SECTION 79—THE BUDGET DATA SYSTEM

Summary of Changes

Clarifies that routine reauthorizations of ongoing discretionary programs and extensions of expiring mandatory programs assumed to be continued in the baseline should be included in transmit 0 (Exhibit 79C).

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 compiles 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.

To submit the data to populate the budget schedules, appropriations language, and narrative text, you must use the web application, accessible here:

        https://a11de.max.gov

Consult the MAX A–11 User's Guide for a reference document on how to use MAX.

You report data at the budget account level in MAX (see section 20.11(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, $11,500,000 would round to 12 and $12,500,000 would round to 13).

You must use MAX 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 shells of schedules before you can enter data. The User's Guide provides instructions on how to insert and edit schedules. You can also use MAX to generate several diagnostic reports.

MAX contains information on budget account titles and classifications and controls data entry. Before you can submit your budget data, an account must be established. Section 79.4 provides information on how to request new accounts or request changes to existing accounts.

MAX contains numerous crosschecks or error messages ("edit checks") to help ensure the consistency of the data. You can see all of the edit messages in the MAX Edit Checks report on the Budget Season Reports page.

79.2   What should I know about account identification codes?

OMB, in consultation with the Department of the Treasury, assigns account identification codes. These codes are used to store and access data in MAX, run reports, and identify accounts in OMB and Treasury documents and MAX 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. Regardless of which number you use, familiarity with the following coding options is helpful. See exhibit 79D for examples of various account code combinations.

- 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).

- Common Government-wide Accounting Classification (CGAC) agency code—Each department or independent agency has a unique three digit number assigned by Treasury (see appendix C for list). Agencies and OMB are in the process of transitioning from the Treasury agency code to the CGAC agency code.

- 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 in section 79.3.

- Fund code—Section 20.11 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 79.4(d) for further explanation of subfunctions and exhibit 79A for a list of functional classifications.)

79.3   Which transmittal code should I use?

The following codes are used to identify the nature or timing of the request.

Most requests that are transmitted to the Congress in the President's Budget are for appropriations for the upcoming fiscal year. These requests are normally reported under transmittal code 0.

Transmittal Code	Title and description
0	Regular budget schedules.
1	Supplemental proposal. Use only for requesting supplemental CY amounts.
2	Legislative proposal, not subject to PAYGO. Use for the effects of proposals requiring authorizing legislation where those effects are not subject to PAYGO. These include both discretionary proposals that are contingent on the enactment of authorizing legislation, as well as mandatory and revenue proposals that do not have a PAYGO impact, which are sometimes referred to as third scorecard (see section 20.3). Do not use for routine reauthorization of ongoing 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 the effects of proposals requiring authorizing legislation that are subject to PAYGO. Do not use for routine reauthorization of ongoing programs.
5	Rescission proposal pursuant to Title 10 of the Congressional Budget and Impoundment Control Act. Use only for requesting rescission of CY amounts.
7	Amounts included in the adjusted baseline. The amounts are excluded by OMB to produce the BBEDCA baseline. Use only at OMB direction.
8	Overseas contingency operations. Use only for amounts requested for BY through BY+9.
9	Reserved for OMB use.

Separate schedules using non-zero transmittal codes are required to identify proposed supplementals, supplementals requested in the budget, and items proposed for later transmittal under either existing or proposed authorizing legislation or their effect on the information presented in the regular schedule for the account. The combination of the regular schedule and the non-zero transmittal code schedule should display the condition of the account as it would exist if the Congress enacts the proposals.

When a supplemental proposal or legislative proposal involves a transfer between accounts, omit the transaction from the regular (transmittal code 0) schedules and display it in separate schedules for each of the affected accounts. See exhibit 79C for help in determining if your legislative proposal should be coded as a transmittal code 0, 2, or 4.

79.4   How do I request new accounts, changes to existing accounts in MAX?

The MAX database contains information on budget account titles and classifications and controls data entry. Among other things, it contains information on:

* The account title, as it will be printed in the budget;
* The Treasury and OMB identification codes;

- Fund type;
- Subfunctional classification;
- Budget Enforcement (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 has obligation limitations;
- Citation of legal authority to establish the account;
- For receipt accounts, the receipt type and source category; and for offsetting receipts, character classification; and
- Where the account will be printed in the budget (see section 95.3).

(a)   *General*

If you need to request a new account or make changes to an existing account, please contact your OMB budget representative. If requesting a new account, you will need to provide information on all the items in the bulleted list above except for the identification codes.

For new deposit funds, only a subset of the information above is required, as deposit funds are not included in OMB's MAX database. Provide the citation of legal authority and any proposed account number and title. OMB will coordinate with Treasury to reserve an account number in Treasury's database.

These classifications are discussed further below. OMB will coordinate with Treasury, as required, make the necessary changes, 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 20.11 for a detailed discussion of fund types.

FUND TYPES AND CODES

Account symbol	Type of fund	OMB Fund Code	Treasury Fund Code
0000–3899	General fund	1	EG
3800-3899	*Any receipt accounts here are clearing accounts*		
5000–5999	Special fund	2	ES
4000–4499	Public enterprise revolving fund	3	EP
4500–4999	Intragovernmental revolving fund	4	ER
3900–3999	Management fund	4	
3900-3959	*Consolidated working fund*		EC
3960-3999	*Management fund*		EM
8000–8399 and 8500–8999	Trust non-revolving fund	7	ET
8400–8499	Trust revolving fund	8	TR
6000–6999	Deposit fund	N/A	
90xx	Assigned by OMB to designate allowances		
991x–998x	Assigned by OMB for certain merged accounts		

(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 budget enforcement purposes (see section 81.2 for a summary of budget enforcement 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 merged into a single budget account with a single set of budget schedules:

- 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.

- In some situations, OMB may choose to merge two or more Treasury accounts for presentation purposes. In the case of mergers involving trust funds and Federal funds, a trust fund may be merged into a Federal fund presentation (and vice versa) only if the amounts in the trust fund (or in the Federal fund) are too small to round to at least a million dollars.

The data is displayed in the Appendix in a single budget account, but the underlying TAFSs continue to be accounted for separately pursuant to law, unless Congressional action merges them.

79.5   What are the MAX schedules?

The following table lists the MAX schedules:

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

MAX schedule	Description	A–11 section number
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	82
SCHEDULE Y	FEDERAL CREDIT DATA, BASELINE ESTIMATES	185.11(d)

79.6   What MAX changes were made this year?

The following table lists the MAX changes that will affect the FY 2017 Budget:

MAX schedule, line code, and title		Change
Combined Schedule X, including schedules P (Program and financing), A (Policy), and S (Baseline)		
0900	Total new obligations, unexpired accounts	Title change
1035	Unobligated balance precluded from obligation (limitation on obligations)	New
1172	Advance appropriations transferred to other accounts	New
1173	Advance appropriations transferred from other accounts	New
1174	Advance appropriations permanently reduced	Line number change
1175	Advance appropriations temporarily reduced	Line number change
3010	New obligations, unexpired accounts	Title change
3011	Obligations ("upward adjustments"), expired accounts	Title change
	The following lines relate only to the International Monetary Fund	
5110	IMF quota reserve tranche increase (P.L. xxx-xxx)	New
5111	IMF quota letter of credit increase (P.L. xxx-xxx)	New
5112	IMF quota reserve tranche, total	New
5113	IMF quota reserve letter of credit, total	New
5114	New Arrangements to Borrow (P.L. xxx-xxx)	New
5115	New Arrangements to Borrow (exchange rate)	New
5116	New Arrangements to Borrow, total	New

MAX schedule, line code, and title		Change
Schedule O (Object classification)		
9999	Total new obligations, unexpired accounts	Title change
Schedule C (Character classification)		
143x-xx	Experimental development	Header change
Schedule J (Status of funds)		
0210	Adjustment to unobligated balance carried forward	Drop
0211	Adjustment to obligated balance carried forward	Drop
Schedule N (Special and trust fund receipts)		
4030	Unobligated balances precluded from obligation	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 and retirement receipts:
  Employment and general retirement:
    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 & supplemental annuity.............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:
    Federal employees' retirement—employee
    share..0232
    Non-Federal employees retirement 0233
Excise taxes:
  Federal funds:
    Tobacco 0311
    Alcohol 0312
    Telephone and teletype services 0314
    Ozone depletion 0315
    Transportation fuels 0316
    Medical Devices 0321
    Miscellaneous excise taxes 0320
    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
    Tobacco trust fund 0331
    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
    Supplementary medical insurance.........................0343
    Patient-centered outcomes research 0344
    Vaccine injury compensation trust fund................0345
    National endowment for the environment.............0346
    Leaking underground 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
Transfers from the Federal Reserve 0652
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
Refunds and recoveries 1250
Proposed Legislative Plug 1300

OFFSETTING RECEIPTS

INTRAGOVERNMENTAL TRANSACTIONS

[RECEIPT TYPE "IF"]

Federal intrafund transactions:
  Distributed by agency:
    Interest from the Federal Financing Bank 1405
    Interest on Government capital in enterprises....... 1400
    Interest 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 retirement and 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
Gifts and contributions 3101
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.

What transmittal code should I use to reflect my proposal for the Budget?[1]

Does your proposal require language to be enacted in an authorizing act?

Yes
Is this a routine reauthorization of an ongoing discretionary program?

No
Transmit 0

No
Is this an extension of an expiring mandatory program assumed to be continued in the baseline?

Yes
Transmit 0

No
Is this proposal subject to PAYGO?
(affects mandatory net BA or outlays or affects governmental receipts)

Yes
Transmit 0

No
Transmit 2
(discretionary, mandatory, or governmental receipt proposal, not subject to PAYGO)

Yes
Transmit 4

Partially
PAYGO effects: **Transmit 4**
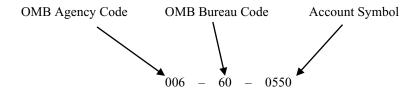Non-PAYGO effects: **Transmit 2**

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[1] Use transmit 1 for supplemental proposals for current year BA that do not require new authorizing language.
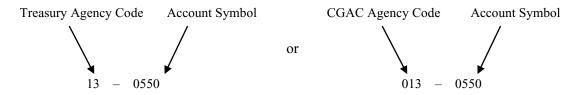
Examples of Different Account Identification Codes

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   CGAC Agency Code   Account Symbol

13 – 0550   or   013 – 0550

▶ Account identification code as shown in Budget Appendix

CGAC Agency Code   Account Symbol   Fund Code

013 – 0550 – 0 – 1 – 376

Transmittal Code   Subfunction