SECTION 79—THE BUDGET DATA SYSTEM

Table of Contents			
79.1	What is the MAX system?		
79.2	What should I know about account identification codes?		
79.3	How do I request new accounts?		
79.4	How do I report data in MAX?		
79.5	What are MAX schedules?		
Ex-79A	MAX A-11 Technical Requirements for FY 2006 Budget		
Ex-79B	Functional Classification		

79.1 What is the MAX system?

The MAX budget system (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.

The system controls data entry through expenditure and receipt account titles and classifications that are assigned at the account level (see section 71.1 for more information about budget accounts). The Budget Account Title (BAT) file controls accounts for which data may be entered into MAX. 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., 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).

If you need to request a new account or make changes to an existing account, coordinate with your agency's OMB budget representative. OMB will make all changes or additions centrally. Use the information in section 79.3 to ensure the information in the BAT file is complete and accurate.

Enter your budget data into the MAX schedules by account. An overview of all the schedules, with references to additional sections, is provided in <u>section 79.5</u>. The preferred method of rounding numbers in MAX is to round to the nearest even million (for example, both \$11,500,000 and \$12,500,000 would round to 12).

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, provides descriptions and Circular No. A-11 references for MAX edit checks. In addition, Appendix E describes a number of diagnostic reports

produced by OMB to ensure that the data reported in the database are consistent both within and between schedules and comply with standard budget concepts. <u>Section 82.15</u> describes which lines in schedule P are required to match data from the FACTS II reporting system.

The MAX A-11 User's Guide is a comprehensive reference document that provides information on how to use MAX. It is available, upon request, from the Budget Analysis and Systems Division, OMB (phone: 202–395–6934 or 395–7517) or electronically from the MAX web site (see exhibit 79A for MAX A-11 technical requirements). MAX training is also available upon request.

You will find up-to-date information on the MAX home page at:

http://www.whitehouse.gov/omb/max/

This page is accessible to MAX users and requires both a user name and password as follows:

username: ombmax password: max2005

This web site will include instructions for revising printed galleys (see <u>section 95</u>).

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, but when you want to find your account in the <u>Treasury Combined Statement</u> Appendix, you must use the Treasury account number or the name of the account within the agency listing. Regardless of which number you use, familiarity with the following coding options is helpful.

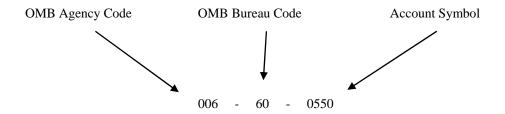
- OMB agency code—Each department or independent agency has a unique three digit number assigned by OMB (see <u>Appendix C</u> for list).
- OMB bureau code—Each bureau within each department or major agency has an agency-unique two-digit number assigned by OMB. Agencies that do not have distinct bureaus 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 or consolidated accounts, by OMB, that corresponds to the fund type (e.g., general, special). For expenditure accounts, this number is four digits, unless subaccount information is being reported (requires prior OMB approval); 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.	
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
4	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 B
5	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.	Н
9	Rescission proposal. Use only for requesting rescission of CY amounts.	
	Reserved for OMB use.	

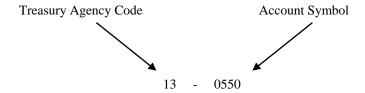
- Fund code—Section 79.3(b) explains fund codes and the account symbols associated with each fund type.
- Subfunction code—OMB assigns each account a three-digit code that corresponds to the account's subfunctional classification (e.g., national defense, income security, agriculture). (See section 79.3(d) for further explanation and exhibit 79B 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:

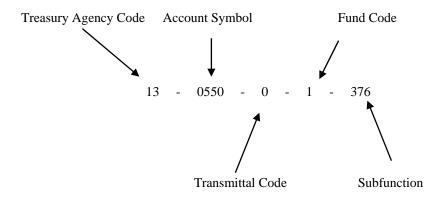
▶ OMB account number



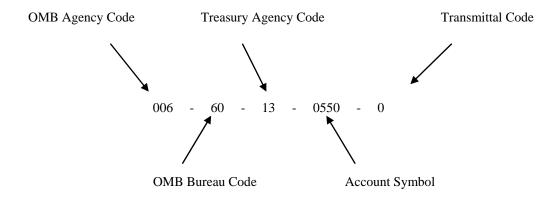
▶ Treasury account number



> 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?

(a) General.

To request the establishment of a new account, provide your OMB representative with the information listed in section 79.1. For new expenditure and receipt accounts proposed for the budget year, OMB will notify you of the account symbol to be used when the change is approved. For supplementals or rescission proposals for existing accounts, use the basic account symbol assigned to the existing account. For supplementals where there is no existing account, a new account must be established.

(b) Fund type and code.

OMB and the Department of the 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 20.11 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 consolidated accounts		

In cases where two or more accounts with different account symbols are included in a consolidated schedule, "99" is used for the first and second positions, the third position designates the fund type, and the fourth position uniquely identifies the consolidated 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 81.3 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 new expenditure and offsetting receipt account a single subfunction code (see exhibit 79B 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 <u>section</u> 20.7(e). 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 (see <u>section 20.7</u> for a full discussion of receipts). The classification takes into account:

- The source of the receipt;
- The authority for the collection and the nature of the transaction; and
- Whether the receipt offsets agency or government-wide totals.

Each receipt account is assigned a receipt type. If the receipts associated with a particular program have more than one classification, separate receipt accounts must be established for each classification.

(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.

79.4 How do I report data in MAX?

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 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 (see Appendix E for descriptions of the major diagnostic reports).

If you do not have computer access to MAX, your agency's OMB representative will provide you with copies of MAX reports containing the budget schedules. Write the revised data directly on these reports and provide them to your OMB representative.

79.5 What are MAX schedules?

(a) *MAX schedules*.

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

MAX SCHEDULES

MAX schedule	Description	A–11 section number
SCHEDULE A	POLICY ESTIMATES OF BUDGET AUTHORITY AND OUTLAYS	<u>81</u>
SCHEDULE C	CHARACTER CLASSIFICATION	<u>84</u>
SCHEDULE D	BUDGET PLAN	86.3
SCHEDULE F	BALANCE SHEET	86.2

MAX schedule	Description	A–11 section number
SCHEDULE G	STATUS OF DIRECT LOANS, PRESIDENTIAL POLICY	<u>185.11(b)</u>
SCHEDULE H	STATUS OF GUARANTEED LOANS, PRESIDENTIAL POLICY	185.11(c)
SCHEDULE J	STATUS OF FUNDS	<u>86.5</u>
SCHEDULE K	RECEIPTS, BASELINE ESTIMATES	<u>81</u>
SCHEDULE N	SPECIAL AND TRUST FUND RECEIPTS	<u>86.6</u>
SCHEDULE O	OBJECT CLASSIFICATION	<u>83</u>
SCHEDULE P	PROGRAM AND FINANCING	<u>82</u>
SCHEDULE Q	PERSONNEL SUMMARY	<u>86.1</u>
SCHEDULE R	RECEIPTS, PRESIDENTIAL POLICY	<u>81</u>
SCHEDULE S	BASELINE ESTIMATES OF BUDGET AUTHORITY AND OUTLAYS	<u>81</u>
SCHEDULE T	BUDGET YEAR APPROPRIATIONS REQUESTS IN THOUSANDS OF DOLLARS	86.4
SCHEDULE U	LOAN LEVELS AND SUBSIDY DATA, PRESIDENTIAL POLICY	185.10(c)
SCHEDULE V	PERFORMANCE METRICS	<u>85</u>
SCHEDULE W	GENERAL FUND CREDIT RECEIPT ACCOUNTS	<u>185.13</u>
SCHEDULE X	BUDGET AUTHORITY AND OUTLAYS WORKSHEET	<u>81, 3(c)</u>
SCHEDULE Y	FEDERAL CREDIT DATA, BASELINE ESTIMATES	185.11(d)

⁽b) Summary of MAX line code and other changes.

The following table lists changes that will affect the FY 2006 Budget:

MAX LINE CODE CHANGES

	MAX schedule, line code, and title	Change		
Character C	Character Classification (C)			
1441-01	R&D performed by colleges and universities	Add		
1451-01	Research performed at congressional direction	Add		
1452-01	Inherently unique research	Add		
1453-01	Merit-reviewed research with limited competitive selection	Add		
1454-01	Merit-reviewed research with competitive selection and internal (program) evaluation	Add		
1455-01	Merit-reviewed research with competitive selection and external (peer) evaluation	Add		

	MAX schedule, line code, and title	Change
Status of Fund	s(J)	
0100	Balance, start of year	Modify
0101	Federal Securities, Par value	Delete
0102	Unrealized discounts	Delete
0105	Outstanding debt to Treasury	Delete
0110-0119	Adjustments	Add
8700	Uninvested balance	Delete
8701	Federal securities: Par value	Delete
8702	Unrealized discounts	Delete
8705	Outstanding debt to Treasury	Delete
8801	Obligated balances (Memorandum entry)	Add
8802	Unobligated balances (Memorandum entry)	Add
8803	Special or trust fund receipt balance (Memorandum entry)	Add
8899	Total balance, end of year (Memorandum entry)	Add
Program and	Financing (P)	
0001	Direct loan obligations (Direct loan financing accounts)	Modify
0959	Subtotal of activities on lines 0940 through 0958	Add
6028	Appropriation (previously unavailable)	Modify
6826	Offsetting collections (previously unavailable)	Modify
6837	Offsetting collections temporarily reduced	Modify
6838	Unobligated balance temporarily reduced	Add
6926	Offsetting collections (previously unavailable)	Modify
6937	Offsetting collections temporarily reduced	Modify
9401	Unavailable balance, start of year: Offsetting collections	Add
	(memorandum entry)	Add
9402	Unavailable balance, end of year: Offsetting collections (memorandum entry)	

OTHER CHANGES AFFECTING MAX

Budget Authority and Outlays Worksheet (X)

All the information required for schedules A, S, and P will be reported schedule X. Schedule X will use the same line codes as those schedules, and whenever schedule X is updated, the changes will be copied to the relevant lines in schedules A, S, and P. All the lines in schedules A, S, and P will be protected.

Even though data related to schedules A, S, and P will be collected in schedule X, sections 81 and 82 continue to provide the descriptions and explanations of the line entries that pertain to those schedules. OMB will issue further guidance on schedule X at a later date.

BEA Subcategories

Drops conservation spending and terrorist response categories.

Adds category for war on terror spending.

See section 81.3 for current information on BEA data classifications.

MAX A-11 TECHNICAL REQUIREMENTS FOR FY 2006 BUDGET

Software Requirements:

MAX A–11 Data Entry Application is supported on the following operating systems:

- Windows NT4.0 (with SP 6a)
- Windows 2000
- Windows XP

To access the EOP for MAX A-11 Data Entry, the following are required:

- A port must be open for secure web communication (https protocol);
- 128-bit (or better) encryption level for your web browser; and
- Up-to-date Trusted Root Certificate Authority.

Getting the Software:

The MAX A–11 Software for FY 2006 will be available for download and installation from the MAX A–11 Web Site:

http://www.whitehouse.gov/omb/max/

*Note that the site address is case sensitive. Please enter it exactly as shown into your Web browser.

The web site also contains general information regarding the status of the MAX system, an on-line MAX A–11 User's Guide, the hours of operation, whom to call for help, schedules of classes, and scheduled deadlines as well as other pertinent MAX information and documents. If you do not have access to the Internet, you will be able to request a copy of the software on CD or diskette. More information regarding how to get the software will be forthcoming. Watch for details!

About Your Password:

For the FY 2006 President Budget, you will receive a temporary MAX password via E-mail from OMB. When you log on for FY 2006 Budget, you will use the temporary password to establish your permanent password. You may not repeat a previously used password. If you forget your permanent password, you can call the EOP Computer Support office at (202) 395–7370 for assistance.

About Whom to Call:

Please keep the EOP Computer Support number handy! Those individuals serve as our front line support team and will refer your problem or question to the appropriate person. If you have questions specifically regarding the Technical Requirements for the upcoming Budget Season, please call EOP Computer Support, report your question and give a valid phone number where you or your Technical Support Staff can be reached.

(202) 395–7370

FUNCTIONAL CLASSIFICATION

050		NAL DEFENSE Department of Defense-Military	570	MEDIC 571	ARE Medicare
	053	Atomic energy defense activities			
	054	Defense-related activities	600	INCOM 601	E SECURITY General retirement and disability
150		ATIONAL AFFAIRS			insurance (excluding social security) Federal employee retirement and disability
	151	International development and		602 603	Federal employee retirement and disability
	152	humanitarian assistance International security assistance		604	Unemployment compensation Housing assistance
	153	Conduct of foreign affairs		605	Food and nutrition assistance
	154 155	Foreign information and exchange activities International financial programs		609	Other income security
	133	memational manetal programs	650	SOCIAI	LSECURITY
250		AL SCIENCE, SPACE, AND		651	Social security
	TECHN 0 251	General science and basic research	700	VETER	ANS BENEFITS AND
	252	Space flight, research, and supporting activities		SERVIC	CES
270	ENERGY	v		701 702	Income security for veterans Veterans education, training, and
270	271	Energy supply		702	rehabilitation
	272 274	Energy conservation		703	Hospital and medical care for veterans
	274	Emergency energy preparedness Energy information, policy, and regulation		704 705	Veterans housing Other veterans benefits and services
200					
300		AL RESOURCES AND ENVIRONMENT Water resources	750	ADMIN 751	ISTRATION OF JUSTICE Federal law enforcement activities
	302	Conservation and land management		752	Federal litigative and judicial activities
		Recreational resources		753	Federal correctional activities
	304 306	Pollution control and abatement Other natural resources		754	Criminal justice assistance
			800		AL GOVERNMENT
350	AGRICU	JLTURE Farm income stabilization		801 802	Legislative functions Executive direction and management
	352	Agricultural research and services		803	Central fiscal operations
2=0				804	General property and records management
370	371	ERCE AND HOUSING CREDIT Mortgage credit		805 806	Central personnel management General purpose fiscal assistance
		Postal Service		808	Other general government
		Deposit insurance		809	Deductions for offsetting receipts
		Other advancement of commerce	900	NET IN	TEREST
400		PORTATION		901	Interest on Treasury debt securities (gross)
	401 402	Ground transportation Air transportation		902	Interest received by on-budget trust funds
		Water transportation		903	Interest received by off-budget
	407	Other transportation		000	trust funds
450	COMMI	UNITY AND REGIONAL DEVELOPMENT		908 909	Other investment income
	451	Community development			
	452 453	Area and regional development Disaster relief and insurance	920	ALLOW 921-	(ANCES) 929 Allowances [Assigned by OMB]
				721-	727 Allowances [Assigned by OMB]
500	EDUCA	FION, TRAINING, EMPLOYMENT, AND	950		RIBUTED OFFSETTING RECEIPTS
		SERVICES Elementary, secondary, and		951	Employer share, employee retirement (on-budget)
		vocational education		952	Employer share, employee
	502 503	Higher education Research and general education aids		953	retirement (off-budget) Rents and royalties on the Outer
	504	Training and employment		933	Continental Shelf
	505	Other labor services		954	Sale of major assets
	506	Social services		959	Other undistributed offsetting receipts
550	HEALTI		MU	LTIPLE	FUNCTIONS
	551 552	Health care services Health research and training		999	Multifunction account [used for accounts
	554	Consumer and occupational health and safety			that involve two or more major functions]
		•			