

## SECTION 79—THE BUDGET DATA SYSTEM

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**79.1 How do I submit budget data, and how is the data organized?**

MAX A-11 Data Entry (MAX A-11 DE) is the application used to collect and process most of the information required for preparing the President's Budget. It can be accessed here:

<https://a11de.max.gov>

Within MAX A-11 DE, "exercises" are used to identify types of data collections. Each exercise name begins with a two-letter designation, followed by the budget year and then a short description of the exercise.

The following exercises are used in the formulation of the President's Budget:

- PB20xx President's Budget
- PA20xx Budget Appendix Appropriation Language
- PN20xx Budget Appendix Narrative

Additional exercises are used to collect, analyze, and produce information for other major budget processes and include, but are not limited to, the following:

- EC20xx Corrections for PB—used to collect budget data corrections
- EA20xx Corrections for PA—used to update appropriations language for budget amendments (section [110](#))
- MS20xx Mid-Session—used to produce Mid-Session Review (section [10.6](#))
- SE20xx Sequestration Execution—used to ensure proper execution of the annual sequestration order (section [100](#))
- SP20xx Sequestration Popup—used to analyze and track resources temporarily reduced by the sequestration order (section [100.13](#))
- SQ20xx Sequestration Report—used to produce the annual sequestration report (section [100](#))

The exercises in MAX A-11 DE used to formulate the President's Budget are organized by budget account (or "OMB account") (see section [20.11\(a\)](#)). Before you can submit your budget data, an account must be

present in OMB's budget database. Section [79.4](#) provides information on how to request new accounts or request changes to existing accounts.

The next level of organization within a budget account is the "transmittal code", or "transmit", which is used to identify the nature or timing of the request. Most accounts in any year will only use a single transmittal code, but if an account is affected by a legislative proposal or other special circumstance, that effect must be shown using a separate transmittal code. When added together, the data in all the transmittal codes equals the request. For instance, the baseline presentation of an account will be shown in transmittal code 0 of a budget account, while the changes from the baseline due to a legislative proposal may be shown in transmittal code 4. More detail on transmittal codes is provided in section [79.3](#) and exhibit [79C](#).

In the PB20xx President's Budget exercise, transmittal codes are further divided into "schedules". A schedule is a complete set of data that describes a view or slice of the account. For example, schedule O shows all the obligations for an account, organized by object class. An overview of all the schedules is provided in section [79.5](#).

The budget data 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 a number that is exactly mid-way between two whole millions is the "round-to-even" method, meaning the number is rounded to the nearest even whole million. For example, both \$11.5 million and \$12.5 million would round to \$12 million, and \$13.5 million and \$14.5 million would round to \$14 million. However, use of standard off-the-shelf packages that round these numbers up is acceptable (for example, \$11.5 million would round to \$12 million and \$12.5 million would round to \$13 million).

Within the PB20xx President's Budget exercise, there are crosschecks, or error messages ("edit checks"), to help ensure the consistency of the data. An account is "balanced" when the edit checks no longer appear, or when OMB agrees that they do not apply to the account in a particular instance. In that case, OMB will "suppress" or "exclude" the edit check. Excluded edit checks appear in MAX A-11 DE with "Excl" in the "Type" column on the left side of the edit check box, and do not appear in the reports that display outstanding issues.

You can see the whole list of potential edit checks in the MAX Edit Checks report on the [Budget Season Reports](#) page. You can find additional account-specific reports in MAX A-11 DE when you are working on a particular account.

Consult the [MAX Community page](#) for resources about how to use MAX A-11 DE.

## **79.2 What should I know about account identification codes?**

OMB and the Department of the Treasury collaborate to assign account identification codes. These codes are used to store and access data in MAX A-11 DE, run reports, assign user permissions, and identify accounts in OMB and Treasury documents. Each account can be identified in several ways. For example, you can access your accounts in MAX A-11 DE by entering either the budget (or "OMB") account number or the Treasury account number. Regardless of which method you use, familiarity with the following codes is helpful. See exhibit [79D](#) for examples of various account code combinations, and Appendix [C](#) for a list of OMB agency and bureau codes, and Treasury and CGAC agency codes.

- OMB agency code—Each department or independent agency has a unique three-digit number.
- 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 multiple bureaus have a bureau code of "00". Most receipt accounts have a bureau code of "00".

- Treasury agency code—Each agency also has a two-digit number assigned by Treasury. The use of these two-digit codes is being phased out.
- Common Government-wide Accounting Classification (CGAC) agency code—Each department or agency has a unique three-digit agency identifier assigned by Treasury. Agencies and OMB are in the process of transitioning from the two-digit Treasury agency code to the three-digit CGAC agency code. In most cases, the CGAC agency code for departments and major independent agencies is equal to zero followed by the old two-digit Treasury agency code. For other independent agencies, it is usually equal to the OMB agency code.
- Account symbol—The information in each account has a four-digit main account code assigned by Treasury (or, in the case of budget accounts associated with multiple Treasury accounts, by OMB) that corresponds to the fund type (e.g., general, special). For receipt accounts, OMB combines this account symbol with the sub-account code to create an agency-unique symbol for display.
- Transmittal code—Each set of budget schedules in MAX A-11 DE has a one-digit code that identifies the nature or timing of the associated data as described in section [79.3](#).
- Fund code—Sections [79.4\(b\)](#) and [20.11](#) explain 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 What should I know about transmittal codes?

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

Most accounts in the President's Budget show only estimates of the baseline or requests for appropriations for the upcoming fiscal year. This information is normally reported in transmittal code 0. The combination of those regular schedules and any non-zero transmittal code schedules should display the condition of the account as it would exist if the Congress enacts the budget proposals.

Transmittal Code	Title and description
0	Regular budget schedules, including baseline estimates and appropriations requests for the upcoming fiscal year that are not contingent on the enactment of authorizing legislation.
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, e.g., new interfund payments. Do not use for routine reauthorization of ongoing programs.

Transmittal Code	Title and description
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 discretionary programs or for an extension of a mandatory program assumed to be continued in the baseline (transmittal code 0).
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. Use only with OMB approval.
8	Reserved for OMB use.
9	Reserved for OMB use.

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.

When a budget account has multiple transmittal codes, MAX A-11 DE includes a "combined" display that sums the data in all the transmittal codes. The "combined" display is for MAX A-11 DE only; it does not allow data entry, and is not printed in the budget Appendix.

#### 79.4 How do I request new accounts and changes to existing accounts from OMB?

OMB's budget database contains detailed information on budget accounts, including:

- 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 (i.e., expenditure or receipt);
- Whether more than half of the collections are user charges;
- Whether the account will finance payments for 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 (see section [84.3\(d\)](#)); and
- Where the account will be printed in the budget (see section [95.3](#)).

(a) *General*

If you need to request a new Treasury account symbol (TAS, or "account") or make changes to an existing account, please contact your OMB budget representative. For a new account, provide information on all the items in the bulleted list above except for the identification codes. These classifications are discussed further below. For new deposit funds, only a subset of the information above is required, as deposit funds are not included in OMB's budget database. Provide the citation of legal authority and any proposed account number and title.

When you request a new account, OMB will coordinate with Treasury's Bureau of the Fiscal Service to reserve a TAS, create a budget account, and notify you of the new TAS. To establish an account created pursuant to statutory authority, when you have the TAS, submit a completed Treasury Account Action Request form to Treasury's Budget and Appropriations Analysis Section (BAAS) at [baasgroup@fiscal.treasury.gov](mailto:baasgroup@fiscal.treasury.gov). For more information about this process, see the Treasury guidance on [account establishment](#).

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 that delay the submission of the request beyond October 1, 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 Type 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	1	
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	

Account symbol	Type of fund	OMB Fund Code	Treasury Fund Type Code
xx	Assigned by OMB to designate allowances		
991x-998x	Assigned by OMB for certain merged accounts		

(c) *Budget enforcement (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 expenditure account may be split between two or more subfunctions. If the subfunctions are in the same function, the account identification code in the budget Appendix includes the code of the function (e.g., 500, 550); if the subfunctions are in multiple functions, the account identification code uses "999". In MAX A-11 DE, information on policy and baseline budget authority and outlays must be submitted for each subfunction, not summed up to the function or the multi-function level.

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\(g\)](#). Governmental receipts, offsetting receipts, and offsetting collections may be classified as user charges. Agencies should regularly review the composition of each account's collections, and notify OMB of changes in the user charge classification (i.e., whether more than half of the collections in the account are 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 OMB 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) *Payments for individuals*

An account finances payments for individuals if it pays for Federal Government spending programs designed to transfer income (in cash or in kind) to individuals or families. To the extent feasible, this category does not include reimbursements for current services rendered to the Government (e.g., salaries and interest). The payments may be in the form of cash paid directly to individuals, or they may take the form of the provision of services or the payment of bills for activities generally financed from personal income.

(i) *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 appropriations 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 Treasury accounts continue to be accounted for separately pursuant to law, unless Congressional action merges them.

**79.5 What are the budget schedules?**

The following table lists the schedules used in the President's Budget exercise in MAX A-11 DE:

Schedule	Description	A-11 section number
SCHEDULE A	POLICY ESTIMATES OF BUDGET AUTHORITY AND OUTLAYS	<a href="#">81</a>
SCHEDULE C	CHARACTER CLASSIFICATION	<a href="#">84</a>
SCHEDULE F	BALANCE SHEET	<a href="#">86.1</a>
SCHEDULE G	STATUS OF DIRECT LOANS, PRESIDENTIAL POLICY	<a href="#">185.11(b)</a>
SCHEDULE H	STATUS OF GUARANTEED LOANS, PRESIDENTIAL POLICY	<a href="#">185.11(c)</a>
SCHEDULE J	STATUS OF FUNDS	<a href="#">86.3</a>



**SECTION 79—THE BUDGET DATA SYSTEM**

<b>Schedule</b>	<b>Description</b>	<b>A-11 section number</b>
SCHEDULE K	RECEIPTS, BASELINE ESTIMATES	<a href="#">81</a>
SCHEDULE N	SPECIAL AND TRUST FUND RECEIPTS	<a href="#">86.4</a>
SCHEDULE O	OBJECT CLASSIFICATION	<a href="#">83</a>
SCHEDULE P	PROGRAM AND FINANCING	<a href="#">82</a>
SCHEDULE Q	EMPLOYMENT SUMMARY	<a href="#">85</a>
SCHEDULE R	RECEIPTS, PRESIDENTIAL POLICY	<a href="#">81</a>
SCHEDULE S	BASELINE ESTIMATES OF BUDGET AUTHORITY AND OUTLAYS	<a href="#">81</a>
SCHEDULE T	BUDGET YEAR APPROPRIATIONS REQUESTS IN THOUSANDS OF DOLLARS	<a href="#">86.2</a>
SCHEDULE U	LOAN LEVELS AND SUBSIDY DATA, PRESIDENTIAL POLICY	<a href="#">185.10(c)</a>
SCHEDULE X	COMBINED SCHEDULE	<a href="#">82</a>
SCHEDULE Y	FEDERAL CREDIT DATA, BASELINE ESTIMATES	<a href="#">185.11(d)</a>

**79.6 What changes were made to lines in the budget schedules this year?**

The following table lists the MAX A-11 DE changes that will affect the FY 2026 Budget:

<b>Schedule, line code, and title</b>		<b>Change</b>
<i>Combined schedule X, including schedules P (Program and financing), A (Policy), and S (Baseline)</i>		
1047	Withdrawal for existing unpaid obligations	Add
3012	Withdrawal for existing unpaid obligations	Add
5050	Unfunded contract authority, SOY	Title change
5051	Adjustment to unfunded contract authority brought forward, Oct 1	Title change
5052	Unfunded contract authority, EOY	Title change
5054	Fund balance in excess of liquidating requirements, SOY: unfunded contract authority	Title change
5055	Fund balance in excess of liquidating requirements, EOY: unfunded contract authority	Title change
5099	Unexpired unavailable balance, SOY: unfunded contract authority	Title change
5100	Unexpired unavailable balance, SOY: unfunded contract authority	Title change



### Functional Classification

<p><b>050 NATIONAL DEFENSE</b>                  051 Department of Defense-Military                  053 Atomic energy defense activities                  054 Defense-related activities</p> <p><b>150 INTERNATIONAL AFFAIRS</b>                  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</p> <p><b>250 GENERAL SCIENCE, SPACE, AND TECHNOLOGY</b>                  251 General science and basic research                  252 Space flight, research, and supporting activities</p> <p><b>270 ENERGY</b>                  271 Energy supply                  272 Energy conservation                  274 Emergency energy preparedness                  276 Energy information, policy, and regulation</p> <p><b>300 NATURAL RESOURCES AND ENVIRONMENT</b>                  301 Water resources                  302 Conservation and land management                  303 Recreational resources                  304 Pollution control and abatement                  306 Other natural resources</p> <p><b>350 AGRICULTURE</b>                  351 Farm income stabilization                  352 Agricultural research and services</p> <p><b>370 COMMERCE AND HOUSING CREDIT</b>                  371 Mortgage credit                  372 Postal Service                  373 Deposit insurance                  376 Other advancement of commerce</p> <p><b>400 TRANSPORTATION</b>                  401 Ground transportation                  402 Air transportation                  403 Water transportation                  407 Other transportation</p> <p><b>450 COMMUNITY AND REGIONAL DEVELOPMENT</b>                  451 Community development                  452 Area and regional development                  453 Disaster relief and insurance</p> <p><b>500 EDUCATION, TRAINING, EMPLOYMENT, AND SOCIAL SERVICES</b>                  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</p> <p><b>550 HEALTH</b>                  551 Health care services                  552 Health research and training                  554 Consumer and occupational health and safety</p>	<p><b>570 MEDICARE</b>                  571 Medicare</p> <p><b>600 INCOME SECURITY</b>                  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</p> <p><b>650 SOCIAL SECURITY</b>                  651 Social security</p> <p><b>700 VETERANS BENEFITS AND SERVICES</b>                  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</p> <p><b>750 ADMINISTRATION OF JUSTICE</b>                  751 Federal law enforcement activities                  752 Federal litigative and judicial activities                  753 Federal correctional activities                  754 Criminal justice assistance</p> <p><b>800 GENERAL GOVERNMENT</b>                  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</p> <p><b>900 NET INTEREST</b>                  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</p> <p><b>920 ALLOWANCES</b>                  921-929 Allowances [Assigned by OMB]</p> <p><b>950 UNDISTRIBUTED OFFSETTING RECEIPTS</b>                  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</p> <p><b>MULTIPLE FUNCTIONS</b>                  999 Multifunction account [used for accounts that involve two or more major functions]</p>
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### Source Category Codes for Receipt Accounts

<b>GOVERNMENTAL RECEIPTS</b>		
<b>[RECEIPT TYPE "G"]</b>		
Individual income taxes:		Deposit of earnings, Federal Reserve System.....0651
Federal Funds.....	0121	Transfers from the Federal Reserve.....0652
Corporation income taxes:		Defense Cooperation.....0653
Federal funds.....	0130	Alternative fuels production.....0655
Trust funds (Hazardous substance superfund).....	0135	
Social insurance and retirement receipts:		Fees for permits and regulatory and judicial services
Employment and general retirement:		Immigration, passport, and consular fees.....0830
Old-age and survivors insurance (Off-budget) .....	0211	Patent and copyright fees.....0840
Disability insurance (Off-budget).....	0213	Registration and filing fees.....0850
Hospital insurance.....	0215	Coal mining reclamation fees.....0885
Railroad retirement:		Miscellaneous fees for permits, licenses, etc.....0869
Social Security equivalent account.....	0219	Miscellaneous fees for regulatory and judicial
Rail pension & supplemental annuity.....	0217	services.....0890
Unemployment insurance:		Fees for legal and judicial service.....0860
State taxes deposited in Treasury.....	0221	Fines, penalties, and forfeitures.....1050
Federal unemployment tax receipts.....	0222	Restitutions, reparations, and recoveries under military
Railroad unemployment tax receipts.....	0223	occupation.....1100
Railroad debt repayment.....	0224	Confiscated assets.....1150
Other retirement:		Confiscated Iraqi assets.....1155
Federal employees' retirement—employee		Refunds and recoveries.....1250
share.....	0232	Proposed Legislative Plug.....1300
Non-Federal employees retirement.....	0233	
Excise taxes:		<b>OFFSETTING RECEIPTS</b>
Federal funds:		<b>INTRAGOVERNMENTAL TRANSACTIONS</b>
Tobacco.....	0311	<b>[RECEIPT TYPE "IF"]</b>
Alcohol.....	0312	Federal intrafund transactions:
Telephone and teletype services.....	0314	Distributed by agency:
Ozone depletion.....	0315	Interest from the Federal Financing Bank.....1405
Transportation fuels.....	0316	Interest on Government capital in enterprises.....1400
Medical Devices.....	0321	Interest received by retirement and health benefits funds
Miscellaneous excise taxes.....	0320	.....1410
Other Federal fund excise taxes.....	0310	General fund payments to retirement and health benefits
Trust funds:		funds:
Highway trust fund.....	0322	Employees health benefits fund.....1432
National recreational trails trust fund.....	0323	DoD retiree health care fund.....1430
Airport and airway trust fund.....	0325	Miscellaneous Federal retirement funds.....1438
Aquatic resources trust fund.....	0330	Subsidy balance transfers.....1440
Tobacco trust fund.....	0331	Other.....1471
Black lung disability insurance trust fund.....	0333	
Inland waterway trust fund.....	0336	<b>[RECEIPT TYPE "UF"]</b>
Hazardous substance superfund.....	0339	Federal intrafund transactions:
Oil spill liability trust fund.....	0341	Undistributed by agency:
Post-closure liability trust fund.....	0342	Employing agency contributions:
Supplementary medical insurance.....	0343	Employees health benefits fund.....1482
Patient-centered outcomes research.....	0344	DoD retiree health care fund.....1480
Vaccine injury compensation trust fund.....	0345	Miscellaneous Federal retirement funds.....1488
National endowment for the environment.....	0346	
Leaking underground storage tank trust fund.....	0348	<b>[RECEIPT TYPE "IT"]</b>
Other trust fund excise taxes.....	0349	Trust intrafund transactions:
Estate and gift taxes.....	0350	On-Budget:
Custom duties and fees.....	0400	Payment to railroad retirement (from off-budget).1691
Miscellaneous Receipts:		Interest payments, to hospital insurance (from
Miscellaneous taxes.....	0459	off-budget).....1692
Net tobacco settlement.....	0462	Other.....1521
United Mine Workers of America: Combined benefit		Off-Budget:
fund.....	0470	Interest on intertrust borrowing.....1693
Employees health benefits fund.....	0473	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:  
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OFFSETTING GOVERNMENTAL RECEIPTS

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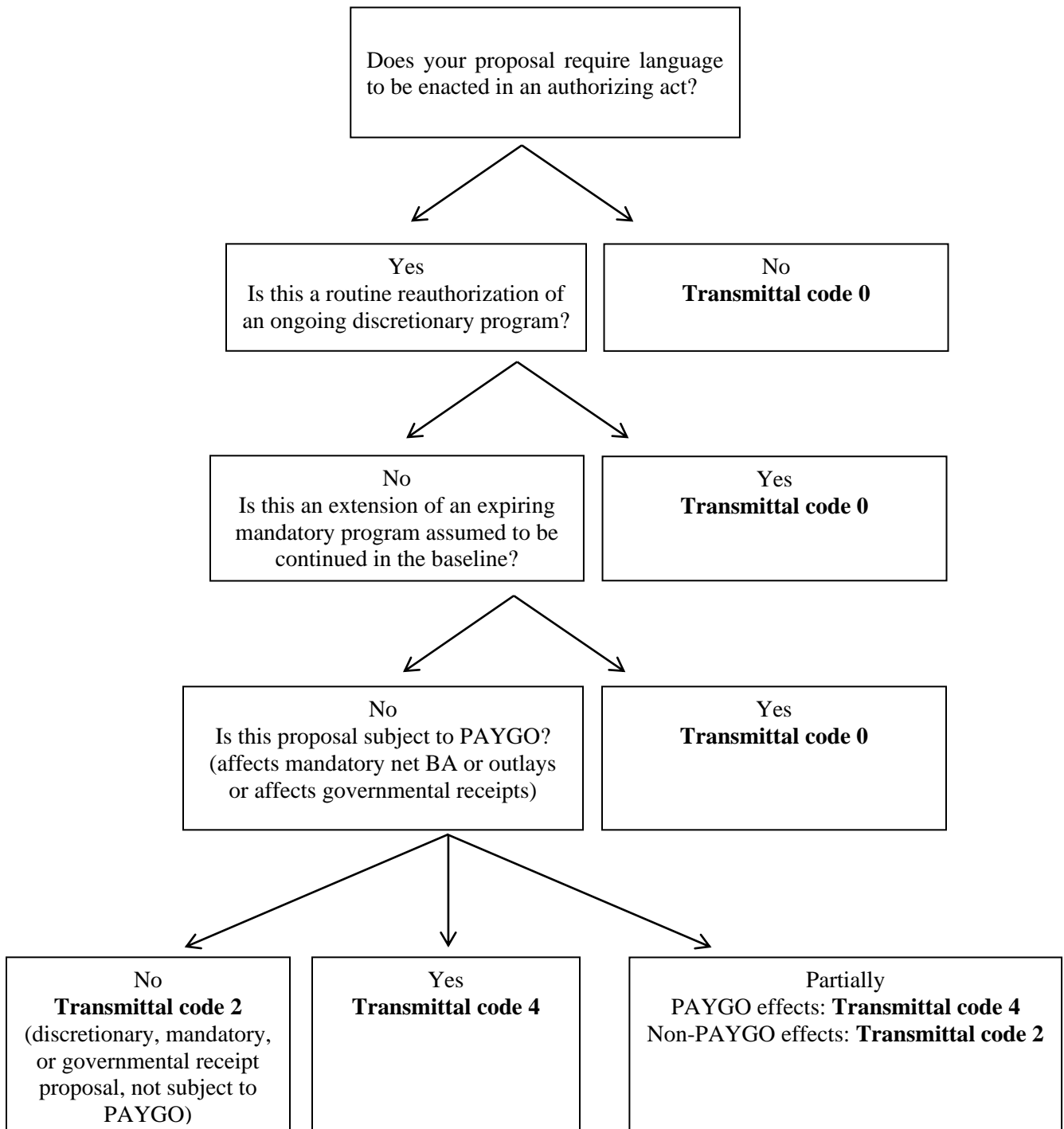
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\*NOTE: Functions may not be mixed within a "UP" source category.

**What transmittal code should I use to reflect my proposal for the Budget?<sup>1</sup>**



<sup>1</sup> Use transmittal code 1 for supplemental proposals for current year BA that do not require new authorizing language.



