

## 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 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 agencies is equal to zero followed by the old two-digit Treasury agency code. For other 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 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>



Schedule	Description	A–11 section number
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 2027 Budget:

Schedule, line code, and title		Change
<i>Combined schedule X, including schedules P (Program and financing), A (Policy), and S (Baseline)</i>		
1107/1207	Reappropriation (special or trust)	Add
1402	Borrowing authority (previously unavailable)	Add
3012	Withdrawal for existing unpaid obligations, unexpired accounts	Title change
3013	Withdrawal for existing unpaid obligations, expired accounts	Add
5056	Appropriations and appropriations to liquidate contract authority in excess of trust fund receipt balance, SOY	Add
5057	Appropriations and appropriations to liquidate contract authority in excess of trust fund receipt balance, EOY	Add
5311	Direct unobligated balance, start of year	Delete
5314	Mandatory unobligated balance, start of year	Delete
5321	Direct unobligated balance, end of year	Delete
5324	Mandatory unobligated balance, end of year	Delete
5331	Direct obligated balance, start of year	Delete
5333	Discretionary obligated balance, start of year	Delete
5334	Mandatory obligated balance, start of year	Delete



Schedule, line code, and title		Change
5341	Direct obligated balance, end of year	Delete
5343	Discretionary obligated balance, end of year	Delete
5344	Mandatory obligated balance, end of year	Delete

## Functional Classification

### 050 NATIONAL DEFENSE

- 051 Department of Defense-Military
- 053 Atomic energy defense activities
- 054 Defense-related activities

### 150 INTERNATIONAL AFFAIRS

- 151 International development and humanitarian assistance
- 152 International security assistance
- 153 Conduct of foreign affairs
- 154 Foreign information and exchange activities
- 155 International financial programs

### 250 GENERAL SCIENCE, SPACE, AND TECHNOLOGY

- 251 General science and basic research
- 252 Space flight, research, and supporting activities

### 270 ENERGY

- 271 Energy supply
- 272 Energy conservation
- 274 Emergency energy preparedness
- 276 Energy information, policy, and regulation

### 300 NATURAL RESOURCES AND ENVIRONMENT

- 301 Water resources
- 302 Conservation and land management
- 303 Recreational resources
- 304 Pollution control and abatement
- 306 Other natural resources

### 350 AGRICULTURE

- 351 Farm income stabilization
- 352 Agricultural research and services

### 370 COMMERCE AND HOUSING CREDIT

- 371 Mortgage credit
- 372 Postal Service
- 373 Deposit insurance
- 376 Other advancement of commerce

### 400 TRANSPORTATION

- 401 Ground transportation
- 402 Air transportation
- 403 Water transportation
- 407 Other transportation

### 450 COMMUNITY AND REGIONAL DEVELOPMENT

- 451 Community development
- 452 Area and regional development
- 453 Disaster relief and insurance

### 500 EDUCATION, TRAINING, EMPLOYMENT, AND SOCIAL SERVICES

- 501 Elementary, secondary, and vocational education
- 502 Higher education
- 503 Research and general education aids
- 504 Training and employment
- 505 Other labor services
- 506 Social services

### 550 HEALTH

- 551 Health care services
- 552 Health research and training
- 554 Consumer and occupational health and safety

### 570 MEDICARE

- 571 Medicare

### 600 INCOME SECURITY

- 601 General retirement and disability insurance (excluding social security)
- 602 Federal employee retirement and disability
- 603 Unemployment compensation
- 604 Housing assistance
- 605 Food and nutrition assistance
- 609 Other income security

### 650 SOCIAL SECURITY

- 651 Social security

### 700 VETERANS BENEFITS AND SERVICES

- 701 Income security for veterans
- 702 Veterans education, training, and rehabilitation
- 703 Hospital and medical care for veterans
- 704 Veterans housing
- 705 Other veterans benefits and services

### 750 ADMINISTRATION OF JUSTICE

- 751 Federal law enforcement activities
- 752 Federal litigative and judicial activities
- 753 Federal correctional activities
- 754 Criminal justice assistance

### 800 GENERAL GOVERNMENT

- 801 Legislative functions
- 802 Executive direction and management
- 803 Central fiscal operations
- 804 General property and records management
- 805 Central personnel management
- 806 General purpose fiscal assistance
- 808 Other general government
- 809 Deductions for offsetting receipts

### 900 NET INTEREST

- 901 Interest on Treasury debt securities (gross)
- 902 Interest received by on-budget trust funds
- 903 Interest received by off-budget trust funds
- 908 Other interest
- 909 Other investment income

### 920 ALLOWANCES

- 921–929 Allowances [Assigned by OMB]

### 950 UNDISTRIBUTED OFFSETTING RECEIPTS

- 951 Employer share, employee retirement (on-budget)
- 952 Employer share, employee retirement (off-budget)
- 953 Rents and royalties on the Outer Continental Shelf
- 954 Sale of major assets
- 959 Other undistributed offsetting receipts

### MULTIPLE FUNCTIONS

- 999 Multifunction account [used for accounts that involve two or more major functions]

## Source Category Codes for Receipt Accounts

### GOVERNMENTAL RECEIPTS

#### [RECEIPT TYPE "G"]

Individual income taxes:	
Federal Funds.....	0121
Corporation income taxes:	
Federal funds.....	0130
Trust funds (Hazardous substance superfund).....	0135
Social insurance and retirement receipts:	
Employment and general retirement:	
Old-age and survivors insurance (Off-budget) .....	0211
Disability insurance (Off-budget).....	0213
Hospital insurance .....	0215
Railroad retirement:	
Social Security equivalent account .....	0219
Rail pension & supplemental annuity .....	0217
Unemployment insurance:	
State taxes deposited in Treasury .....	0221
Federal unemployment tax receipts .....	0222
Railroad unemployment tax receipts .....	0223
Railroad debt repayment.....	0224
Other retirement:	
Federal employees' retirement—employee	
share .....	0232
Non-Federal employees retirement.....	0233
Excise taxes:	
Federal funds:	
Tobacco .....	0311
Alcohol.....	0312
Telephone and teletype services .....	0314
Ozone depletion.....	0315
Transportation fuels.....	0316
Medical Devices.....	0321
Miscellaneous excise taxes .....	0320
Other Federal fund excise taxes.....	0310
Trust funds:	
Highway trust fund.....	0322
National recreational trails trust fund .....	0323
Airport and airway trust fund .....	0325
Aquatic resources trust fund .....	0330
Tobacco trust fund.....	0331
Black lung disability insurance trust fund .....	0333
Inland waterway trust fund .....	0336
Hazardous substance superfund.....	0339
Oil spill liability trust fund .....	0341
Post-closure liability trust fund.....	0342
Supplementary medical insurance .....	0343
Patient-centered outcomes research.....	0344
Vaccine injury compensation trust fund .....	0345
National endowment for the environment .....	0346
Leaking underground storage tank trust fund .....	0348
Other trust fund excise taxes .....	0349
Estate and gift taxes.....	0350
Custom duties and fees.....	0400
Miscellaneous Receipts:	
Miscellaneous taxes .....	0459
Net tobacco settlement.....	0462
United Mine Workers of America: Combined benefit	
fund.....	0470
Employees health benefits fund .....	0473

Deposit of earnings, Federal Reserve System.....	0651
Transfers from the Federal Reserve.....	0652
Defense Cooperation .....	0653
Alternative fuels production .....	0655
Fees for permits and regulatory and judicial services	
Immigration, passport, and consular fees.....	0830
Patent and copyright fees .....	0840
Registration and filing fees.....	0850
Coal mining reclamation fees .....	0885
Miscellaneous fees for permits, licenses, etc .....	0869
Miscellaneous fees for regulatory and judicial	
services .....	0890
Fees for legal and judicial service.....	0860
Fines, penalties, and forfeitures.....	1050
Restitutions, reparations, and recoveries under military	
occupation .....	1100
Confiscated assets .....	1150
Confiscated Iraqi assets .....	1155
Refunds and recoveries .....	1250
Proposed Legislative Plug .....	1300

### OFFSETTING RECEIPTS

#### INTRAGOVERNMENTAL TRANSACTIONS

#### [RECEIPT TYPE "IF"]

Federal intrafund transactions:	
Distributed by agency:	
Interest from the Federal Financing Bank.....	1405
Interest on Government capital in enterprises .....	1400
Interest received by retirement and health benefits funds	
.....	1410
General fund payments to retirement and health benefits	
funds:	
Employees health benefits fund .....	1432
DoD retiree health care fund .....	1430
Miscellaneous Federal retirement funds.....	1438
Subsidy balance transfers.....	1440
Other .....	1471

#### [RECEIPT TYPE "UF"]

Federal intrafund transactions:	
Undistributed by agency:	
Employing agency contributions:	
Employees health benefits fund .....	1482
DoD retiree health care fund .....	1480
Miscellaneous Federal retirement funds.....	1488

#### [RECEIPT TYPE "IT"]

Trust intrafund transactions:	
On-Budget:	
Payment to railroad retirement (from off-budget).....	1691
Interest payments, to hospital insurance (from	
off-budget).....	1692
Other.....	1521
Off-Budget:	
Interest on intertrust borrowing .....	1693
Other .....	1511

**[RECEIPT TYPE "ID"]**

## Inter-fund transactions:

Distributed by Agency:

On Budget:

## Federal fund payments to trust funds:

## Contributions to retirement and insurance programs:

Military retirement fund .....1612

Supplementary medical insurance .....1613

Hospital insurance .....1614

Railroad social security equivalent fund .....1615

Rail industry pension fund .....1620

Civilian supplementary retirement

contributions .....1616

Unemployment insurance .....1617

Other contributions .....1618

State and local government fiscal assistance .....1623

Miscellaneous payments .....1622

## Trust fund payments to Federal funds:

Repayment of loans or advances to trust

funds .....1644

Quinquennial adjustment of military service

credits .....1695

Other .....1643

## Off-Budget:

Old-age, survivors and disability, insurance .....1681

**[RECEIPT TYPE "UI"]**

## Undistributed by agency:

## On-Budget:

## Employer share, employee retirement (on-budget):

Civil service retirement and disability

insurance .....1661

CSRDI from Postal Service .....1697

Hospital insurance (contribution as

employer) .....1662

Employer contributions to FHI from Postal

Service .....1696

Military retirement fund .....1664

Other Federal employees retirement .....1669

Interest received by on-budget trust funds .....1670

## Off-Budget:

Employer share, employee retirement

(off-budget) .....1682

Interest received by off-budget trust fund .....1683

## PROPRIETARY RECEIPTS FROM THE PUBLIC

**[RECEIPT TYPE "P"]**

## Distributed by agency:

## Interest:

Interest on foreign loans and deferred foreign

collections .....1715

Interest on deposits in tax and loan accounts .....1716

Other interest .....1717

Dividends and other earnings .....1750

Royalties and rents .....2050

## Sale of products:

Sale of timber and other natural land products .....2220

Sale of minerals and mineral products .....2230

Sale of power and other utilities .....2240

Other .....2299

## Fees and other charges for services and special benefits:

Medicare premiums and other charges .....2460

Employees health benefits premiums .....2462

Nuclear waste disposal revenues .....2464

Veterans life insurance (trust funds) .....2465

Tolls and other revenues, Panama Canal .....2466

Other .....2467

## Sale of Government property:

Military assistance program sales (trust funds) .....2637

Sale of land and other real property .....2515

Sale from the stockpile of strategic and other

materials .....2636

Other .....2799

## Realization upon loans and investments:

Dollar repayments of loans, Agency for International

Development .....2961

Foreign military credit sales .....2962

Negative subsidies and downward re-estimates .....2965

Repayment of loans to foreign nations .....2997

Other .....2998

## Recoveries and refunds .....3100

Gifts and contributions .....3101

Miscellaneous receipt accounts .....3102

**[RECEIPT TYPE "UP"]**

## Undistributed by agency:\*

Outer Continental Shelf escrow account

(Function 908) .....3220

Outer Continental Shelf rents and bonuses (953) .....3230

Outer Continental Shelf royalties (953) .....3240

Arctic National Wildlife Refuge (959) .....3245

Sale of major assets (954) .....3250

Other undistributed offsetting receipts (959) .....3252

## OFFSETTING GOVERNMENTAL RECEIPTS

**[RECEIPT TYPE "OG"]**

## Distributed by Agency:

Defense cooperation .....4001

Regulatory fees .....4025

Other .....4050

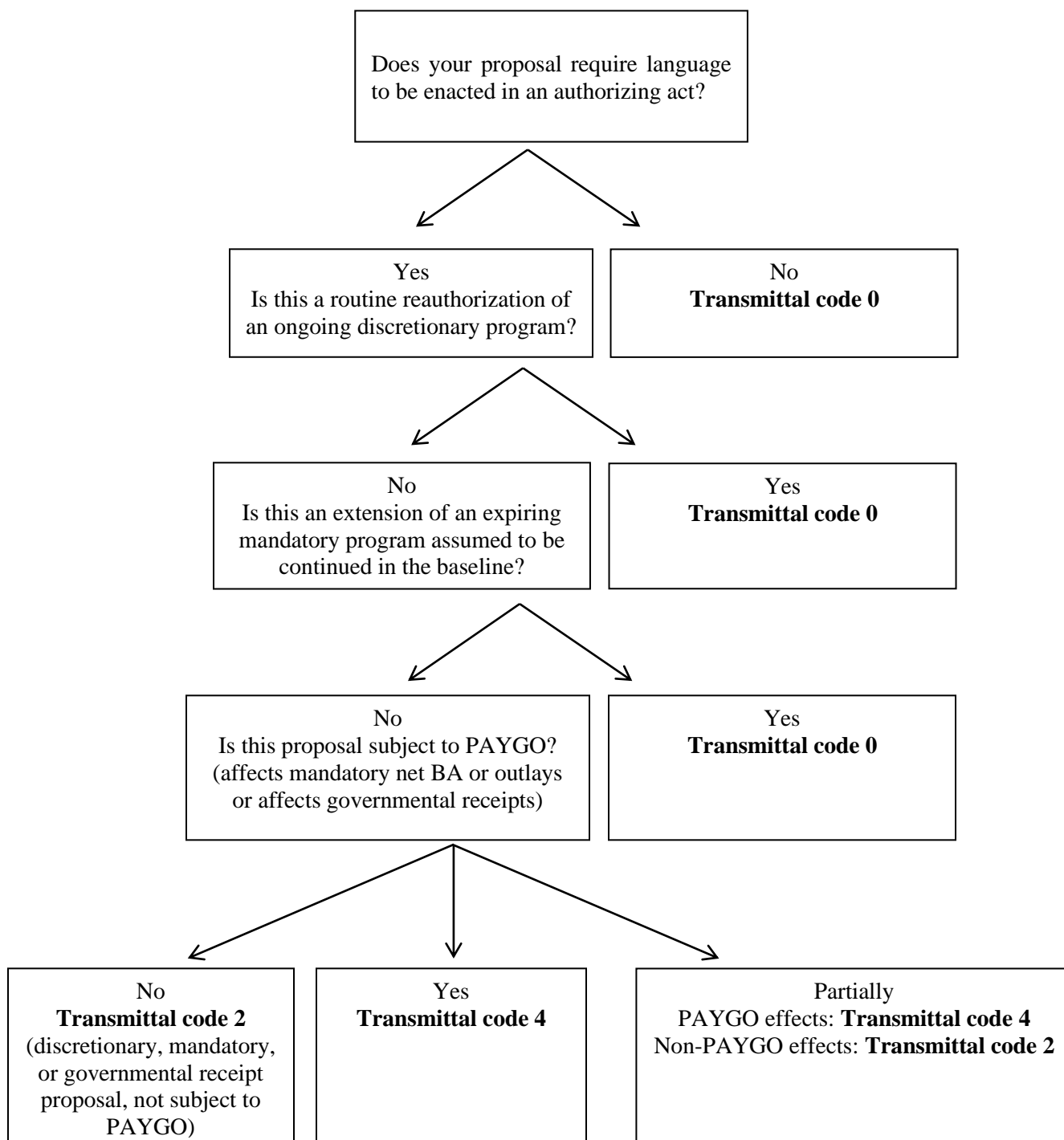
**[RECEIPT TYPE "UG"]**

## Undistributed by agency:

Spectrum auction proceeds .....5000

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

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

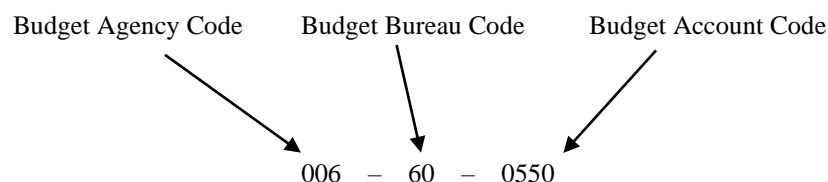


<sup>1</sup> Use transmittal code 1 for supplemental proposals for current year BA that do not require new authorizing language.

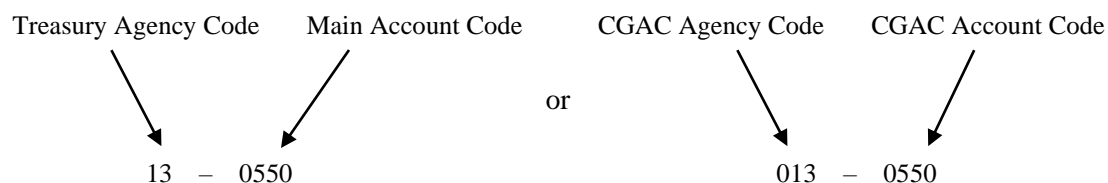
## Examples of Different Account Identification Codes

The following examples illustrate account code combinations for the Salaries and Expenses account of the National Telecommunications and Information Administration of the Department of Commerce:

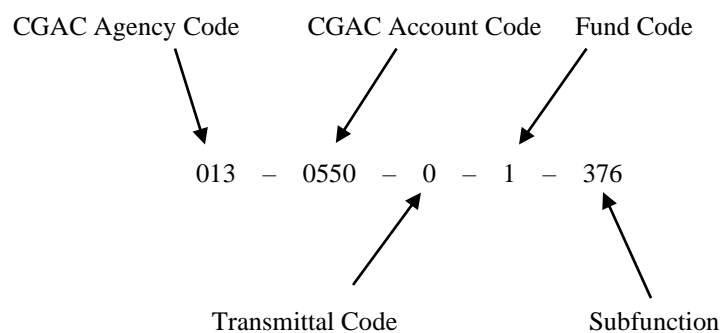
- ▶ Budget (or "OMB") account number



- ▶ Treasury account number



- ▶ Account identification code as shown in budget Appendix



- ▶ Treasury appropriation fund symbol (TAFS)

