

SECTION 86—SPECIAL SCHEDULES

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Summary of Changes

Updates schedule J contract authority lines 0088 and 8892 to remove the distinction of unobligated/obligated balances in an effort to reflect the consolidation of schedule X unfunded contract authority memo lines 5050 thru 5053 (section [86.3](#)).

Updates schedule J contract authority line 0088 to include new schedule X line 5051 adjustment to unfunded contract authority carried forward (section [86.3](#)).

Adds schedule J fund balance in excess of liquidating requirements lines 0093 and 8893 to reflect changes in schedule X lines that address situations where an agency has fund balance in excess of liquidating requirements for authority to borrow from the US Treasury (section [86.3](#)).

86.1 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 (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.

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. For credit accounts only, agencies should refer to the [USSGL Crosswalk- Schedule F - Budget Balance Sheet](#) (under the USSGL Guidance section of the page) to prepare schedule F. This new guide is meant to assist agencies in reporting consistent data in schedule F and GTAS.

(b) Balance sheet entries

Use the entries listed below to prepare the balance sheets. These entries correspond to entries used in [OMB Circular A–136](#), Financial Reporting Requirements 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 A-11 DE 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	
Federal assets:	
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.
Investments in Federal securities:	
1102 Treasury securities, net	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.
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

Entry	Description
	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.
Non-Federal assets:	
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.	
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.

Entry	Description
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 practicably 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 (+ or -)	<p>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.</p> <p>(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. Generally, the allowance for subsidy cost for most programs is negative. However, when the present value of estimated cash inflows exceeds the present value of estimated cash outflows, the allowance for subsidy will be positive.)</p>
1499 Net present value of assets related to direct loans	The sum of lines 1401 through 1405.
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:	
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 (+ or -)	<p>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. Generally, the allowance for subsidy cost for most programs is negative. However, when the present value of estimated cash inflows exceeds the present value of estimated cash outflows, the allowance for subsidy will be positive.)</p>
1599 Net present value of assets related to defaulted guaranteed loans	The sum of lines 1501 through 1505.

Entry	Description
Net value of assets related to pre-1992 direct loans receivable and acquired defaulted guaranteed loans receivable:	
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 • Foreign currencies, which, for accounting purposes, should be translated into U.S. dollars at the exchange rate on the financial statement date.

Entry	Description
	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.
1802 Inventories and related properties	Inventory is tangible personal property that is: <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	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.
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.
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.

Entry	Description
Non-Federal liabilities:	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	<p>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. This includes:</p> <ul style="list-style-type: none"> • Entitlement benefits due and payable at the end of the year;

Entry	Description
	<ul style="list-style-type: none"> • 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.

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

Use schedule T to report, in thousands of dollars, the amount of budget authority and obligation limitations under the jurisdiction of the appropriations committee in the budget year column T (see exhibit [86B](#)). For

accounts with transfers specified in appropriations language, report amounts on a pre-transfer basis. Each transmittal code that contains a request under the jurisdiction of the appropriations committees will include a schedule T. In most cases, this means only amounts in transmittal code zero. Only a small number of accounts will include discretionary requests through transmittal code 2 or 4 in the budget year. Schedule T is not required in an account or transmittal code that does not have any of the resources listed below.

Include the following amounts in schedule T for each transmittal code with the following amounts:

- Discretionary appropriations;
- Discretionary limitations on expenses, including obligation limitations in the Department of Transportation;
- Appropriated entitlements (include the pre-sequestration amount, if a sequestration applies);
- Changes in a mandatory program (either a cost or a saving) proposed in appropriations language (see the definition of CHIMP in section [20.3](#));
- Appropriations for the account included in a general provision or in an administrative provisions;
- Best estimates for indefinite appropriations; and
- Proposed cancellations either in the account appropriations language or in a separate general provision.

Exclude the following from your schedule T amounts:

- Transfers specified in appropriations language;
- Mandatory appropriations (except for CHIMPs and appropriated entitlements – see above);
- Spending authority from offsetting collections;
- Advance appropriations for any year;
- Amounts applied to repay debt;
- Amounts applied to liquidate contract authority; and
- Mandatory proposals (other than proposals impacting appropriated entitlements).

The majority of budget accounts, require only a single line. For merged accounts, use separate lines for each component account and identify all lines using the three digit CGAC agency code and four digit account symbol assigned by Treasury. Ensure all amounts reported in schedule T are consistent with the amounts in the program and financing schedule (schedule P).

The schedule T data is shared with the House and Senate appropriations committees, who use the data to inform the Budget Request Column of the Comparative Statements of Budget Authority (CSBAs). The CSBA is presented in thousands, rather than millions and used by each subcommittee for tracking the different stages of the appropriations process.

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

Schedule J presents cash flow data for certain special, trust, and other funds. MAX A-11 DE generates the data for the status of funds schedule from the receipt and expenditure accounts that make up the fund, storing it in the database as schedule J.

Only the accounts listed in the following table have schedule J data presented in the Appendix. Many of these accounts print in Analytical Perspectives ("Trust Funds and Federal Funds" chapter) detailed in the listing on the [Budget Season Reports page](#), under Other Reports.

STATUS OF FUNDS DATA PRESENTED FOR THE FOLLOWING ACCOUNTS

Agency	Account
HHS	Federal Hospital Insurance Trust Fund
	Federal Supplementary Medical Insurance Trust Fund
DHS	Oil Spill Liability 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
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
OPM	Civil Service Retirement and Disability Fund
	Employees and Retired 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

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 cash outlays from the various expenditure accounts that receive appropriations from the funds. It aggregates all data reported under different transmittal codes to a single schedule presented under transmittal code 0.

Schedule J includes several sets of adjustment lines. These include adjustments for start of year balances, cash income, and cash outgo. These lines will only be used by OMB if there is a compelling need to make an adjustment. The reason for the adjustment will be included in the stub description for each line.

You can run a report in MAX A-11 DE that shows what schedule J looks like in "real time". Changes made on-screen will be reflected in the schedule J report. However, information from other accounts that feed into schedule J will reflect the latest uploaded data in MAX A-11 DE for those accounts. Run the report from the master version of the account to see what will print in the *Appendix*.

The receipt and expenditure accounts that make up schedule J can be seen in the Account Information Viewer (see schedule N in Other Account Relationships). Schedules N and J share the same relationships. The Account Information Viewer can be accessed through the link in MAX A-11 DE or directly at <https://aiv.max.gov/>.

Schedule J data are displayed in MAX A-11 DE on the basis of a 4-digit line number. Detail rows are indicated by a 2-digit MAX A-11 DE generated line serial number.

The following table identifies the source for each line in schedule J.

SCHEDULE ON THE STATUS OF FUNDS

Entry	Description and Source
Balances, start of year:	This section serves as a check against the start of year balance calculated on line 0100. It does not print in the Budget Appendix. The total in this section equals the sum of obligated balances, unobligated balances, and special or trust fund receipt balances that are available for new budget authority (e.g., new appropriations or contract authority) from all the accounts that receive budget authority from the special or trust fund.
0081 Obligated balances (net)	MAX A-11 DE calculates this amount as the sum of lines 3000, 3001, 3060, and 3061 in schedule X.
0082 Unexpired unobligated balances	MAX A-11 DE calculates this amount as the sum of lines 1000 and 1020 in schedule X.
0083 Special or trust fund receipt balances	MAX A-11 DE copies this amount from line 0199 in schedule N.
0084 Unavailable balance: offsetting collections, appropriations, and completed activities	MAX A-11 DE copies this amount from line 5090, 5093, and 5103 in schedule X.
0085 Outstanding debt	MAX A-11 DE copies this amount from line 5080 in schedule X.
0086 Non-Federal securities, Market value	MAX A-11 DE copies this amount from line 5010 in schedule X.
0087 Expired unobligated balance	MAX A-11 DE copies this amount from line 1952 in schedule X.
0088 Contract authority, SOY	MAX A-11 DE copies this amount from line 5050 and 5051 in schedule X, with the opposite sign.
0093 Fund balance in excess of liquidating requirements, SOY	MAX A-11 DE copies this amount from line 5083 in schedule X.
0098 Other adjustments	These lines allow OMB to make additional miscellaneous adjustments.
0099 Total balance, start of year	MAX A-11 DE calculates this amount as the sum of lines 0081–0098. This line should equal the amount on line 0100. If it does not, you will receive an error message.
Unexpended balance, start of year:	Start of year balances of budgetary resources and investments in Federal securities, net of amounts borrowed from the Treasury.

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Entry		Description and Source
0100	Balance, start of year	MAX A-11 DE 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. Any differences will be shown on adjustment lines in 0298. MAX A-11 DE copies CY and BY amounts from the end of year amounts reported on line 4999 for the previous year.
0212	Adjustment to special or trust fund receipt balances	MAX A-11 DE copies this amount as the sum of schedule N line 0298.
0298	Other adjustments	These lines allow OMB to further adjust the initial balance.
0999	Total balance, start of year	MAX A-11 DE calculates this amount as the sum of lines 0100–0298.
Cash income during the year:		Collections deposited in special and trust fund receipt accounts and offsetting collections (cash) credited to expenditure accounts. MAX A-11 DE presents current law amounts (transmittal codes 0 and 3) separately from proposed legislation amounts (transmittal codes 1, 2, 4, 5, and 7).
Current law:		MAX A-11 DE copies the detail lines from receipts reported in schedule N to lines 1110-1160. MAX lists each receipt account separately by title. Line sources for offsetting collections listed below.
1110	Governmental receipts	
1120	Offsetting governmental	MAX A-11 DE copies these amounts from schedule X lines 4034 and 4124.
1130	Proprietary	MAX A-11 DE copies these amounts from schedule X lines 4033 and 4123.
1150	Interest	MAX A-11 DE copies these amounts from schedule X lines 4031 and 4121.
1160	From other federal sources	MAX A-11 DE copies these amounts from schedule X lines 4030 and 4120.
1198	Adjustments	These lines allow OMB to adjust receipts and offsetting receipts under current law and are copied from schedule N line 1198, transmit 0.
1199	Income under current law	Subtotal for income under current law. MAX A-11 DE calculates this amount as the sum of schedule lines 1110–1198.
Proposed legislation:		
1210	Governmental receipts	MAX A-11 DE copies the detail lines from receipts reported in schedule N to line 1210-1260. MAX A-11 DE lists each receipt account separately by title. Line sources for offsetting collections listed below.
1220	Offsetting governmental	MAX A-11 DE copies these amounts from schedule X lines 4034 and 4124.
1230	Proprietary	MAX A-11 DE copies these amounts from schedule X lines 4033 and 4123.

Entry		Description and Source
1250	Interest	MAX A-11 DE copies these amounts from schedule X lines 4031 and 4121.
1260	From other federal sources	MAX A-11 DE copies these amounts from schedule X lines 4030 and 4120.
1298	Adjustments	These lines allow OMB to adjust receipts and offsetting receipts under proposed legislation and are copied from schedule N line 1298, for transmits 2 and 4.
1299	Income under proposed legislation	Subtotal for income under proposed legislation. MAX A-11 DE calculates this amount as the sum of lines 1200-1298.
1999	Total cash income	MAX A-11 DE calculates this amount as the sum of lines 1199 and 1299.
Cash outgo during the year (-):		These entries present gross outlays from the fund. MAX A-11 DE presents current law amounts (transmittal codes 0 and 3) separately from proposed legislation amounts (transmittal codes 1, 2, 4, 5, and 7).
2100	Current law (-)	MAX A-11 DE automatically generates the detail lines, with separate line serial numbers, from amounts in schedule X on line 3020 with appropriate transmittal codes.
2198	Adjustments	These lines allow OMB to adjust cash outgo under current law.
2199	Outgo under current law (-)	Subtotal for outgo under current law. MAX A-11 DE calculates this amount as the sum of lines 2100 and 2198.
2200	Proposed legislation	MAX A-11 DE automatically generates the detail lines, with separate line serial numbers, from amounts in schedule X on line 3020 with appropriate transmittal codes.
2298	Adjustments	These lines allow OMB to adjust cash outgo under proposed legislation.
2299	Outgo under proposed legislation (-)	Subtotal for outgo under proposed legislation. MAX A-11 DE calculates this amount as the sum of lines 5500-5545.
2999	Total cash outgo (-)	MAX A-11 DE calculates this amount as the sum of lines 4599 and 5599.
Change in fund balance:		
Surplus or deficit (-):		
3110	Excluding interest	MAX A-11 DE calculates this line as schedule J line 3199 minus schedule J line 3120.
3120	Interest	MAX A-11 DE copies these lines from schedule J lines 1150 and 1250.
3199	Subtotal, surplus or deficit (-)	MAX A-11 DE calculates this amount as the sum of lines 1110-1198, 1210-1298, 2100-2198, and 2200-2298.
Other changes in fund balance:		
3210	Borrowing (+)	
3220	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

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Entry		Description and Source
		law. MAX A-11 DE generates this amount from the "permanent" reductions of new budget authority in schedule X on lines 1130, 1131, and 1230.
3230	Transfers, net	Net amount of transfers of budget authority and balances (obligated and unobligated). MAX A-11 DE generates this amount from the transfers in schedule X on lines 1010, 1011, 1012, 1120, 1121, 1220, 1221, 1710, 1711, 1810, 1811, 3030, 3031, 3080, and 3081.
3240	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 A-11 DE generates this amount from the amounts in schedule X on lines 1022, 1140, 1240, 1720, 1820, and 1955 (1955 with the opposite sign).
3298	Miscellaneous adjustments	These lines allow OMB to make additional miscellaneous adjustments, such as adjustments for expired/canceled unobligated balances.
3299	Total adjustments	MAX A-11 DE calculates this amount as the sum of amounts on lines 3240–3298.
3999	Total change in fund balance	
	Unexpended balance, end of year:	End of year balances of budgetary resources and investments in Federal securities.
4100	Uninvested balance (net), end of year (+ or -)	MAX A-11 DE calculates this as the difference of lines 4999 and 4200. This uninvested balance is net of unrealized discounts.
4200	Invested balance, end of year	MAX A-11 DE copies the invested balance from schedule X line 5001.
4999	Total balance, end of year	MAX A-11 DE calculates this amount as the sum of the start of year total balance, the cash income, the cash outflow, and the total adjustments.
	Balances, end of year:	This section serves as a check against the total balance entered on line 8799. It does not print in the Budget Appendix. Line 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 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 (net)	MAX A-11 DE calculates this amount as the sum of lines X 3050 and 3090 from all the accounts that receive budget authority from the special or trust fund.
8802	Unexpired unobligated balances	MAX A-11 DE calculates this amount as the sum of lines X 1941 from all the accounts that receive budget authority from the special or trust fund.
8803	Special or trust fund receipt balances	MAX A-11 DE copies this amount from line 5099 in schedule N.
8804	Unavailable balance: offsetting collections,	MAX A-11 DE copies this amount from lines 5091, 5092, 5094, 5095, and 5104 in schedule X.

	Entry	Description and Source
	appropriations, and completed activities	
8805	Outstanding debt balance	MAX A-11 DE copies this amount from line 5081 in schedule X.
8806	Non-Federal securities, Market value	MAX A-11 DE copies this amount from line 5011 in schedule X.
8890	Expired unobligated balance	MAX A-11 DE copies this amount from line 1953 in schedule X.
8891	Expiring unobligated balance	MAX A-11 DE copies this amount from Line 1951 in schedule X.
8892	Contract Authority, EOY	MAX A-11 DE copies this amount from line 50521 in schedule X, with the opposite sign.
8893	Fund balance in excess of liquidating requirements, EOY	MAX A-11 DE copies this amount from line 5084 in schedule X.
8898	Other adjustments	These lines allow OMB to make additional miscellaneous adjustments.
8899	Total balance, end of year	MAX A-11 DE calculates this amount as the sum of lines 8801–8898. This line should equal the amount on line 4999. If it does not, you will receive an error message.

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

Schedule N is an automatically generated schedule that shows the flow of funding into and out of special and non-revolving trust funds. It shows new receipts deposited into the fund, new appropriations taken out of the fund – including any amounts appropriated but precluded from obligation, and the remaining balances of unappropriated receipts (if any).

For budgetary purposes, receipts deposited into a special or non-revolving trust fund can be either "available" or "unavailable". If the amounts are unavailable for obligation, they are included in the balances shown in schedule N. Unavailable receipts require further congressional action to be available for obligation and may also be referred to as unappropriated receipts. Unavailable receipts also require a warrant to be processed by Treasury. As a point of clarification, Treasury considers available receipts to be any receipts that are authorized to be invested even if they require further congressional action before they can be obligated.

The balance in schedule N represents what remains to be appropriated by the Congress for the established purposes of the special or non-revolving trust fund or what is not yet available according to law (e.g., benefit formula limitations). The size of the remaining fund balance relative to the remaining program needs may guide future executive or congressional action. For example, if there are insufficient amounts in a fund, a change in fee rates or eligibility requirements may be necessary.

MAX A-11 DE generates schedule N from:

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

MAX A-11 DE generates only *one* schedule N for each special or trust fund. If there are multiple expenditure accounts that receive an appropriation from a special or trust fund, only one expenditure account will display a schedule N. When requesting new special or non-revolving trust fund accounts, please specify whether OMB's budget database should include a *new* schedule N or use an *existing* schedule N to report the transactions related to the new account (see section [79.4](#)).

The schedule includes 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 related receipt and expenditure accounts for schedule N can be seen in the Account Information Viewer application (see Schedule N under Account Information - Other Account Relationships.) The Account Information Viewer can be accessed through the link in MAX A-11 DE or directly at <https://aiv.max.gov/>.

Schedule N includes adjustment lines to correct start of year (SOY) and/or end of year (EOY) balances. These adjustment lines correct for rounding issues, timing of late surplus warrants, etc. OMB identifies needed adjustments by validating SOY balances against the reported balances in the Central Accounting Reporting System (CARS) or GTAS. If agencies believe any SOY or EOY amount needs to be adjusted, they should provide their OMB program examiner the CARS or GTAS data to support the requested change. The reason for the adjustment will be included in the stub description for each line.

Even though the schedule is automatically generated and you cannot change any amounts, line titles of the detail lines (lines 11xx, 12xx, 21xx, 22xx) can be changed by OMB. Contact your OMB representative to request a change to the line titles.

You can run a report in MAX A-11 DE that shows what schedule N looks like in "real time". Changes made on-screen will be reflected in the schedule N report. However, information from other accounts that feed into schedule N will reflect the latest uploaded data in MAX A-11 DE for those accounts. Run the report from the master version of the account to see what will print in the *Appendix*.

Schedule N data are displayed in MAX A-11 DE on the basis of a 4-digit line number. Multiple detail rows are indicated by a 2-digit MAX A-11 DE generated line serial number.

The following table identifies the source for each line in schedule N.

SPECIAL AND TRUST FUND RECEIPTS SCHEDULE

Entry	Description
0100 Balance, start of year	<ul style="list-style-type: none"> • MAX A-11 DE 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. Any differences will be shown in adjustment line 0298. • MAX A-11 DE copies CY and BY amounts from the end of year amounts reported on line 5099 for the previous year.
0198 Adjustments	<ul style="list-style-type: none"> • This line allow OMB to adjust the initial balance
0199 Balance, start of year, total	MAX A-11 DE calculates this line as the sum of lines 0100 and 0198.

Entry	Description	
Receipts and offsetting receipts:	Amount of new collections deposited into special and non-revolving trust fund receipt accounts. Each receipt account will be listed separately by title and given a line serial number. MAX A-11 DE copies these amounts from schedule R and presents current law amounts (transmittal codes 0 and 3) separately from proposed legislation amounts (transmittal codes 1, 2, 4, 5, and 7). These lines are copied into schedule J.	
Current law:		
1110	Receipts	
1120	Offsetting governmental receipts	
1130	Offsetting receipts (proprietary)	
1140	Offsetting receipts (intragovernmental)	
1198	Adjustments	This line allow OMB to adjust current law receipts and offsetting receipts.
1199	Total current law receipts	MAX A-11 DE calculates this amount as the sum of lines 1100 through 1198.
Proposed legislation:		
1210	Governmental Receipts	
1220	Offsetting governmental receipts	
1230	Offsetting receipts (proprietary)	
1240	Offsetting receipts (intragovernmental)	
1298	Adjustments	This line allows OMB to adjust proposed receipts and offsetting receipts.
1299	Total proposed receipts	MAX A-11 DE calculates this amount as the sum of lines 1200 through 1298.
1999	Total: Receipts	MAX A-11 DE calculates this amount as the sum of lines 1199 and 1299.
2000	Total: Balances and receipts	MAX A-11 DE calculates this amount as the sum of lines 0999 and 1999.
Appropriations, Current law:		
21XX	Appropriations, current law, net (-)	MAX A-11 DE pulls this line from schedule X for transmittal codes 0 and 3. It consists of: <ul style="list-style-type: none"> • the appropriations (reported on lines 1101, 1171, 1201, and 1271 with the opposite sign); and • the amounts that become available for obligation from balances of receipts that were previously unavailable (reported on lines 1103 and 1203 with the opposite sign).

Entry	Description
	<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 lines 1135 and 1235 with the opposite sign); and the temporary reductions reported on lines 1132, 1133, 1175, 1232, and 1275 with the opposite sign. <p>If more than one appropriation is made from the fund, each will be listed separately by title.</p> <p>MAX A-11 DE derives the last two digits of this line number from the last two digits of the source line.</p>
2198	Adjustments This line allows OMB to adjust current law appropriations.
2199	Total current law appropriations (-) MAX A-11 DE calculates this amount as the sum of lines 21XX–2198.
Appropriations, Proposed legislation:	
22XX	Appropriations, proposed, net (-) MAX A-11 DE pulls these lines from schedule X, as described above, for transmittal codes 1, 2, 4, 5, and 7.
2298	Adjustments These lines allow OMB to adjust proposed appropriations.
2299	Total proposed appropriations (-) MAX A-11 DE calculates this amount as the sum of lines 22XX–2298.
2999	Total appropriations (-) MAX A-11 DE calculates this amount as the sum of lines 2199–2999.
Other adjustments:	
3010	Special and trust fund receipts returned MAX A-11 DE calculates this amount from amounts in schedule X on lines 1032 (with the opposite sign), 1950, and 1954. MAX A-11 DE includes the amounts of special and trust fund unobligated balances that are: <ul style="list-style-type: none"> unexpired and written off; or withdrawn by administrative action; or expired (e.g. the fifth year that is canceling) and become available for subsequent appropriation action. <p>Also, includes cash refunds or recoveries temporarily precluded from obligation that are available for a subsequent appropriation and are returned to unappropriated receipts.</p> <p>MAX A-11 DE excludes amounts that are permanently cancelled and rescinded or withdrawn in special or trust funds that are returned to the general fund of the Treasury.</p>
3098	Adjustment for change in allocation MAX A-11 DE copies PY amount from schedule X line 1026, with the opposite sign.
4021	Adjustment for change in investments in zero coupon bonds MAX A-11 DE copies PY amount from schedule X line 1027, with the opposite sign.

Entry		Description
4030	Unobligated balances precluded from obligation	MAX A-11 DE copies PY amount from schedule X line 1035, with the opposite sign.
5000	Balance, end of year	MAX A-11 DE calculates this amount as the sum of lines 0999, 1999, 2999 and 3010-4021.
5098	Rounding adjustment	This line allows OMB to adjust for rounding. The amount will not exceed +/- \$2 million.
5099	Balance, end of year	MAX A-11 DE calculates this amount as the sum of lines 5000 and 5098. This line is copied as a memorandum entry into schedule J line 8803.
Balances, end of year:		This section provides lines for cross-checking and does not print in the <i>Budget Appendix</i> .
6010	Unliquidated contract authority, end of year balance (-)	MAX A-11 DE copies this amount from lines 5051 and 5053 in schedule X, with the opposite signs. This line is generated for the Department of Transportation Airport and airway trust fund and the Highway trust fund.
6099	Uncommitted trust fund receipt balance	MAX A-11 DE calculates this amount as the sum of lines 5099 and 6010. This line is generated for the Department of Transportation Airport and airway trust fund and the Highway trust fund.
8001	Balance, current law (excluding CHIMPs), end of year	End of year balance for current law only, excluding the effects of CHIMPs.

86.5 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 A-11 DE automatically generates the summary from data in schedule A. However, it is not a separate 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.
Supplemental: Budget authority Outlays	Total budget authority and outlays for all years shown in a separate program and financing schedule under transmittal code 1.

SECTION 86—SPECIAL SCHEDULES

Entry	Description
Legislative Proposal, Not subject to PAYGO: Budget authority Outlays	Total amount of budget authority and outlays for all years shown in a separate program and financing schedule under transmittal code 2.
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 code 3.
Legislative Proposal, Subject to PAYGO: Budget authority Outlays	Total amount of budget authority and outlays for all years shown in a separate program and financing schedule under transmittal code 4.
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.
Amounts included in adjusted baseline: Budget authority Outlays	Total amount of budget authority and outlays for all years shown in a separate program and financing schedule under transmittal code 7. Used by OMB to produce the BBEDCA baseline.
Overseas contingency operations: Budget authority Outlays	Total amount of budget authority and outlays for all years shown in a separate program and financing schedule under transmittal code 8.
Total: Budget authority Outlays	Sum of all preceding entries.

**Financial Statements
Balance Sheet (schedule F)**

Balance Sheet (in millions of dollars)

Identification code 016-4023-0-3-754	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.....	2	4
2999 Total liabilities.....	4	6
	====	====
NET POSITION		
3100 Unexpended appropriations.....	3	3
3999 Total net position.....	3	3
4999 Total liabilities and net position.....	7	9

Note: Additional information is required for direct and guaranteed loan financing accounts under the Federal Credit Reform Act (see section 86.1).

**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] <u>\$100,788,000.</u>			
Account: 007-55-0030			
Appropriations Requests in Thousands of Dollars (T):			
	PY	CY	BY
1001 01 Budget year budgetary resources [Treasury Acct].....			100,788
Account: 007-55-0030			
Program and Financing (P)			
	PY actual	CY	BY
New budget authority (gross), detail:			
Discretionary:			
1100 01 Appropriation.....	96	90	101
1121 01 Transferred from other accounts [075-1503].....	1	5
1160 01 Appropriation (total).....	97	90	106
Account: 007-54-9915			
Appropriations Requests in Thousands of Dollars (T)			
	PY	CY	BY
1000 01 Budget year budgetary resources [076-0819].....			97,843
1000 02 Budget year budgetary resources [076-0820].....			54,287
1000 03 Budget year budgetary resources [076-0824].....			21,000
1000 04 Budget year budgetary resources [076-0825].....			6,500

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

For merged accounts, use separate line entries to report the budget year appropriation request. Include in each line three digit CGAC agency code and four digit account symbol assigned by Treasury. You do not need to enter the Treasury code when only a single account is involved.