes the MAX edit checks.

79.2   What should I know about account identification codes?

OMB, in consultation with the Department of Treasury, assigns account identification codes. These codes are used to store and access data in MAX, run computer reports, and identify accounts in OMB and Treasury documents and MAX computer reports. While you can access your accounts in MAX without knowing the account number, you are required to perform several steps that can be eliminated if you do know it. Each account can be identified in several ways. For example, you can access your accounts in MAX by entering either the OMB account number or the Treasury account number. This is in contrast to finding your account in the Treasury Combined Statement Appendix, where only the Treasury account number or the name of the account within the agency listing may be used. Regardless of which number you use, familiarity with the following coding options is helpful.

- OMB agency code—Each department or independent agency has a unique three digit number assigned by OMB (see Appendix C for list).

- OMB bureau code—Each bureau within each department or major agency has an agency-unique two-digit number assigned by OMB. Agencies that do not have distinct bureaus have a bureau code of "00" (see Appendix C for list). Most receipt accounts do not have a distinct bureau and have a bureau code of "00".

- Treasury agency code—Each agency also has a two-digit number assigned by Treasury (see Appendix C for list).

- Account symbol—Each account has an agency-unique number assigned by Treasury or, in the case of merged accounts, by OMB, that corresponds to the fund type (e.g., general, special). For expenditure accounts, this number is four digits and, for receipt accounts, this number is six digits.

- Transmittal code—Each account in MAX has a one-digit code that identifies the nature or timing of the associated schedules as described below.

Transmittal Code	Title and description	Footnotes used in "Federal Programs by Agency and Account" listing in the budget.
0	Regular budget schedules.	n/a
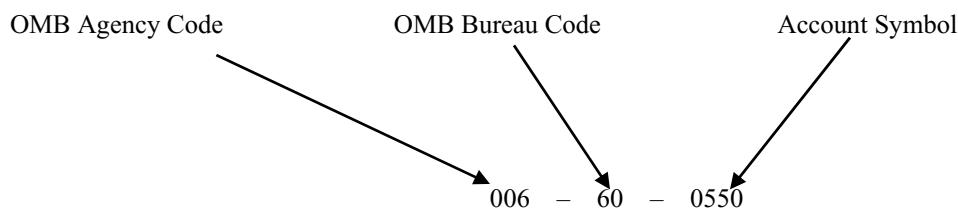
Transmittal Code	Title and description	Footnotes used in "Federal Programs by Agency and Account" listing in the budget.
1	Supplemental proposal. Use only for requesting supplemental CY amounts.	A
2	Legislative proposal, not subject to PAYGO. Use for legislative proposals requiring authorizing legislation that are not subject to PAYGO. Do not use for routine reauthorization of agency programs.	J
3	Appropriations language to be transmitted later. Use only with prior approval of OMB when language for a significant policy proposal cannot be transmitted in the budget.	I
4	Legislative proposal, subject to PAYGO. Use for legislative proposals requiring authorizing legislation that have a PAYGO effect. Do not use for routine reauthorization of ongoing programs.	B
5	Rescission proposal. Use only for requesting rescission of CY amounts.	H
9	Reserved for OMB use.	n/a
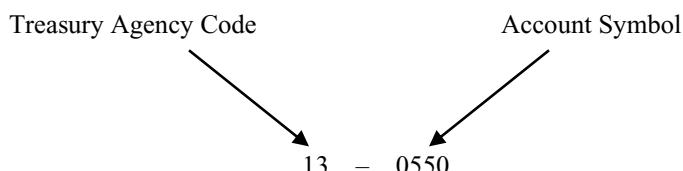
- Fund code—Section 20.12 explains fund codes and the account symbols associated with each fund type.

- Subfunction code—OMB assigns each account a three-digit code that corresponds to the account's subfunctional classification (e.g., national defense, income security, agriculture). (See section 79.3(d) for further explanation of subfunctions and exhibit 79A for a list of functional classifications.)

The following example illustrates the various account code combinations for the Salaries and expenses account of the National Telecommunications and Information Administration of the Department of Commerce:

▶ OMB account number

OMB Agency Code   OMB Bureau Code   Account Symbol

006 – 60 – 0550
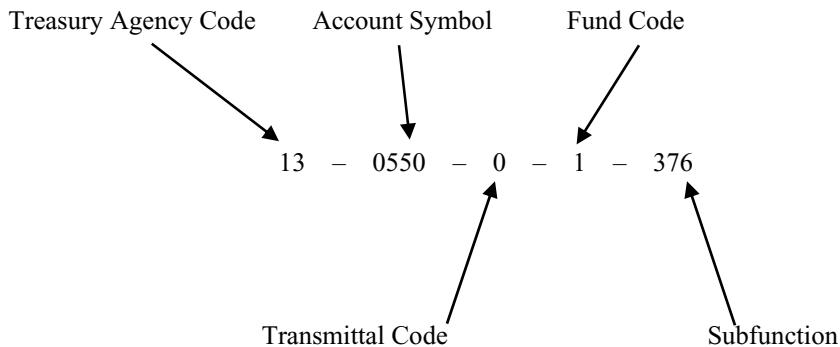
▶ Treasury account number

Treasury Agency Code   Account Symbol

13 – 0550
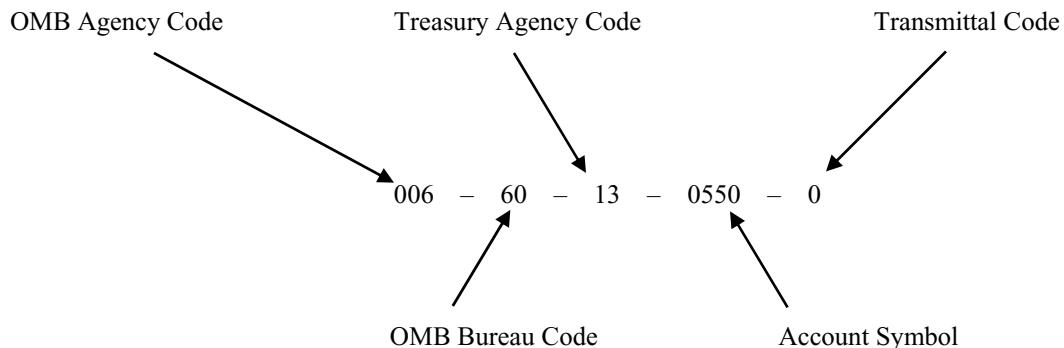
▶ Account identification code as shown in Budget Appendix

Treasury Agency Code   Account Symbol   Fund Code

13 – 0550 – 0 – 1 – 376

Transmittal Code   Subfunction

▶ Account identification code as shown at top of MAX data entry screen

OMB Agency Code   Treasury Agency Code   Transmittal Code

006 – 60 – 13 – 0550 – 0

OMB Bureau Code   Account Symbol

79.3   How do I request new accounts, changes to existing accounts, or changes to the information contained in the BAT file?

(a)   *General.*

If you need to request a new account or make changes to an existing account or the information contained in the BAT file, please advise your agency's OMB budget representative. If requesting a new account, you will need to provide information on:

- Fund type
- BEA category
- Function
- User charges
- Receipt type
- Receipt source
- Legal authority

These classifications are discussed further below. OMB will coordinate with Treasury, as required, make the necessary changes to the BAT file, and notify you when the change is complete.

If you want to propose new financing methods, reorganizations, account mergers, or changes to the program activity structure in the program and financing schedule, OMB approval is required. You should submit requests for such changes by October 1, unless OMB specifies another date. If a change is dependent on pending decisions or results from late congressional action or other circumstances beyond your control, submit the request as soon as possible after October 1.   If prospective internal reorganizations are likely to require budget structure changes, obtain OMB approval prior to implementing the reorganization.

Until requests are approved, base budget materials on the existing structure. If changes are approved, you must revise budget schedules and other materials accordingly.

(b)   *Fund type and code*.

OMB and Treasury will assign identification codes based on the type of fund involved and other characteristics of the proposed new account. The account symbol is based on the fund type. See section 20.12 for a detailed discussion of fund types.

FUND TYPES AND CODES

Account symbol	Type of fund	Fund Code
0000–3899	General fund	1
5000–5999	Special fund	2
4000–4499	Public enterprise revolving fund	3
4500–4999	Intragovernmental revolving fund	4
3900–3999	Management fund	4
8000–8399 and 8500–8999	Trust non-revolving fund	7
8400–8499	Trust revolving fund	8
6000–6999	Deposit funds	N/A
F3800–F3899	Clearing accounts	N/A
90xx	Assigned by OMB to designate allowances	
991x–998x	Assigned by OMB to designate merged accounts	

In cases where two or more accounts with different account symbols are included in a merged schedule, "99" is used for the first and second positions, the third position designates the fund type, and the fourth position uniquely identifies the merged schedules.

(c)   *BEA category*.

For each expenditure or receipt account, OMB assigns a BEA category (e.g., discretionary, mandatory) that designates how the budgetary resources of the account will be classified for BEA purposes (see section 81.2 for a summary of BEA data classifications). In cases where the account will contain resources classified in more than one BEA category, OMB will identify the account as a "split" account.

(d)   *Functional and subfunctional classification*.

OMB normally assigns each expenditure and offsetting receipt account a single subfunction code (see exhibit 79A for a list of functional classifications). In rare cases, an appropriation account may be split between two or more subfunctions. If the subfunctions are in the same function, the code of the function is used (e.g., 500, 550, etc.). If two or more functions are involved, the code "999" is used. Annually,

OMB consults with CBO and other relevant budget and appropriation committee staff members regarding functional and subfunctional classification. This process, which is required by statute, typically occurs from October through December (see section 25.3).

(e)   *User charge classification*.

OMB designates whether any collections related to the account are user charges, as defined in section 20.7(g). Receipts, offsetting receipts, and offsetting collections may be classified as user charges.

(f)   *Receipt type*.

Receipt accounts are classified either as governmental receipts or offsetting receipts. If the receipts associated with a particular program have more than one classification, separate receipt accounts must be established (see section 20.7 for a full discussion of receipts).

(g)   *Source category code*.

Each receipt type has a number of unique source category codes that enable MAX to produce tables needed for the budget. OMB assigns the codes when a new receipt account is established by determining the receipt type for the account and selecting an appropriate program category within that receipt type (see exhibit 79B for a list of source category codes).

(h)   *Account mergers*.

Two or more Treasury accounts may be combined into a single budget account with a single set of budget schedules.

The underlying accounts are replaced and accounted for by a single budget account:

- When two or more appropriation accounts are replaced by a single appropriation. Sometimes the amounts in the old accounts are merged by law into the successor account.

- When the budget proposes to merge several appropriations into a single account and request budget year appropriations on that basis. The objective of such proposed mergers is to permit greater flexibility in achieving program goals by managing and budgeting at a higher level of aggregation. This objective must be balanced against other needs, including the need for public disclosure and review and control by the President and the Congress.

- For revolving fund feeder accounts, which are appropriation accounts whose budgetary resources are available only for transfer to specified revolving fund accounts. They should be merged into the revolving funds to which they relate, and the amounts included in the feeder accounts should not be separately identified.

The underlying accounts are displayed under a single budget account but continue to be accounted for separately for:

- Federal fund accounts for which no budget authority is anticipated after the past year;

- Permanent general and special fund appropriations that are used for similar purposes or where accounts contain small sums that have no direct bearing on programs financed by current appropriations;

- Small trust fund accounts; and

- Below threshold accounts (that is, accounts with amounts of $500,000 or less) with larger accounts. For this purpose, below threshold trust fund accounts may be merged with general fund accounts.

79.4   What are the MAX schedules?

The following table lists the MAX schedules that appear in the MAX computer reports and on the MAX computer screen:

MAX schedule	Description	A–11 section number
SCHEDULE A	POLICY ESTIMATES OF BUDGET AUTHORITY AND OUTLAYS	81
SCHEDULE C	CHARACTER CLASSIFICATION	84
SCHEDULE F	BALANCE SHEET	86.1
SCHEDULE G	STATUS OF DIRECT LOANS, PRESIDENTIAL POLICY	185.11(b)
SCHEDULE H	STATUS OF GUARANTEED LOANS, PRESIDENTIAL POLICY	185.11(c)
SCHEDULE J	STATUS OF FUNDS	86.3
SCHEDULE K	RECEIPTS, BASELINE ESTIMATES	81
SCHEDULE N	SPECIAL AND TRUST FUND RECEIPTS	86.4
SCHEDULE O	OBJECT CLASSIFICATION	83
SCHEDULE P	PROGRAM AND FINANCING	82
SCHEDULE Q	EMPLOYMENT SUMMARY	85
SCHEDULE R	RECEIPTS, PRESIDENTIAL POLICY	81
SCHEDULE S	BASELINE ESTIMATES OF BUDGET AUTHORITY AND OUTLAYS	81
SCHEDULE T	BUDGET YEAR APPROPRIATIONS REQUESTS IN THOUSANDS OF DOLLARS	86.2
SCHEDULE U	LOAN LEVELS AND SUBSIDY DATA, PRESIDENTIAL POLICY	185.10(c)
SCHEDULE X	COMBINED SCHEDULE	EX-81A
SCHEDULE Y	FEDERAL CREDIT DATA, BASELINE ESTIMATES	185.11(d)

79.5   What MAX changes were made this year?

The following table lists the MAX changes that will affect the FY 2010 Budget:

MAX schedule, line code, and title	Change
Program and Financing (P)	
2145 Adjustment to unobligated balance carried forward, start of year	Add

MAX schedule, line code, and title	Change
7245 Adjustment to obligated balance carried forward, start of year	Add
Status of funds (J)	
0110 Adjustment to unobligated balance carried forward	Add
0111 Adjustment to obligated balance carried forward	Add
0190-0195 Other Adjustments	Change
8804 Unavailable balance, end of year: offsetting collections	Add

FUNCTIONAL CLASSIFICATION

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 Treasury debt securities (gross)
    902   Interest received by on-budget trust funds
    903   Interest received by off-budget trust funds
    908   Other interest
    909   Other investment income

920 ALLOWANCES
    921–929 Allowances [Assigned by OMB]

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
    959   Other undistributed offsetting receipts

MULTIPLE FUNCTIONS
    999   Multifunction account [used for accounts that involve two or more major functions]

SOURCE CATEGORY CODES FOR RECEIPT ACCOUNTS

GOVERNMENTAL RECEIPTS

[RECEIPT TYPE "G"]

Individual income taxes:
Federal Funds 0121
Corporation income taxes:
Federal funds 0130
Trust funds (Hazardous substance superfund)..............0135
Social insurance taxes and contributions (trust funds):
  Employment taxes and contributions:
    Old-age and survivors insurance (Off-budget)......0211
    Disability insurance (Off-budget) 0213
    Hospital insurance 0215
    Railroad retirement:
      Social Security equivalent account.................0219
      Rail pension and supplemental annuity
      funds 0217
  Unemployment insurance:
    State taxes deposited in Treasury..........................0221
    Federal unemployment tax receipts 0222
    Railroad unemployment tax receipts......................0223
    Railroad debt repayment 0224
  Other retirement contributions:
    Federal employees' retirement-employee
    contributions 0232
    Contributions for non-Federal employees..............0233
Excise taxes:
  Federal funds:
    Miscellaneous excise taxes 0320
    Tobacco excise taxes 0311
    Ozone depletion excise tax 0315
    Alcohol excise tax..0312
    Telephone excise tax..0314
    Transportation fuels tax 0316
    Other Federal fund excise taxes 0310
  Trust funds:
    Highway trust fund 0322
    National recreational trails trust fund....................0323
    Airport and airway trust fund................................0325
    Aquatic resources trust fund 0330
    Black lung disability insurance trust fund..............0333
    Inland waterway trust fund 0336
    Hazardous substance superfund 0339
    Oil spill liability trust fund...................................0341
    Post-closure liability trust fund 0342
    Vaccine injury compensation trust fund................0345
    National endowment for the environment...............0346
    Leaking under ground storage tank trust fund.......0348
    Other trust fund excise taxes.................................0349
Estate and gift taxes..0350
Custom duties and fees...0400
Miscellaneous Receipts:
  Miscellaneous taxes...0459
  Net tobacco settlement 0462
  United Mine Workers of America: Combined benefit
  fund 0470
  Employees health benefits fund....................................0473
  Deposit of earnings, Federal Reserve System...............0651
  Defense Cooperation 0653
  Alternative fuels production 0655
  Fees for permits and regulatory and judicial services
    Immigration, passport, and consular fees..............0830
    Patent and copyright fees.......................................0840
    Registration and filing fees 0850
    Coal mining reclamation fees 0885
    Miscellaneous fees for permits, licenses, etc 0869

    Miscellaneous fees for regulatory and judicial
    services..0890
    Fees for legal and judicial service.........................0860
Fines, penalties, and forfeitures....................................1050
Restitutions, reparations, and recoveries under military
occupation..1100
Confiscated assets 1150
Confiscated Iraqi assets..1155
Gifts and contributions...1200
Refunds and recoveries 1250
Proposed Legislative Plug...1300

OFFSETTING RECEIPTS

INTRAGOVERNMANTAL TRANSACTIONS

[RECEIPT TYPE "IF"]

Federal intrafund transactions:
  Distributed by agency:
    Interest from the Federal Financing Bank 1405
    Interest on Government capital in enterprises.......1400
    lnterest received by retirement and health benefits
    funds..1410
    **General fund payments to retirement and health
    benefits funds:**
      Employees health benefits fund 1432
      DoD retiree health care fund.........................1430
      Miscellaneous Federal retirement funds 1438
    Subsidy balance transfers 1440
    Other..1471

[RECEIPT TYPE "UF"]

Federal intrafund transactions:
  Undistributed by agency:
    Employing agency contributions:
      Employees health benefits fund 1482
      DoD retiree health care fund.........................1480
      Miscellaneous Federal retirement funds 1488

[RECEIPT TYPE "IT"]

Trust intrafund transactions:
  On-Budget:
    Payment to railroad retirement (from off-budget) 1691
    Interest payments, to hospital insurance (from
    off-budget)..1692
    Other..1521
  Off-Budget:
    Interest on intertrust borrowing 1693
    Other..1511

[RECEIPT TYPE "ID"]

Inter-fund transactions:
  Distributed by Agency:
  On Budget:
Federal fund payments to trust funds:
  Contributions to insurance programs:
    Military retirement fund.................................1612
    Supplementary medical insurance..................1613
    Hospital insurance 1614
    Railroad social security equivalent fund 1615
    Rail industry pension fund.............................1620
    Civilian supplementary retirement
    contributions 1616

Unemployment insurance..............................1617
Other contributions 1618
State and local government fiscal assistance.........1623
Miscellaneous payments 1622
Trust fund payments to Federal funds:
Repayment of loans or advances to trust
funds 1644
Quinquennial adjustment of military service
credits..1695
Other 1643
Off-Budget:
Old-age, survivors and disability, insurance 1681

[RECEIPT TYPE "UI"]

Undistributed by agency:
On-Budget:
Employer share, employee retirement (on-budget):
Civil service retirement and disability
insurance 1661
CSRDI from Postal Service.....................................1697
Hospital insurance (contribution as
employer)...1662
Employer contributions to FHI from Postal
Service 1696
Military retirement fund.................................1664
Other Federal employees retirement 1669
Interest received by on-budget trust funds 1670
Off-Budget:
Employer share, employee retirement
(off-budget)...1682
Interest received by off-budget trust fund.............1683

PROPRIETARY RECEIPTS FROM THE PUBLIC

[RECEIPT TYPE "P"]

Distributed by agency:
Interest:
Interest on foreign loans and deferred foreign
collections...1715
Interest on deposits in tax and loan accounts 1716
Other interest 1717
Dividends and other earnings.................................1750
Royalties and rents 2050
Sale of products:
Sale of timber and other natural land products......2220
Sale of minerals and mineral products 2230
Sale of power and other utilities 2240
Other...2299

Fees and other charges for services and special benefits:
Medicare premiums and other charges 2460
Employees health benefits premiums 2462
Nuclear waste disposal revenues 2464
Veterans life insurance (trust funds)....................2465
Tolls and other revenues, Panama Canal 2466
Other..2467
Sale of Government property:
Military assistance program sales (trust funds).....2637
Sale of land and other real property......................2515
Sale from the stockpile of strategic and other
materials 2636
Other..2799
Realization upon loans and investments:
Dollar repayments of loans, Agency for International
Development 2961
Foreign military credit sales 2962
Negative subsidies and downward re-estimates....2965
Repayment of loans to foreign nations 2997
Other..2998
Recoveries and refunds 3100
Miscellaneous receipt accounts..................................3102

[RECEIPT TYPE "UP"]

Undistributed by agency:*
Outer Continental Shelf escrow account
(Function 908)..3220
Outer Continental Shelf rents and bonuses (953) 3230
Outer Continental Shelf royalties (953).....................3240
Arctic National Wildlife Refuge (959).......................3245
Sale of major assets (954) 3250
Other undistributed offsetting receipts (959)..............3252

OFFSETTING GOVERNMENTAL RECEIPTS

[RECEIPT TYPE "OG"]

Distributed by Agency:
Defense cooperation...4001
Regulatory fees 4025
Other 4050

[RECEIPT TYPE "UG"]

Undistributed by agency:
Spectrum auction proceeds...5000

NOTE: Functions may not be mixed within a "UP" source category.