SECTION 79 – THE BUDGET DATA SYSTEM

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 consists of a series of schedules that are sets of data within the MAX data base. Each schedule is complete in itself and describes a view or slice of the President's budget. (See exhibit 79A for a description of the hardware and software required to support the MAX system.)

The system controls data entry through expenditure and receipt account titles and classifications that are assigned at the account level (see section 71). 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 the account collects user fees;
- 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 placed in the budget (see section 95.2).

If you need to establish 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 and their respective line numbers, with references to additional sections, is provided at section 79.5. With the exception of MAX schedule T, enter data in MAX in millions of dollars, rounded to the nearest million (see section 95.6). Do not identify amounts of $500,000 or less.

MAX contains numerous crosschecks or error messages ("edit checks") to help ensure consistency of the data. Appendix D provides an explanation of the basic principles underlying MAX edit checks. In addition, Appendix E describes a number of diagnostic reports produced by OMB to ensure the data reported in the data base are consistent both within and between schedules and comply with standard budget concepts. Appendix E also includes several crosswalks that describe the relationships between entries in various MAX schedules.

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). MAX training is also available upon request.

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

<p style="text-align:center">www.whitehouse.gov/WH/EOP/OMB/MAX</p>

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

        username: ombmax
        password: omb2000

This web site will include instructions for revising reprinted galleys (see section 95) as well as a listing of accounts with past year data loaded from the FACTS II reporting system (see section 82.17).

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 know the account number. 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 Treasury Annual Report 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 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 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. Section 79.3(b) lists the types of funds and coding;

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

    0—Regular budget schedules.

    1—Supplemental.

    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.

    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.
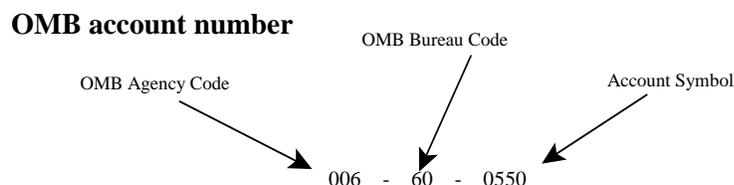
    4—Legislative proposal, subject to PAYGO. Use for legislative proposals requiring authorizing legislation that have a PAYGO effect. Do not use for routine reauthorization of ongoing programs.

    5—Rescission proposal.

    Also, certain footnotes used in the printed "Federal Programs by Agency and Account" listing in the budget are based on the transmittal code (i.e., 1 = A, 2 = J, 3 = I, 4 = B, 5 = H).

- Fund code – Section 79.3(b) explains fund codes; and

- Subfunction code – OMB assigns each account a three digit code that corresponds to the account's functional classification (e.g., national defense, income security, agriculture). (See section 79.3(d) and exhibit 79B for listing.)
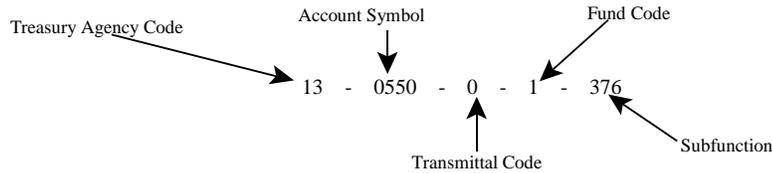
The following example illustrates the various account code combinations for the Salaries and expenses account of the National Telecommunications and Information Administration of the Department of Commerce:
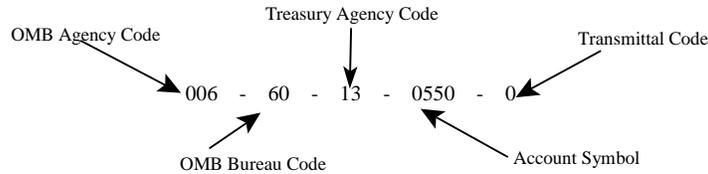
OMB account number

OMB Bureau Code

OMB Agency 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 establish 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 Treasury assign account identification codes based on the type of fund involved and other characteristics of the proposed new account. The Treasury basic account symbol is assigned, based on the fund type, according to the following coding scheme for the 6th through 9th positions of the 12-position account ID code (xxx-xx-XXXXxx-x) explained in section 79.2.

FUND TYPES AND CODES

Treasury basic 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

In MAX data entry, the Treasury basic account symbol can be used to identify fund type. In cases where two or more accounts with different Treasury basic account symbols are included in a consolidated schedule (see section 71.7), "99" is used for the 6th and 7th positions, the 8th position designates the fund type, and the 9th position uniquely identifies the consolidated schedules. OMB will assign ID codes for 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). 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). 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.

(e) *User fee classification.*

You must indicate whether any collections related to the account are user fees, as defined in section 20.7. Receipts, offsetting receipts, and offsetting collections may be classified as user fees (see section 81.3). MAX edit checks ensure that accounts classified as having user fees identify those amounts as user fees. The user fee classification applies to all user fees, not only proposed new user fees or changes to levels of existing user fees.

(f) *Receipt type.*

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

RECEIPT TYPES

Receipt classification	Budget treatment
Receipts	Compared with outlays in calculating surplus or deficit.
Offsetting receipts:	Consists of offsetting governmental, proprietary, and intragovernmental receipts, which offset budget authority and outlays totals, as indicated below.
• Offsetting governmental:	
Distributed	Offsets agency budget authority and outlays.
Undistributed	Offsets government-wide totals rather than agency budget authority and outlays.
• Proprietary:	
Distributed	Offsets agency budget authority and outlay totals.
Undistributed	Offsets government-wide totals rather than agency budget authority and outlays.
• Intragovernmental:	
Interfund:	
Distributed	Offsets agency budget authority and outlay totals.
Undistributed	Offsets government-wide totals rather than agency budget authority and outlays.
Intrafund:	
Federal funds	Offsets agency budget authority and outlay totals.
Trust funds	Offsets agency budget authority and outlay totals.

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).

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

79.5 What do I need to know about MAX schedules and line numbers?

(a) *MAX schedules and line numbers.*

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

MAX SCHEDULES AND LINE NUMBERS

MAX schedule and line number	Description	A-11 section number
SCHEDULE A	POLICY ESTIMATES OF BUDGET AUTHORITY AND OUTLAYS	81

For PY-BY+9:

4300-5590	Discretionary budget authority	
6250-6790	Mandatory budget authority	
6890-6990	Spending authority from offsetting collections	
7xxx	Limitations (memorandum entry)	
8890	Offsetting collections (cash)	
8895	Change in uncollected customer payments from Federal sources	
8896	Adjustments to uncollected customer payments from Federal sources	
91xx	Outlays (except outlays under limitations)	
93xx	Outlays from offsetting collections	
97xx-98xx	Outlays from limitations	

Notes:
- *MAX generates budgetary resources for discretionary programs for BY+5 through BY+9; MAX generates outlays for discretionary programs for CY-BY+9 from data input by agencies.*
- *Not required for credit financing accounts.*
- *Provide memorandum entries for outlays from end of PY balances of discretionary budget authority (lines 9122, 9322, and 9822).*

SCHEDULE C	CHARACTER CLASSIFICATION	84

For PY-BY:

13xx-xx - 15xx-xx	Investment activities	
20xx-xx	Non-investment activities	

Notes:
- *MAX generates outyear data for grants to State and local governments through BY+9.*
- *MAX generates outyear data for direct Federal programs through BY+4.*
- *Not required for credit financing accounts.*

SCHEDULE D	BUDGET PLAN*	86.3

For PY-BY:

06xx-0893	Direct and reimbursable budget plan obligations	

Note: Only applies to DOD-Military.

SCHEDULE E	STATEMENT OF OPERATIONS	86.2

For PY-1-BY:

01x1	Revenue	
01x2	Expense	
01x5	Net income or loss	
01x8	Other comprehensive income	
01x9	Total comprehensive income	

MAX schedule and line number	Description	A-11 section number

Note: Not required for credit financing accounts.

SCHEDULE F	BALANCE SHEET	86.2

For PY-1-BY:
1101-1999	Assets	
2101-2999	Liabilities	
3100-3999	Net position	
4999	Total liabilities and net position	

SCHEDULE G	STATUS OF DIRECT LOANS, PRESIDENTIAL POLICY*	85.10

For PY-BY+4:
11xx-12xx	Direct loan data (liquidating and financing accounts)	
33xx	Agency debt held by the FFB	
6300	Net financing disbursements (financing accounts only)	

SCHEDULE H	STATUS OF GUARANTEED LOANS, PRESIDENTIAL POLICY*	85.10

For PY-BY+4:
21xx-23xx	Guaranteed loan data (liquidating and financing accounts)	
6300	Net financing disbursements (financing accounts only)	

SCHEDULE I	STATUS OF CONTRACT AUTHORITY*	86.8

For PY-BY:
0100	Balance, start of year	
02xx	New contract authority	
03xx	Rescissions, transfers, and other adjustments	
0400	Appropriation to liquidate contract authority	
0405	Application of surplus liquidating cash provided in previous years	
0500	Offsetting collections applied to liquidate contract authority	
0600	Balance of contract authority withdrawn	
0700	Balance, end of year	
0705	Surplus liquidating cash, end of year	

Note: MAX generates this schedule automatically from data entered in MAX schedule P and schedule I line 0405.

SCHEDULE J	STATUS OF FUNDS	86.6

For PY-BY:
01xx	Unexpended balance, start of year	
12xx-3299	Cash income during the year	
45xx-6599	Cash outgo during the year	
76xx0-7699	Adjustments	
87xx-8799	Unexpended balance, end of year	
9801-9900	Commitments against unexpended balance	

Note: MAX generates schedule J from data entered in MAX schedules A, N, P, and R, and some lines of J.

MAX schedule and line number	Description	A-11 section number
SCHEDULE K	RECEIPTS, BASELINE ESTIMATES	81
For CY-BY+9:		
0000-00	Receipts:	
13xx-03	Offsetting receipts from sales of commodities, property, or assets	
1512-03	Offsetting receipts from education and training	
2004-03	All other offsetting receipts	
SCHEDULE N	DATA ON UNAVAILABLE COLLECTIONS*	86.7
For PY-BY:		
0199	Balance, start of year	
0200-0279	Receipts and offsetting receipts	
0280-0289	Offsetting collections	
0299	Total receipts and collections	
0400	Total: Balances and collections	
05xx	Appropriations	
0610	Unobligated balance returned to receipts	
0620	Reduction pursuant to Public Law xxx-xxx	
0799	Balance, end of year	

Note: MAX generates this schedule from data entered in MAX schedules P and R and information entered by OMB.

SCHEDULE O	OBJECT CLASSIFICATION*	83
For PY-BY:		
x111-x130	Personal services and benefits	
x210-x260	Contractual services and supplies	
x310-x330	Acquisition of assets	
x410-x440	Grants and fixed charges	
x910-x930	Other	
9995	Below reporting threshold	
9999	Total new obligations	

Note: Not required for credit financing accounts.

SCHEDULE P	PROGRAM AND FINANCING*	82
For PY-BY:		
00xx-1000	Obligations by program activity	
2140-2499	Budgetary resources available for obligation	
4000-7000	New budget authority (gross), detail	
7240-7502	Change in unpaid obligations	
8690-8700	Outlays (gross) detail	
8800-8896	Offsets	
8900-9000	Net budget authority and outlays	
9110-9202	Memorandum entries	

MAX schedule and line number	Description	A-11 section number
SCHEDULE Q	PERSONNEL SUMMARY*	86.1
For PY-BY:		
xx01	Full-time equivalent employment	
SCHEDULE R	RECEIPTS, PRESIDENTIAL POLICY	81
For PY-BY+9:		
0000-00	Receipts (governmental)	
13xx-03	Offsetting receipts from sales of commodities, property, or assets	
1512-03	Offsetting receipts from education and training	
2004-03	All other offsetting receipts	
SCHEDULE S	BASELINE ESTIMATES OF BUDGET AUTHORITY AND OUTLAYS	81
For CY-BY+1:		
2199	Unobligated balances (defense only)	
9994	Outlays from sequestrable unobligated balances	
For CY-BY+9:		
4300-5590	Discretionary budget authority	
6250-6790	Mandatory budget authority	
6890-6990	Spending authority from offsetting collections	
7xxx	Limitations (memorandum entry)	
8890	Offsetting collections (cash)	
8895	Uncollected customer payments from Federal sources	
8896	Adjustment to uncollected customer payments from Federal sources	
9993	Number of beneficiaries (memorandum entry) (Applicable to four accounts with social insurance administrative expenses.)	
91xx	Outlays (except outlays under limitations)	
93xx	Outlays from offsetting collections	
97xx-98xx	Outlays from limitations	

Notes:
- *MAX generates budgetary resources for discretionary programs automatically for BY through BY+9 and outlays for CY-BY+9 from data input by agencies.*
- *Not required for credit financing accounts.*
- *Provide memorandum entries on outlays from end of PY balances (lines 9122, 9322, and 9822).*

MAX schedule and line number	Description	A-11 section number
SCHEDULE T	BUDGET YEAR REQUESTS IN THOUSANDS OF DOLLARS	86.4
For BY:		
1000	Net amount of budget year budgetary resources	
SCHEDULE U	LOAN LEVELS AND SUBSIDY DATA, PRESIDENTIAL POLICY	85.9
For PY-BY:		
11xx	Direct loan levels	
13xx	Direct loan subsidy data	
21xx	Guaranteed loan levels	
23xx	Guaranteed loan subsidy data	

MAX schedule and line number	Description	A-11 section number
35xx	Administrative expense data	

Note: Required for program accounts only.

SCHEDULE Y	FEDERAL CREDIT DATA, BASELINE ESTIMATES	85.10
For CY-BY+4:		
33xx	Agency debt held by the FFB	
6300	Net financing disbursement (financing accounts only)	
SCHEDULE Z	INFORMATION ON ACCOUNTS THAT SUBMIT BUDGET EXECUTION REPORTS	86.5
xxx0-01	Treasury agency symbol	
xxx0-02	Period of availability	
xxx0-03	FACTSII user ID	

Notes:
- *Required for each Treasury account that is subject to SF 133 reporting requirements during the current fiscal year.*
- *No dollar amounts are required.*

*Defense agencies must also report on BY+1 in the years they are required to submit a biennial budget request.

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

The following table list changes that will affect the FY 2002 Budget.

MAX LINE CODE CHANGES

MAX schedule, line code, and title	Change
Analysis of Budget Authority and Outlays (A and S)	
8895 Change in uncollected customer payments from Federal sources	Modify title
8896 Adjustment to uncollected customer payments from Federal sources . .	Modify title
9950 Outlays from special funds (memo entry)	Delete
9960 Outlays from trust funds (memo entry)	Delete
Character Classification (C)	
1451-xx Research performed at congressional direction	Modify title
1452-xx Inherently unique research	Modify
1453-xx Merit-reviewed research and limited competitive selection	Modify
1454-xx Merit-reviewed research with competitive selection and internal	Modify
(program) evaluation	Modify
1455-xx Merit-reviewed research with competitive selection and external (peer)	
evaluation	New
1465-xx National nanotechnology initiative	New

MAX schedule, line code, and title		Change
Status of Direct Loans (G)		
33xx	Agency dept held by the FFB	Delete
Status of Guaranteed Loans (H)		
33xx	Agency debt held by the FFB	Delete
Status of Contract Authority (I)		
0405	Portion applied from balances of surplus liquidating cash	New
0705	Surplus liquidating cash, end of year (memo entry)	New
Status of Funds (J)		
02xx	Cash income during the year	Delete
05xx	Cash outgo	Delete
06xx	Adjustments	Delete
07xx	Unexpended balance, end of year	Delete
08xx	Commitments against unexpended balances	Delete
12xx-1299	Cash income during the year: Current law	New
22xx-2299	Cash income during the year: Proposed legislation	New
3299	Total cash income	New
45xx-4599	Cash outgo under current law	New
55xx-5599	Cash outgo under proposed legislation	New
6599	Total cash outgo	New
76xx-7699	Adjustments	New
87xx-8799	Unexpended balance, end of year	New
9801-9900	Commitments against unexpended balance, end of year	New
Unavailable Collections (N)		
0200-0279	Receipts	Modify
0280-0289	Offsetting collections	Modify
0299	Total receipts and collections	Modify
03xx	Offsetting collections	Delete
Program and Financing (P)		
2140, 2440	Unobligated balance carried forward	Modify title
2149, 2449	Unobligated balance carried forward: Contract authority	Modify title
2199, 2499	Total unobligated balance carried forward	Modify title
4060	Contingent emergency appropriation not available for obligation	Delete
4065	Contingent emergency appropriation released	Delete
4945	Portion precluded from obligation (limitation on obligations)	Add
6810, 6910	Change in uncollected customer payments from Federal sources	Modify title
6815, 6915	Adjustment to uncollected customer payments from Federal sources ..	Modify title
6845, 6945	Portion precluded from obligation (limitation on obligations)	Modify title
6854, 6954	Portion credited to expired accounts	New
7240, 7440	Unpaid obligations	Modify
7249, 7449	Obligated balance, contract authority	Delete

MAX schedule, line code, and title		Change
7295, 7495	Uncollected customer payments from Federal sources	Modify title
7299, 7499	Obligated balance	Modify
7345	Recoveries of prior year obligations	Modify title
7400	Change in uncollected customer payments from Federal sources	New
7501, 7502	Obligated balance, contract authority	New
8820	Interest on Federal securities	Modify title
8895	Change in uncollected customer payments from Federal sources	Modify title
8896	Adjustment to uncollected customer payments from Federal sources ..	Modify title
9201	Total investments, start of year: Federal securities: Par value	Modify title
9202	Total investments, end of year: Federal securities: Par value	Modify title

Personnel Summary (Q)

xx1x	Personnel exempt from FWRA ceilings	Delete

Federal Credit Data, Baseline Estimates (Y)

33xx	Agency debt held by the FFB	New

NEW MAX A-11 TECHNICAL REQUIREMENTS FOR FY 2002 BUDGET (Fall 2000)

The following recommendations represent the minimum requirements for the upcoming Budget Season:

Windows 98	Windows NT 4.0
• Year 2000 Tested 486DX/66 MHz or higher processor • 24 MB RAM; more memory improves performance • 12MB Free Hard Disk Space for new MAX A-11 installation • 3.5" 1.44MB Floppy Disk or CD-ROM Drive • 9600 baud (or better) Hayes compatible modem *or* an agency's Internet capability (***Telnet*** to the Internet). Hayes compatible 28.8 modem is recommended for dial-up connections	• Year 2000 tested Pentium Processor • 16MB Minimum - 32MB is recommended • 12MB Free Hard Disk Space for new MAX A-11 installation • 3.5" 1.44MB Floppy Disk or CD-ROM Drive • 9600 baud (or better) Hayes compatible modem *or* an agency's Internet capability (***Telnet*** to the Internet). Hayes compatible 28.8 modem is recommended for dial-up connections

Getting the Software:

The MAX A-11 Software for FY 2002 will be available for download and installation from the MAX A-11 Web Site:

<div align="center">

http://www.whitehouse.gov/WH/EOP/OMB/MAX

</div>

*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, who 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:

In 1999, all passwords were reset. If you were not a participant in the FY 2001 Budget Season, you will need to contact the EOP Computer Support office at (202) 395-7370 for specific instructions on setting your password. If you were a participant and set your password during the FY 2001 exercise, you will be required to set a new password. Remember, the rules changed last year! You must select a new password after 90 days and you may not repeat a previously used password. In order to set a new password, you must remember your old one! If you have forgotten your old one, you must call the EOP Computer Support office at the previously noted number for assistance.

About Your SecurID Card:

Please check the expiration date of your SecurID card. It is etched on the back of the card under the serial number. If that date is less than three months from now, and you have not received a letter asking for renewal information, please call the EOP Computer Support office at (202) 395-7370. Be prepared to give your FULL address, including mail stop information, room/suite numbers, and valid phone number where you can be reached.

About Who 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 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
    273   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
    807   Social Security integrity and
           debt reduction
    808   Other general government
    809   Deductions for offsetting receipts

900 NET INTEREST
    901   Interest on the public debt
    902   Interest received by on-budget
           trust funds
    903   Interest received by off-budget
           trust funds
    908   Other interest

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

999 MULTIFUNCTION ACCOUNT [used for accounts
    that involve two or more major functions]