

SECTION 86—OTHER MAX DATA

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Summary of Changes

Requires balance sheets (schedule F) for financing vehicles (section [86.2](#)).

Schedule on the status of funds (schedule J) uses the previous year's ending balance instead of Treasury data; derives receipts data from schedule N instead of schedule R; includes memorandum entries on obligations and balances; drops some investment information; and is required for the National railroad retirement investment trust fund (section [86.5](#)).

Renames schedule N, special and trust fund receipts schedule (section [86.6](#)).

86.1 What do I need to know about the personnel summary (schedule Q)?

This Appendix schedule shows the total full-time equivalent (FTE) employment of straight-time compensable workyears (i.e., not overtime) financed by an account for PY through BY. FTE employment excludes estimates for terminal leave, overtime and holiday hours. The method for calculating FTE employment is described in [section 32.3](#). You must provide a personnel summary when an account contains an entry for personnel compensation in the object class schedule (i.e., object class entry 11.1 or 11.3 (see [section 83.7](#))). For allocation accounts, the receiving agency must provide a personnel summary reporting the FTEs, but the parent agency will report the obligation.

When an agency hires another agency to perform work, the hiring agency reports no FTEs and shows the obligations in a non-employment object class. The performing agency hired to do the work reports both the FTEs and funding on a reimbursable basis.

The definition of object class 11.1 stipulates that compensation must be included for all workdays in the fiscal year. You must ensure that FTE levels in the personnel summary and funding for FTEs in the object class schedule are reported consistently.

You must also ensure that agency-wide FTE totals agree with the "approved" levels in the current and budget years. Prior year FTEs in the personnel summary must equal the year-end FTE usage that your agency reported on the SF 113–G to the Office of Personnel Management (OPM). See [Appendix E, exhibit E2](#) for a diagnostic report that compares agency-wide "approved" FTE levels with FTE levels in the personnel summary.

Use the four-digit line numbering scheme described in the following table to code entries in MAX schedule Q.

PERSONNEL SUMMARY

Entry	Description
Xxxx	The first digit of the line number distinguishes between direct, reimbursable, and other categories, consistent with the reporting of data in the object classification schedule (see section 83.4). Use the following codes: 1—direct 2—reimbursable 3—allocation account 6—limitation account-direct 7—limitation account-reimbursable
xXxx	The second digit of the line number distinguishes between civilian and military personnel. Use the following codes: 0—civilian personnel 1—military personnel
xx0x	The third digit is 0.
xxx1	The fourth digit is 1.

86.2 What do I need to know about balance sheets (schedule F)?

(a) *General instructions.*

The balance sheet provides information on program assets, liabilities, and net position and is used to assess the resources available for Federal programs for PY-1 through PY.

You must submit balance sheets for:

- All Government-sponsored enterprise funds;
- All credit liquidating and financing accounts;
- Financing vehicles; and
- Revolving funds, when specifically required by OMB.

For budget presentation purposes, data in program and financing schedules (MAX schedule P) fulfill the legal requirement in 31 U.S.C. 9103 for "business-type budget" information on wholly owned Government corporations in the President's budget.

Amounts in schedule F for PY-1 should be consistent with your agency's audited financial statements.

You must submit a separate balance sheet for supplemental requests and proposed legislation items that shows the effect of the supplemental request or proposed legislation on the information presented in the regular schedule for the account.

Prepare balance sheets in the format of exhibit 86A, with audited actual amounts as of the close of PY-1 and actual amounts as of the close of PY.

(b) *Balance sheet entries.*

Use the entries listed below to prepare the balance sheets. These entries correspond to entries used in OMB Bulletin No. 01-09, Form and Content of Agency Financial Statements, as amended, which instructs agencies to prepare financial statements at the entity level. Use the terms, definitions, and instructions provided in that bulletin to prepare the balance sheets at the account level. MAX will automatically generate the line entries indicated in **boldface**.

If your agency is a Government-sponsored enterprise (GSE), you will need to modify line entries to reflect the non-Federal status of GSEs. Consult your OMB representative for additional guidance.

BALANCE SHEET

Entry	Description
ASSETS	
<i>Federal assets:</i>	
These assets arise from transactions among Federal agencies. Federal agency assets are claims of a Federal agency against other Federal agencies which, when collected, can be used in the agency's operations.	
1101 Fund balances with Treasury	The unobligated and obligated balances with Treasury from which you are authorized to make expenditures and pay liabilities, including clearing account balances and the dollar equivalent of foreign currency account balances. Your agency's fund balance with Treasury also includes the unobligated balances in guaranteed loan financing accounts, the obligated balances in direct loan financing accounts, and the unobligated and obligated balances in liquidating accounts.
<i>Investments in Federal securities:</i>	
Total investments in Federal securities. These consist of securities issued by Federal agencies including non-marketable par value Treasury securities, market-based Treasury securities, marketable Treasury securities, and securities issued by other Federal agencies.	
1102 Treasury securities, net	Net value of Treasury securities acquired -- the par (face or nominal) value of a security minus the amount of any unamortized discounts or plus the amount of any unamortized premiums.

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Entry	Description
1104 Agency securities, net	Net value of agency securities acquired -- the par (face or nominal) value of a security minus the amount of any unamortized discounts or plus the amount of any unamortized premiums.
1106 Receivables, net	Accounts receivable and interest receivable, net of uncollectible amounts. Interest receivable is the amount of interest income earned but not received for an accounting period. Report receivables from Federal agencies separately from receivables from non-Federal entities (on line 1206). Report interest receivable related to direct loans and acquired defaulted guaranteed loans separately below as a component of credit program receivables.
1107 Advances and prepayments	Advances are cash outlays made by a Federal agency to cover a part or all of the recipients' anticipated expenses or advance payments for the costs of goods and services the agency is to receive. Prepayments are payments made by a Federal agency to cover certain period expenses before those expenses are incurred. Advances and prepayments made to Federal agencies are intragovernmental and are accounted for and reported separately from those made to non-Federal entities.
<i>Non-Federal assets:</i>	
These assets arise from transactions of the Federal Government with non-Federal entities. These entities include domestic and foreign persons and organizations outside the U.S. Government.	
1201 Investments in non-Federal securities, net	Securities issued by State and local governments, private corporations, and government-sponsored enterprises, net of premiums, discounts and allowances for losses. Securities are normally reported at acquisition cost or amortized acquisition cost. However, you should use market value when there is: <ul style="list-style-type: none"> • An intent to sell the securities prior to maturity; and • A reduction in the value of the securities that is more than temporary.
1206 Receivables, net	Accounts and interest receivable due from non-Federal entities, net of an allowance for estimated uncollectible amounts. Do not recognize interest as revenue on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected. Report interest receivable related to direct loans and acquired defaulted guaranteed loans as a component of credit program receivables.
1207 Advances and prepayments	Advances are cash outlays made by a Federal agency to its employees, contractors, grantees or others to cover a part or all of the recipients' anticipated expenses or advance payments for the costs of goods and services the agency receives. Prepayments are payments made by a Federal agency to cover certain periodic expenses before those expenses are incurred.

Credit program receivables and related foreclosed property:

These items represent the net value of assets related to pre-1992 and post-1991 direct loans receivable and acquired defaulted guaranteed loans receivable.

Entry		Description
Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	The face value of all direct loans outstanding excluding amounts repaid or written off.
1402	Interest receivable	Amount of interest receivable.
1403	Accounts receivable from foreclosed property	Amount of accounts receivable related to foreclosed property.
1404	Foreclosed property	Value of foreclosed property associated with post-1991 direct and acquired defaulted guaranteed loans at the net present value of the projected cash flows associated with the property. To practically accomplish this requirement, you may record foreclosed property at the estimated net realizable value at the time of foreclosure. A portion of the related allowance for subsidy account will apply to the foreclosed property, but that amount need not be separately determined. Rather, subtract the allowance account from the sum of the credit program assets to determine the net present value of the assets.
1405	Allowance for subsidy cost (-)	The unamortized amount of subsidy expenses for the direct loan disbursements that the direct loan financing account has made in that year and all previous years, for all direct loans outstanding. (The allowance for subsidy costs of a direct loan is the present value of estimated cash outflows over the life of the loan minus the present value of estimated cash inflows. It is due to defaults, delinquencies, lending at interest rates below the Treasury borrowing rate, etc., with an offset for fees, penalties, and recoveries.)
1499	Net present value of assets related to direct loans	The sum of lines 1401 through 1405.
<i>Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:</i>		
1501	Defaulted guaranteed loans receivable, gross	Amount of defaulted guaranteed loans that resulted in the acquisition of a loan receivable that is still outstanding.
1502	Interest receivable on defaulted guaranteed loans	Amount of interest receivable related to defaulted guaranteed loans.
1504	Foreclosed property related to defaulted guaranteed loans	The estimated net realizable value of related foreclosed property.
1505	Allowance for subsidy cost on defaulted guaranteed loans (-)	The unamortized amount of subsidy for those defaulted guaranteed loans that the guaranteed loan financing account has acquired in that year and all previous years, for all such loans outstanding that are still held by the financing account. (The subsidy of a defaulted guaranteed loan is the present value of estimated cash outflows over the life of the loan minus the present value of estimated cash inflows. It is due to defaults, delinquencies, interest subsidies, etc., with an offset for fees, penalties, and recoveries.)

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Entry	Description
1599 Net present value of assets related to defaulted guaranteed loans	The sum of lines 1501 through 1505.
<i>Net value of assets related to pre-1992 direct loans receivable and acquired defaulted guaranteed loans receivable:</i>	
1601 Direct loans, gross	For each pre-1992 direct loan program, report loans gross.
1602 Interest receivable	Amount of interest receivable.
1603 Allowance for estimated uncollectible loans and interest (-)	Estimated amount of loans and interest that will not be collected.
1604 Direct loans and interest receivable, net	The sum of lines 1601 through 1603.
1605 Accounts receivable from foreclosed property	Amount of accounts receivable related to foreclosed property.
1606 Foreclosed property	The estimated net realizable value of related foreclosed property.
1699 Value of assets related to direct loans	The sum of lines 1604 through 1606.
1701 Defaulted guaranteed loans, gross	For each pre-1992 loan guarantee program, report receivables as defaulted guaranteed loans acquired by the Government.
1702 Interest receivable	Amount of interest receivable related to defaulted guaranteed loans.
1703 Allowance for estimated uncollectible loans and interest (-)	Estimated amount of defaults on loans, interest, and accounts receivable.
1704 Defaulted guaranteed loans and interest receivable, net	The gross amount of defaulted guaranteed loans that resulted in the acquisition of a loan receivable, and interest receivable, net of an allowance for uncollectible amounts. The sum of lines 1701 through 1703.
1705 Accounts receivable from foreclosed property	Amount of accounts receivable related to foreclosed property.
1706 Foreclosed property	The estimated net realizable value of related foreclosed property.
1799 Value of assets related to loan guarantees	The sum of lines 1704 through 1706.
Other Federal assets:	
1801 Cash and other monetary assets	The total of all cash resources and all other monetary assets. Cash consists of: <ul style="list-style-type: none"> • Coins, paper currency, and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit; • Amounts on demand deposit with banks or other financial institutions; • Cash held in imprest funds; and

Entry	Description
	<ul style="list-style-type: none"> Foreign currencies, which, for accounting purposes, should be translated into U.S. dollars at the exchange rate on the financial statement date. <p>Other monetary assets include gold, special drawing rights, and U.S. Reserves in the International Monetary Fund. This category is principally for use by the Treasury.</p>
1802 Inventories and related properties	<p>Inventory is tangible personal property that is:</p> <ul style="list-style-type: none"> Held for sale; In the process of production for sale; or To be consumed in the production of goods for sale or in the provision of services for a fee. It includes inventory (i.e., items held for sale), operating materials and supplies, stockpile materials, seized and forfeited property, and goods held under price support and stabilization programs.
1803 Property, plant and equipment, net	<p>The amount of real and personal property (i.e., land, structures and facilities, construction in progress, purchased and self-developed software, equipment and related improvements) that has been capitalized, net of accumulated depreciation if any. Also includes assets acquired by capital leases and leasehold improvements; and property owned by the agency in the hands of the agency or contractors.</p>
1901 Other assets	Other assets not included on the lines above.
1999 Total assets	The sum of lines 1101 through 1207, 1499, 1599, 1699, 1799, 1801 through 1901.

LIABILITIES

Recognize liabilities when they are incurred regardless of whether they are covered by available budgetary resources. This includes liabilities related to canceled appropriations.

Federal liabilities:

These liabilities arise from transactions among Federal agencies. Federal liabilities are claims against the agency by other Federal agencies.

2101 Accounts payable	The amounts owed by a Federal agency for goods and services received from, progress in contract performance made by, and rents due to other Federal agencies.
2102 Interest payable	The amount of interest expense incurred but unpaid on debts to other Federal agencies.
2103 Debt	The cumulative amounts of borrowing (less repayments) from the Treasury, the Federal Financing Bank, or other Federal agencies.
2104 Resources payable to Treasury	Amounts of collections or receivables that must be transferred to Treasury.

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Entry	Description
2105 Other	Use this item for other liabilities that are not recognized in specific categories or lines above. Include advances and prepayments received from other Federal agencies for goods to be delivered or services to be performed and deposit fund amounts held in escrow.
<i>Non-Federal liabilities:</i>	
These liabilities arise from transactions of an agency of the Federal Government with non-Federal entities. Non-Federal liabilities are claims against the agency by non-Federal entities.	
2201 Accounts payable	The amounts owed by a Federal agency for goods and services received from, progress in contract performance made by, and rents due to non-Federal entities.
2202 Interest payable	The amount of interest expense incurred but unpaid on debt owed to non-Federal entities.
2203 Debt	Debt issued to non-Federal entities under general or special financing authority (e.g., Treasury bills, notes, bonds and FHA debentures).
2204 Liabilities for loan guarantees	For guaranteed loan financing accounts, report the net present value of the estimated cash flows to be paid as a result of loan guarantees. For liquidating accounts, report the amount of known and estimated losses. (The net present value of estimated cash flows is the present value of estimated cash outflows over the life of the loan guarantee minus the present value of estimated cash inflows. It is due to defaults, interest subsidies, etc., with an offset for fees, penalties, and recoveries.)
2205 Lease liabilities, net	<p>The present value of the liability for capital leases. A capital lease is one that transfers substantially all the benefits and risks inherent in the ownership of property. This transfer occurs if, at the inception of the lease, one or more of the following criteria exist:</p> <ul style="list-style-type: none"> • Ownership of the property is transferred to the lessee by the end of the lease term; • The lease contains a bargain purchase option; • The lease term is substantially (i.e., 75% or more) equal to the estimated useful life of the leased property; or • At the beginning of the lease term, the present value of the minimum lease payments, with certain adjustments, is 90% or more of the fair value of the property. <p>The lessee accounts for such a lease as the acquisition of an asset and the incurrence of a liability.</p>
2206 Pension and other actuarial liabilities	For agency-administered pension, health insurance and similar plans requiring actuarial determinations. Report the actuarial accrued liability for pension, health insurance, and similar plans requiring actuarial determination using the aggregate entry age normal method.
2207 Other	Other liabilities that are not recognized in specific categories. Include in this line the total amount due non-Federal entities for other liabilities that are not included on other lines above.

Entry	Description
	<p>This includes:</p> <ul style="list-style-type: none"> • Entitlement benefits due and payable at the end of the year; • Advances and prepayments received from other non-Federal agencies or the public for goods to be delivered or services to be performed; • Deposit fund amounts held in escrow, estimated losses for commitments, and contingencies if: <ul style="list-style-type: none"> ▶ Information available before the statements are issued indicates an asset probably has been impaired or a liability incurred as of the date of the statements; and ▶ The amount can be reasonably estimated as a specific amount or range of amounts (e.g., the amount of employee accrued annual leave (i.e., earned but not used) that would be funded and paid from future years' appropriations). <p>Examples of commitments and contingencies for which you should report the estimated losses on this line are:</p> <ul style="list-style-type: none"> • Insurance—Insurance payments due for losses resulting from bank failures, crop failures, floods, expropriations, loss of life, and similar unplanned events. • Indemnity agreements—reimbursements due to licensees or contractors for losses incurred in support of Government activities. • Adjudicated claims—claims against the Government that are in the process of judicial proceedings. • Commitments to international institutions—payments due to international financial institutions.
2999	Total liabilities
	The sum of lines 2101 through 2207.
NET POSITION	
The components of net position are classified as follows:	
3100	Unexpended appropriations
	The portion of the agency's appropriations represented by undelivered orders and unobligated balances.
3300	Cumulative results of operations
	The net results of operations since inception plus the cumulative amount of prior period adjustments, including the cumulative amount of donations and transfers of assets in and out without reimbursement.
3999	Total net position
	The sum of lines 3100 through 3300.
4999	Total liabilities and net position
	The sum of lines 2999 and 3999.

86.3 What do I need to know about budget plans (schedule D)?

Only DOD-Military submits a special schedule on obligations for PY through BY.

Use the entries in the following table to prepare MAX schedule D. MAX will automatically generate the line entries indicated in **boldface**.

BUDGET PLAN

Entry	Description
Direct program: 06xx, 07xx [List individual activities for which data are reported.]	Amount of obligations incurred or estimated to be incurred from an appropriation, regardless of the timing of the obligations, for direct program activities. (In other words, for a multi-year appropriation, report total obligations to be incurred during the entire period of availability in the year in which the appropriation is enacted.) For the third and fourth digits, use the values of 01 through 89 to identify direct program activities in the budget plan.
xx91 Subtotal, direct	Use the value 91 for subtotals of direct program activities, as follows: 0691—subtotal for activities coded 0601 through 0689. 0791—subtotal for activities coded 0701 through 0789. Subtotals are required only if there are multiple entries within the subgroupings listed above.
0801 Reimbursable program	Amount of obligations incurred or estimated to be incurred from an appropriation, as defined above, for reimbursable activities. Report data on reimbursable programs as a single entry.
0893 Total budget plan	Total obligations reported in the budget plan.

86.4 What do I need to know about reporting budget year appropriations requests in thousands of dollars (schedule T)?

Use MAX schedule T to report, in thousands of dollars, the net amount of budget year budgetary resources contained in the appropriations language request for your account (see [exhibit 86B](#)). Exclude spending authority from offsetting collections. If your account has appropriations language requesting new spending authority for the budget year (e.g., accounts that report discretionary appropriations, discretionary limitations on expenses, and appropriated entitlements), you are required to complete schedule T for amounts reported in the regular budget schedule under transmittal code 0 (see [section 79.2](#) for information about transmittal codes).

For the majority of budget accounts, only a single entry is required. For consolidated and merged accounts, use separate line entries to report the budget year appropriation request for each component account. Identify all line entries with the account involved using the six-digit basic account symbol assigned by the Treasury Department. This code is required in order to enter data on the budget year request.

Exclude amounts that will be applied to repay debt, liquidate contract authority, or liquidate deficiencies from the amounts reported. For transfers specified in appropriations language, report amounts on a pre-transfer basis. Do not include advance appropriations that will become available in the budget year and advance appropriations requested in the budget year for a future fiscal year in the amounts reported. For

indefinite appropriations, enter your best estimate. Ensure that all amounts reported in MAX schedule T are consistent with the amounts in the program and financing schedule (MAX schedule P).

86.5 What do I need to know about the schedule on the status of funds (schedule J)?

This Appendix schedule presents cash flow data for certain special, trust, and other funds. The MAX database generates the data for the status of funds schedule from other data and stores it in the database as schedule J.

The accounts listed in the following table require a schedule J.

FUNDS REQUIRED TO SUBMIT STATUS OF FUNDS DATA

Agency	Account
HHS	Federal hospital insurance trust fund
	Federal supplementary medical insurance trust fund
Interior	Abandoned mine reclamation fund
Labor	Unemployment trust fund
	Black lung disability trust fund
State	Foreign service retirement and disability fund
Transportation	Highway trust fund
	Airport and airways trust fund
	Oil spill liability trust fund
Veterans Affairs	National service life insurance fund
	United States Government life insurance fund
DOD-Civil	Military retirement fund
	Education benefits fund
	Uniformed services retiree health care fund
EPA	Hazardous substance superfund
	Leaking underground storage tank trust fund
IAP	Overseas Private Investment Corporation (noncredit)
OPM	Civil service retirement and disability fund
	Employees health benefits fund
SSA	Federal old-age and survivors insurance trust fund
	Federal disability insurance trust fund
RRB	National railroad retirement investment trust
	Rail industry pension fund
	Railroad social security equivalent benefit fund

MAX generates schedule J from:

- Data you enter in other MAX schedules for the receipt and expenditure accounts that make up the fund;
- For selected accounts, commitments against unexpended balances that you enter directly into schedule J; and
- With OMB approval, subaccount detail for cash income and cash outgo that you enter directly into schedule J.

The budget includes only *one* schedule J for each of the specified funds. The schedule covers all the collections in the receipt accounts and all the appropriations of those receipts to the various expenditure accounts that make up the fund. It aggregates all the data reported under different transmittal codes to a single schedule presented under transmittal code 0. The CY and BY columns of schedule J include any effects of supplemental requests (transmittal code 1), rescission proposals (transmittal code 5), proposed legislation (transmittal codes 2 and 4), and appropriations language to be transmitted at a later date (transmittal code 3).

When you make changes to other MAX schedules that affect the fund (for example, you change receipt estimates in schedule R), you will see the effect on MAX schedule J *the following day*, after the MAX system incorporates the changes as part of the overnight production process.

The following table identifies the source for each line in MAX schedule J. Even though much of the data is automatically generated and you cannot change amounts, you can change the line titles of the detail lines (1200–5589 and 7625–7650) through MAX A–11 data entry.

SCHEDULE ON THE STATUS OF FUNDS

Entry	Description and Source
<i>Unexpended balance, start of year:</i>	Start of year balances of budgetary resources and investments in Federal securities, net of amounts borrowed from the Treasury.
0100 Balance, start of year	MAX derives the PY amount from the PY amount reported on line 8799 in the previous year’s <i>Budget Appendix</i> . If you believe the PY amount is incorrect, provide your OMB representative with a detailed written explanation of the difference. MAX copies CY and BY amounts from the end of year amounts reported on line 8799 for the previous year.
0110 - 0119 Adjustments:	These lines allow OMB to make necessary adjustments to the initial balance.
0199 Total balance, start of year	MAX calculates this amount as the sum of 0100 and 0110-0119.
<i>Cash income during the year:</i>	Collections deposited in special and trust fund receipt accounts and offsetting collections (cash) credited to expenditure accounts. MAX presents current law amounts (transmittal codes 0 and 3) separately from proposed legislation amounts (transmittal codes 1, 2, 4, and 5). If you have made arrangements with OMB, you can change the titles of the detail lines to better describe the nature of the collections.

Current law:

Entry	Description and Source
Receipts: 1200–1219	MAX copies the detail lines from receipts with transmittal codes 0 and 3 reported in schedule N on lines 0200 - 0279. MAX lists each receipt account separately by title.
Offsetting receipts (proprietary): 1220–1239	MAX will use a line serial number of 01 for lines that are automatically generated. Subaccount lines that are manually entered will have separate line serial numbers for each subaccount, as described in the MAX A–11 User’s Guide.
Offsetting receipts (intragovernmental): 1240–1259	
Offsetting governmental receipts: 1260–1279	
Offsetting collections: 1280–1289	MAX copies these amounts from schedule P, lines 8800–8845 under transmittal codes 0 and 3.
1299 Income under current law	Subtotal for income under present law. MAX calculates this amount as the sum of the receipts with transmittal codes 0 and 3 reported in schedule N and lines J 1280-1289. The amount on this line should equal the sum of lines 1200-1289. If it does not, you will receive an error message.
<i>Proposed legislation:</i>	MAX uses line serial numbers in the range 01–05 to identify different transmittal codes, as described in the MAX User’s Guide.
Receipts: 2200–2219	MAX copies the detail lines from receipts with transmittal codes 1, 2, 4, and 5 reported in schedule N on lines 0200 - 0279. MAX lists each receipt account separately by title.
Offsetting receipts (proprietary) 2220–2239	
Offsetting receipts (intragovernmental): 2240–2259	
Offsetting governmental receipts: 2260–2279	
Offsetting collections: 2280–2289	MAX copies these amounts from schedule P, lines 8800–8845 under transmittal codes 1, 2, 4, and 5.
2299 Income under proposed legislation	Subtotal for income under proposed legislation. MAX calculates this amount as the sum of the receipts with transmittal codes 1, 2, 4, and 5 reported in schedule N and lines J 2280-2289. The amount on this line should equal the sum of lines 2200-2289. If it does not, you will receive an error message.
3299 Total cash income	MAX calculates this amount as the sum of lines 1299 and 2299.
<i>Cash outgo during the year (-):</i>	These entries present the gross outlays from the fund, identified by the nature of the transaction, the activity for which the money was outlaid or, as appropriate, the recipient. MAX presents current law amounts (transmittal codes 0 and 3) separately from proposed legislation amounts (transmittal codes 1, 2, 4, and 5). If you have made arrangements with OMB, you can change the titles of the detail lines to better describe the nature of the outlays.

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Entry	Description and Source
<i>Current law (-):</i> 4500–4589	MAX automatically generates the detail lines from amounts in schedule P on line 7320 for transmittal codes 0 and 3. MAX will use a line serial number of 01 for lines that are automatically generated. Subaccount lines that are manually entered will have separate line serial numbers for each subaccount, as described in the MAX A–11 User’s Guide.
4599 Outgo under current law (-)	Subtotal for gross outlays under present law. MAX calculates this amount as the sum of the gross outlays in schedule P on lines 7320 for transmittal codes 0 and 3. The amount on this line should equal the sum of lines 4500-4589. If it does not, you will receive an error message.
<i>Proposed legislation:</i> 5500–5589	MAX automatically generates the detail lines from amounts in schedule P on line 7320 for transmittal codes 1, 2, 4, and 5. MAX uses line serial numbers in the range 01–05 to identify different transmittal codes, as described in the MAX User’s Guide.
5599 Outgo under proposed legislation (-)	Subtotal for gross outlays under proposed legislation. MAX calculates this amount as the sum of the gross outlays in schedule P on lines 7320 for transmittal codes 1, 2, 4, and 5. The amount on this line should equal the sum of lines 5500-5589. If it does not, you will receive an error message.
6599 Total cash outgo (-)	MAX calculates this amount as the sum of lines 4599 and 5599.
Adjustments:	
7625 Permanently canceled balances (-)	Amount that is transferred from the expenditure account to the general fund of the Treasury as a result of a specific provision of law. Notify your OMB representative if amounts should be reported on this line; OMB will enter these data centrally.
7645 Transfers, net	Net amount of transfers of budget authority and balances (obligated and unobligated). MAX generates this amount from the transfers in schedule P on lines 2221, 2222, 4100, 4200, 6100, 6200, 6861, 6862, 6961, 6962, 7331, 7332.
7650 Other adjustments, net	Other adjustments that affect the fund balances, such as capital transfers to the general fund of the Treasury and repayment of debt. MAX generates this amount from the amounts in schedule P on lines 2240, 2260, 4047, 4050, 6047, 6827, 6847, 6927, and 6947.
7699 Total adjustments	MAX calculates this amount as the sum of amounts on lines 7625–7650.
Unexpended balance, end of year:	
8799 Total balance, end of year	End of year balances of budgetary resources and investments in Federal securities. MAX calculates this amount as the sum of the start of year total balance, the cash income, the cash outflow, and the total adjustments.
Obligations and balances:	
This section serves as a check against the total balance entered on line 8799 (except for the Airport and airway trust fund and the Highway trust fund). 8799 is calculated by beginning with the start of year balance, adding income, subtracting outflow, and adding adjustments. The total in this section equals the sum of obligated	

Entry	Description and Source
	balances, unobligated balances, and special or trust fund receipt balances that are available for new budget authority (e.g., new appropriations or contract authority).
8801 Obligated balances <i>(Memorandum entry)</i>	MAX calculates this amount as the sum of lines P 7440 from all the accounts that receive budget authority from the special or trust fund.
8802 Unobligated balances <i>(Memorandum entry)</i>	MAX calculates this amount as the sum of lines P 2440 from all the accounts that receive budget authority from the special or trust fund.
8803 Special or trust fund receipt balances <i>(Memorandum entry)</i>	MAX copies this amount from line 0799 in schedule N.
8899 Total balance, end of year <i>(Memorandum entry)</i>	MAX calculates this amount as the sum of lines 8801, 8802, and 8803. Except for the Airport and airway trust fund and the Highway trust fund, the amount on this line should equal the amount on line 8799. If it does not, you will receive an error message.
<i>Commitments against unexpended balance, end of year:</i>	Use these lines only at the direction of OMB. The memorandum entry “Commitments against unexpended balances, end of year” is provided to show how much of the cash is still available for new budget authority, e.g., new appropriations or new contract authority. In order to calculate the cash available for new budget authority, also called the “uncommitted balance, end of year”, subtract the unexpended balances that were provided as budget authority (i.e., the unobligated and obligated balances on J 9801 and J 9802) from the total cash balance at the end of the year (line J 8799).
9801 Obligated balance (–)	Amounts on this line require user input. The obligated balance of the budget authority on line P 7440 of the account that received budget authority from the special or trust fund. If more than one account receives budget authority from the special or trust fund, then J 9801 is equal to the sum of all the obligated balances, that is, the portion of line P 7440 in each account that was originally derived from the special or trust fund.
9802 Unobligated balance (–)	Amounts on this line require user input. The unobligated balance of the budget authority on line P 2440 of the account that received budget authority from the special or trust fund. If more than one account receives budget authority from the special or trust fund, then J 9802 is equal to the sum of all the obligated balances, that is, the portion of line P 2440 in each account that was originally derived from the special or trust fund.
9899 Total commitments (–)	MAX calculates this line as the sum of lines J 9801 and J 9802. Another term for total commitments is unexpended balances.

Entry	Description and Source
9900 Uncommitted balance, end of year	MAX calculates this line as the sum of lines J 8799 and J 9899.

86.6 What do I need to know about the special and trust fund receipts schedule (schedule N)?

This Appendix schedule provides information on receipts, balances, and appropriations for special and non-revolving trust funds. The MAX database generates the data for the special and trust fund receipts schedule from other data and stores it in the database as schedule N.

The following types of accounts require schedule N:

- Special; and
- Non-revolving trust funds.

MAX generates schedule N from:

- Data reported in the previous year's *Budget Appendix*;
- Data in schedule R; and
- Data in schedule P.

The budget includes only *one* schedule N for each fund. For special and non-revolving trust fund accounts, the schedule covers all the receipts and offsetting receipts that pertain to a particular special or trust fund account. It aggregates all the data reported under different transmittal codes to a single schedule presented under transmittal code 0. The CY and BY columns of schedule N will include the effect of supplemental requests (transmittal code 1), rescission proposals (transmittal code 5), proposed legislation (transmittal codes 2 and 4), and appropriations language to be transmitted at a later date (transmittal code 3).

When requesting the establishment of new special or trust fund accounts (see [section 71.3](#)), please specify whether the MAX database should include a *new* special and trust fund receipts schedule or use an *existing* special and trust fund receipts schedule to report the transactions related to the new account.

When you upload changes to other MAX schedules that affect the fund (for example, you change receipt estimates in schedule R), you will see the effect on MAX schedule N the next time you download the account. When accounts from other agencies feed one of your schedule N lines, you will see the effect of changes in those accounts the next time you download schedule N as long as the information has been uploaded. You can use the view feature in MAX A-11 to see which lines from which accounts feed each of the detailed lines in schedule N.

The following table identifies the source for each line in MAX schedule N. Even though the data are automatically generated and you cannot change any amounts, you can change the line titles of the detail lines (lines 02xx, 05xx) through A-11 data entry.

SPECIAL AND TRUST FUND RECEIPTS SCHEDULE

Entry	Description
0199 Balance, start of year	<ul style="list-style-type: none"> Unappropriated special and trust fund receipts and offsetting receipts. (PY amount should equal the balance on the Department of Treasury's <i>Unappropriated Receipts Trial Balance</i>, FMS Form 6655, plus invested unappropriated receipts.) Special and trust fund receipts and offsetting receipts that are precluded from obligation because of a provision of law, such as a benefit formula or limitation on obligations in PY, CY, or BY. <p>MAX derives the PY amount from the PY amount reported on line 0799 in the previous year's <i>Budget Appendix</i>. If you believe the PY amount is incorrect, provide your OMB representative with a detailed written explanation of the difference. MAX copies CY and BY amounts from the end of year amounts reported on line 0799 for the previous year.</p>
Receipts and offsetting receipts:	MAX uses line serial numbers in the range 10-15 to identify different transmittal codes, as described in the MAX User's Guide.
0200–0219 Receipts	<p>Amount of new collections deposited in special and trust fund receipt accounts. Each receipt account will be listed separately by title and transmittal code. MAX copies these amounts from schedule R.</p> <p><i>These lines are copied into schedule J.</i></p>
0220–0239 Offsetting receipts (proprietary)	
0240–0259 Offsetting receipts (intragovernmental)	
0260–0279 Offsetting governmental receipts	
0299 Total receipts and collections	MAX calculates this amount as the sum of lines 0200 through 0279.
0400 Total: Balances and collections	MAX calculates this amount as the sum of lines 0199 and 0299.
0500–0589 Appropriations, net (–)	<p>MAX calculates this amount from schedule P. It consists of:</p> <ul style="list-style-type: none"> the appropriations (reported on lines 4020, 4026, 4028, 5520, 5526, 6020, 6026, and 6526); and the amounts that become available for obligation from balances of receipts that were previously unavailable (reported on line 6028). Minus: <ul style="list-style-type: none"> the amounts precluded from obligation in a fiscal year because of provisions of law such as benefit formulas or limitations on obligations (reported on line 6045); and the temporary reductions (reported on lines 4037, 4038, 5537, 6037, 6038 and 6537). <p>If more than one appropriation is made from the fund, each will be listed separately by title and transmittal code. MAX uses line serial numbers in the range 10–15 to identify different transmittal codes, as described in the MAX User's Guide.</p>

SECTION 86—OTHER MAX DATA

Entry	Description
0599 Total appropriations (–)	MAX calculates this amount as the sum of lines 0500–0589.
0610 Unobligated balance returned to receipts	Unobligated balance of special and trust fund appropriations expiring that are returned to the receipt account and are available for subsequent appropriation action. MAX calculates this amount from amounts in schedule P on line 2441.
0799 Balance, end of year	MAX calculates this amount as the sum of lines 0199, 0299, 0599 and 0610. <i>This line is copied as a memorandum entry into schedule J.</i>

86.7 What do I need to know about the summary of budget authority and outlays?

If you have a regular account that has separate program and financing schedules for supplemental requests, legislative proposals, or rescission proposals, a summary will be printed in the Budget Appendix to report the totals for budget authority and outlays for PY through BY. MAX automatically generates the summary from data in schedule A. However, it is not a separate MAX schedule and cannot be viewed in the database. The summary normally will contain the following entries, as applicable, in the sequence shown:

SUMMARY OF BUDGET AUTHORITY AND OUTLAYS

Entry	Description
Enacted/requested: Budget authority Outlays	Total amount of budget authority and outlays for all years shown in the regular program and financing schedule under transmittal code 0. Entries reflect, without separate identification, reductions pursuant to the BEA.
Proposed for later transmittal: Budget authority Outlays	Total amount of budget authority and outlays for all years shown in a separate program and financing schedule under transmittal codes 2, 3, or 4.
Supplemental: Budget authority Outlays	Total budget authority and outlays for all years shown in a separate program and financing schedule under transmittal code 1.
Rescission proposal: Budget authority Outlays	Total amount of reduction of budget authority and outlays for all years shown in a separate program and financing schedule under transmittal code 5.
Total: Budget authority Outlays	Sum of all preceding entries.

Financial Statements
Balance Sheet (Schedule F)

Balance Sheet (in millions of dollars)

Identification code 16-4023-0-3-754	PY-1 act	PY act.
ASSETS		
Federal assets:		
Investments in Federal securities:		
1102 Treasury securities, net.....	4	4
1104 Agency securities, net.....	1	2
1106 Receivables, net.....	1	1
Non-Federal assets:		
1201 Investments in non-Federal securities, net.....	1	2
1999 Total assets.....	7	9
	=====	=====
LIABILITIES		
Federal liabilities:		
2101 Accounts Payable.....	1	1
2103 Debt.....	1	1
Non-Federal liabilities:		
2203 Debt.....	3	3
2999 Total liabilities.....	5	5
	=====	=====
NET POSITION		
3100 Unexpended appropriations.....	3	3
3999 Total net position.....	3	3
4999 Total liabilities and net position.....	8	8

Note: Additional information is required for direct and guaranteed loan financing accounts under the Federal Credit Reform Act (see section 86.2).

**Budget Year Appropriations Requests in Thousands of Dollars
(Schedule T)**

OFFICE OF THE SECRETARY
Salaries and Expenses

For necessary expenses, including services authorized by 5 U.S.C. [\$89,786,000] \$100,788,000.

Use schedule T to report in thousands of dollars the net budgetary resources contained in the appropriations language request.

Account: 007-55-76-0030

Appropriations Requests in Thousands of Dollars (T):				PY	CY	BY
1001	01	Budget year budgetary resources [Treasury Acct].....				100,788

Amounts in schedule T must be consistent with amounts in schedule P.

Report amounts on a pre-transfer basis.

Exclude amounts applied to repay debt, liquidate contract authority, or liquidate deficiencies.

Do not report advance appropriations or spending authority from offsetting collections.

Account: 007-55-76-0030

Program and Financing (P)				PY actual	CY	BY
New budget authority (gross), detail:						
Discretionary:						
4000	01	Appropriation.....	96	90		101
4200	01	Transferred from other accounts [75-1503].....	1		5
4300	01	Appropriation (total).....	97	90		106

Account: 007-54-72-9915

Appropriations Requests in Thousands of Dollars (T)				PY	CY	BY
1000	01	Budget year budgetary resources [76-0819].....				97,843
1000	02	Budget year budgetary resources [76-0820].....				54,287
1000	03	Budget year budgetary resources [76-0824].....				21,000
1000	04	Budget year budgetary resources [76-0825].....				6,500

For consolidated or merged accounts, use separate line entries to report the budget year appropriation request. Include in each line the six-digit basic account symbol assigned by Treasury. You do not need to enter the Treasury code when only a single account is involved.