

## SECTION 86 -- OTHER MAX DATA

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**Summary of Changes**

Statement of operations (MAX schedule E) allows agencies and GSEs to report comprehensive income (section 86.2).

Net position entries on the balance sheet (MAX schedule F) are consistent with OMB Bulletin 97-01, Form and Content of Agency Financial Statements, as amended (section 86.2).

Instructions on budget execution information (MAX schedule Z) reflect use of the new Treasury FACTS II system for reporting (section 86.5).

MAX automatically generates the status of funds schedule (MAX schedule J), but agencies can enter additional detail on cash income and outgo (section 86.6).

The schedule on the status of contingent emergency funding (MAX schedule V) has been dropped.

**86.1 Personnel summary (MAX schedule Q).**

The personnel summary shows the total full-time equivalent (FTE) employment of straight-time compensable workyears (i.e., not overtime) financed by an account for PY through BY. FTE employment includes straight-time hours for ceiling exempt employees and excludes estimates for terminal leave, overtime and holiday hours. The method for calculating workyears is described in section 32.3. You must provide a personnel summary

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when 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 83.7). You must also provide a personnel summary for allocation accounts. For allocation accounts, the parent agency will report the obligation, but the receiving agency will report the FTEs.

When an agency hires another agency to perform some work, the hiring agency reports no FTEs and shows the obligations in a non-employment object class. The performing agency hired to do the work reports both the FTEs and funding on a reimbursable basis.

You must ensure that FTE levels in the personnel summary and funding for FTEs in the object class schedule are reported consistently. See Appendix E, exhibit 3E, for a diagnostic report that compares FTE levels and funding for FTEs.

You must also ensure that agency-wide FTE totals agree with the “approved” levels in the current and budget years. Prior year FTEs in the personnel summary should equal the year-end FTE usage that agencies report on the SF 113-G to the Office of Personnel Management (OPM). See Appendix E, exhibit 2E for a diagnostic report that compares agency-wide “approved” FTE levels with FTE levels in the personnel summary.

While the definition of object class 11.1 (see section 83.7) stipulates that compensation must be included for all workdays in the fiscal year, the past year FTE data in the personnel summary should equal the year-end FTE usage that agencies report on the SF 113-G to OPM. See section 32.3 for policies related to FTE levels.

Use the four-digit line numbering scheme described in the following table to code entries in MAX schedule Q.

**PERSONNEL SUMMARY**

<b>Entry</b>	<b>Description</b>
Xxxx	The first digit of the line number distinguishes between direct, reimbursable, and other categories, consistent with the reporting of data in the object classification schedule (see section 83.4). Use the following codes: 1—direct 2—reimbursable 3—allocation account 6—limitation account-direct 7—limitation account-reimbursable
xXxx	The second digit of the line number distinguishes between civilian and military personnel. Use the following codes: 0—civilian personnel 1—military personnel

Entry	Description
xxXx	<p>The third digit of the line number indicates whether the FTEs are subject to the ceilings set forth in the Federal Workforce Restructuring Act (FWRA). Use the following codes:</p> <p>0—subject to FWRA ceilings 1—exempt from FWRA ceilings</p> <p><i>Note: The following agencies have FTEs that are exempt from the FWRA in the PY: 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. All FTEs are exempt from FWRA in the current and budget years.</i></p>
xxx1	The fourth digit is always 1.

## 86.2 Financial statements (MAX schedules E and F).

### (a) General instructions.

Financial statements consist of the following information:

- C Statement of operations (MAX schedule E), which covers PY-1 through BY.
- C Balance sheet (MAX schedule F), which covers PY-1 through BY.

You must submit financial statements for:

- C All Government-sponsored enterprise funds;
- C Credit liquidating and financing accounts, except statements of operation are not required for credit financing accounts; and
- C When specifically required by OMB, revolving funds (including trust revolving funds) that conduct business-like activities with the public and intragovernmental revolving funds.

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.

You must submit separate schedules for supplemental requests and proposed legislation items that show the effect of the supplemental request or proposed legislation on the information presented in the regular schedules for the account.

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(b) *Statement of operations (MAX schedule E).*

Statements of operations provide information on the net income (or loss) of programs and on the total revenue, expense, and income or loss for the account as a whole. Statements of operations are not required for credit financing accounts. Report amounts based on accrual accounting standards.

Statements of operation are also used to report comprehensive income. Generally this applies only to Government-sponsored enterprises. *Comprehensive income* is the change in equity (assets less liabilities) during a period except that amount which results from investments by owners and distributions to owners. It is the sum of net income and other comprehensive income. *Other comprehensive income* consists of revenues, expenses, gains and losses that under generally accepted accounting principles are included in comprehensive income but excluded from net income. It should be divided among major components, if material.

Prepare statements of operations in the format of exhibit 86A, 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, report the revenue, expense, and net income or loss for each program separately. Use a two-digit group code to group data by program, as described in the MAX User's Guide.

Use the four-digit line numbering scheme described in the following table to code the entries in MAX schedule Q. MAX will automatically generate the total and subtotal entries.

**STATEMENT OF OPERATIONS**

<b>Entry</b>	<b>Description</b>
01xx	The first digit will always be "0" and the second digit will always be "1".
01Xx	Use the third digit with values of 0 through 8 to identify different programs. When you are presenting two or more programs, a subtotal is required and will take on the value of 9.
01xX	Use the fourth digit to indicate whether the data represent revenue, expense, or net income or loss: 1—Revenue 2—Expense ( <i>Note: Enter expense as a negative (-) amount</i> ) 5—Net income or loss <i>Use the following only if you have comprehensive income to report:</i> 8—Other comprehensive income 9—Total comprehensive income

(c) *Balance sheet (MAX schedule F).*

Balance sheets provide information on program assets, liabilities, and net position and are used to assess the resources available for Federal programs.

Prepare balance sheets in the format of exhibit 86B, 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.

Use the entries listed below 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, 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. The following table bridges from Standard General Ledger (SGL) accounts to the MAX line entry. MAX will automatically generate the line entries indicated in **boldface**.

## BALANCE SHEET

SGL Account	Entry	Description
<b>ASSETS</b>		
<i>Federal assets:</i>		
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.		
1010	1101 Fund balances with Treasury	The unobligated and obligated balances with Treasury for 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 US securities:	Total investments in Federal securities. These consist of securities issued by Federal agencies including 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 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). In direct loan financing accounts, receivables are the obligated but undisbursed subsidy in the program account. Report interest receivable related to direct loans

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SGL Account	Entry	Description
		and acquired defaulted guaranteed loans separately below as a component of credit program receivables.
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 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. Advance and prepayments made to Federal agencies are intragovernmental and are accounted for and reported separately from those made to non-Federal entities.
<p><i>Non-Federal assets:</i> 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.</p>		
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, you should use market value when there is: C An intent to sell the securities prior to maturity; and C 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. 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.
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 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.
<p><i>Credit program receivables and related foreclosed property:</i> These items represent the net value of assets related to pre-1992 and post-1991 direct loans receivable and acquired defaulted guaranteed loans receivable.</p>		

SGL Account	Entry	Description
<i>Net value of assets related to post-1991 direct loans receivable:</i>		
1350	1401 Direct loans receivable, gross	The face value of all direct loans outstanding excluding 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	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. 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.)
<b>1499 Net present value of assets related to direct loans</b>		The sum of lines 1401 through 1405.
<i>Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:</i>		
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.

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SGL Account	Entry	Description
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.)
<b>1599 Net present value of assets related to defaulted guaranteed loans</b>		The sum of lines 1501 through 1505.
<i>Net value of assets related to pre-1992 direct loans receivable and acquired defaulted guaranteed loans receivable:</i>		
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.
<b>1604 Direct loans and interest receivable, net</b>		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.
<b>1699 Value of assets related to direct loans</b>		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.

SGL Account	Entry	Description
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.
	<b>1704 Defaulted guaranteed loans and interest receivable, net</b>	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.
	<b>1799 Value of assets related to loan guarantees</b>	The sum of lines 1704 through 1706.
<i>Other Federal assets:</i>		
1100	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"> <li>• Coins, paper currency, and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit;</li> <li>• Amounts on demand deposit with banks or other financial institutions;</li> <li>• Cash held in imprest funds; and</li> <li>• Foreign currencies, which, for accounting purposes, should be translated into U.S. dollars at the exchange rate on the financial statement date.</li> </ul> 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: <ul style="list-style-type: none"> <li>• Held for sale;</li> <li>• In the process of production for sale; or</li> <li>• 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.</li> </ul>
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

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SGL Account	Entry	Description
		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.
	<b>1999 Total assets</b>	The sum of lines 1101 through 1207, 1499, 1599, 1699, 1799, 1801 through 1901.
<b>LIABILITIES</b>		
Recognize liabilities 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.		
<i>Federal liabilities:</i>		
These liabilities arise from transactions among Federal agencies. Federal liabilities are claims against the agency by other Federal agencies.		
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 cumulative amounts of borrowing (less repayments) 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	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.
<i>Non-Federal liabilities:</i>		
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.		
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.

SGL Account	Entry	Description
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	<p>The present value of the liability for capital leases. A capital lease is one that transfers substantially all the benefits and risks inherent in the ownership of property. This transfer occurs if, at the inception of the lease, one or more of the following criteria exist:</p> <ul style="list-style-type: none"> <li>• Ownership of the property is transferred to the lessee by the end of the lease term;</li> <li>• The lease contains a bargain purchase option;</li> <li>• The lease term is substantially (i.e., 75% or more) equal to the estimated useful life of the leased property; or</li> <li>• 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.</li> </ul> <p>The lessee accounts for such a lease as the acquisition of an asset and the incurrence of a liability.</p>
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	<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"> <li>C Entitlement benefits due and payable at the end of the year;</li> <li>C Advances and prepayments received from other non-Federal agencies or the public for goods to be delivered or services to be performed;</li> </ul>

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SGL Account	Entry	Description
		<p>C Deposit fund amounts held in escrow, estimated losses for commitments, and contingencies if:</p> <p style="padding-left: 40px;">&lt; Information available before the statements are issued indicates an asset probably has been</p> <p style="padding-left: 80px;">impaired or a liability incurred as of the date of the statements, and</p> <p style="padding-left: 40px;">&lt; 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> <p>Examples of commitments and contingencies for which you should report the estimated losses on this line are:</p> <p>C Insurance —Insurance payments due for losses resulting from bank failures, crop failures, floods, expropriations, loss of life, and similar unplanned events.</p> <p>C Indemnity Agreements —Reimbursements due to licensees or contractors for losses incurred in support of Government activities.</p> <p>C Adjudicated Claims —Claims against the Government that are in the process of judicial proceedings.</p> <p>C Commitments to international institutions —payments due to international financial institutions.</p>
	<b>2999 Total liabilities</b>	The sum of lines 2101 through 2207.
<b>NET POSITION</b>		
The components of net position are classified as follows:		
3100	3100 Unexpended appropriations	The portion of the agency's appropriations represented by undelivered orders and unobligated balances.
3300	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.
	<b>3999 Total net position</b>	The sum of lines 3100 through 3300.
	<b>4999 Total liabilities and net position</b>	The sum of lines 2999 and 3999.

**86.3 Budget plan schedule (MAX schedule D).**

Only DoD-Military submits a special schedule on obligations for PY through BY.

Use the entries in the following table to prepare MAX schedule D. MAX will automatically generate the line entries indicated in **boldface**.

**BUDGET PLAN**

Entry	Description
<i>Direct program:</i> 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.)  For the third and fourth digits, use the values of 01 through 89 to identify direct program activities in the budget plan.
<b>xx91 Subtotal, direct</b>	Use the value 91 for subtotals of direct program activities, as follows: 0691—subtotal for activities coded 0601 through 0689. 0791—subtotal for activities coded 0701 through 0789.  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.
<b>0893 Total budget plan</b>	Total obligations reported in the budget plan.

**86.4 Budget year appropriations requests in thousands of dollars (MAX 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 each account (see exhibit 86C). You must provide this information 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 79.2). Don't report limitations on direct loans and loan guarantees; they are not budgetary resources.

For the majority of budget accounts, only a single entry is required. For consolidated and merged accounts, use separate line entries to report the budget year appropriation request for each component account. Identify all line entries with the account involved using the six-digit basic account symbol assigned by the Treasury Department (see exhibit 86C). This code is required in order to enter data on the budget year request.

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Exclude amounts that will be applied to repay debt, liquidate contract authority, or liquidate deficiencies from the amounts reported. For transfers specified in appropriations language, report amounts on a pre-transfer basis with the exception of amounts transferred from the Violent Crime Reduction Trust Fund (VCRTF), which you must include in the amount reported by the receiving account. Do not include advance appropriations that will become available in the budget year and advance appropriations requested in the budget year for a future fiscal year in the amounts reported. For indefinite appropriations, enter your best estimate. Ensure that all amounts reported in MAX schedule T are consistent with the amounts reported in the program and financing schedule (MAX schedule P).

**86.5 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 a Treasury Department, Financial Management Service data collection 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, you must review and update information in MAX schedule Z on Treasury accounts for which SF 133 data are to be reported in FACTS II during FY 2000. (Consult your budget execution office to obtain the requested information.) You should revise these data at the same time as other MAX schedules. Add information on new accounts subject to SF 133 reporting requirements during FY 2000 (e.g., newly enacted appropriations and other new Treasury accounts), and delete canceled accounts. You should not add proposed new accounts for the upcoming budget (e.g., accounts proposed for FY 2001) to MAX schedule Z because they will not be used to report budget execution data during FY 2000.

The information in MAX schedule Z relates to account characteristics (e.g., period of availability); no dollar amounts are required. Include MAX schedule Z under the transmittal code zero of the corresponding budget account, which usually is an aggregation of Treasury accounts (see section 71.1). Include in MAX schedule Z information related to Treasury accounts that are merged or consolidated for budget presentation purposes.

Provide the following account information for each Treasury account that is subject to SF 133 reporting requirements during FY 2000. To revise data, enter the appropriate code in the brackets of the stub entry, as specified below. You should assign line numbers between 100 and 399 in the first column.

**MAX SCHEDULE Z**

	<b>Entry</b>	<b>Description</b>
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).
xxx0-02	Period of availability for obligation [xxxx]	Indicates the period of availability for obligation of the funds (e.g., "99" for a FY 1999 appropriation with annual authority; "9900" for a FY 1999 appropriation with two-year availability). Use "X" for accounts with no-year availability. Each current or expired Treasury account must be listed separately.

Entry	Description
xxx0-03    FACTS II user ID [xxxxxx]	Indicates the identification code entered by the agency user to gain access to the Treasury FACTS II system.

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

The schedule on the status of funds provides information on balances, cash income, and cash outgo during PY through BY for major trust and special funds and the Overseas Private Investment Corporation, as specified in the following table. Additional funds may be subject to these requirements, upon the request of OMB.

#### FUNDS REQUIRED TO SUBMIT STATUS OF FUNDS DATA

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 United States Government life insurance fund
DOD-Civil	Military retirement fund Education benefits 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	Rail industry pension fund Supplemental annuity pension fund Railroad social security equivalent benefit fund

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All data is reported under transmittal code zero. The CY and BY columns of the table include the effect of supplemental requests, rescission proposals, and proposed legislation on separate lines. Exhibit 7E shows the relationships between data in MAX schedules N, P, and J.

MAX schedule J uses the following line entries. MAX will automatically generate this schedule (with the exception of commitments against unexpended balances) based on information in MAX schedules A, N, P, and R. You may enter subaccount program detail for cash income and cash outgo through the normal MAX data entry system.

**SCHEDULE ON THE STATUS OF FUNDS**

<b>Entry</b>	<b>Description</b>
<i>Unexpended balance, start of year:</i>	
0100 Cash balance	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. Divides the amount between balances that have been invested in U.S. securities and cash balances. Shows U.S. securities as U.S. securities (par value) and unrealized discounts. Where amounts have been borrowed from Treasury, shows the total amount of outstanding principal on line 0105.
0101 U.S. Securities: Par value	
0102 Unrealized discounts (-)	
0105 Outstanding debt to Treasury	
(-)	
<b>0199 Total balance, start of year</b>	Sum of the entries on lines 0100-0105.
<i>Cash income during the year:</i>	
0200-0219 Governmental receipts:	Reports amounts on lines 0200-0279 for each receipt account in the fund and identifies each receipt account by title. Reports offsetting collections (cash) credited to expenditure accounts on lines 0280-0289 and identifies amounts by the title of the fund account. (Amounts are consistent with amounts reported on lines 8800-8845 in MAX schedule P.) Identifies legislative proposals, supplemental requests, and rescission proposals separately under the title to which they apply, with the stub entry modified, as appropriate, to indicate the nature of the proposal.
0220-0239 Proprietary receipts:	
0240-0259 Intragovernmental transactions:	
0260-0279 Offsetting governmental receipts:	
0280-0289 Offsetting collections:	
<b>0297 Income under present law</b>	Subtotals for the income entries above.
<b>0298 Income under proposed legislation</b>	
<b>0299 Total cash income</b>	Sum of the entries on lines 0200-0289.
05xx Cash outgo during the year (-)	Amounts on lines 0500-0589 report 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 are used to report the respective accounts responsible for the outlays from the fund. Outlays whose levels are controlled through limitations (e.g., administrative expenses)

Entry	Description
	are reported as outlays under current law. Provides separate identification and amounts for outlays under supplemental requests, proposed legislation, and rescission proposals.
<b>0597</b>	<b>Outgo under present law (-)</b>
<b>0598</b>	<b>Outgo under proposed legislation (-)</b>
<b>0599</b>	<b>Total cash outgo (-)</b>
	Subtotals for the cash outgo entries above.
	Sum of the entries on lines 0500-0589.
<i>Adjustments:</i>	
0625	Expired or permanently canceled balances (-)
	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, amounts that are returned to the receipt account and available for subsequent appropriation action are not reported.</i>
0645	Transfers, net
	Net amount of unpaid obligations (obligated balances) and unobligated balances transferred from (+) or to (-) other accounts. <i>Corresponds to amounts reported in schedule P on lines 2221, 2222, 4100, 4200, 6100, 6200, 6861, 6862, 6961, 6962, 7331, and 7332.</i>
0650	Other adjustments
	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. Not reported are 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.
<b>0699</b>	<b>Total adjustments</b>
	Sum of the entries on lines 0625-0650.
<i>Unexpended balance, end of year:</i>	
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. Where amounts have been borrowed from Treasury, the total amount of outstanding principal is shown on line 0705.
<b>0799</b>	<b>Total balance, end of year</b>
	Sum of the entries on lines 0700-0705.

**SECTION 86 -- OTHER MAX DATA**

Entry	Description
<i>Commitments against unexpended balance, end of year:</i>	
0801	Obligated balance (-)
0802	Unobligated balance (-)
<b>0899</b>	<b>Total commitments (-)</b>
<b>0900</b>	<b>Uncommitted balance, end of year</b>

*Not automatically generated.  
Use these lines only at the direction of OMB.*

Sum of lines 0801 and 0802.  
Sum of lines 0799 and line 0899 (a minus entry).

**86.7 Schedule on unavailable collections (MAX schedule N)**

(a) *General.*

A schedule on unavailable collections is required for:

- C All special and non-revolving trust funds; and
- C 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 71.2), specify whether a new schedule on unavailable collections is required or if an existing schedule on unavailable collections should be used to report the transactions related to the new account.

The schedule is automatically generated from MAX data. A single schedule, under transmittal code zero will be used to reflect total amounts reported under separate transmittal codes. (Appendix E, exhibit 7E, describes the relationships between entries in MAX schedules N, P, and J.)

(b) *Data elements.*

OMB will automatically load information on the PY start of year balance from data reported in the previous year's budget. If you do not agree with the amounts entered by OMB, provide an explanation of the difference to your 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 overnight production. *You 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. You may modify stub entries, as appropriate through MAX.

Entry	Description
<b>0199</b> <b>Balance, start of year</b>	Total amount of unavailable receipts or offsetting collections at the beginning of the year. Equal to the balance brought forward from the

Entry	Description
02xx Receipts	<p>preceding year. Includes 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. Also 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. For changes, you should contact your OMB representative.</p>
03xx Offsetting collections	<p>Amount of new offsetting collections credited to appropriation or fund accounts that are unavailable for obligation because of limitations. Equal to amounts on lines 6845 and 6945 of the program and financing schedule.</p>
0400 Total: Balances and collections	<p>Sum of start of year balance, receipts, and offsetting collections.</p>
05xx Appropriations (-)	<p>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 the fund, separate subentries will identify each appropriation involved.</p> <p>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.</p> <p>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.</p>
0610 Unobligated balance returned to receipts	<p>Unobligated balances of appropriations that are returned to the receipt account and are available for subsequent appropriation action.</p>
0620 Reduction pursuant to Public Law xxx-xxx	<p>Reductions in budget authority that are returned to the receipt account pursuant to the BEA or other law.</p>
0799 Balance, end of year	<p>Total amount of unavailable receipts or offsetting collections carried forward at the end of the year.</p>

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

A schedule on the status of contract authority is required and automatically generated for each account reporting contract authority in PY, CY, or BY. 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. *You 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.

**SCHEDULE ON UNFUNDED CONTRACT AUTHORITY**

Entry	Description
<b>0100</b> <b>Balance, start of year</b>	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 2149 and 7249 of the program and financing schedule.
<b>0199</b> <b>Total balance, start of year</b>	Sum of the balance entries on lines 0100.
<b>0200</b> <b>Contract authority</b>	Amount of contract authority provided for the period (generally in substantive law). This entry will be consistent with the entries on lines 49xx and 66xx 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.
<b>0210</b> <b>Contract authority, supplemental request</b>	
<b>0220</b> <b>Contract authority, legislative proposal</b>	
<b>0230</b> <b>Reduction in contract authority pursuant to Public Law 99-177</b>	
<b>0299</b> <b>Total contract authority</b>	Sum of the contract authority entries on lines 0200-0230.
<b>0300</b> <b>Unfunded balance rescission proposal (-)</b>	Amount of contract authority proposed for rescission. Derived from amounts on lines 4935, 4936, and 6635 of the program and financing schedule for the rescission proposal (transmittal code "5").
<b>0309</b> <b>Total unfunded balance rescission proposals</b>	Sum of the balance rescission proposal entries on lines 0300.
<b>0340</b> <b>Unobligated balance transferred</b>	Amount of unobligated balances of contract authority transferred to or from other accounts. This entry will be consistent with amounts on line 2221 and 2222 of the program and financing schedule.
<b>0350</b> <b>Unfunded balance expiring (-)</b>	Amount of definite contract authority, expiring or withdrawn, for which liquidating cash will not be required. This entry will be consistent with amounts on line 2230 of the program and financing schedule.
<b>0360</b> <b>Adjustments in expired accounts</b>	Amount of upward or downward adjustments in obligations that were made in accounts that expired prior to the

Entry	Description
	beginning of the fiscal year. This entry will be consistent with amounts on line 7340 of the program and financing schedule.
<b>0400 Appropriation to liquidate contract authority (-)</b>	The appropriation provided or requested to liquidate contract authority, equal to the sum of lines 4049 and 6049 of the program and financing schedule.
<b>0499 Total appropriations to liquidate contract authority</b>	Sum of the appropriations to liquidate contract authority entries on lines 0400.
<b>0500 Offsetting collections applied to liquidate contract authority (-)</b>	Amount of offsetting collections used to liquidate contract authority equal to line 6849 and 6949 of the program and financing schedule.
<b>0600 Balance of contract authority withdrawn (-)</b>	The withdrawal of balances of indefinite contract authority realized through downward adjustments of prior year obligations that have been withdrawn. Equal to the amounts on line 2275 of the program and financing schedule.
<b>0700 Balance, end of year</b>	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 2449 and 7449 of the program and financing schedule. The end of year balance will equal the balance at the start of the succeeding fiscal year.
<b>0799 Total balance, end of year</b>	Sum of the balance entries on lines 0700.

### 86.9 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 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. 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 79.2.)

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<b>Entry</b>	<b>Description</b>
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

### Statement of Operations (MAX Schedule E)

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

**Statement of Operations (in millions of dollars)**

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

Identification code 16-4023-0-3-754	PY-1 actual	PY actual	CY est.	BY est.
Industrial Program:				
0111 Revenue.....	9	14	6	10
0112 Expense.....	-7	-8	-8	-8
0115 Net income or 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
0125 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
0135 Net income or 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
0195 Total income or loss (-).....	<u>38</u>	<u>23</u>	<u>19</u>	<u>15</u>

## Financial Statements

### Balance Sheet (MAX Schedule F)

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

**Balance Sheet (in millions of dollars)**

Identification code 16-4023-0-3-754	PY-1 actual	PY actual	CY estimate	BY estimate
<b>Assets:</b>				
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
<b>1999 Total assets</b> .....	<b>7</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>Liabilities:</b>				
Federal liabilities:				
2103 Debt.....	2	2	2	2
Non-Federal liabilities:				
2203 Debt.....	3	3	3	3
<b>2999 Total liabilities</b> .....	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Net Position:</b>				
3100 Unexpended appropriations.....	3	3	3	3
<b>3999 Total net position</b> .....	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>4999 Total liabilities and net position</b> .....	<b>7</b>	<b>9</b>	<b>9</b>	<b>9</b>

Note: Additional information is required for direct and guaranteed loan financing accounts under the Federal Credit Reform Act (see section 86.2).

## Budget Year Appropriations Request in Thousands of Dollars (MAX 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.

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

Report amounts on a pre-transfer basis, except for transfers from the Violent Crime Reduction Trust Fund.

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

Do not report advance appropriations.

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.

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:			
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