

Special Schedules

Summary of Changes

- Statements of operations and balance sheets (MAX schedules E and F) are no longer required for wholly-owned Government corporations. For noncredit public enterprise and intragovernmental revolving funds, these schedules are optional at the discretion of OMB (section 36.3).
- Information on the past year start-of-year balance in the schedule on unavailable collections (MAX schedule N) will be automatically loaded and can only be changed by OMB (section 36.6)
- An exhibit has been added to clarify reporting requirements for the schedule on budget year requests in thousands of dollars (MAX schedule T) (exhibit 36C).

36.1. Personnel summary (MAX schedule Q).

A personnel summary is used to report the total full-time equivalent employment (FTE) of straight-time compensable workyears (i.e., not overtime) financed by an account for PY through BY. A personnel summary is required whenever an account contains an entry for personnel compensation in the object class schedule, i.e., object class entry 11.1 or 11.3 (see section 35.5). A personnel summary is also required for allocation accounts. In these cases, the parent agency will report the obligation, but the receiving agency will report the FTE employment.

Total compensable workyears reported in the personnel summary should be consistent with total FTE employment funded by an account. Appendix

E, exhibits 1E and 2E describe diagnostic reports that compare FTE levels approved by OMB with personnel levels in MAX schedule Q and personnel obligations in MAX schedule O with employment reported in MAX schedule Q.

While the definition of object class 11.1 (see section 35.5) stipulates that compensation must be included for all workdays in the fiscal year, the past year FTE data in the personnel summary normally should equal the year-end FTE usage reported on the SF 113G to the Office of Personnel Management. See section 13.3 for policies related to FTE levels.

Personnel summary schedules will be reported in MAX schedule Q and will appear after the object class schedule. Data will be reported using the entries indicated below.

Entry	Description
Xxxx	The first digit distinguishes between direct, reimbursable, and other categories, consistent with the reporting of data in the object classification schedule (see section 35.4). The following codes are used for the first digit: 1—direct 2—reimbursable 3—allocation account 6—limitation account—direct 7—limitation account—reimbursable
xXxx	The second digit distinguishes between civilian and military personnel. The following codes are used for the second digit: 0—civilian personnel 1—military personnel
xxXx	The third digit indicates whether the FTE are subject to the ceilings set forth in the Federal Workforce Restructuring Act (FWRA). The following codes are used for the third digit: 0—subject to FWRA ceilings (<i>Use only with prior approval of OMB.</i>) 1—exempt from FWRA ceilings The following have FTE who are exempt from the FWRA: the Legislative Branch, the Judicial Branch, U.S. Postal Service, Federal Reserve Board, Department of Agriculture, Department of Veterans Affairs, Department of Health and Human Services, and Agency for International Development.
xxx1 Full-time equivalent employment	This entry, stated in workyears, will reflect the total straight-time hours funded (including hours for ceiling exempt employment and excluding estimates of terminal leave and overtime and holiday hours) for all personnel whose compensation is reported in object class 11.1 or 11.3, except for FTE allocations to another agency. The methodology for calculating the workyears is as described in section 13.3.

Agencies are also required to include personnel summaries in their budget justifications to Congress.

36.2. Summary of budget authority and outlays.

A summary will be printed for each regular account that has separate program and financing schedules for supplemental requests, legislative proposals, or rescission proposals to report the totals

for budget authority and outlays for PY through BY. The summary is generated automatically from MAX data and appears immediately following the program and financing schedule and any associated footnotes for the regular (transmittal code 0) account.

The summary normally will contain the following entries, as applicable, in the sequence shown:

Wording of 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. These 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. (For a description of transmittal codes, see section 20.3.)
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.

36.3. Financial statements (MAX schedules E and F).

(a) **General instructions.**—Financial statements will be submitted for:

- all credit liquidating and financing accounts; and
- all Government-sponsored enterprise funds.

In addition, OMB may require financial statements for revolving funds (including trust revolving funds) that conduct business-like activities with the public and for intragovernmental revolving funds. The data consist of:

- a statement of operations (see section 36.3(b)) for PY-1 through BY (MAX schedule E); and
- a balance sheet (see section 36.3(c)) for PY-1 through BY (MAX schedule F).

Separate schedules are required for supplemental requests and proposed legislation items. These schedules will show the effect of the supplemental request or proposed legislation on the information presented in the regular schedules for the account.

For budget presentation purposes, data in program and financing schedules (MAX schedule P) fulfill the legal requirement (31 U.S.C. 9103) for “business-

type budget” information on wholly-owned Government corporations in the President’s budget.

(b) **Statement of operations (MAX schedule E).**—Statements of operations provide information on the net income (or loss) of programs. Amounts reported will be based on *accrual accounting concepts*. *Statements of operations are not required for credit financing accounts.*

Statements of operations will be prepared in the format of exhibit 36A, with audited actual amounts for PY-1, actual amounts for PY, and estimates for CY and BY. When an enterprise is engaged in two or more *significant* programs, the revenue, expense, and net income or loss for each program should be reported separately. A two-digit group code can be used to group data by program, as described in the *MAX User’s Guide*. The statements will also provide the total revenue, expense, and income or loss of the account as a whole.

Data will be reported using the entries indicated below. In the MAX system, amounts normally will be automatically generated for total and subtotal entries.

Line number code	Description
01xx	The first digit will always be "0" and the second digit will always be "1".
01Xx	The third digit will take on the value of 0 through 8 to identify different program activities. When two or more programs are presented, a subtotal is required and will take on the value of 9.
01xX	The fourth digit will indicate whether the data represent revenue, expense, or net income or loss: 1—Revenue 2—Expense (Note: Expenses will always be entered as a negative (-) amount.) 9—Net income or loss

(c) **Balance sheet (schedule F).**—Balance sheets provide information on program assets, liabilities, and net position and are used to assess the resources available for Federal programs.

Balance sheets will be prepared in the format of exhibit 36B, with audited actual amounts as of the close of PY-1, actual amounts as of the close of PY, and estimates as of the close of CY and BY.

The entries listed below will be used to prepare the balance sheets. These entries correspond to

entries used in OMB Bulletin No. 97-01 entitled, "Form and Content of Agency Financial Statements", which instructs agencies to prepare financial statements at the entity level. The terms, definitions, and instructions provided in that bulletin will be used to prepare the balance sheets at the account level. The following table bridges from Standard General Ledger (SGL) accounts to the MAX line entry.

SGL Account	Entry*	Description
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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. The term "Federal" can be used interchangeably with the term "intragovernmental" in OMB Bulletin No. 97-01 "Form and Content of Agency Financial Statements."

1010	1101 Fund balances with Treasury	The unobligated and obligated balances with Treasury for which the agency is authorized to make expenditures and pay liabilities, including clearing account balances and the dollar equivalent of foreign currency account balances. An 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 US securities:	The total of investments in Federal securities. These consist of securities issued by Federal agencies and include non-marketable net value Treasury securities, market-based Treasury securities, marketable Treasury securities, and securities issued by other Federal agencies.
1610	1102 Treasury securities, net	Net value of Treasury securities acquired (i.e., the face or nominal value, net of premiums, discounts, and allowances for losses).
1610	1104 Agency securities, net	Net value of agency securities acquired (i.e., the face or nominal value, net of premiums, discounts, and allowance for losses).
1310	1106 Receivables, net	Accounts receivable and interest receivable, net of uncollectible amounts. Interest receivable should be recognized for the amount of interest income earned but not received for an accounting period. Receivables from Federal agencies should be reported separately from receivables from non-Federal entities (on line 1206). In direct loan financing accounts, receivables are the obligated but undisbursed subsidy in the program account. Interest receivable related to direct loans and acquired defaulted guaranteed loans should be reported separately below as a component of credit program receivables.

SGL Account	Entry*	Description
1410	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 as 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 periodic 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. The term "non-Federal" can be used interchangeably with the term "governmental" in OMB Bulletin 97-01 "Form and Content of Agency Financial Statements."

1690	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, market value should be used when there is: (1) an intent to sell the securities prior to maturity; and (2) a reduction in the value of the securities that is more than temporary.
1310	1206 Receivables, net	Accounts and interest receivable due from non-Federal entities, net of an allowance for estimated uncollectible amounts. No interest should be recognized as revenue on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected. Interest receivable related to direct loans and acquired defaulted guaranteed loans should be reported as a component of credit program receivables.
1410	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 as 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:		
1350	1401 Direct loans receivable, gross	The face value of all direct loans outstanding less amounts repaid or written off.
1340	1402 Interest receivable	Amount of interest receivable.
1310	1403 Accounts receivable from foreclosed property	Amount of accounts receivable related to foreclosed property.
1550	1404 Foreclosed property	Foreclosed property associated with post-1991 direct and acquired defaulted guaranteed loans should be valued at the net present value of the projected cash flows associated with the property. To practicably accomplish this requirement, foreclosed property may be recorded 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, the allowance account is subtracted from the sum of the credit program assets to determine the net present value of the assets. For guidance in recording transactions related to foreclosures, see Treasury's case 5B "Accounting for Collateral and Escrow Transactions for a Loan Guarantee Program Under the Credit Reform Act of 1990 (Present Value Reporting Approach)," dated August 24, 1993.
1399	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.)

SGL Account	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:	
1350	1501 Defaulted guaranteed loans receivable, gross	Amount of defaulted guaranteed loans that resulted in the acquisition of a loan receivable that is still outstanding.
1340	1502 Interest receivable on defaulted guaranteed loans	Amount of interest receivable related to defaulted guaranteed loans.
1550	1504 Foreclosed property related to defaulted guaranteed loans	The estimated net realizable value of related foreclosed property.
1399	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:	
1350	1601 Direct loans, gross	For each pre-1992 direct loan program, report loans, gross.
1340	1602 Interest receivable	Amount of interest receivable.
1319, 1359	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.
1310	1605 Accounts receivable from foreclosed property	Amount of accounts receivable related to foreclosed property.
1550	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.
1350	1701 Defaulted guaranteed loans, gross	For each pre-1992 loan guarantee program, report receivables as defaulted guaranteed loans acquired by the government.
1340	1702 Interest receivable	Amount of interest receivable related to defaulted guaranteed loans.
1319, 1359	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.
1310	1705 Accounts receivable from foreclosed property	Amount of accounts receivable related to foreclosed property.
1550	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.

SGL Account	Entry*	Description
Other Federal assets:		
1100	1801 Cash and other monetary assets	The total of all cash resources and all other monetary assets. Cash consists of: (i) coins, paper currency, and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit; (ii) amounts on demand deposit with banks or other financial institutions; (iii) cash held in imprest funds; and (iv) 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.
1500	1802 Inventories and related properties	Inventory is tangible personal property that is: (i) held for sale; (ii) in the process of production for sale; or (iii) 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.
1700	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.
1900	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

Liabilities are to be recognized when they are incurred regardless of whether they are covered by available budgetary resources. This includes liabilities related to appropriations canceled under "M" account legislation.

Federal liabilities:

These liabilities arise from transactions among Federal agencies. Federal liabilities are claims against the agency by other Federal agencies. The term "Federal" can be used interchangeably with the term "intragovernmental" in OMB Bulletin 97-01 "Form and Content of Agency Financial Statements."

2110	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.
2140	2102 Interest payable	The amount of interest expense incurred but unpaid on debts to other Federal agencies.
2500	2103 Debt	The amounts of borrowings from the Treasury, the Federal Financing Bank, or other Federal agencies.
2590	2104 Resources payable to Treasury	Amounts of collections or receivables that must be transferred to Treasury.
2900	2105 Other	This item represents other liabilities that are not recognized in specific categories or lines above. This includes 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.

SGL Account	Entry*	Description
<p style="text-align: center;">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. The term "non-Federal" can be used interchangeably with the term "intragovernmental" in OMB Bulletin 97-01 "Form and Content of Agency Financial Statements."</p>		
2110	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.
2140	2202 Interest payable	The amount of interest expense incurred but unpaid on debt owed to non-Federal entities.
2500	2203 Debt	Debt issued to non-Federal entities under general or special financing authority (e.g., Treasury bills, notes, bonds and FHA debentures) .
2180	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.)
2940	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: <ol style="list-style-type: none"> (1) ownership of the property is transferred to the lessee by the end of the lease term; (2) the lease contains a bargain purchase option; (3) the lease term is substantially (i.e., 75% or more) equal to the estimated useful life of the leased property; or (4) at the inception of the lease, the present value of the minimum lease payments, with certain adjustments, is 90% or more of the fair value of the property. The lessee accounts for such a lease as the acquisition of an asset and the incurrence of a liability.
2600	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.
2210, 2310, 2400, 2920, 2990	2207 Other	Other liabilities that are not recognized in specific categories. Include in this line the total amount due non-Federal entities for other liabilities that are not included on other lines above. This includes: <ul style="list-style-type: none"> —accrued entitlement benefits; —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: <ol style="list-style-type: none"> (1) 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 (2) 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). Examples of commitments and contingencies for which the estimated losses would be reported on this line are: <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.

SGL Account	Entry*	Description
	2999 Total liabilities	The sum of lines 2101 through 2207.

NET POSITION

The components of net position are classified as follows:

3100	3100 Appropriated capital	The portion of the agency's appropriations represented by undelivered orders and unobligated and expired balances. Unobligated balances may include both available and unavailable amounts.
3200	3200 Invested capital	The net investment of the Government in the reporting agency. Includes the acquisition cost of capitalized fixed assets financed by appropriations; pre-credit reform loans financed by appropriations; the additional investment in a revolving fund to commence operations or begin a new activity; less the reduction in investment due to depreciation, amortization, bad debts related to the pre-credit reform loans, sales or exchanges, donations, other disposals; the return of initial investment to an investor; or the transfer to another agency or revolving fund.
3300	3300 Cumulative results of operations	The cumulative net difference between (1) expenses and losses and (2) financing sources, including appropriated capital used, revenues (including interest income, fees, etc.), and gains, since the inception of the activity.
	3400 Deficiency appropriation requirements (PY-1 and PY only)	Amount provided to eliminate a prior year deficiency.
3501	3500 Future funding requirements	Liabilities reported in the balance sheet which are not covered by available budgetary resources.
3400, 3500, 3600	3600 Other	Other components of net position not specifically identified above.
	3999 Total net position	The sum of lines 3100 through 3600.
	4999 Total liabilities and net position	The sum of lines 2999 and 3999.

* Entries in boldface will be generated automatically.

36.4. Schedule on the status of contract authority (MAX schedule I).

A schedule on the status of contract authority is required for each account reporting contract authority in PY, CY, or BY. The schedule will follow the program and financing schedule or, if applicable, the schedule on the status of contingent emergency funding. A single schedule under transmittal code zero will be used to reflect total amounts reported under separate transmittal codes.

The information required to produce the schedule on the status of contract authority will be derived from data in MAX schedule P, as part of the overnight production. *Agencies should note that changes to MAX schedule I resulting from changes to MAX schedule P will not appear on screen until the next day.* The automatically generated schedule will contain the following entries, as applicable, in the sequence shown.

Entry*	Description
0100 Balance, start of year	Amount of contract authority for which appropriations to liquidate are not provided or requested at the beginning of the year. Equal to the sum of lines 21.49 and 72.49 of the program and financing schedule.
0199 Total balance, start of year	Sum of the balance entries on lines 0100.
0200 Contract authority 0210 Contract authority, supplemental request 0220 Contract authority, legislative proposal 0230 Reduction in contract authority pursuant to Public Law 99-177	Amount of contract authority provided for the period (generally in substantive law). This entry will be consistent with the entries on lines 49.xx and 66.xx of the program and financing schedule. Separate entries will be used, as appropriate, to report reductions pursuant to the BEA (Public Law 99-177, as amended), supplemental requests, and legislative proposals.
0299 Total contract authority	Sum of the contract authority entries on lines 0200-0230.

Entry*	Description
0300 Unfunded balance rescission proposal (-)	Amount of contract authority proposed for rescission. Equal to the amount on line 49.35, 49.36, 66.35 or 66.36 of the program and financing schedule for the rescission proposal (transmittal code "5").
0309 Total unfunded balance rescission proposals	Sum of the balance rescission proposal entries on lines 0300.
0340 Unobligated balance transferred	Amount of unobligated balances of contract authority transferred to or from other accounts. This entry will be consistent with amounts on line 22.21 and 22.22 of the program and financing schedule.
0350 Unfunded balance expiring (-)	Amount of <i>definite</i> contract authority expiring or withdrawn for which liquidating cash will not be required. This entry will be consistent with amounts on line 22.30 of the program and financing schedule.
0360 Adjustments in expired accounts	Amount of upward or downward adjustments in obligations that were made in accounts that expired prior to the beginning of the fiscal year. This entry will be consistent with amounts on line 73.40 of the program and financing schedule.
0400 Appropriation to liquidate contract authority (-)	The appropriation provided or requested to liquidate contract authority equal to the sum of lines 40.49 and 60.49 of the program and financing schedule.
0499 Total appropriations to liquidate contract authority	Sum of the appropriations to liquidate contract authority entries on lines 0400.
0500 Offsetting collections applied to liquidate contract authority (-)	Amount of offsetting collections used to liquidate contract authority equal to line 68.49 of program and financing schedule.
0600 Balance of contract authority withdrawn (-)	The withdrawal of balances of <i>indefinite</i> contract authority realized through downward adjustments of prior year obligations that have been withdrawn. Equal to the amounts on line 22.75 of the program and financing schedule.
0700 Balance, end of year	Amount of contract authority for which appropriations to liquidate are not provided or requested at the end of year. Equal to the sum of lines 24.49 and 74.49 of the program and financing schedule. The end of year balance will equal the balance at the start of the succeeding fiscal year.
0799 Total balance, end of year	Sum of the balance entries on lines 0700.

* Entries in boldface will be generated automatically.

36.5. Schedule on the status of funds (MAX schedule J).

A schedule on the status of funds is required to report balances, cash income, and cash outgo during PY through BY for major trust funds and certain other accounts, as specified in the following table. Additional accounts may be subject to these requirements, upon the request of OMB. Changes to the coverage or reporting requirements will be coordinated by the agency's OMB representative.

Agency	Account
Energy	Nuclear waste disposal fund
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
DOD-Civil	United States Government life insurance fund Military retirement Education benefits

Agency	Account
EPA	Hazardous substance superfund Leaking underground storage tank trust fund
IAP	Overseas Private Investment Corporation
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	Rail industry pension fund Supplemental annuity pension fund Railroad social security equivalent benefit fund

The schedule will appear after the narrative statement for the account. All data will be reported under transmittal code zero. The CY and BY columns of the table will include, on separate lines, the effect of supplemental requests, rescission proposals, and proposed legislation. Appendix E, exhibit 5E, describes a diagnostic report that compares data in MAX schedule J with data derived from MAX schedules A, N, P, and R. Exhibit 8E shows the relationships between data in MAX schedules N, P, and J.

The schedule will contain the following entries, as applicable.

Wording of entry*	Description
010x Unexpended balance, start of year: 0100 Cash balance 0101 U.S. Securities: Par value 0102 Unrealized discounts (-) 0105 Outstanding debt to Treasury (-)	Amount of unexpended balances brought forward from the previous year. Includes unobligated and obligated balances (lines 2140 and 7240 from the program and financing schedule) and balances of unavailable collections, including amounts that are precluded from obligation because of provisions of law such as benefit formulas or limitations on obligations. The amount will be divided between balances that have been invested in U.S. securities and cash balances. U.S. securities will be reported as U.S. securities (par value) and unrealized discounts. Where amounts have been borrowed from Treasury, the total amount of outstanding principal will be reported on line 0105.
0199 Total balance, start of year	Sum of the preceding entries.
02xx Cash income during the year: 0200-0219 Governmental receipts: 0220-0239 Proprietary receipts: 0240-0259 Intragovernmental transactions: 0260-0279 Offsetting governmental receipts: 0280-0289 Offsetting collections:	Amounts generally will be reported on lines 0200-0279 for each receipt account (see section 20.1) and identified by the title of the receipt account. If appropriate, additional entries below the receipt account level may be used. For this purpose, data should not be aggregated across receipt accounts. Offsetting collections (cash) credited to expenditure accounts (see section 14.2(d)) will be reported on lines 0280-0289 and identified by the title of the fund account. (Amounts should be consistent with amounts reported on lines 8800-8845 in MAX schedule P.) Legislative proposals, supplemental requests, and rescission proposals will be separately identified under the title to which they apply, with the stub entry modified, as appropriate, to indicate the nature of the proposal. In all cases, the items will be grouped under the appropriate heading describing the receipt/offsetting collection category (e.g., "Proprietary receipts:") and reported under the appropriate line code range. Note.—The OMB account ID code plus transmittal code (see sec. 20.3) of the applicable account must be entered in MAX, as described in the <i>MAX User's Guide</i> , before data can be reported in this schedule.
0297 Income under present law 0298 Income under proposed legislation	Subtotals will be used as necessary for the income entries above.
0299 Total cash income	Sum of the cash income entries on lines 0200-0289.
05xx Cash outgo during the year (-)	Amounts will be reported on line 0500-0589 for the cash outgo from the fund, identified by the nature of the transaction, the activity for which the money was outlaid, or, as appropriate, the recipient. If more than one account conducts a program from the income, subheadings will be used to report the respective accounts responsible for the outlays from the fund. Outlays whose levels are controlled through limitations (e.g., administrative expenses) will be reported as outlays under current law. Amounts for outlays under supplemental requests, proposed legislation, and rescission proposals require separate identification and amounts. Note.—The 12-digit account ID code of the applicable expenditure account must be entered in MAX, as described in the <i>MAX User's Guide</i> , before outlay data can be reported in this schedule.
0597 Outgo under present law (-) 0598 Outgo under proposed legislation (-)	Subtotals will be used as necessary for the cash outgo entries above.
0599 Total cash outgo (-)	Sum of the cash outgo entries on lines 0500-0589.
Adjustments: 0625 Expired or permanently canceled balances (-) 0645 Transfers, net 0650 Other adjustments	Amount available during the year that ceased to be available during or at the end of the fiscal year and was transferred to the general fund of the Treasury. Amounts reported on this line include expiring unobligated balances, rescissions, and reductions mandated in appropriations law to the extent that the amounts are permanently canceled and are no longer available for the account. <i>For special and trust funds, do not report any amounts that are returned to the receipt account and are available for subsequent appropriation action.</i> Net amount of unpaid obligations (obligated balances) and unobligated balances transferred from (+) or to (-) other accounts. <i>Should correspond to amounts reported in schedule P on lines 2221, 2222, 4100, 4200, 6100, 6200, 6861, 6862, 7331, and 7332.</i> Use to report other adjustments that affect the unexpended balances in the account. Includes the net amount of adjustments in obligations that were made in expired accounts. Also includes amounts reported in schedule P on lines 2240 and 2260. <i>Do not report upward adjustments financed from amounts included in the unexpended balance reported for the account and downward adjustments where amounts are available for subsequent appropriation action and are included in the unexpended balance reported for the account.</i>
0699 Total adjustments	Sum of the adjustment entries on lines 0625-0650.
070x Unexpended balance, end of year: 0700 Uninvested balance 0701 U.S. securities: Par value 0702 Unrealized discounts (-) 0705 Outstanding debt to Treasury (-)	Amount of unexpended balances carried forward to the next year. Includes unobligated balances, obligated balances, and balances of unavailable collections, including amounts that are precluded from obligation. The amount will be divided between balances that have been invested in U.S. securities and cash balances. U.S. securities will be reported as U.S. securities (par value) and unrealized discounts. Where amounts have been borrowed from Treasury, the total amount of outstanding principal will be reported on line 0705.
0799 Total balance, end of year	Sum of the entries on lines 0700-0705.

Wording of entry*	Description
Commitments against unexpended balance; end of year:	
0801 Obligated balance (-)	<i>Use only at the direction of OMB.</i>
0802 Unobligated balance (-)	
0899 Total commitments (-)	Sum of lines 0801 and 0802.
0900 Uncommitted balance, end of year	Sum of lines 0799 and line 0899 (a minus entry).

* Entries in boldface will be generated automatically.

36.6. Schedule on unavailable collections (MAX schedule N).

(a) **General.**—A schedule on unavailable collections will be printed for:

- all special and non-revolving trust funds
- accounts that have offsetting collections that are unavailable for obligation because of limitations on obligations in PY, CY, or BY.

To ensure that data are presented correctly, when requesting the establishment of a new special or trust fund account (see section 11.5), agencies will specify whether a new schedule on unavailable collections is required or if an existing schedule on unavailable collections will be used to report the transactions related to the new account.

The schedule is generated from MAX data and generally will appear immediately before the program and financing schedule for the affected account. A single schedule, under transmittal code zero will be used to reflect total amounts reported under

separate transmittal codes. Appendix E, exhibit 8E, describes the relationships between entries in MAX schedules N, P, and J.

(b) **Data elements.**—Information on the PY start of year balance will be automatically loaded from data reported in the previous year’s budget. If an agency does not agree with the amounts entered by OMB, an explanation of the difference should be provided to the agency’s OMB representative.

The rest of the information required to produce the schedule on unavailable collections will be derived from data in MAX schedules P and R, as part of the overnight production. *Agencies should note that changes to MAX schedule N resulting from changes to MAX schedules P and R will not appear on screen until the next day.*

The automatically generated schedule will contain the following entries, as applicable, in the sequence shown. Agencies may modify stub entries, as appropriate through MAX.

Entry*	Description
0199 Balance, start of year	Total amount of unavailable receipts or offsetting collections at the beginning of the year. Equal to the balance brought forward from the preceding year. This entry will include unappropriated special and trust fund receipts or receipts that are precluded from obligation because of a provision of law, such as a benefit formula or limitation on obligations in PY, CY, or BY. It will also be used for accounts that have offsetting collections that are unavailable for obligation because of limitations on obligations in PY, CY, or BY. Should be consistent with the amount reported on the Department of Treasury’s “Unappropriated Receipts Trial Balance,” Treasury Fiscal Service Form 6655. Entry will not differentiate between invested and uninvested amounts. For special and trust funds with no unappropriated or unavailable balances, the balance will be zero. <i>For changes, agencies should contact their OMB representative.</i>
02xx Receipts	Amounts of new receipts deposited in receipt accounts during the year, as reported in MAX schedule R. If receipts from more than one source are available for appropriation for the same purpose, separate sub-entries will identify the amount collected from each source.
03xx Offsetting collections	Amount of new offsetting collections credited to appropriation or fund accounts that are <i>unavailable</i> for obligation because of limitations. Equal to amounts on line 68.45 of the program and financing schedule.
0400 Total: Balances and collections	Sum of start of year balance; receipts; and offsetting collections.
05xx Appropriations (-)	Amount appropriated or estimated to be appropriated. Will exclude amounts precluded from obligation in a fiscal year because of provisions of law such as benefit formulas or limitations on obligations. Will include the amount that becomes available for obligation from balances of receipts that were previously unavailable. If more than one appropriation is made from a single receipt account, separate subentries will identify each appropriation involved. For accounts with limitations on the use of offsetting collections, will equal the amount of spending authority from balances of offsetting collections previously credited to the account but unavailable for obligation, to the extent that the amounts become available. For accounts with contract authority that will be liquidated by trust fund receipts, contract authority will be deducted from the balances rather than the amounts appropriated to liquidate such contract authority.

Entry*	Description
0610 Unobligated balance returned to receipts	Unobligated balances of appropriations that are returned to the receipt account and are available for subsequent appropriation action.
0620 Reduction pursuant to Public Law xxx–xxx	Reductions in budget authority that are returned to the receipt account pursuant to the BEA or other law.
0799 Balance, end of year	Total amount of unavailable receipts or offsetting collections carried forward at the end of the year.

*Entries in boldface will be generated automatically.

36.7. Budget plan schedule (MAX schedule D).

A special schedule on obligations for PY–BY is submitted by the Department of Defense–Military only. The schedule will appear immediately following

the program and financing schedule for affected accounts.

Data will be reported using the entries indicated below.

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

*Entries in boldface will be generated automatically.

36.8. Information on accounts required to submit budget execution (SF 133) reports (MAX schedule Z).

Since 1990, OMB Circular No. A–34 has required agencies to submit SF 133 budget execution reports electronically using the Treasury’s Financial Management Service Government On-line Accounting Link System (GOALS)/SF 133 system. In the GOALS system, SF 133 data are reported quarterly at the Treasury account level (i.e., each current or expired annual, multiyear, and no-year account is reported separately).

To ensure that budget execution data are reported for all applicable accounts and to establish a definitive link between budget formulation and execution data, agencies are required to review and update information in MAX schedule Z on Treasury accounts for which SF 133 data are to be reported in GOALS during FY 1999. These data should be revised at the same time as other MAX schedules. Information on new accounts subject to SF 133

reporting requirements during FY 1999 (e.g., newly enacted appropriations and other new Treasury accounts) should be added, and canceled accounts should be deleted. *Proposed new accounts for the upcoming budget (e.g., accounts proposed for FY 2000) should not be added to MAX schedule Z because they will not be used to report budget execution data during FY 1999.*

The information in MAX schedule Z relates to account characteristics (e.g., period of availability); no dollar amounts are required. MAX schedule Z will be included under transmittal code zero of the corresponding budget account, which usually is an aggregation of Treasury accounts (see section 11.5(a)). MAX schedule Z will include information related to Treasury accounts that are merged or consolidated for budget presentation purposes.

The following account information should be provided for each Treasury account that is subject to SF 133 reporting requirements during FY 1999. To revise data, enter the appropriate code in the brackets of the stub entry, as specified below.

Entry	Description
xxx0-01 Treasury agency/symbol [xx-xxxx]	Indicates the 2-digit agency code and 4-digit basic account symbol assigned by Treasury (e.g., 14-2100). (See section 20.3.)
xxx0-02 Period of availability for obligation [xxxx]	Indicates the period of availability for obligation of the funds (e.g., "98" for a FY 1998 appropriation with annual authority; "9899" for a FY 1998 appropriation with two-year availability). Use "X" for accounts with no-year availability. Each current or expired Treasury account must be listed separately.
xxx0-03 GOALS user IDs [xxxxxx]	Indicates the identification code entered by the agency user to gain access to the Treasury GOALS system (e.g., YCL134).

36.9 Schedule on the status of contingent emergency funding (MAX schedule V).

A schedule on the status of contingent emergency funding for PY through BY will be printed for all accounts with balances of emergency appropriations that are contingent on the President submitting a budget request to Congress designating the amount as an emergency requirement, as defined by the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. The schedule will reflect contingent emergency appropriations not available for obligation and releases of contingent emergency appropriations. A single schedule under transmittal code zero will be used to reflect total amounts reported under separate transmittal codes.

Agencies will not enter data in this schedule. Data on the PY start of year balance of contingent emergency funding and on adjustments will be entered directly by OMB. If an agency does not agree with the amounts entered by OMB, an explanation of the difference should be provided to the agency's OMB representative. Necessary changes will be made by OMB. The rest of the data will be automatically generated by MAX from data reported in the program and financing schedule (MAX schedule P), as part of the overnight production. Agencies should note that changes to MAX schedule V resulting from changes to MAX schedule P will not appear on screen until the next day.

The schedule appears following the summary of budget authority and outlays and will contain the following entries, as applicable:

Entry*	Description
0199 Balance of contingent emergency funding, start of year	The cumulative amount of emergency funding appropriated by Congress that is contingent on the President submitting a budget request to Congress designating the amount as an emergency requirement. <i>These data will be entered by OMB. For changes, agencies should contact their OMB representatives.</i>
0300-0389 New emergency funding not available for obligation	Portion of the new emergency appropriations reported on line 40.15 in MAX schedule P that is contingent on the President submitting a budget request to Congress designating the amount as an emergency requirement and that is not available for obligation until the contingency is met. <i>This entry will be copied automatically from line 40.60 in MAX schedule P.</i>
0399 Total new emergency funding	Sum of the entries on lines 0300-0389.
0400-0489 Releases of contingent emergency appropriations (-)	Amount of contingent emergency funding that has been designated by the President as an emergency requirement and made available for obligation. <i>This entry will be copied automatically from line 60.65 in MAX schedule P.</i>
0499 Total releases of contingent emergency appropriations (-)	Sum of the entries on lines 0400-0489.
0599 Adjustments	This entry will be used to report adjustments, such as expiring balances of contingent emergency appropriations and rescissions. <i>These data will be entered by OMB. For changes, agencies should contact their OMB representative.</i>
0799 Balance of contingent emergency funding, end of year	End of year balance of contingent emergency funding. The end of year balance will equal the balance at the start of the succeeding fiscal year.

* Entries in boldface will be generated automatically, as part of the overnight production.

36.10. Budget year appropriations requests in thousands of dollars (MAX schedule T).

MAX schedule T will be used to report, *in thousands of dollars*, the net amount of *budget year* budgetary resources contained in the appropriations language request for each account (see exhibit 36C). The schedule is required for all accounts with appropriations language requesting new spending authority for the budget year (e.g., accounts that report discretionary appropriations, discretionary limitations on expenses, and appropriated entitlements). This requirement pertains only to amounts reported in regular budget schedules under transmittal code 0 (see section 20.3). Limitations on direct loans and loan guarantees are not budgetary resources and should not be reported.

For the majority of budget accounts, only a single entry is required. For consolidated and merged accounts, separate line entries will be used to report the budget year appropriation request for each component account. All line entries will identify

the account involved using the six-digit basic account symbol assigned by the Treasury Department (see section 20.3). This code must be entered, as described in the *MAX Users' Guide*, before data on the budget year appropriation request can be entered in MAX.

Amounts that will be applied to repay debt, liquidate contract authority, or liquidate deficiencies will be excluded from the amounts reported. For transfers specified in appropriations language, amounts will be reported on a pre-transfer basis with the exception of amounts transferred from the Violent Crime Reduction Trust Fund (VCRTF), which will be included in the amount reported by the receiving account. Advance appropriations that will become available in the budget year and advance appropriations requested in the budget year for a future fiscal year will *not* be included in the amounts reported. For indefinite appropriations, agencies should enter their best estimate. All amounts reported in MAX schedule T should be consistent with the amounts reported in the program and financing schedule (MAX schedule P).

Financial Statements

Statement of Operations (MAX Schedule E)

GALLEY PROOF

Complete sets of these numbered proofs must be returned to OMB, whether they print or not.

PY-1-year immediately preceding past year
 PY-past year
 CY-current year
 BY-budget year

**GOV APPENDIX Part 1 J. 000-000 GOV.000
 F3623**

THE BUDGET FOR FISCAL YEAR 19BY
 DEPARTMENT OF GOVERNMENT

DEPARTMENT OF GOVERNMENT

BUREAU OF BUSINESS MANAGEMENT

Public enterprise funds:

COMMERCIAL REVOLVING FUND

**VGOV06164023
 S3644**

Statement of Operations (in millions of dollars)

Identification code 16-4023-0-3-754	19PY-1 actual	19PY actual	19CY est.	19BY est.
Industrial Program:				
0111 Revenue	9	14	6	10
0112 Expense.....	-7	-8	-8	-8
0119 Net income of loss (-).....	<u>2</u>	<u>6</u>	<u>-2</u>	<u>2</u>
Sales program:				
0121 Revenue	25	27	18	15
0122 Expense.....	-15	-20	-11	-10
0129 Net income or loss (-).....	<u>10</u>	<u>7</u>	<u>7</u>	<u>5</u>
Power program:				
0131 Revenue	39	28	34	22
0132 Expense.....	-13	-18	-20	-14
0139 Net income of loss (-).....	<u>26</u>	<u>10</u>	<u>14</u>	<u>8</u>
0191 Total revenues.....	73	69	58	47
0192 Total expenses.....	-35	-46	-39	-32
0199 Total income or loss (-).....	<u>38</u>	<u>23</u>	<u>19</u>	<u>15</u>

Where a fund has more than one program, show each program separately.

Financial Statements

Balance Sheet (MAX Schedule F)

PY—1-year preceding past year
 PY—past year
 CY—current year
 BY—budget year

GALLEY PROOF

GOV APPENDIX Part 1 J. 000-000 GOV.000
F3623

THE BUDGET FOR FISCAL YEAR 19BY

DEPARTMENT OF GOVERNMENT

DEPARTMENT OF GOVERNMENT

BUREAU OF BUSINESS MANAGEMENT

Public Enterprise Funds:

COMMERCIAL REVOLVING FUND

VG0V07164023
S3643

Balance Sheet (in millions of dollars)

Identification code 16-4023-0-3-754	19PY-1 actual	19PY actual	19CY estimate	19BY estimate
Assets:				
Federal assets:				
Investments in US securities:				
1102 Treasury securities, net.....	4	4	4	4
1104 Agency securities, net.....	1	2	2	2
1106 Receivables, net.....	1	1	1	1
Non-Federal assets:				
1201 Investments in non-Federal securities, net.....	1	2	2	2
1999 Total assets	7	9	9	9
Liabilities:				
Federal liabilities:				
2103 Debt.....	2	2	2	2
Non-Federal liabilities:				
2203 Debt.....	3	3	3	3
2999 Total liabilities	6	6	6	6
Net Position:				
3100 Appropriated capital.....	3	3	3	3
3999 Total net position	2	3	3	3
4999 Total liabilities and net position	7	9	9	9

Note: Additional information is required for direct and guaranteed loan financing accounts under the Federal Credit Reform Act (see section 36.3).

Budget Year Appropriations Request in Thousands of Dollars (MAX Schedule T)

MAX Schedule T will be used to report, in thousands of dollars, the net amount of budget year budgetary resources contained in the appropriations language request.

Amounts reported in MAX Schedule T should be consistent with amounts reported in MAX Schedule P.

- Amounts will be reported on a pre-transfer basis, except for transfers from the Violent Crime Reduction Trust Fund.
- Amounts applied to repay debt, liquidate contract authority, or liquidate deficiencies will be excluded.
- Advance appropriations will not be reported.

For consolidated or merged accounts, separate line entries will be used to report the budget year appropriation request. Each line will include the six-digit basic account symbol assigned by Treasury. The Treasury code does not need to be entered when only a single account is involved.

OFFICE OF THE SECRETARY
Salaries and Expenses

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

Account: 007-55-76-0030

Appropriations Requests in Thousands of Dollars (T):	PY	CY	BY
1000 01 Budget year budgetary resources [Treasury Acct]			100,788

Account: 007-55-76-0030

Program and Financing (P)	PY Actual	CY	BY
New budget authority (gross), detail:			
Current:			
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