

SECTION 79—THE BUDGET DATA SYSTEM

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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, and 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).

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 the 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.

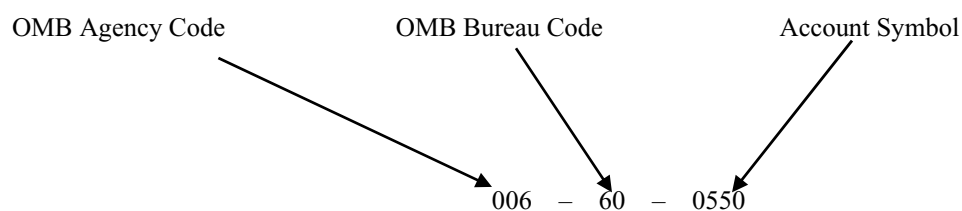
Transmittal Code	Title and description	Footnotes used in "Federal Programs by Agency and Account" listing in the budget.
0	Regular budget schedules.	n/a
1	Supplemental proposal. Use only for requesting supplemental CY amounts.	A
2	Legislative proposal, not subject to PAYGO. Use for legislative proposals requiring authorizing legislation that are not subject to PAYGO. Do not use for routine reauthorization of agency programs.	J

Transmittal Code	Title and description	Footnotes used in "Federal Programs by Agency and Account" listing in the budget.
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

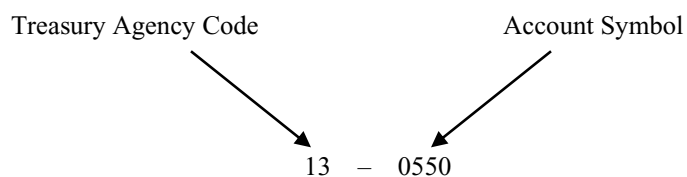
- Fund code—Section [20.12](#) explains fund codes and the account symbols associated with each fund type.
- Subfunction code—OMB assigns each account a three-digit code that corresponds to the account's subfunctional classification (e.g., national defense, income security, agriculture). (See section [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:

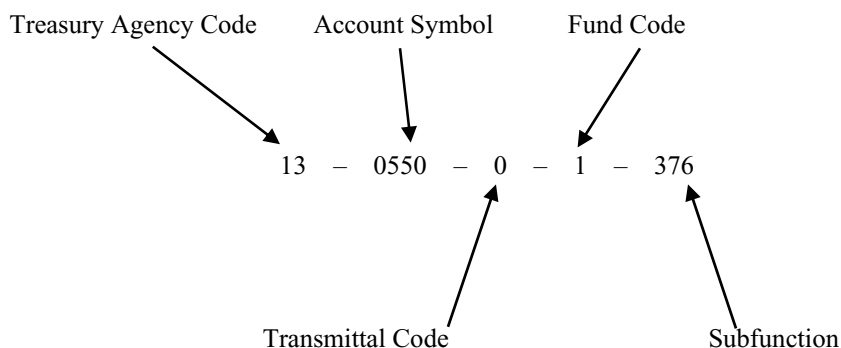
► OMB account number



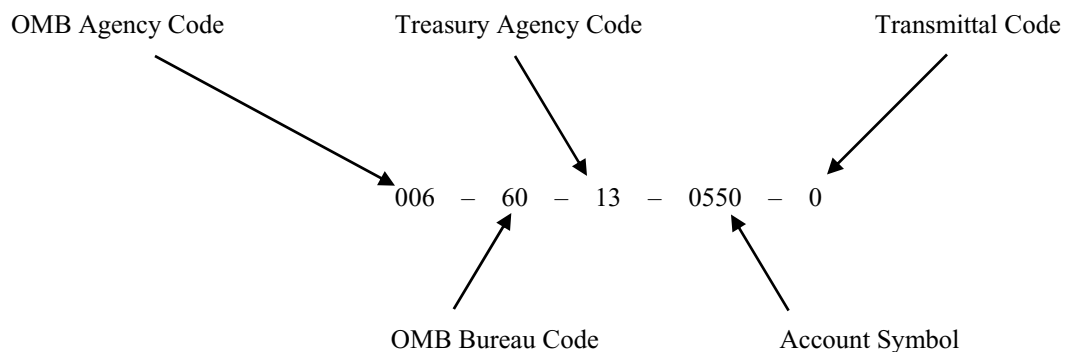
► Treasury account number



- Account identification code as shown in Budget Appendix



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



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 2009 Budget:

MAX schedule, line code, and title	Change
<i>Character classification (C)</i>	
1463-02 Climate Change Science Programs (Outlays)	Add

MAX schedule, line code, and title		Change
1463-04	Climate Change Science Programs (Obligations)	Add
1466-01	Climate Change Technology Program (Budget Authority)	Add
1466-02	Climate Change Technology Program (Outlays)	Add
1466-04	Climate Change Technology Program (Obligations)	Add
1467-01	Climate Change International Assistance (Budget Authority)	Add
1467-02	Climate Change International Assistance (Outlays)	Add
1467-04	Climate Change International Assistance (Obligations)	Add
<i>Status of funds (J)</i>		
8890	Expired, unobligated balances, end of year	Add
<i>Special and trust fund receipts (N)</i>		
0611	Adjustment for change in allocation	Add
0612	Adjustment for change in investments of zero coupon bonds	Add
<i>Program and Financing (P)</i>		
2380	Reduction pursuant to P.L. 99-177 in unobligated balances (discretionary) (-)	Delete
2385	Reduction pursuant to P.L. 99-177 in unobligated balances (mandatory) (-)	Delete
2341	Adjustment for change in investments of zero coupon bonds (special and non-revolving trust funds)	Add
2342	Adjustment for change in investments of zero coupon bonds (revolving funds)	Add
2451	Expired unobligated balance carried forward, start of year (special and trust funds)	Add
2452	Expired unobligated balance carried forward, end of year (special and trust funds)	Add
9110	Outlays prior to reduction pursuant to P.L. 99-177	Delete
9180	Sequestration pursuant to P.L. 99-177 (discretionary) (-)	Delete
9185	Sequestration pursuant to P.L. 99-177 (mandatory) (-)	Delete
9411	Transferred to other accounts (-) [xx-xxxx]	Add
9412	Transferred from other accounts (+) [xx-xxxx]	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 Funds0121

Corporation income taxes:

Federal funds0130

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 insurance0215

Railroad retirement:

Social Security equivalent account.....0219

Rail pension and supplemental annuity

funds0217

Unemployment insurance:

State taxes deposited in Treasury.....0221

Federal unemployment tax receipts0222

Railroad unemployment tax receipts.....0223

Railroad debt repayment0224

Other retirement contributions:

Federal employees' retirement-employee

contributions0232

Contributions for non-Federal employees0233

Excise taxes:**Federal funds:**

Miscellaneous excise taxes0320

Tobacco excise taxes0311

Ozone depletion excise tax0315

Alcohol excise tax.....0312

Telephone excise tax.....0314

Transportation fuels tax0316

Other Federal fund excise taxes0310

Trust funds:

Highway trust fund0322

National recreational trails trust fund.....0323

Airport and airway trust fund.....0325

Aquatic resources trust fund0330

Black lung disability insurance trust fund.....0333

Inland waterway trust fund0336

Hazardous substance superfund0339

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 taxes0349

Estate and gift taxes.....0350**Custom duties and fees**0400**Miscellaneous Receipts:**

Miscellaneous taxes.....0459

Net tobacco settlement0462

United Mine Workers of America: Combined benefit fund0470

Employees health benefits fund.....0473

Deposit of earnings, Federal Reserve System.....0651

Defense Cooperation0653

Alternative fuels production0655

Fees for permits and regulatory and judicial services

Immigration, passport, and consular fees.....0830

Patent and copyright fees0840

Registration and filing fees0850

Coal mining reclamation fees0885

Miscellaneous fees for permits, licenses, etc0869

Miscellaneous fees for regulatory and judicial

services0890

Fees for legal and judicial service.....0860

Fines, penalties, and forfeitures1050

Restitutions, reparations, and recoveries under military

occupation1100

Confiscated assets1150

Confiscated Iraqi assets.....1155

Gifts and contributions1200

Refunds and recoveries1250

Proposed Legislative Plug1300

OFFSETTING RECEIPTS

INTRAGOVERNMANTAL TRANSACTIONS

[RECEIPT TYPE "IF"]

Federal intrafund transactions:**Distributed by agency:**

Interest from the Federal Financing Bank1405

Interest on Government capital in enterprises.....1400

Interest received by retirement and health benefits

funds1410

General fund payments to retirement and health**benefits funds:**

Employees health benefits fund1432

DoD retiree health care fund.....1430

Miscellaneous Federal retirement funds1438

Subsidy balance transfers1440

Other.....1471

[RECEIPT TYPE "UF"]

Federal intrafund transactions:**Undistributed by agency:****Employing agency contributions:**

Employees health benefits fund1482

DoD retiree health care fund1480

Miscellaneous Federal retirement funds1488

[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 borrowing1693

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 insurance1614

Railroad social security equivalent fund1615

Rail industry pension fund.....1620

Civilian supplementary retirement

contributions1616

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 (domestic-civil)	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
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NOTE: Functions may not be mixed within a "UP" source category.

