SUMMARY OF CHANGES

Clarifies the preferred method of rounding (section 79.1).

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 collects 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 would round to $12 and $12,500,000 would round to $13).

The Budget Account Title (BAT) file contains information on budget account titles and classifications and controls MAX data entry. Among other things, the BAT contains information on:

- The account title, as it will be printed in the budget;
- The Treasury and OMB identification codes;
- Subfunction classification;
- Budget Enforcement Act (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;
- For receipt accounts, the receipt type; and for offsetting receipts, character classification; and
- Where the account will be printed in the budget (see section 95.3).
Section 79.3 provides information on requesting new accounts and changes to existing accounts and the information contained in the BAT file.

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

If you have computer access to MAX, you must use the 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 MAX schedules shells before you can enter data. The User's Guide provides detailed instructions on how to create and edit MAX schedules. You can also use MAX to generate several diagnostic computer reports.

MAX contains numerous crosschecks or error messages ("edit checks") to help ensure the consistency of the data. Appendix D, which will be issued in the fall, describes the MAX edit checks.

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 computer reports, and identify accounts in OMB and Treasury documents and MAX computer 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. This is in contrast to finding your account in the Treasury Combined Statement Appendix, where only the Treasury account number or the name of the account within the agency listing may be used. Regardless of which number you use, familiarity with the following coding options is helpful.

- 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 below.

<table>
<thead>
<tr>
<th>Transmittal Code</th>
<th>Title and description</th>
<th>Footnotes used in “Federal Programs by Agency and Account” listing in the budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Regular budget schedules.</td>
<td>n/a</td>
</tr>
</tbody>
</table>
### Transmittal Codes

<table>
<thead>
<tr>
<th>Transmittal Code</th>
<th>Title and description</th>
<th>Footnotes used in “Federal Programs by Agency and Account” listing in the budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Supplemental proposal. Use only for requesting supplemental CY amounts.</td>
<td>A</td>
</tr>
<tr>
<td>2</td>
<td>Legislative proposal, not subject to PAYGO. Use for legislative proposals requiring authorizing legislation that are not subject to PAYGO. Do not use for routine reauthorization of agency programs.</td>
<td>J</td>
</tr>
<tr>
<td>3</td>
<td>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.</td>
<td>I</td>
</tr>
<tr>
<td>4</td>
<td>Legislative proposal, subject to PAYGO. Use for legislative proposals requiring authorizing legislation that have a PAYGO effect. Do not use for routine reauthorization of ongoing programs.</td>
<td>B</td>
</tr>
<tr>
<td>5</td>
<td>Rescission proposal. Use only for requesting rescission of CY amounts.</td>
<td>H</td>
</tr>
<tr>
<td>9</td>
<td>Reserved for OMB use.</td>
<td>n/a</td>
</tr>
</tbody>
</table>

- 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 79.3(d) for further explanation of subfunctions and exhibit 79A for a list of functional classifications.)

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**
  - OMB Agency Code
  - OMB Bureau Code
  - Account Symbol
  
  ![Diagram](attachment:image.png)

- **Treasury account number**
  - Treasury Agency Code
  - Account Symbol
  
  ![Diagram](attachment:image.png)
79.3 How do I request new accounts, changes to existing accounts, or changes to the information contained in the BAT file?

(a) General.

If you need to request a new account or make changes to an existing account or the information contained in the BAT file, please advise your agency's OMB budget representative. If requesting a new account, you will need to provide information on:

- Fund type
- BEA category
- Function
- User charges
- Receipt type
- Receipt source
- Legal authority

These classifications are discussed further below. OMB will coordinate with Treasury, as required, make the necessary changes to the BAT file, 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.

<table>
<thead>
<tr>
<th>Account symbol</th>
<th>Type of fund</th>
<th>Fund Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>0000–3899</td>
<td>General fund</td>
<td>1</td>
</tr>
<tr>
<td>5000–5999</td>
<td>Special fund</td>
<td>2</td>
</tr>
<tr>
<td>4000–4499</td>
<td>Public enterprise revolving fund</td>
<td>3</td>
</tr>
<tr>
<td>4500–4999</td>
<td>Intragovernmental revolving fund</td>
<td>4</td>
</tr>
<tr>
<td>3900–3999</td>
<td>Management fund</td>
<td>4</td>
</tr>
<tr>
<td>8000–8399 and 8500–8999</td>
<td>Trust non-revolving fund</td>
<td>7</td>
</tr>
<tr>
<td>8400–8499</td>
<td>Trust revolving fund</td>
<td>8</td>
</tr>
<tr>
<td>6000–6999</td>
<td>Deposit funds</td>
<td>N/A</td>
</tr>
<tr>
<td>F3800–F3899</td>
<td>Clearing accounts</td>
<td>N/A</td>
</tr>
<tr>
<td>90xx</td>
<td>Assigned by OMB to designate allowances</td>
<td></td>
</tr>
<tr>
<td>991x–998x</td>
<td>Assigned by OMB to designate merged accounts</td>
<td></td>
</tr>
</tbody>
</table>

In cases where two or more accounts with different account symbols are included in a merged schedule, "99" is used for the first and second positions, the third position designates the fund type, and the fourth position uniquely identifies the merged schedules.

(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 BEA purposes (see section 81.2 for a summary of BEA 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 combined into a single budget account with a single set of budget schedules.

The underlying accounts are replaced and accounted for by a single budget account:

- 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.

The underlying accounts are displayed under a single budget account but continue to be accounted for separately for:

- Federal fund accounts for which no budget authority is anticipated after the past year;

- Permanent general and special fund appropriations that are used for similar purposes or where accounts contain small sums that have no direct bearing on programs financed by current appropriations;

- Small trust fund accounts; and
• Below threshold accounts (that is, accounts with amounts of $500,000 or less) with larger accounts. For this purpose, below threshold trust fund accounts may be merged with general fund accounts.

79.4 What are the MAX schedules?

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

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

79.5 What MAX changes were made this year?

The following table lists the MAX changes that will affect the FY 2010 Budget:

<table>
<thead>
<tr>
<th>MAX schedule, line code, and title</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program and Financing (P)</td>
<td></td>
</tr>
<tr>
<td>2145</td>
<td>Add</td>
</tr>
</tbody>
</table>

Adjustment to unobligated balance carried forward, start of year
### MAX schedule, line code, and title

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>7245</td>
<td>Adjustment to obligated balance carried forward, start of year</td>
<td>Add</td>
</tr>
</tbody>
</table>

### Status of funds (J)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>0110</td>
<td>Adjustment to unobligated balance carried forward</td>
<td>Add</td>
</tr>
<tr>
<td>0111</td>
<td>Adjustment to obligated balance carried forward</td>
<td>Add</td>
</tr>
<tr>
<td>0190-0195</td>
<td>Other Adjustments</td>
<td>Change</td>
</tr>
<tr>
<td>8804</td>
<td>Unavailable balance, end of year: offsetting collections</td>
<td>Add</td>
</tr>
</tbody>
</table>
### Functional Classification

<table>
<thead>
<tr>
<th>050 National Defense</th>
<th>570 Medicare</th>
</tr>
</thead>
<tbody>
<tr>
<td>051 Department of Defense-Military</td>
<td>571 Medicare</td>
</tr>
<tr>
<td>053 Atomic energy defense activities</td>
<td></td>
</tr>
<tr>
<td>054 Defense-related activities</td>
<td></td>
</tr>
<tr>
<td>150 International Affairs</td>
<td>600 Income Security</td>
</tr>
<tr>
<td>151 International development and humanitaritan assistance</td>
<td>601 General retirement and disability insurance (excluding social security)</td>
</tr>
<tr>
<td>152 International security assistance</td>
<td>602 Federal employee retirement and disability</td>
</tr>
<tr>
<td>153 Conduct of foreign affairs</td>
<td>603 Unemployment compensation</td>
</tr>
<tr>
<td>154 Foreign information and exchange activities</td>
<td>604 Housing assistance</td>
</tr>
<tr>
<td>155 International financial programs</td>
<td>605 Food and nutrition assistance</td>
</tr>
<tr>
<td>156 Other international programs</td>
<td>609 Other income security</td>
</tr>
<tr>
<td>250 General Science, Space, and Technology</td>
<td>650 Social Security</td>
</tr>
<tr>
<td>251 General science and basic research</td>
<td>700 Veterans Benefits and Services</td>
</tr>
<tr>
<td>252 Space flight, research, and supporting activities</td>
<td>701 Income security for veterans</td>
</tr>
<tr>
<td>270 Energy</td>
<td>702 Veterans education, training, and rehabilitation</td>
</tr>
<tr>
<td>271 Energy supply</td>
<td>703 Hospital and medical care for veterans</td>
</tr>
<tr>
<td>272 Energy conservation</td>
<td>704 Veterans housing</td>
</tr>
<tr>
<td>274 Emergency energy preparedness</td>
<td>705 Other veterans benefits and services</td>
</tr>
<tr>
<td>276 Energy information, policy, and regulation</td>
<td>750 Administration of Justice</td>
</tr>
<tr>
<td>300 Natural Resources and Environment</td>
<td>751 Federal law enforcement activities</td>
</tr>
<tr>
<td>301 Water resources</td>
<td>752 Federal litigative and judicial activities</td>
</tr>
<tr>
<td>302 Conservation and land management</td>
<td>753 Federal correctional activities</td>
</tr>
<tr>
<td>303 Recreational resources</td>
<td>754 Criminal justice assistance</td>
</tr>
<tr>
<td>304 Pollution control and abatement</td>
<td></td>
</tr>
<tr>
<td>306 Other natural resources</td>
<td></td>
</tr>
<tr>
<td>350 Agriculture</td>
<td>800 General Government</td>
</tr>
<tr>
<td>351 Farm income stabilization</td>
<td>801 Legislative functions</td>
</tr>
<tr>
<td>352 Agricultural research and services</td>
<td>802 Executive direction and management</td>
</tr>
<tr>
<td>370 Commerce and Housing Credit</td>
<td>803 Central fiscal operations</td>
</tr>
<tr>
<td>371 Mortgage credit</td>
<td>804 General property and records management</td>
</tr>
<tr>
<td>372 Postal Service</td>
<td>805 Central personnel management</td>
</tr>
<tr>
<td>373 Deposit insurance</td>
<td>806 General purpose fiscal assistance</td>
</tr>
<tr>
<td>376 Other advancement of commerce</td>
<td>808 Other general government</td>
</tr>
<tr>
<td>390 Transportation</td>
<td>809 Deductions for offsetting receipts</td>
</tr>
<tr>
<td>400 Ground transportation</td>
<td></td>
</tr>
<tr>
<td>401 Air transportation</td>
<td></td>
</tr>
<tr>
<td>403 Water transportation</td>
<td></td>
</tr>
<tr>
<td>407 Other transportation</td>
<td></td>
</tr>
<tr>
<td>450 Community and Regional Development</td>
<td>900 Net Interest</td>
</tr>
<tr>
<td>451 Community development</td>
<td>901 Interest on Treasury debt securities (gross)</td>
</tr>
<tr>
<td>452 Area and regional development</td>
<td>902 Interest received by on-budget trust funds</td>
</tr>
<tr>
<td>453 Disaster relief and insurance</td>
<td>903 Interest received by off-budget trust funds</td>
</tr>
<tr>
<td>490 Special interests</td>
<td>908 Other interest</td>
</tr>
<tr>
<td>500 Education, Training, Employment, and Social Services</td>
<td>909 Other investment income</td>
</tr>
<tr>
<td>501 Elementary, secondary, and vocational education</td>
<td>920 Allowances [Assigned by OMB]</td>
</tr>
<tr>
<td>502 Higher education</td>
<td>921–929 Allowances [Assigned by OMB]</td>
</tr>
<tr>
<td>503 Research and general education aids</td>
<td>950 Undistributed Offsetting Receipts</td>
</tr>
<tr>
<td>504 Training and employment</td>
<td>951 Employer share, employee retirement (on-budget)</td>
</tr>
<tr>
<td>505 Other labor services</td>
<td>952 Employer share, employee retirement (off-budget)</td>
</tr>
<tr>
<td>506 Social services</td>
<td>953 Rents and royalties on the Outer Continental Shelf</td>
</tr>
<tr>
<td>550 Health</td>
<td>954 Sale of major assets</td>
</tr>
<tr>
<td>551 Health care services</td>
<td>959 Other undistributed offsetting receipts</td>
</tr>
<tr>
<td>552 Health research and training</td>
<td></td>
</tr>
<tr>
<td>554 Consumer and occupational health and safety</td>
<td>999 Multifunction account [used for accounts that involve two or more major functions]</td>
</tr>
</tbody>
</table>
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:
Miscellaneous excise taxes ........................................ 0320
Tobacco excise taxes .................................................. 0311
Ozone depletion excise tax ........................................ 0315
Alcohol excise tax ..................................................... 0312
Telephone excise tax .................................................. 0314
Transportation fuels tax ............................................ 0316
Other Federal fund excise taxes ................................ 0310

Trust funds:
Highway trust fund ................................................... 0322
National recreational trails trust fund ....................... 0323
Airport and airway trust fund .................................. 0325
Aquatic resources trust fund .................................... 0330
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
Vaccine injury compensation trust fund .................... 0345
National endorsement 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
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
Restitutions, reparations, and recoveries under military occupation .................................................. 1050
Confiscated assets .................................................... 1150
Confiscated Iraqi assets .............................................. 1155
Gifts and contributions .............................................. 1200
Refunds and recoveries .............................................. 1250
Proposed Legislative Plug ........................................ 1300

OFFSETTING RECEIPTS

INTRAGOVERNMENTAL TRANSACTIONS

[RECEIPT TYPE "IF"]

Federal intrafunds 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 intrafunds 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 intrafunds 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 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
### Trust fund payments to Federal funds:
- Repayment of loans or advances to trust funds
- Quinquennial adjustment of military service credits
- Other

### Off-Budget:
- Old-age, survivors and disability, insurance

**[RECEIPT TYPE "UI"]**

### Undistributed by agency:

**On-Budget:**
- Employer share, employee retirement (on-budget):
  - Civil service retirement and disability insurance
  - CSRS/DS from Postal Service
  - Hospital insurance (contribution as employer)
  - Employer contributions to FHI from Postal Service
- Military retirement fund
- Interest received by on-budget trust funds

**Off-Budget:**
- Employer share, employee retirement (off-budget)
- Interest received by off-budget trust fund

**PROPRIETARY RECEIPTS FROM THE PUBLIC**

**[RECEIPT TYPE "P"]**

### Distributed by agency:

**Interest:**
- Interest on foreign loans and deferred foreign collections
- Interest on deposits in tax and loan accounts
- Other interest
- Dividends and other earnings
- Royalties and rents

**Sale of products:**
- Sale of timber and other natural land products
- Sale of minerals and mineral products
- Sale of power and other utilities
- Other

**Fees and other charges for services and special benefits:**
- Medicare premiums and other charges
- Employees health benefits premiums
- Nuclear waste disposal revenues
- Veterans life insurance (trust funds)
- Tolls and other revenues, Panama Canal
- Other

**Sale of Government property:**
- Military assistance program sales (trust funds)
- Sale of land and other real property
- Sale from the stockpile of strategic and other materials
- Other

**Realization upon loans and investments:**
- Dollar repayments of loans, Agency for International Development
- Foreign military credit sales
- Repayment of loans to foreign nations
- Other
- Recoveries and refunds
- Miscellaneous receipt accounts

**[RECEIPT TYPE "UG"]**

### Undistributed by agency:

**On-Budget:**
- Interest on foreign loans and deferred foreign collections
- Defense cooperation
- Regulatory fees
- Other

**Off-Budget:**
- Sale of major assets
- Other undistributed offsetting receipts

**OFFSETTING GOVERNMENTAL RECEIPTS**

**[RECEIPT TYPE "OG"]**

### Distributed by agency:

**Defense cooperation**

**[RECEIPT TYPE "UG"]**

### Undistributed by agency:

**Special receipts from the public:**
- Spectrum auction proceeds

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