

## SECTION 79—THE BUDGET DATA SYSTEM

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**Summary of Changes**

Adds an exhibit to crosswalk between old and new line numbers for the Change in Obligated Balance section of schedule X (exhibit [79E](#)).

### 79.1 What is the MAX system and how do I report data in MAX?

MAX A-11 Data Entry (MAX) is a computer system used to collect and process most of the information required for preparing the budget. MAX compiles the budget data using a series of schedules, or sets of data, within the MAX database. Each schedule describes a view of the President's Budget. An overview of all the schedules is provided in section [79.4](#).

You report data at the budget account level in MAX (see section [20.12\(a\)](#)). This information is aggregated to provide the totals presented in many of the tables in the President's Budget. Most amounts are reported in millions of dollars. The preferred method of rounding numbers is to the nearest even million (for example, both \$11,500,000 and \$12,500,000 would round to 12); however, use of standard off-the-shelf packages that round up when a number is exactly mid-way between two whole numbers is acceptable (for example, \$11,500,000 would round to 12 and \$12,500,000 would round to 13).

The MAX A-11 User's Guide is a comprehensive reference document that provides information on how to use MAX. It is available online, on the MAX A-11 website:

<https://max.omb.gov/maxportal/webPage/home/maxA11UsersGuide>

You must use the MAX A-11 system to submit your budget data. If data has already been entered for a particular account and transmittal code, you can retrieve and change the data using MAX. For a new account or transmittal code, you must create new shells of schedules before you can enter data. The User's Guide provides detailed instructions on how to create and edit schedules. You can also use MAX to generate several diagnostic computer reports.

MAX contains information on budget account titles and classifications and controls data entry. Before you can submit your budget data, an account must be established. Section [79.4](#) provides information on how to request new accounts or request changes to existing accounts.

MAX contains numerous crosschecks or error messages ("edit checks") to help ensure the consistency of the data. You can see all of the edit messages on the MAX A-11 Edit Checks report at this link:

[https://max.omb.gov/exercises/mds4/main/get\\_spreadsheet?xls\\_filename=MAX+A-11+Edit+Checks.xlsx&folder=BudgetSeason](https://max.omb.gov/exercises/mds4/main/get_spreadsheet?xls_filename=MAX+A-11+Edit+Checks.xlsx&folder=BudgetSeason)

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

OMB, in consultation with the Department of Treasury, assigns account identification codes. These codes are used to store and access data in MAX, run reports, and identify accounts in OMB and Treasury documents and MAX reports. While you can access your accounts in MAX without knowing the account number, you are required to perform several steps that can be eliminated if you do know it. Each account can be identified in several ways. For example, you can access your accounts in MAX by entering either the OMB account number or the Treasury account number. Regardless of which number you use, familiarity with the following coding options is helpful. See [exhibit 79D](#) for examples of various account code combinations.

- OMB agency code—Each department or independent agency has a unique three digit number assigned by OMB (see [appendix C](#) for list).
- OMB bureau code—Each bureau within each department or major agency has an agency-unique two-digit number assigned by OMB. Agencies that do not have distinct bureaus have a bureau code of "00" (see [appendix C](#) for list). Most receipt accounts do not have a distinct bureau and have a bureau code of "00".
- Treasury agency code—Each agency also has a two-digit number assigned by Treasury (see [appendix C](#) for list).
- Account symbol—Each account has an agency-unique number assigned by Treasury or, in the case of merged accounts, by OMB, that corresponds to the fund type (e.g., general, special). For expenditure accounts, this number is four digits and, for receipt accounts, this number is six digits.
- Transmittal code—Each account in MAX has a one-digit code that identifies the nature or timing of the associated schedules as described in [section 79.3](#).
- Fund code—[Section 20.12](#) explains fund codes and the account symbols associated with each fund type.
- Subfunction code—OMB assigns each account a three-digit code that corresponds to the account's subfunctional classification (e.g., national defense, income security, agriculture). (See [section 79.4\(d\)](#) for further explanation of subfunctions and [exhibit 79A](#) for a list of functional classifications.)

## 79.3 Which transmittal code should I use?

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

Most requests that are transmitted to the Congress in the President's Budget are for appropriations for the upcoming fiscal year. These requests are normally reported under transmittal code 0.

Transmittal Code	Title and description
0	Regular budget schedules.
1	Supplemental proposal. Use only for requesting supplemental CY amounts.
2	Legislative proposal, not subject to PAYGO. Use for the effects of proposals requiring authorizing legislation where those effects are not subject to PAYGO. These include both discretionary proposals that are contingent on the enactment of authorizing legislation, as well as mandatory and revenue proposals that do not have a PAYGO impact, which are sometimes referred to as third scorecard (see section <a href="#">20.3</a> ). Do not use for routine reauthorization of ongoing programs.
3	Appropriations language to be transmitted later. Use only with prior approval of OMB when language for a significant policy proposal cannot be transmitted in the budget.
4	Legislative proposal, subject to PAYGO. Use for the effects of proposals requiring authorizing legislation that are subject to PAYGO. Do not use for routine reauthorization of ongoing programs.
5	Rescission proposal pursuant to Title 10 of the Congressional Budget and Impoundment Control Act. Use only for requesting rescission of CY amounts.
7	Amounts included in the adjusted baseline. The amounts are excluded by OMB to produce the BBEDCA baseline. Use only at OMB direction.
8	Overseas contingency operations. Use only for amounts requested for BY through BY+9.
9	Reserved for OMB use.

Separate schedules using non-zero transmittal codes are required to identify proposed supplementals, supplementals requested in the budget, and items proposed for later transmittal under either existing or proposed authorizing legislation or their effect on the information presented in the regular schedule for the account. The combination of the regular schedule and the non-zero transmittal code schedule should display the condition of the account as it would exist if the Congress enacts the proposals.

When a supplemental proposal or legislative proposal involves a transfer between accounts, omit the transaction from the regular (transmittal code 0) schedules and display it in separate schedules for each of the affected accounts. See [exhibit 79C](#) for help in determining if your legislative proposal should be coded as a transmittal code 0, 2, or 4.

#### 79.4 How do I request new accounts, changes to existing accounts in MAX?

The MAX database contains information on budget account titles and classifications and controls data entry. Among other things, it contains information on:

- The account title, as it will be printed in the budget;
- The Treasury and OMB identification codes;
- Fund type;
- Subfunctional classification;

- Budget Enforcement (BEA) category;
- Congressional subcommittee assignment;
- Type of account (e.g., expenditure, receipt, trust, special, revolving);
- Whether more than half of the collections are user charges;
- Whether the account will finance payments to individuals;
- Whether the account is sequestrable or exempt;
- Whether the account has obligation limitations;
- Citation of legal authority to establish the account;
- For receipt accounts, the receipt type and source category; and for offsetting receipts, character classification; and
- Where the account will be printed in the budget (see section [95.3](#)).

(a) *General*

If you need to request a new account or make changes to an existing account, please contact your OMB budget representative. If requesting a new account, you will need to provide information on all the items in the bulleted list above except for the identification codes.

These classifications are discussed further below. OMB will coordinate with Treasury, as required, make the necessary changes, and notify you when the change is complete.

If you want to propose new financing methods, reorganizations, account mergers, or changes to the program activity structure in the program and financing schedule, OMB approval is required. You should submit requests for such changes by October 1, unless OMB specifies another date. If a change is dependent on pending decisions or results from late congressional action or other circumstances beyond your control, submit the request as soon as possible after October 1. If prospective internal reorganizations are likely to require budget structure changes, obtain OMB approval prior to implementing the reorganization.

Until requests are approved, base budget materials on the existing structure. If changes are approved, you must revise budget schedules and other materials accordingly.

(b) *Fund type and code*

OMB and Treasury will assign identification codes based on the type of fund involved and other characteristics of the proposed new account. The account symbol is based on the fund type. See section [20.12](#) for a detailed discussion of fund types.

## FUND TYPES AND CODES

Account symbol	Type of fund	Fund Code
0000–3899	General fund	1
5000–5999	Special fund	2
4000–4499	Public enterprise revolving fund	3
4500–4999	Intragovernmental revolving fund	4
3900–3999	Management fund	4
8000–8399 and 8500–8999	Trust non-revolving fund	7
8400–8499	Trust revolving fund	8
6000–6999	Deposit funds	N/A

Account symbol	Type of fund	Fund Code
F3800–F3899	Clearing accounts	N/A
90xx	Assigned by OMB to designate allowances	
991x–998x	Assigned by OMB for certain merged accounts	

(c) *BEA category*

For each expenditure or receipt account, OMB assigns a BEA category (e.g., discretionary, mandatory) that designates how the budgetary resources of the account will be classified for budget enforcement purposes (see section [81.2](#) for a summary of budget enforcement data classifications). In cases where the account will contain resources classified in more than one BEA category, OMB will identify the account as a "split" account.

(d) *Functional and subfunctional classification*

OMB normally assigns each expenditure and offsetting receipt account a single subfunction code (see [exhibit 79A](#) for a list of functional classifications). In rare cases, an appropriation account may be split between two or more subfunctions. If the subfunctions are in the same function, the code of the function is used (e.g., 500, 550, etc.). If two or more functions are involved, the code "999" is used. Annually, OMB consults with CBO and other relevant budget and appropriation committee staff members regarding functional and subfunctional classification. This process, which is required by statute, typically occurs from October through December (see section [25.3](#)).

(e) *User charge classification*

OMB designates whether any collections related to the account are user charges, as defined in section [20.7\(g\)](#). Receipts, offsetting receipts, and offsetting collections may be classified as user charges.

(f) *Receipt type*

Receipt accounts are classified either as governmental receipts or offsetting receipts. If the receipts associated with a particular program have more than one classification, separate receipt accounts must be established (see section [20.7](#) for a full discussion of receipts).

(g) *Source category code*

Each receipt type has a number of unique source category codes that enable MAX to produce tables needed for the budget. OMB assigns the codes when a new receipt account is established by determining the receipt type for the account and selecting an appropriate program category within that receipt type (see [exhibit 79B](#) for a list of source category codes).

(h) *Account mergers*

Two or more Treasury accounts may be merged into a single budget account with a single set of budget schedules:

- When two or more appropriation accounts are replaced by a single appropriation. Sometimes the amounts in the old accounts are merged by law into the successor account.
- When the budget proposes to merge several appropriations into a single account and request budget year appropriations on that basis. The objective of such proposed mergers is to permit

greater flexibility in achieving program goals by managing and budgeting at a higher level of aggregation. This objective must be balanced against other needs, including the need for public disclosure and review and control by the President and the Congress.

- For revolving fund feeder accounts, which are appropriation accounts whose budgetary resources are available only for transfer to specified revolving fund accounts. They should be merged into the revolving funds to which they relate, and the amounts included in the feeder accounts should not be separately identified.
- In some situations, OMB may choose to merge two or more Treasury accounts for presentation purposes.

The data is displayed in the Appendix in a single budget account, but the underlying TAFSs continue to be accounted for separately pursuant to law, unless Congressional action merges them.

### 79.5 What are the MAX schedules?

The following table lists the MAX schedules that appear in reports and computer screen:

MAX schedule	Description	A-11 section number
SCHEDULE A	POLICY ESTIMATES OF BUDGET AUTHORITY AND OUTLAYS	<a href="#">81</a>
SCHEDULE C	CHARACTER CLASSIFICATION	<a href="#">84</a>
SCHEDULE F	BALANCE SHEET	<a href="#">86.1</a>
SCHEDULE G	STATUS OF DIRECT LOANS, PRESIDENTIAL POLICY	<a href="#">185.11(b)</a>
SCHEDULE H	STATUS OF GUARANTEED LOANS, PRESIDENTIAL POLICY	<a href="#">185.11(c)</a>
SCHEDULE J	STATUS OF FUNDS	<a href="#">86.3</a>
SCHEDULE K	RECEIPTS, BASELINE ESTIMATES	<a href="#">81</a>
SCHEDULE N	SPECIAL AND TRUST FUND RECEIPTS	<a href="#">86.4</a>
SCHEDULE O	OBJECT CLASSIFICATION	<a href="#">83</a>
SCHEDULE P	PROGRAM AND FINANCING	<a href="#">82</a>
SCHEDULE Q	EMPLOYMENT SUMMARY	<a href="#">85</a>
SCHEDULE R	RECEIPTS, PRESIDENTIAL POLICY	<a href="#">81</a>
SCHEDULE S	BASELINE ESTIMATES OF BUDGET AUTHORITY AND OUTLAYS	<a href="#">81</a>
SCHEDULE T	BUDGET YEAR APPROPRIATIONS REQUESTS IN THOUSANDS OF DOLLARS	<a href="#">86.2</a>
SCHEDULE U	LOAN LEVELS AND SUBSIDY DATA, PRESIDENTIAL POLICY	<a href="#">185.10(c)</a>
SCHEDULE X	COMBINED SCHEDULE	<a href="#">82</a>
SCHEDULE Y	FEDERAL CREDIT DATA, BASELINE ESTIMATES	<a href="#">185.11(d)</a>

**79.6 What MAX changes were made this year?**

The following table lists the MAX changes that will affect the FY 2014 Budget:

MAX schedule, line code, and title		Change
<i>Program and Financing (P), Combined Schedule (X)</i>		
1001	Discretionary unobligated balance brought forward, Oct 1	Add
1103	Appropriation available in subsequent year	Change
1104	Appropriation available in prior year (-)	Add
1721	Spending authority from offsetting collections applied to deficiency by law (-) (discretionary)	Delete
1821	Spending authority from offsetting collections applied to deficiency by law (-) (mandatory)	Delete
4032	Interest on uninvested funds (discretionary)	Delete
4032-41	Policy Program [Text]	Delete
4032-71	Baseline Program [Text]	Delete
5080	Outstanding debt, SOY: Repayable advances (-)	Add
5081	Outstanding debt, EOY: Repayable advances (-)	Add
5082	Borrowing: Repayable advances	Add
<i>Schedule J</i>		
8805	Outstanding debt balance: Repayable advances	Add
9801	Obligated balance	Delete
9802	Unobligated balance	Delete
9899	Total commitments	Delete

In addition, the Change in Obligated Balance section of schedules X and P has been reorganized to present changes in unpaid obligations separately from changes in uncollected payments. See [exhibit 79E](#) for a crosswalk between the old and new lines.

In schedule Y, data for the 33xx series on agency debt held by the FFB will be collected out to BY+9 instead of BY+4.

## FUNCTIONAL CLASSIFICATION

**050 NATIONAL DEFENSE**

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

**150 INTERNATIONAL AFFAIRS**

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

**250 GENERAL SCIENCE, SPACE, AND TECHNOLOGY**

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

**270 ENERGY**

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

**300 NATURAL RESOURCES AND ENVIRONMENT**

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

**350 AGRICULTURE**

- 351 Farm income stabilization
- 352 Agricultural research and services

**370 COMMERCE AND HOUSING CREDIT**

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

**400 TRANSPORTATION**

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

**450 COMMUNITY AND REGIONAL DEVELOPMENT**

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

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

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

**550 HEALTH**

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

**570 MEDICARE**

- 571 Medicare

**600 INCOME SECURITY**

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

**650 SOCIAL SECURITY**

- 651 Social security

**700 VETERANS BENEFITS AND SERVICES**

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

**750 ADMINISTRATION OF JUSTICE**

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

**800 GENERAL GOVERNMENT**

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

**900 NET INTEREST**

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

**920 ALLOWANCES**

- 921-929 Allowances [Assigned by OMB]

**950 UNDISTRIBUTED OFFSETTING RECEIPTS**

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

**MULTIPLE FUNCTIONS**

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



SOURCE CATEGORY CODES FOR RECEIPT ACCOUNTS

GOVERNMENTAL RECEIPTS

[RECEIPT TYPE "G"]

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

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

OFFSETTING RECEIPTS

INTRAGOVERNMENTAL TRANSACTIONS

[RECEIPT TYPE "IF"]

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

[RECEIPT TYPE "UF"]

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

[RECEIPT TYPE "IT"]

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

**[RECEIPT TYPE "ID"]**

Inter-fund transactions:  
 Distributed by Agency:  
 On Budget:  
 Federal fund payments to trust funds:  
   Contributions to retirement and insurance programs:  
     Military retirement fund.....1612  
     Supplementary medical insurance.....1613  
     Hospital insurance.....1614  
     Railroad social security equivalent fund .....1615  
     Rail industry pension fund .....1620  
     Civilian supplementary retirement  
     contributions .....1616  
     Unemployment insurance.....1617  
     Other contributions .....1618  
   State and local government fiscal assistance.....1623  
   Miscellaneous payments .....1622  
 Trust fund payments to Federal funds:  
   Repayment of loans or advances to trust  
   funds .....1644  
   Quinquennial adjustment of military service  
   credits.....1695  
   Other .....1643  
 Off-Budget:  
   Old-age, survivors and disability, insurance .....1681

**[RECEIPT TYPE "UI"]**

Undistributed by agency:  
 On-Budget:  
   Employer share, employee retirement (on-budget):  
     Civil service retirement and disability  
     insurance .....1661  
     CSRDI from Postal Service.....1697  
     Hospital insurance (contribution as  
     employer) .....1662  
     Employer contributions to FHI from Postal  
     Service .....1696  
     Military retirement fund.....1664  
     Other Federal employees retirement .....1669  
   Interest received by on-budget trust funds .....1670  
 Off-Budget:  
   Employer share, employee retirement  
   (off-budget).....1682  
   Interest received by off-budget trust fund .....1683

PROPRIETARY RECEIPTS FROM THE PUBLIC

**[RECEIPT TYPE "P"]**

Distributed by agency:  
 Interest:  
   Interest on foreign loans and deferred foreign  
   collections.....1715  
   Interest on deposits in tax and loan accounts .....1716  
   Other interest .....1717  
   Dividends and other earnings.....1750  
   Royalties and rents .....2050

Sale of products:  
   Sale of timber and other natural land products .....2220  
   Sale of minerals and mineral products.....2230  
   Sale of power and other utilities .....2240  
   Other.....2299  
 Fees and other charges for services and special benefits:  
   Medicare premiums and other charges .....2460  
   Employees health benefits premiums .....2462  
   Nuclear waste disposal revenues .....2464  
   Veterans life insurance (trust funds).....2465  
   Tolls and other revenues, Panama Canal .....2466  
   Other.....2467  
 Sale of Government property:  
   Military assistance program sales (trust funds).....2637  
   Sale of land and other real property.....2515  
   Sale from the stockpile of strategic and other  
   materials .....2636  
   Other.....2799  
 Realization upon loans and investments:  
   Dollar repayments of loans, Agency for International  
   Development .....2961  
   Foreign military credit sales .....2962  
   Negative subsidies and downward re-estimates....2965  
   Repayment of loans to foreign nations .....2997  
   Other.....2998  
 Recoveries and refunds .....3100  
 Gifts and contributions .....3101  
 Miscellaneous receipt accounts .....3102

**[RECEIPT TYPE "UP"]**

Undistributed by agency:\*

Outer Continental Shelf escrow account  
 (Function 908).....3220  
 Outer Continental Shelf rents and bonuses (953).....3230  
 Outer Continental Shelf royalties (953).....3240  
 Arctic National Wildlife Refuge (959).....3245  
 Sale of major assets (954) .....3250  
 Other undistributed offsetting receipts (959).....3252

OFFSETTING GOVERNMENTAL RECEIPTS

**[RECEIPT TYPE "OG"]**

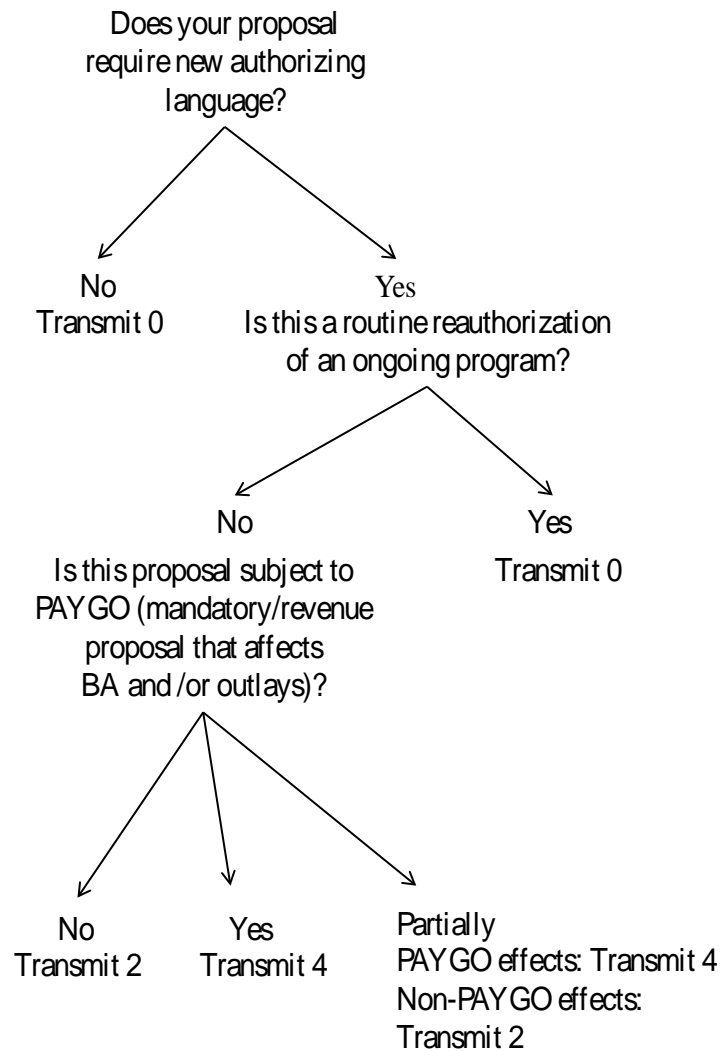
Distributed by Agency:  
   Defense cooperation.....4001  
   Regulatory fees .....4025  
   Other .....4050

**[RECEIPT TYPE "UG"]**

Undistributed by agency:  
   Spectrum auction proceeds.....5000

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

## When do I use Transmit 0, 2, or 4?<sup>1</sup>

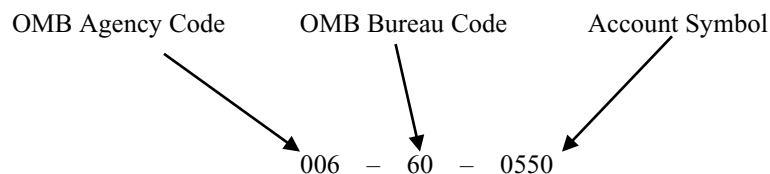


<sup>1</sup> Use transmit 1 for supplemental proposals for current year BA that do not require new authorizing language.

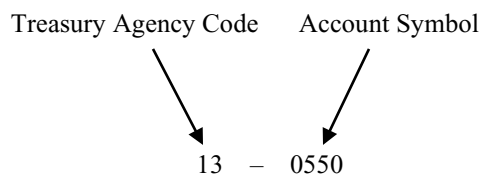
**Examples of Different Account Identification Codes**

The following example illustrates the various account code combinations for the Salaries and Expenses account of the National Telecommunications and Information Administration of the Department of Commerce:

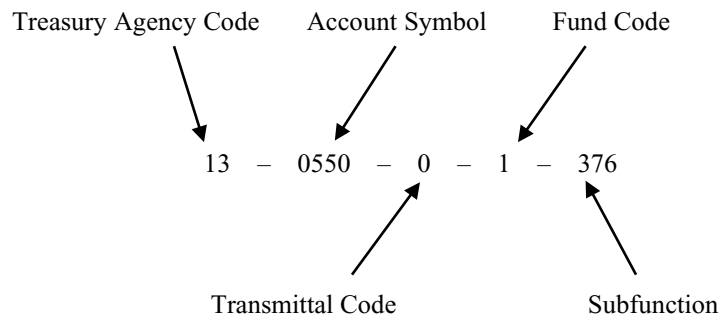
- ▶ OMB account number



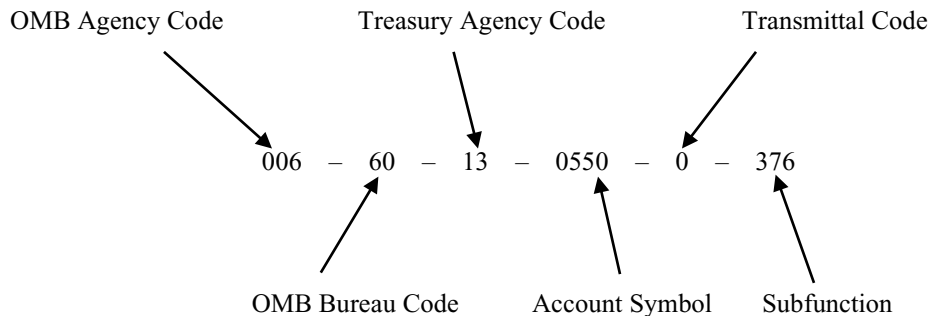
- ▶ Treasury account number



- ▶ Account identification code as shown in Budget Appendix



- ▶ Account identification code as shown at top of MAX data entry screen



### Crosswalk to Old Line Numbers for Change in Obligated Balance

New Line #	Old Line #	Line Description
		<b>Change in obligated balance</b>
		<b>Unpaid obligations</b>
3000	3000	Unpaid obligations, brought forward, Oct 1
3001	3001	Adjustments to unpaid obligations, brought forward, Oct 1
3010	3030	Obligations incurred, unexpired accounts
3011	3031	Obligations incurred, expired accounts
3020	3040	Outlays
3030	3060	Unpaid obligations transferred to other accounts
3031	3061	Unpaid obligations transferred from other accounts
3040	3080	Recoveries of prior year unpaid obligations, unexpired accounts
3041	3081	Recoveries of prior year unpaid obligations, expired accounts
3050	3090	Unpaid obligations, end of year
		<b>Uncollected payments</b>
3060	3010	Uncollected pymts, Fed sources, brought forward, Oct 1
3061	3011	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1
3070	3050	Change in uncollected pymts, Fed sources, unexpired
3071	3051	Change in uncollected pymts, Fed sources, expired
3080	3070	Uncollected pymts, Fed sources transferred to other accounts
3081	3071	Uncollected pymts from Fed sources transferred from other accounts
3090	3091	Uncollected pymts, Fed sources, end of year
		<b>Memorandum (non-add) entries</b>
3100	3020	Obligated balance, start of year
3200	3100	Obligated balance, end of year

