

SECTION 86—SPECIAL SCHEDULES

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Ex-86A Balance Sheet (MAX Schedule F)

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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 (MAX schedule P) fulfill the legal requirement in 31 U.S.C. 9103 for "business-type budget" information on wholly-owned Government corporations in the President's budget.

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

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

(b) *Balance sheet entries.*

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

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

BALANCE SHEET

Entry	Description
ASSETS	
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:	Total investments in Federal securities. These consist of securities issued by Federal agencies including non-marketable par value Treasury securities, market-based Treasury securities, marketable Treasury securities, and securities issued by other Federal agencies.
1102 Treasury securities, net	Net value of Treasury securities acquired—the par (face or nominal) value of a security minus the amount of any unamortized discounts or plus the amount of any unamortized premiums.
1104 Agency securities, net	Net value of agency securities acquired—the par (face or nominal) value of a security minus the amount of any unamortized discounts or plus the amount of any unamortized premiums.
1106 Receivables, net	Accounts receivable and interest receivable, net of uncollectible amounts. Interest receivable is the amount of interest income earned but not received for an accounting period. Report receivables from Federal agencies separately from receivables from non-Federal entities (on line 1206). Report interest receivable related to direct loans and acquired defaulted guaranteed loans separately below as a component of credit program receivables.
1107 Advances and prepayments	Advances are cash outlays made by a Federal agency to cover a part or all of the recipients' anticipated expenses or advance payments for the costs of goods and services the agency is to receive. Prepayments are payments made by a Federal agency to cover certain period expenses before those expenses are incurred. Advances and prepayments made to Federal agencies are intragovernmental and are accounted for and reported separately from those made to non-Federal entities.
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

Entry	Description
	<p>normally reported at acquisition cost or amortized acquisition cost. However, you should use market value when there is:</p> <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.
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 (-)	The unamortized amount of subsidy expenses for the direct loan disbursements that the direct loan financing account has made in that year and all previous years, for all direct loans outstanding. (The allowance for subsidy costs of a direct loan is the present value of estimated cash outflows over the life of the loan minus the present value of estimated cash inflows. It is due to defaults, delinquencies, lending at interest rates below the Treasury borrowing rate, etc., with an offset for fees, penalties, and recoveries.)

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Entry	Description
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 (-)	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.)
1599 Net present value of assets related to defaulted guaranteed loans	The sum of lines 1501 through 1505.
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

Entry	Description
	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. 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.

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Entry	Description
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.
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
	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: <ul style="list-style-type: none"> • Ownership of the property is transferred to the lessee by the end of the lease term;

Entry	Description
2206 Pension and other actuarial liabilities	<ul style="list-style-type: none"> • 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>
2207 Other	<p>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.</p> <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; • 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.

Entry	Description
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 MAX schedule T to report, in thousands of dollars, the net amount of budget year budgetary resources contained in the appropriations language request for your account (see [exhibit 86B](#)). If your account has appropriations language requesting new budget authority for the budget year, you are required to complete schedule T for amounts reported under transmittal code 0 (see section [79.2](#) for information about transmittal codes). For accounts with transfers specified in appropriations language, report amounts on a pre-transfer basis.

Include:

- Discretionary appropriations;
- Discretionary limitations on expenses;
- Appropriated entitlements; and
- Best estimates for indefinite appropriations.

Exclude:

- Spending authority from offsetting collections;
- Advance appropriations for any year;
- Amounts applied to repay debt; and
- Amounts applied to liquidate contract authority or deficiencies.

For the majority of budget accounts, only a single line is required. For merged accounts, use separate lines for each component account and identify all lines using the six-digit basic account symbol assigned by Treasury. Ensure that all amounts reported in MAX schedule T are consistent with the amounts in the program and financing schedule (MAX schedule P).

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

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

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

FUNDS REQUIRED TO SUBMIT STATUS OF FUNDS DATA

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

MAX generates schedule J from:

- Data you enter in other MAX schedules for the receipt and expenditure accounts that make up the fund; and
- For selected accounts, commitments against unexpended balances that you enter directly into schedule J.

The budget includes only *one* schedule J for each of the specified funds. The schedule covers all the collections in the receipt accounts and all the cash outlays from the various expenditure accounts that receive appropriations from the funds. It aggregates all the data reported under different transmittal codes

to a single schedule presented under transmittal code 0. The CY and BY columns of schedule J include any effects of supplemental requests (transmittal code 1), rescission proposals (transmittal code 5), proposed legislation (transmittal codes 2 and 4), and appropriations language to be transmitted at a later date (transmittal code 3).

When you upload changes to other MAX schedules that affect the fund (for example, you change receipt estimates in schedule R), you will see the effect on MAX schedule J the next time you download the account if the account, transmit, and line number are already included in the crosswalk used by the MAX A-11 system to identify which accounts affect each fund. When you add new lines to schedule P or N that are not yet in the crosswalk, you must wait several hours to see the effect of the change because of the time required to update the crosswalk.

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.

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

SCHEDULE ON THE STATUS OF FUNDS

Entry	Description and Source
Unexpended balance, start of year:	Start of year balances of budgetary resources and investments in Federal securities, net of amounts borrowed from the Treasury.
0100 Balance, start of year	MAX derives the PY amount from the PY amount reported on line 8799 in the previous year's <i>Budget Appendix</i> . If you believe the PY amount is incorrect, provide your OMB representative with a detailed written explanation of the difference. Any differences will be shown on adjustment lines 0190–0195. MAX copies CY and BY amounts from the end of year amounts reported on line 8799 for the previous year.
0110 Adjustment to unobligated balance carried forward	MAX copies this amount from line 2145 in schedule P.
0111 Adjustment to obligated balance carried forward	MAX copies this amount from line 7245 in schedule P.
0190–0195 Other adjustments	These lines allow OMB to further adjust the initial balance.
0199 Total balance, start of year	MAX calculates this amount as the sum of lines 0100–0195.
Cash income during the year:	Collections deposited in special and trust fund receipt accounts and offsetting collections (cash) credited to expenditure accounts. MAX presents current law amounts (transmittal codes 0 and 3) separately from proposed legislation amounts (transmittal codes 1, 2, 4, and 5).
Current law:	
1200–1219 Receipts	MAX copies the detail lines from receipts with transmittal codes 0 and 3 reported in schedule N on lines 0200–0279. MAX lists each receipt account separately by title.
1220–1239 Offsetting receipts (proprietary)	
1240–1259 Offsetting receipts (intragovernmental)	
1260–1279 Offsetting governmental receipts:	

Entry	Description and Source
1280–1289 Offsetting collections	MAX copies these amounts from schedule P, lines 8800–8845 under transmittal codes 0 and 3.
1290–1295 Adjustments	These lines allow OMB to adjust receipts and offsetting receipts under current law and are copied from schedule N lines 0290–0295, transmit 0.
1299 Income under current law	Subtotal for income under present law. MAX calculates this amount as the sum of lines J 1200–1295.
Proposed legislation:	MAX uses line serial numbers in the range 01–05 to identify different transmittal codes, as described in the MAX User’s Guide.
2200–2219 Receipts	MAX copies the detail lines from receipts with transmittal codes 1, 2, 4, and 5 reported in schedule N on lines 0200–0279. MAX lists each receipt account separately by title.
2220–2239 Offsetting receipts (proprietary)	
2240–2259 Offsetting receipts (intragovernmental)	
2260–2279 Offsetting governmental	
2280–2289 Offsetting collections	MAX copies these amounts from schedule P, lines 8800–8845 under transmittal codes 1, 2, 4, and 5.
2290–2295 Adjustments	These lines allow OMB to adjust receipts and offsetting receipts under proposed legislation and are copied from schedule N lines 0290–0295, transmits 2 and 4.
2299 Income under proposed legislation	Subtotal for income under proposed legislation. MAX calculates this amount as the sum of lines 2200–2295.
3299 Total cash income	MAX calculates this amount as the sum of lines 1299 and 2299.
Cash outgo during the year (–):	These entries present gross outlays from the fund. MAX presents current law amounts (transmittal codes 0 and 3) separately from proposed legislation amounts (transmittal codes 1, 2, 4, and 5).
4500–4525 Current law (–)	MAX automatically generates the detail lines from amounts in schedule P on line 7320 for transmittal codes 0 and 3.
4540–4545 Adjustments	These lines allow OMB to adjust cash outgo under current law.
4599 Outgo under current law (–)	Subtotal for outgo under current law. MAX calculates this amount as the sum of lines 4500–4545.
5500–5525 Proposed legislation	MAX automatically generates the detail lines from amounts in schedule P on line 7320 for transmittal codes 1, 2, 4, and 5. MAX uses line serial numbers in the range 01–05 to identify different transmittal codes, as described in the MAX User’s Guide.
5540–5545 Adjustments	These lines allow OMB to adjust cash outgo under proposed legislation.
5599 Outgo under proposed legislation (–)	Subtotal for outgo under proposed legislation. MAX calculates this amount as the sum of lines 5500–5545.
6599 Total cash outgo (–)	MAX calculates this amount as the sum of lines 4599 and 5599.
Adjustments:	
7625 Permanently canceled balances (–)	Amount that is transferred from the expenditure account to the general fund of the Treasury as a result of a specific provision of law. MAX generates this amount from the "permanent" reductions

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Entry	Description and Source
	of new budget authority in schedule P on lines 4035, 4036, 6035, and 6036.
7645 Transfers, net	Net amount of transfers of budget authority and balances (obligated and unobligated). MAX generates this amount from the transfers in schedule P on lines 2221, 2222, 4100, 4200, 6100, 6200, 5861, 5862, 6961, 6962, 7331, 7332.
7650 Other adjustments, net	Other adjustments that affect the fund balances, such as capital transfers to the general fund of the Treasury and repayment of debt. MAX generates this amount from the amounts in schedule P on lines 2240, 2260, 4047, 4050, 6047, 5827, 5847, 6927, and 6947.
7690–7695 Miscellaneous adjustments	These lines allow OMB to make additional miscellaneous adjustments, such as adjustments for expired/canceled unobligated balances.
7699 Total adjustments	MAX calculates this amount as the sum of amounts on lines 7625–7695.
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Unexpended balance, end of year:	End of year balances of budgetary resources and investments in Federal securities.
8700 Uninvested balance (net), end of year	MAX calculates this as the difference of lines 8799–8701. This uninvested balance is net of unrealized discounts.
8701 Invested balance, end of year	MAX copies the invested balance from P–9202.
8799 Total balance, end of year	MAX calculates this amount as the sum of the start of year total balance, the cash income, the cash outflow, and the total adjustments.
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Obligations and balances:	This section serves as a check against the total balance entered on line 8799 (except for the Airport and airway trust fund and the Highway trust fund). 8799 is calculated by beginning with the start of year balance, adding income, subtracting outflow, and adding adjustments. The total in this section equals the sum of obligated balances, unobligated balances, and special or trust fund receipt balances that are available for new budget authority (e.g., new appropriations or contract authority).
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8801 Obligated balances (Memorandum entry)	MAX calculates this amount as the sum of lines P 7440 from all the accounts that receive budget authority from the special or trust fund.
8802 Unobligated balances (Memorandum entry)	MAX calculates this amount as the sum of lines P 2440 from all the accounts that receive budget authority from the special or trust fund.
8803 Special or trust fund receipt balances (Memorandum entry)	MAX copies this amount from line 0799 in schedule N.
8804 Unavailable balance, end of year: offsetting collections	MAX copies this amount from line 9402 in schedule P.
8890 Expired, unobligated balance, end of year	MAX copies this amount from line 2452 in schedule P.
8891–8895 Other adjustments	These lines allow OMB to make additional miscellaneous adjustments.

Entry	Description and Source
8899 Total balance, end of year (Memorandum entry)	MAX calculates this amount as the sum of lines 8801–8895. Except for the Airport and airway trust fund and the Highway trust fund, the amount on this line should equal the amount on line 8799. If it does not, you will receive an error message.
Commitments against unexpended balance, end of year:	Use these lines only at the direction of OMB. The memorandum entry "Commitments against unexpended balances, end of year" is provided to show how much of the cash is still available for new budget authority, e.g., new appropriations or new contract authority. In order to calculate the cash available for new budget authority, also called the "uncommitted balance, end of year", subtract the unexpended balances that were provided as budget authority (i.e., the unobligated and obligated balances on J 9801 and J 9802) from the total cash balance at the end of the year (line J 8799).
9801 Obligated balance (–)	Amounts on this line require user input. The obligated balance of the budget authority on line P 7440 of the account that received budget authority from the special or trust fund. If more than one account receives budget authority from the special or trust fund, then J 9801 is equal to the sum of all the obligated balances, that is, the portion of line P 7440 in each account that was originally derived from the special or trust fund.
9802 Unobligated balance (–)	Amounts on this line require user input. The unobligated balance of the budget authority on line P 2440 of the account that received budget authority from the special or trust fund. If more than one account receives budget authority from the special or trust fund, then J 9802 is equal to the sum of all the obligated balances, that is, the portion of line P 2440 in each account that was originally derived from the special or trust fund.
9899 Total commitments (–)	MAX calculates this line as the sum of lines 9801 and 9802. Another term for total commitments is unexpended balances.

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

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

The following types of accounts require schedule N:

- Special funds; and
- Non-revolving trust funds.

MAX generates schedule N from:

- Data reported in the previous year's *Budget Appendix*;

- Data in schedule R; and
- Data in schedule P.

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

When requesting new special or trust fund accounts (see section [79.3](#)), please specify whether the MAX database should include a *new* schedule N or use an *existing* schedule N to report the transactions related to the new account.

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

Schedule N 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.

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

SPECIAL AND TRUST FUND RECEIPTS SCHEDULE

Entry	Description
0100 Balance, start of year	MAX derives the PY amount from the PY amount reported on line 0799 in the previous year's <i>Budget Appendix</i> . If you believe the PY amount is incorrect, provide your OMB representative with a detailed written explanation of the difference. Any differences will be shown on an adjustment line (0190–0195). MAX copies CY and BY amounts from the end of year amounts reported on line 0799 for the previous year.
0190–0195 Adjustments	These lines allow OMB to adjust the initial balance.
0199 Balance, start of year, total	MAX calculates this line as the sum of lines 0100 and 0195.
Receipts and offsetting receipts:	MAX uses line serial numbers in the range 10–15 to identify different transmittal codes, as described in the MAX User's Guide.
0200–0219 Receipts	Amount of new collections deposited in special and trust fund receipt accounts. Each receipt account will be listed separately by title and transmittal code. MAX copies these amounts from schedule R.
0220–0239 Offsetting receipts (proprietary)	
0240–0259 Offsetting receipts (intragovernmental)	These lines are copied into schedule J.

Entry		Description
0260–0279	Offsetting governmental receipts	
0290–0295	Adjustments	These lines allow OMB to adjust receipts and offsetting receipts.
0299	Total receipts	MAX calculates this amount as the sum of lines 0200 through 0295.
0400	Total: Balances and receipts	MAX calculates this amount as the sum of lines 0199 and 0299.
0500–0589	Appropriations, net (–)	<p>MAX calculates this amount from schedule P. It consists of:</p> <ul style="list-style-type: none"> • the appropriations (reported on lines 4020, 4026, 4028, 5520, 5526, 6020, 6026, and 6526); and • the amounts that become available for obligation from balances of receipts that were previously unavailable (reported on line 6028). • Minus: • the amounts precluded from obligation in a fiscal year because of provisions of law such as benefit formulas or limitations on obligations (reported on line 6045); and • the temporary reductions reported on lines 4037, 4038, 5537, 6037, 6038 and 6537. <p>If more than one appropriation is made from the fund, each will be listed separately by title and transmittal code. MAX uses line serial numbers in the range 10–15 to identify different transmittal codes, as described in the MAX User’s Guide.</p>
0590–0595	Adjustments	These lines allow OMB to adjust appropriations.
0599	Total appropriations (–)	MAX calculates this amount as the sum of lines 0500–0595.
0610	Special and trust fund receipts returned	<p>Include amount of special and trust fund unobligated balances that are cancelled or rescinded (see section 20.4(i)) and become available for subsequent appropriation action. Also, include cash refunds of previously appropriated receipts that are available for a subsequent appropriation and are returned to unappropriated receipts. Exclude amounts permanently cancelled and rescinded or withdrawn in special or trust funds that are returned to the general fund of the Treasury.</p> <p>MAX calculates this amount from amounts in schedule P on line 2441.</p>
0611	Adjustment for change in allocation	MAX copies PY amount from schedule P line 2333.
0612	Adjustment for change in investments in zero coupon bonds	MAX copies PY amount from schedule P line 2341, with the opposite sign.
0700	Balance, end of year	MAX calculates this amount as the sum of lines 0199, 0299, 0599 and 0612.
0795	Rounding adjustment	This line allows OMB to adjust for rounding. The amount will not exceed +/- \$2 million.

Entry	Description
0799 Balance, end of year	MAX calculates this amount as the sum of lines 0700 and 0795. This line is copied as a memorandum entry into schedule J.

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 automatically generates the summary from data in schedule A. However, it is not a separate MAX schedule and cannot be viewed in the database. The summary normally will contain the following entries, as applicable, in the sequence shown:

SUMMARY OF BUDGET AUTHORITY AND OUTLAYS

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

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

Balance Sheet (in millions of dollars)

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

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

**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] \$100,788,000.

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

Account: 007-55-76-0030

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

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

Report amounts on a pre-transfer basis.

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

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

Account: 007-55-76-0030

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

Account: 007-54-72-9915

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

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