

**CHAPTER 22. SPECIAL AND TRUST FUND RECEIPTS, SCHEDULE N**

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**CHAPTER 22. SPECIAL AND TRUST FUND RECEIPTS, SCHEDULE N****22.1 PURPOSE.**

- 22.1.1 This report provides information on receipts, balances, and appropriations for special and non-revolving trust funds, and includes one Schedule N for each fund.

**22.2 AUTHORITIES AND REFERENCES.**

- 22.2.1 OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget, Section 86. This Circular provides annual guidance on budget preparation, including specific guidance on this report.
- 22.2.2 MAX User's Guide. This manual, referenced in OMB Circular No. A-11, instructs OMB examiners and Agency analysts in the use of the MAX data entry system.

**22.3 ROLES AND RESPONSIBILITIES.**

- 22.3.1 Control Account Managers and Center CFOs. Shall respond to data calls by providing the information in the manner and time frame specified in the call.
- 22.3.2 Director, Budget Division, OCFO. Shall prepare and submit the report as required by OMB Circular No. A-11.

**22.4 REPORT REQUIREMENTS.****22.4.1 Major Components.**

- A. Schedule N includes all receipts and offsetting receipts that pertain to a particular special or trust fund account, the account's adjustments and balances, and appropriations.
- B. OMB Circular No. A-11, Section 86, provides details on how to prepare this schedule through the MAX system.

- 22.4.2 To Whom the Report Is Submitted. The report is submitted to OMB through MAX, the 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.

- 22.4.3 When the Data Is Due. Schedule N is submitted during the annual budget formulation process, and OMB sets the specific due dates for MAX reports in the budget guidance.