

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

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Summary of Changes

For the 2006 Budget, OMB is changing the way it collects certain budget data in MAX. "Like data" will be grouped together, and agencies will report all the information required for schedules A, S, and P in a single worksheet (schedule X). Schedule X will use the same line codes as those schedules, and whenever schedule X is updated, the changes will be copied to the relevant lines in schedules A, S, and P; all the lines in schedules A, S, and P will be protected. Even though data for schedules A, S, and P will be collected in schedule X, sections 81 and 82 provide the descriptions and explanations of the line entries that pertain to those schedules. OMB will issue detailed instructions on schedule X at a later date.

Adds memorandum entries to schedule P to report unavailable balances of offsetting collections (section [82.7](#)).

Clarifies the purpose of the FACTS II fourth quarter revision window and materiality of errors (section [82.15](#)).

82.1 What is the purpose of the program and financing schedule and how is it organized?

This Appendix schedule presents information on agency programs, the allocation of budgetary resources by activity, the status of those resources, and spending patterns. It is used to:

- Analyze and evaluate the estimates;

- Compare enacted funding levels to the President's request;
- Relate budget formulation to budget execution (estimates to actuals); and
- Identify programmatic and historical trends.

The schedule covers PY through BY, except Defense agencies must also report on BY+1 in the years they are required to submit a biennial budget request. MAX generates schedule P from data that you enter into schedule X and into Treasury systems for preparation of the Treasury Combined Statement.

The MAX system automatically generates totals and subtotals, start of year balances, and selected other entries, including net outlays for the past year. In most cases, you will not be able override the generated amounts. [Section 79](#) describes the MAX budget system, and the MAX A-11 User's Guide provides detailed information on the system.

Schedule P consists of the following parts:

- Obligations by program activity ([section 82.2](#)).
- Budgetary resources available for obligation ([section 82.3](#)).
- New budget authority (gross), detail ([section 82.3](#)).
- Change in obligated balances ([section 82.4](#)).
- Outlays (gross), detail ([section 82.5](#)).
- Offsets to gross budget authority and outlays ([section 82.6](#)).
- Net budget authority and outlays ([section 82.6](#)).
- Memorandum (non-add) entries ([section 82.7](#)).

82.2 How do I report obligations by program activity?

Schedule P shows the activities or projects financed by the account and the amount of budgetary resources required to finance these activities and projects. It presents the new obligations estimated to be incurred for each activity (see [section 20.5](#) for instructions on when to record obligations). In some cases, schedule P also contains non-add performance activities within a program activity. See paragraph (e) below for additional information on performance activities.

(a) *Selecting program activities.*

Use activities that provide a constructive basis for analyzing and evaluating the estimates. Keep the number of activities to a reasonable minimum without sacrificing clarity. Do not use subactivities (such as projects or recipient institutions), unless the amounts are significant and the breakdown necessary to provide full understanding. The activities should:

- Clearly indicate the services to be performed or the programs to be conducted;
- Finance no more than one strategic goal or objective;
- Distinguish investment, developmental, grant and subsidy, and operating programs; and,
- Relate to administrative control and operation of the agency.

Unless otherwise noted, you must:

- Distinguish direct obligations from reimbursable programs; and,
- Have adequate accounting support for obligations shown in the actual column.

Having adequate accounting support means that your agency's financial system records obligations in a way that allows you to create a straight-forward cross-walk between the projects or limitations in the

financial system and schedule P program activities. Typically, you will have many projects or limitations in your financial systems that correspond to one schedule P activity.

Prior to publication of the FY 2005 Budget, about 40 percent of executive branch programs will have been evaluated using the Program Assessment Rating Tool (PART). When a PART program corresponds to a schedule P program activity, you should indicate in the narrative statement that the schedule P activity has been evaluated with the PART.

In those cases when a PART program fits within a budget account, but is not currently a schedule P program activity, you are encouraged to modify the program activity section so that the PART program becomes a discrete schedule P activity.

Obtain approval for any changes in activity structure from OMB prior to your budget submission.

(b) *Allocating expenses to activities.*

Charge personnel compensation to activities on the basis of organizational units or on the basis of specific assignments. When feasible, distribute other administrative and overhead expenses among activities. However, you must be able to readily separate these overhead expenses from other charges. If you need to distribute amounts between two or more activities, base the distribution on readily supportable factors. Be consistent from year to year, and do not rely on overly detailed procedures.

Do not report adjustments to obligations in expired accounts in this part of schedule P. Report them under changes in obligated balances, on line 7340 of (see [section 82.4](#)). For the regular budget schedules (transmittal code 0), you must report all obligations as positive amounts.

(c) *Reimbursable programs.*

If your account includes reimbursable obligations (see [section 20.5](#)), show the obligations financed by reimbursements separately from direct obligations. Use the side headings "Direct program" and "Reimbursable program" to distinguish between the two types of obligations. List activities under each side heading if the amounts are significant or add to the understanding of the program. If the same activities are conducted on both a direct and reimbursable basis, you may list the same entries in both sections.

Report all the obligations in non-credit revolving fund accounts as reimbursable; report all the obligations in credit program and liquidating accounts as direct. The amounts you report for direct and reimbursable programs in schedules P and O must tie.

(d) *Program activity codes.*

Program activity codes are unique to each account and have no relationship to the codes shown in other schedules, except for credit programs (as described below). Use the four-digit line numbering scheme described in the following table to code the activities and subactivities listed in schedule P.

(e) *Performance activities.*

When you know the level of funding within a program activity that finances a specific performance metric (e.g., outcomes or outputs), you should show the metric and its obligations on a performance activity line. The obligations for performance activities are non-add entries.

OBLIGATIONS BY PROGRAM ACTIVITY

Entry	Description
All accounts:	
0xxx	The first digit will always be zero (0).
Non-credit programs:	
The line codes are unique to each account and have no relationship to information shown in other schedules.	
Direct programs:	
0Xxx	For the second digit, use the values 0 through 8 to identify the activity or subactivity group.
0xXX	For the third and fourth digits, use the values 01 through 89 to identify activity or subactivity detail items. Any number sequence in this range is valid. For subtotals, use the values 91 through 98 as follows: <ul style="list-style-type: none"> • Xx91—Single activity or subactivity group subtotal • Xx92—Subtotal of two activity or subactivity groups • Xx93—Subtotal of three activity or subactivity groups Use the value 00 for running subtotals (i.e., previous subtotal plus additional activity or subactivity group).
Reimbursable programs:	
If coding requirements for reimbursable programs create difficulties in developing the account display, consult with OMB. The second digit will always be 9.	
09Xx	For the third digit, use the values 0 through 8; for the fourth digit, use the values 1 through 8 to identify activity or subactivity detail items.
09xX	For subtotals, use the value 9 for the fourth digit as follows: <ul style="list-style-type: none"> • 0909—Subtotal of activities on lines 0901 through 0908 • 0919—Subtotal of activities on lines 0910 through 0918 • 0929—Subtotal of activities on lines 0920 through 0928 • 0939—Subtotal of activities on lines 0930 through 0938 • 0959—Subtotal of activities on lines 0940 through 0958 Use the value 0999 for reporting total reimbursable obligations when both direct and multiple reimbursable activities are reported.
Credit programs:	
Use the following standard line coding scheme for credit programs. See sections 185.10 and 185.11 for more information on requirements related to credit financing and liquidating accounts.	
Credit program accounts:	
0001	Direct loan subsidy
0002	Loan guarantee subsidy
0003	Subsidy for modifications of direct loan terms
0004	Subsidy for modifications of loan guarantees

Entry	Description
0005	Reestimates of direct loan subsidy
0006	Interest on reestimates of direct loan subsidy
0007	Reestimates of loan guarantees
0008	Interest on reestimates of loan guarantee subsidy
0009	Administrative expenses
Credit financing accounts:	
0001	Direct obligations or default claim payments
0002	Payment of interest to Treasury
0003–0009	Other obligations
0801	Negative subsidies paid to receipt accounts
0802	Downward reestimates paid to receipt accounts
0803	Adjusting payments to liquidating accounts
0804	Interest on downward reestimates
All accounts:	
1000	Total new obligations. MAX will generate this line from the detail you enter. Equals line 2395, with the opposite sign.
Accounts with performance activities:	Show performance activities using the same line number as the program activity, but include a line serial number for each performance activity.
xxxx.XX	Note that each performance activity line in schedule P must have a corresponding line in the performance metrics schedule (see section 85).

82.3 How do I report the budgetary resources available for obligation?

Schedule P identifies all the budgetary resources available for obligation in the account and provides detailed information on the new budget authority in the account.

(a) *Budgetary resources available for obligation.*

Schedule P tracks the status of budgetary resources available for obligation from the start of the fiscal year to the end of the fiscal year. The resources include unobligated balances carried over from prior years, new budget authority, and adjustments to those amounts (such as transfers of balances to and from other budget accounts and recoveries resulting from downward adjustments of prior year obligations). You deduct new obligations and expiring or withdrawn amounts to arrive at the end-of-year unobligated balances. Do not include expired amounts or amounts unavailable for obligation.

Use the entries in the following table to prepare this section of schedule P. Consult with OMB if you want to modify the standard line titles. MAX will automatically generate the line entries indicated in **boldface**.

BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION

	Entry	Description
2140	Unobligated balance carried forward, start of year	Unobligated balance of appropriations or other budgetary resources carried forward from the preceding year and available for obligation without new action by Congress. MAX copies CY and BY from the end of year amounts reported on line 2440 for the previous year. Includes uninvested balances and balances invested in Federal securities (par value), adjusted for unrealized discounts (a negative amount). Includes all unobligated balances (appropriations, borrowing authority, contract authority, fund balances) at the start of the year. Does not include any deficiencies reported in the prior year's budget on line 2397 that have been liquidated by an appropriation or spending authority from offsetting collections; expired unobligated balances; or special and trust fund amounts and offsetting collections that are not available for obligation because of provisions of law, such as benefit formulas or limitations on obligations (see section 20).
2200	New budget authority (gross)	The total amount of gross budget authority. Automatically generated from the sum of the detailed budget authority entries on lines 4000 through 6962. It also equals line 7000.
2210	Resources available from recoveries of prior year obligations	Amount made available for obligation in no-year and <i>unexpired</i> multiple-year accounts through recoveries (i.e., deobligation or downward adjustments) of obligations incurred in prior years. Equals line 7345, but with opposite sign. Use line 2210 only for PY or CY if recoveries have already occurred prior to transmittal of the budget—unless specifically approved in advance by OMB. Note: Net recoveries of current year obligations against new obligations for the same year without further identification. Report recoveries of prior year obligations in expired annual and multiple-year accounts on line 7340.
2221	Unobligated balance transferred to other accounts (–) [xx–xxxx]	Amount of unexpired unobligated balance transferred to other accounts that represents an adjustment to the accounts involved and does not involve an obligation or an outlay (see section 20). Use only for transfers of balances of prior year resources when the purpose of the funding has not changed (e.g., transfers of activities under reorganization plans) or transfers of balances resulting from general transfer authority. Show transfers of balances of prior year resources that result from legislation that changes the purpose for which the amounts are available as adjustments to budget authority on line 4100. Generally, transfers to other accounts cannot exceed the unobligated balance at the start of the year.
2222	Unobligated balance transferred from other accounts (+) [xx–xxxx]	Amount of unexpired available unobligated balances transferred from other accounts that represents an adjustment to the accounts involved and does not involve an obligation or an outlay (section 20). Use only for transfers of balances of prior year resources when the purpose of the funding has not changed (e.g., transfers of activities under reorganization plans) or transfers of balances resulting from general transfer authority. Show transfers of balances of prior year resources that result from legislation that changes the purpose for which the amounts are available as adjustments to budget authority on line 4200.

Entry	Description
2230 Expired unobligated balance transfer to unexpired account (+)	<p>Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).</p> <p>Amount of expired unobligated balances transferred into this account as the result of authority to extend the period of availability of expired balances. Do not use for expired balance transfers that are considered to be reappropriations and must be reported as new budget authority (see sections 20.4(h) and 121.10). Also, amount of any expired expenditure transfers receivable transferred from an expired account to an unexpired account.</p> <p><i>See lines 5000/6300 for expired balance transfers that are classified as reappropriations.</i></p>
2240 Capital transfer to general fund (–)	<p>Amount of balances deposited to Treasury capital transfer receipt accounts, such as "Earnings of Government-owned enterprises," or "Repayments of capital investment, Government-owned enterprises." Don't include interest payments or capital transfers of offsetting collections received during the year (see lines 6827 and 6927).</p>
2260 Portion applied to repay debt (–)	<p>Amount of balances used for repayment of debt. Do not include appropriations or new offsetting collections used to retire outstanding debt (see lines 4047, 6047, 6847, and 6947).</p>
2270 Balance of borrowing authority withdrawn (–)	<p>Use these entries to report withdrawn unobligated balances of indefinite borrowing or contract authority realized in no-year or multiple year accounts through deobligation or downward adjustments of prior year obligations reported on lines 2210 and 7345.</p> <p>Note: When new appropriations or spending authority from offsetting collections are used to liquidate obligations initially incurred against borrowing authority, report the amounts on lines 6053, 6853, or 6953, as appropriate.</p>
2275 Balance of contract authority withdrawn (–)	
2380 Reduction pursuant to P.L. 99–177 in unobligated balances (discretionary) (–)	<p>Amount of cancellation of unobligated balances of prior year budgetary resources pursuant to Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H). <i>Use only for PY and CY and only in accounts in the national defense function (050).</i></p>
2385 Reduction pursuant to P.L. 99–177 in unobligated balances (mandatory) (–)	
2390 Total budgetary resources available for obligation	<p>Automatically generated from the sum of lines 2140 through 2385, when there are multiple entries on lines 2140 through 2385.</p>
2395 Total new obligations (–)	<p>Automatically copied from line 1000, with opposite sign.</p>
2397 Deficiency	<p>Amount of obligations (as of the end of the year) that exceeds the budgetary resources available for obligation and requires an appropriation or future offsetting collections to liquidate. This amount is reportable as a violation of the Antideficiency Act. Use this entry in the year in which the deficiency is incurred. Also report the deficiency on line 9190 until liquidated.</p> <p>Note: See section 145 for additional reporting requirements on deficiencies.</p>

Entry	Description
2398 Unobligated balance expiring or withdrawn (–)	Amount available for obligation during the year that ceased to be available for obligation during the fiscal year (other than amounts rescinded by law). Include expiring unobligated balances (even if they have been reappropriated) and unobligated balances returned to unappropriated receipts. Include unobligated balances of unexpired amounts written off or withdrawn by administrative action. Also, include recoveries of prior year obligations and cash refunds of previously appropriated receipts that are available for a subsequent appropriation and are returned to unappropriated receipts. Do not include cancellation of unobligated balances that expired in prior years. Do not include withdrawals of indefinite contract authority or borrowing authority when obligated balances are liquidated by offsetting collections (see lines 6849, 6949, 6853, and 6953).
2440 Unobligated balance carried forward, end of year	Unobligated balance carried forward and available for obligation in the following year. Include uninvested balances and balances invested in Federal securities (par value), adjusted for unrealized discounts (a negative amount). Include all unobligated balances available for obligation (appropriations, borrowing authority, contract authority, fund balances) at the end of the year. Do not include expired unobligated balances. Do not include special and trust fund amounts and offsetting collections that are not available for obligation <i>because</i> of provisions of law, such as benefit formulas or limitations on obligations (see section 20.4). Automatically generated from the sum of the detailed entries on lines 2140 through 2398.
<i>Memorandum entry:</i>	
2441 Unobligated balance returned to receipts	Portion of unobligated balance of special and trust fund appropriations expiring (reported on lines 2398 and 7340) that are returned to the receipt account and are available for subsequent appropriation action.
<i>This line is copied into schedule N.</i>	

(b) *New budget authority (gross) detail.*

The entries indicate the type of budget authority (such as appropriations, contract authority, spending authority from offsetting collections) and whether the authority:

- Is discretionary or mandatory; and
- Pertains to a special or trust fund account.

Use separate entries to identify adjustments resulting from transfers, temporary and permanent reductions, capital transfers, repayments of outstanding borrowing, etc.

Discretionary budget authority means budget authority under the jurisdiction of appropriations committees and controlled by annual appropriations acts. It includes spending authority provided in appropriations acts except where such authority funds direct-spending programs, such as appropriated entitlements. Use the appropriate discretionary entries to report budget authority that is classified as *discretionary* under the BEA (see [sections 20.4](#) and [81.3](#)).

Mandatory budget authority means budget authority resulting from permanent laws and includes programs the BEA defines as "appropriated entitlements and mandatories." Use the appropriate mandatory entries to report all budget authority that is classified as *mandatory* under the BEA, as well as budget authority that is classified as *net interest*. Also use the appropriate mandatory entries to report budget authority associated with credit financing accounts.

Use the entries in the following table to prepare this section of schedule P. The table is arranged by type of budget authority and shows the applicable discretionary and mandatory entries for each. Consult with OMB if you want to modify the standard line titles. MAX will automatically generate the line entries indicated in **boldface**.

NEW BUDGET AUTHORITY (GROSS), DETAIL

Entry	Discretionary	Mandatory	Description
<i>APPROPRIATIONS</i>			
Appropriation	4000	6000	Amount appropriated, estimated, or requested to be appropriated from general funds. Include amounts for liquidation of contract authority, debt reduction, and liquidation of deficiencies, when applicable. For indefinite amounts, the past year amount equals the amount certified by appropriation warrants after being reduced by any excess resources returned to the Treasury. Report the amount of emergency appropriations enacted or requested as discretionary appropriations, including amounts that are contingent on the President submitting a budget request to Congress designating the amount as an emergency.
Appropriation (special fund)	4020	6020	Amount appropriated or requested to be appropriated from special fund receipts. <i>This line is copied into schedule N.</i>
Appropriation (trust fund)	4026	6026	Amount appropriated or requested to be appropriated from trust fund receipts. <i>This line is copied into schedule N.</i>
Appropriation (previously unavailable)	n/a	6028	For special and trust funds with mandatory appropriations that are precluded from obligation by provisions of law (see the description of line 6045), the amount of budget authority that becomes available for obligation from balances of receipts previously unavailable and included in the amounts reported in schedule N (see section 86.6). Use only with OMB approval. <i>This line is copied into schedule N.</i>
Advance funding:			Advance funding is generally used to finance higher than anticipated costs in benefit programs. Use only in PY and CY and only with OMB approval.
Appropriation available from subsequent year	4028	n/a	Portion of the succeeding year's appropriation made available for obligation as advance funding. <i>This line is copied into schedule N.</i>

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Entry	Discretionary	Mandatory	Description
Appropriation available in prior year (–)	4029	n/a	Portion of the appropriation made available for obligation as advance funding in the preceding year.
<i>Reductions:</i>			
Appropriation permanently reduced (–)	4035	6035	<p>Amount of (1) account-specific rescissions of appropriations; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account, and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources permanently canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177).</p> <p>(See section 82.9 for rescission proposals.)</p> <p><i>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY.</i></p>
Unobligated balance permanently reduced (–)	4036	6036	<p>Amount of unobligated balances of prior year budgetary resources that are permanently rescinded. Do not include rescissions of contract authority reported on line 4936.</p> <p>When legislation defers existing budget authority (or unobligated balances) from a year in which it was available for obligation to a year in which it was not available for obligation, report the deferred amount as a rescission and show reappropriations in the first year of the extended availability.</p> <p><i>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY.</i></p>
Appropriation temporarily reduced (–)	4037	6037	<p>Amount of (1) account-specific rescissions of appropriations; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account, and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources temporarily canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177).</p> <p>(See section 82.9 for rescission proposals.)</p> <p><i>This line is copied into schedule N.</i></p> <p><i>Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Includes amounts returned to unavailable receipt accounts. Use only for special and non-revolving trust funds in PY and CY.</i></p>

Entry	Discretionary	Mandatory	Description
Unobligated balance temporarily reduced (–)	4038	6038	Amount of rescission of unobligated balances of prior year budgetary resources excluding offsetting collections. <i>This line is copied into schedule N.</i> <i>Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Includes amounts returned to unavailable receipt accounts. Use only for special and non-revolving trust funds in PY and CY.</i>
Portion precluded from obligation (–)	n/a	6045	For special and trust funds with mandatory appropriations, amount precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations or a benefit formula). This amount is treated as a balance of budgetary resources (see the description of line 6028). <i>Use only with OMB approval.</i> <i>This line is copied into schedule N.</i>
<i>Adjustments:</i>			Use the following lines only if the appropriations language specifies that the appropriations are for these purposes:
Portion applied to repay debt (–)	4047	6047	Amount of appropriations used to repay debt.
Portion applied to liquidate deficiencies (–)	4048	6048	Amount of appropriations used to eliminate a deficiency incurred in a previous year.
Portion applied to liquidate contract authority (–)	4049	6049	Amount of appropriations used to liquidate contract authority.
Portion of appropriation to liquidate contract authority withdrawn (–)	4050	n/a	Amount of excess appropriations to liquidate contract authority withdrawn. <i>Use only in PY or CY and only with OMB approval.</i>
Portion substituted for borrowing authority (–)	4053	6053	Amount of appropriations used to liquidate obligations initially incurred against borrowing authority when the borrowing is not exercised.
<i>Transfers:</i>			
Transferred to other accounts (–) [xx–xxxx]	4100	6100	Amount transferred to another account in the same year the authority becomes available for obligation when the transfer does not involve an obligation or an outlay. Use this line to show adjustments in budget authority resulting from: <ul style="list-style-type: none"> • Transfers under reorganization plans; • Transfers authorized by Congress in lieu of appropriations; or • Transfers where the purpose of the funding has changed. Also use for transfers of unobligated balances that result from legislation that changes the purpose for which the balances are available. (Show transfers of balances for which the purpose has not changed or resulting from general transfer authority on line 2221.)

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Entry	Discre- tionary	Man- datory	Description
			For PY and CY, show amounts transferred from mandatory accounts to discretionary accounts pursuant to appropriations law on line 4100 in the losing account and line 4200 in the receiving account. For BY, consult your OMB representative.
Transferred from other accounts (+) [xx-xxxx]	4200	6200	<p>Amount transferred from other accounts in the same year the authority becomes available for obligation when the transfer does not involve an obligation or an outlay. Use this line to show adjustments in budget authority resulting from:</p> <ul style="list-style-type: none"> • Transfers under reorganization plans; • Transfers authorized by Congress in lieu of appropriations; or • Transfers where the purpose of the funding has changed. <p>Also use for transfers of unobligated balances that result from legislation that changes the purpose for which the balances are available. (Show transfers of balances for which the purpose has not changed or transfers of balances resulting from general transfer authority on line 2222.)</p> <p>For PY and CY, show amounts transferred to discretionary accounts from mandatory accounts, pursuant to appropriations law, on line 4200 in the receiving account and on line 4100 in the losing account. For BY, consult your OMB representative.</p> <p>Identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).</p>
Appropriation (total)	4300	6250	<p>Automatically generated from the sum of lines 4000 through 4200, when there are multiple entries on these lines.</p> <p>Automatically generated from the sum of lines 6000 through 6200, when there are multiple entries on these lines.</p>
<i>BORROWING AUTHORITY</i>			
Borrowing authority	4700	6710	<p>Amount of new authority authorized or requested to be authorized to be expended from moneys derived from borrowing from the Treasury or from investors other than Treasury. To the extent that indefinite borrowing authority is used to cover obligations, report borrowing authority for all such obligations even though subsequent appropriations or offsetting collections will ultimately be used to liquidate the obligations.</p> <p>For indefinite borrowing authority, record the amount that you obligated in the past year or estimate you will obligate in CY and BY.</p>

Entry	Discretionary	Mandatory	Description
Borrowing authority (12 U.S.C. 2281–96)	n/a	6716	Amount of borrowing authority for direct loan obligations from the Federal Financing Bank. <i>Use only for liquidating accounts.</i>
Borrowing authority permanently reduced (–)	4735	6735	Amount of (1) account-specific rescissions of borrowing authority and (2) budgetary resources permanently canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177). Report permanent rescissions of unobligated balances of borrowing authority on line 4036 (discretionary) or line 6036 (mandatory). <i>Amounts are not available for subsequent appropriation. Use only in PY and CY.</i>
Borrowing authority (total)	4790	6790	Automatically generated from the sum of lines 4700 through 4735, when there are multiple entries on these lines. Automatically generated from the sum of lines 6710 through 6735, when there are multiple entries on these lines.
CONTRACT AUTHORITY			
Contract authority	4900	6610	Amount of new authority to incur obligations in advance of collections or an appropriation to liquidate contract authority. For indefinite contract authority, record the amount that you obligated in the past year or estimate you will obligate in CY and BY.
Contract authority permanently reduced (–)	4935	6635	Amount of (1) account-specific rescissions of contract authority; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account, and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources permanently canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177).
Unobligated balance permanently reduced (–)	4936	n/a	<i>Amounts are not available for subsequent appropriation. Use only in PY and CY.</i>
Portion precluded from obligation (limitation on obligations) (–)	4945	n/a	Amount of contract authority precluded from obligation in a fiscal year by a limitation on obligations. <i>Use only with OMB approval.</i>
Transferred to other accounts (–) [xx-xxxx]	n/a	6661	Amount of contract authority transferred to other accounts.
Transferred from other accounts (+) [xx-xxxx]	n/a	6662	Amount of contract authority transferred from other accounts. Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6–digit

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Entry	Discretionary	Mandatory	Description
			Treasury basic account symbol (see section 79.2 and Appendix C).
Contract authority (total)	4990	6690	<p>Automatically generated from the sum of lines 4900 through 4945, when there are multiple entries on these lines.</p> <p>Automatically generated from the sum of lines 6610 through 6662, when there are multiple entries on these lines.</p>
<i>REAPPROPRIATIONS</i>			
Reappropriation	5000	6300	<p>Amount of new budget authority resulting from legislation enacted after the law that provided the budget authority and that extends the period of availability of funds that have expired or would otherwise expire. Such extensions of availability are counted as new budget authority in the first year of the extended availability (see sections 20.4(h) and 121.10).</p> <p><i>Use line 2230 for expired unobligated balance transfers that are not reported as new budget authority.</i></p>
Reappropriation permanently reduced (–)	5035	6335	<p>Amount of (1) account-specific rescissions of reappropriations; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources permanently canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177).</p> <p>Report permanent rescissions of unobligated balances on line 4036 (discretionary) or line 6036 (mandatory).</p> <p><i>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY.</i></p>
Reappropriation (total)	5300	6390	<p>Automatically generated from the sum of lines 5000 through 5035, when there are multiple entries on these lines.</p> <p>Automatically generated from the sum of lines 6300 through 6335, when there are multiple entries on these lines.</p>
<i>ADVANCE APPROPRIATIONS</i>			
Advance appropriation	5500	6500	Appropriation that becomes available for obligation one fiscal year or more beyond the fiscal year for which the legislation is enacted. Report amount in the year in which it first becomes available for obligation.
Advance appropriation (special fund)	5520	n/a	
Advance appropriation (trust fund)	5526	6526	<i>Lines 5520, 5526 and 6526 are copied into schedule N.</i>

Entry	Discretionary	Mandatory	Description
Advance appropriation permanently reduced (–)	5535	6535	<p>Amount of (1) account-specific rescissions of advance appropriations; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources permanently canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177).</p> <p>Report permanent rescissions of unobligated balances on line 4036 (discretionary) or line 6036 (mandatory).</p> <p><i>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY.</i></p>
Advance appropriation temporarily reduced (–)	5537	6537	<p>Amount of (1) account-specific rescissions of advance appropriations; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account, and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources temporarily canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177).</p> <p>Report temporary rescissions of unobligated balances on line 4038 (discretionary) or line 6038 (mandatory).</p> <p><i>This line is copied into schedule N.</i></p> <p><i>Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Includes amounts returned to unavailable receipt accounts. Use only for special and non-revolving trust funds in PY and CY.</i></p>
Advance appropriation (total)	5590	6590	<p>Automatically generated from the sum of lines 5500 through 5537, when there are multiple entries on these lines.</p> <p>Automatically generated from the sum of lines 6500 through 6537, when there are multiple entries on these lines.</p>
<i>SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS</i>			As a general rule, you classify spending authority from offsetting collections as discretionary for accounts classified as discretionary by the BEA and as mandatory for accounts classified as mandatory under the BEA.
Offsetting collections (cash)	6800	6900	<p>For unexpired accounts only:</p> <p>Amount of offsetting collections (cash) credited to the account and refunds that pertain to obligations recorded in prior fiscal years.</p>

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discretionary	Mandatory	Description
Change in uncollected customer payments from Federal sources (unexpired)	6810	6910	For unexpired accounts only: Amount of increase (+) or decrease (–) in accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources from the start of year to the end of year. The amounts reported on these lines are added and automatically copied to line 7400, but with the opposite sign, and line 8895.
Offsetting collections (previously unavailable)	6826	6926	For accounts with limitations on the use of offsetting collections, unappropriated or temporarily reduced, the amount of budget authority that becomes available for obligation from unavailable balances of offsetting collections.
<i>Adjustments:</i>			
Capital transfer to general fund (–)	6827	6927	Amount of offsetting collections deposited to Treasury receipt accounts for "Earnings of Government-owned enterprises," or "Repayments of capital investment, Government-owned enterprises." Do not include interest payments. <i>Primarily used by revolving funds; however, may be used by other accounts with OMB approval.</i>
Portion applied to liquidate deficiencies (–)	6833	6933	Amount of offsetting collections used to eliminate a deficiency incurred in a previous year.
Offsetting collections temporarily reduced (–)	6837	6937	Amount of (1) account-specific offsetting collections rescinded; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account, and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources temporarily canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177). <i>Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Use only in PY and CY.</i>
Unobligated balance temporarily reduced (–)	6838	6938	Amount of rescission of unobligated balances of prior year offsetting collections. <i>Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Use only in PY and CY.</i>
Portion precluded from obligation (limitation on obligations) (–)	6845	6945	Amount of offsetting collections credited to the account that is not available for obligation because of limitations on program level in appropriations acts or is not yet appropriated.
Portion applied to repay debt (–)	6847	6947	Amount of offsetting collections used for repayments of debt outstanding.
Portion applied to liquidate contract authority (–)	6849	6949	Amount of offsetting collections used to liquidate contract authority.

Entry	Discretionary	Mandatory	Description
			Include portion of spending authority from offsetting collections used to replace the contact authority initially obligated against.
Portion substituted for borrowing authority (–)	6853	6953	Amount of offsetting collections used to liquidate obligations initially incurred against borrowing authority when the borrowing is not exercised.
<i>Transfers:</i>			
Transferred to other accounts (–) [xx–xxxx]	6861	6961	Amount transferred to another account in the same year the authority becomes available for obligation when the transfer is treated as an adjustment in budget authority to the accounts and does not involve an obligation or outlay (see the description of line 4100 for more information). Transfers of balances should be reported on lines 2221 or 7331, as appropriate. Although the spending authority is transferred to another account, the offsetting collection will be credited to the account that initially received the collection on line 88xx.
Transferred from other accounts (+) [xx–xxxx]	6862	6962	Amount transferred from other accounts in the same year the authority becomes available for obligation when the transfer is treated as an adjustment in budget authority to the accounts and does not involve an obligation or outlay (see the description of line 4200 for more information). Transfers of balances should be reported on lines 2222 or 7332, as appropriate. Although the spending authority is transferred from another account, the offsetting collection will be credited to the account that initially received the collection on line 88xx. Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6–digit Treasury basic account symbol (see section 79.2 and Appendix C).
Spending authority from offsetting collections (total)	6890	6990	Automatically generated from the sum of lines 6800 through 6862, when there are multiple entries on these lines. Automatically generated from the sum of lines 6900 through 6962, when there are multiple entries on these lines.
Total new budget authority (gross)	7000	7000	Automatically generated from the sum of combined total of mandatory and discretionary budget authority (lines 4000 through 6990) when more than one type is used. It also equals line 2200.

(c) *Financing obligations and adjustments.*

As a general rule, if unobligated balances from prior years and new budget authority are commingled in an account, charge new obligations against unobligated balances brought forward before charging against new budget authority. Similarly, charge capital transfers, redemption of debt, and liquidating of contract authority against unobligated balances before new budget authority.

82.4 How do I report obligated balances?

Schedule P bridges between start and end of year obligated balances. New obligations are added to the start of year balance, and gross outlays are deducted. Adjustments, such as transfers of obligated balances and the change in uncollected customer payments from Federal sources (both unexpired and expired), are added or subtracted, as appropriate, to determine the obligated balance at the end of the year. In addition to reporting transactions in unexpired accounts, reflect outlays from and adjustments in expired (but not canceled) accounts.

Unpaid obligations and uncollected customer payments from Federal sources are included in the obligated balance and are not separately identified.

Use the entries in the following table to prepare this section of schedule P. Consult with OMB if you want to modify the standard line titles. MAX will automatically generate the line entries indicated in **boldface**.

CHANGE IN OBLIGATED BALANCES

Entry		Description
7240	Obligated balance, start of year	Unpaid obligations (i.e., accounts payable plus undelivered orders) net uncollected customer payments from other Federal Government accounts (i.e., accounts receivable and unpaid, unfilled orders) carried forward from the preceding year. MAX copies CY and BY from the end of year amounts reported on line 7440 for the previous year. Include uninvested balances; balances invested in Federal securities (par value), adjusted for unrealized discounts (a negative amount); and amounts obligated against contract authority.
7310	Total new obligations	Automatically copied from line 1000.
7320	Total outlays (gross) (–)	Total disbursements made by the account. Automatically generated from the sum of the amounts on lines 8690 through 8698, with opposite sign.
7331	Obligated balance transferred to other accounts (–) [xx–xxxx]	Amount of unpaid obligations net of uncollected customer payments transferred to other accounts.
7332	Obligated balance transferred from other accounts (+) [xx–xxxx]	Amount of unpaid obligations net of uncollected customer payments transferred from other accounts. Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6–digit Treasury basic account symbol (see section 79.2 and Appendix C).
7340	Adjustments in expired accounts (net)	Net amount of upward (+) or downward adjustments (–) in obligations in accounts that <i>expired</i> prior to the beginning of the fiscal year. Use only for PY, unless specifically approved by OMB.
7345	Recoveries of prior year obligations (–)	Amount made available for obligation in no-year and <i>unexpired</i> multiple-year accounts through recoveries (i.e., deobligation or downward adjustments) of obligations incurred in prior years. Automatically copied from line 2210, but with the opposite sign.

Entry	Description
7400 Change in uncollected customer payments from Federal sources (unexpired)	<i>For unexpired accounts only:</i> Amount of increase (–) or decrease (+) in accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources from the start of year to the end of year. Automatically generated from the sum of the amounts on lines 6810 and 6910, but with the opposite sign.
7410 Change in uncollected customer payments from Federal sources (expired)	<i>For expired accounts only:</i> Amount of increase (–) or decrease (+) in accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources from the start of year to the end of year.
7440 Obligated balance, end of year	Unpaid obligations (i.e., accounts payable plus undelivered orders) net uncollected customer payments from other Federal Government accounts (i.e., accounts receivable and unpaid, unfilled orders) carried forward in the following year. Include uninvested balances; balances invested in Federal securities (par value), adjusted for unrealized discounts (a negative amount); and amounts obligated against contract authority. Automatically generated from the sum of the detailed entries on lines 7240 through 7410.

82.5 How do I report outlays?

The schedule P shows the account's gross outlays distributed on the basis of the type of budget authority that financed the outlay. This part presents separately outlays from discretionary and mandatory budget authority and outlays from new authority and carryover balances.

OUTLAYS (GROSS), DETAIL

Entry	Description
8690 Outlays from new discretionary authority	MAX calculates these entries based on the outlays reported in schedule X on lines 9111 through 9322.
8693 Outlays from discretionary balances	
8697 Outlays from new mandatory authority	You should not use these lines for credit financing accounts.
8698 Outlays from mandatory balances	
8700 Total outlays (gross)	Automatically generated from the sum of the amounts on lines 8690 through 8698, when multiple lines 8690-8698 are reported.

82.6 How do I show net budget authority and outlays?

Schedule P shows the offsets used to arrive at net budget authority and outlays for the account. Gross outlays are reduced by cash collections (both unexpired and expired). Gross budget authority is reduced by cash collections (unexpired only) *and* orders from Federal sources that are not accompanied by cash.

The *offsets* part of schedule P indicates the source of the offsetting collections (e.g., Federal sources, interest on Federal securities, non-Federal sources).

The change in uncollected customer payments from Federal sources from the start to the end of the year is deducted from gross budget authority only. Increases in uncollected customer payments from the start to the end of the year increase the amount of the offset because the increase constitutes an increase in gross budget authority; decreases reduce the amount of the offset because a decrease means that a portion of the offsetting collections (cash) received has been applied to liquidate obligations for which an offset was already counted. Only unexpired offsetting collections (cash) are offset from gross budget authority because gross budget authority includes only unexpired amounts.

Use the entries in the following table to prepare this section of schedule P. MAX will automatically generate the line entries indicated in **boldface**. Consult with OMB if you want to modify the standard line titles. See special line title requirements below for lines 8840 and 8845.

OFFSETS

Entry	Description
Against gross budget authority and outlays:	
Offsetting collections (cash) from:	Amount of cash credited to the account. (Includes refunds that pertain to obligations recorded in prior fiscal years, as long as the account has not been canceled.) Identify the source of the payment (see the descriptions below). Use subentries when there are significant amounts of different types of income, such as insurance premiums, loan repayments, interest, fees, etc.
Note: Amounts for lines 8800 through 8890 under transmittal code 0 should be reported as positive amounts in MAX, but will appear in the Budget Appendix with the opposite sign.	
8800 Federal sources	Amount from other Federal Government accounts except interest received from investments in Federal securities and interest on uninvested funds. Do not include orders and contracts that are valid obligations of ordering accounts that are not accompanied by advances. Include collections from general, special, trust, revolving, and management fund accounts. Also include collections from off-budget Federal entities.
8820 Interest on Federal securities	Amount of interest on investments in marketable and nonmarketable Federal securities. Use for general and revolving fund accounts only.
8825 Interest on uninvested funds	Amount of interest from Federal securities on balances not invested in marketable and nonmarketable Treasury securities.
8840 Non-Federal sources	Amount received from non-Federal sources as a result of business-type transactions (e.g., repayments of loan principal, interest on outstanding loans, user charges) and amount of orders received from non-Federal sources that are accompanied by advances. Report collections that arise from the Government's sovereign or governmental powers on line 8845.
Use line titles to identify separately the primary sources of collections. Small amounts may be aggregated. See exhibits 185C, 185F and 185I .	
8845 Offsetting governmental collections (from non-Federal sources)	Amount received from non-Federal sources that are governmental in nature (e.g., tax receipts, regulatory fees,

Entry	Description
	compulsory user charges, custom duties, license fees) but required by law to be credited to the account (see section 20.7). Use line titles to identify separately the primary sources of collections.
8890 Total offsetting collections (cash)	Automatically generated from the sum of lines 8800 through 8845, when there are multiple entries on these lines.
<i>Against gross budget authority only:</i>	
8895 Change in uncollected customer payments from Federal sources (unexpired)	Amount of increase (+) or decrease (–) in accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources from the start of year to the end of year. Automatically generated from the sum of amounts on lines 6810 and 6910. Amount will appear in the Budget Appendix with the opposite sign compared to what you enter in MAX.
8896 Portion of offsetting collections (cash) credited to expired accounts	Amount of offsetting collections (cash) and refunds that pertain to an account that has expired but is not yet canceled (see section 20.10). Automatically generated from the sum of amounts on lines 6800 and 6900 minus the amount on lines 8800 through 8845. Amount will appear in the Budget Appendix with the opposite sign compared to what you enter in MAX.

NET BUDGET AUTHORITY AND OUTLAYS

Entry	Description
8900 Budget authority (net)	Automatically generated from the total new budget authority (gross) on line 2200 minus the amounts on lines 8800 through 8845 and on lines 8895 and 8896. This line will always be used, even if the amount is zero.
9000 Outlays (net)	Automatically generated from the total outlays (gross) on lines 8690 through 8698 minus the amounts on lines 8800 through 8845. This line will always be used, even if the amount is zero.

82.7 What additional information must I report on schedule P?

Schedule P displays supplementary information related to G-R-H sequesters; obligations in excess of available budgetary resources; investments in Federal securities; and balances of contract authority. The amounts are not added or deducted from the budget authority or outlay amounts reported above. Use the entries in the following table to prepare this section of schedule P. MAX will automatically generate the line entries indicated in **boldface**. Consult with OMB if you want to modify the standard line titles.

MEMORANDUM (NON-ADD) ENTRIES

Entry	Description
9110 Outlays prior to reduction pursuant to P.L. 99–177	Amount of outlays that would have occurred <i>in the current year only</i> if resources had not been sequestered under G-R-H. Use only if line 9180 or 9185 is used.
9180 Sequestration pursuant to P.L. 99–177 (discretionary) (–)	Amount of reduction in outlays <i>in the current year only</i> associated with a G-R-H sequester of budgetary resources for discretionary programs.
9185 Sequestration pursuant to P.L. 99–177 (mandatory) (–)	Amount of reduction in outlays <i>in the current year only</i> associated with a G-R-H sequester of budgetary resources for mandatory programs.
9190 Unpaid obligations, end of year: Deficiency	Amount of obligations included in unpaid obligations, end of year that exceeded the resources available when the obligations were incurred and will require an appropriation or offsetting collections to liquidate the deficiency. For any year, the amount will equal the amount reported on this line in the previous year, plus any amount on line 2397, minus amounts on lines 4048, 6048, 6833, and 6933 plus or minus any revisions to the amount reported in the previous year. (These revisions are not reflected on schedule P..)
<i>Investments in Federal securities:</i>	
9201 Total investments, start of year: Federal securities: Par value	Report the par value of Federal securities; do not reflect unrealized discounts. Include all the balances invested at the start of the year, including those that are not available for obligation, i.e., those reported in the schedule on special and trust fund receipts (MAX schedule N). If a special or trust fund has multiple expenditure accounts, report the invested portion of the unavailable collections in schedule P of the account that receives the largest appropriation from the fund. Amount of start of year balances that have been invested in Federal securities, brought forward from the end of the preceding year. For CY and BY, equals the corresponding entry at the end of the preceding year.
9202 Total investments, end of year: Federal securities: Par value	Amount of end of year balances that have been invested in Federal securities.
<i>Investments in non-Federal securities:</i>	
9203 Total investments, start of year: non-Federal securities: Market value	Report the market value of non-Federal securities. Include all the balances invested at the start of the year, including those that are not available for obligation, i.e., those reported in the schedule on special and trust fund receipts (MAX schedule N). Include changes in the value of the account's portfolio due to purchases, sales, and market conditions. Amount of start of year balances that have been invested in non-Federal securities, brought forward from the end of the preceding year. For CY and BY, equals the corresponding entry at the end of the preceding year. <i>This line is only used for RRB's Retirement Investment Trust.</i>

Entry	Description
9204 Total investments, end of year: non-Federal securities: Market value	Amount of end of year balances that have been invested in non-Federal securities. <i>This line is only used for RRB's Retirement Investment Trust.</i>
<i>Contract authority:</i>	<i>Contract authority is unfunded. When appropriation or offsetting collections are provided to liquidate contract authority, the amounts are no longer considered to be contract authority, and the balance should no longer be included as contract authority.</i>
9301 Unobligated balance, start of year: Contract authority	Unobligated balance of unfunded contract authority at the beginning of the year. Excludes contract authority for which spending authority from offsetting collections or appropriations to liquidate are not provided or requested. Cannot exceed the amount on line 2140 of the program and financing schedule. For CY and BY, equals the corresponding entry at the end of the preceding year.
9302 Unobligated balance, end of year: Contract authority	Unobligated balance of unfunded contract authority at the end of the year. Cannot exceed the amount on line 2440 of the program and financing schedule.
9303 Obligated balance, start of year: Contract authority	Obligated balance of unfunded contract authority at the beginning of the year. Excludes contract authority for which spending authority from offsetting collections or appropriations to liquidate are not provided or requested. Cannot exceed the amount on line 7240 of the program and financing schedule. For CY and BY, equals the corresponding entry at the end of the preceding year.
9304 Obligated balance, end of year: Contract authority	Obligated balance of unfunded contract authority at the end of the year. Cannot exceed the amount on line 7440 of the program and financing schedule.
<i>Unavailable offsetting collections:</i>	<i>The amount of offsetting collections obligation that was previously precluded from obligations, unappropriated, or temporarily reduced but has not yet become budget authority available for obligation. Does not apply to special and non-revolving trust funds.</i>
9401 Unavailable balance, start of year: Offsetting collections	Unavailable balance of offsetting collections at the beginning of the year. For CY and BY, equals the corresponding entry at the end of the preceding year.
9402 Unavailable balance, end of year: Offsetting collections	Unavailable balance of offsetting collections at the end of the year.

82.8 How do I present enacted reductions of budget authority?

Include enacted reductions including account-specific rescissions, across-the-board reductions mandated in appropriations acts, and G-R-H reductions in the regular (transmittal code 0) budget schedules. If enacted legislation defers existing budget authority from a year in which it was available for obligation to a year in which it was not available for obligation, then reflect this deferred amount as a reduction in the regular budget schedules and show a reappropriation in the first year of the extended availability (see [section 20.4](#)). Show reductions separate from the budget authority initially appropriated for all years covered by schedule P.

Reductions can impact all types of budget authority (e.g., appropriations, borrowing authority, contract authority, advance appropriations, offsetting collections) and can be temporary or permanent. Normally, temporary reductions only apply to special funds, non-revolving trust funds and spending authority from offsetting collections. The budget distinguishes between temporary and permanent reductions. Reductions of new budget authority will be reported by type. However, reductions of unobligated balances of budgetary resources other than contract authority will be reported on either lines 4036, 4038, 6036 or 6038 regardless of the type of budget authority involved. Reductions of balances of contract authority will be reported on line 4936. The two-digit suffixes listed below are used to denote the temporary or permanent nature of the reductions of budget authority. (See the corresponding entries under appropriations (lines 40xx and 60xx) in [section 82.3](#) for more information on how the suffixes are used.) If necessary to fulfill reporting requirements, OMB may tell you to use a different two-digit suffix to identify the appropriate appropriation acts.

Entry	Description
xx35 [type of authority] permanently reduced (-)	<p>Amount of (1) account-specific rescissions; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account, and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources permanently canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177).</p> <p><i>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY.</i></p> <p>Note: Show rescission proposals in a separate program and financing schedule with transmittal code "5," and modify the stub title to read "Rescission proposal."</p>
xx36 unobligated balance permanently reduced (-)	<p>Amount of unobligated balances of prior year budgetary resources that are permanently rescinded</p> <p>When legislation defers existing budget authority (or unobligated balances) from a year in which it was available for obligation to a year in which it was not available for obligation, report the deferred amount as a rescission and show reappropriations in the first year of the extended availability.</p> <p><i>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY.</i></p>
xx37 [type of authority] temporarily reduced (-)	<p>Amount of (1) account-specific rescissions; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account, and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources temporarily canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177).</p> <p><i>This line is copied into schedule N.</i></p> <p><i>Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Includes amounts</i></p>

Entry	Description
xx38	unobligated balance temporarily reduced (-)
	<i>returned to unavailable receipt accounts. Use only in PY and CY.</i>
	Amount of rescission of unobligated balances of prior year budgetary resources.
	<i>This line is copied into schedule N.</i>
	<i>Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Includes amounts returned to unavailable receipt accounts. Use only in PY and CY.</i>

82.9 How do I present rescission proposals?

Reflect the effect of rescission proposals that already have been transmitted or will be transmitted to Congress concurrently with the budget in a separate schedule under transmittal code 5 (see [section 79.2](#)), not in the regular schedule P for the affected account. The combination of the regular and rescission schedules should display the condition of the account if Congress accepts the rescission proposal. Please note that the Impoundment Control Act of 1974 requires the President to transmit a special message whenever a proposed rescission is withheld through the apportionment process (see [section 112](#)).

The rescission schedule under transmittal code 5 should reflect the changes to amounts in the regular schedule that would result from the rescission proposal. For example, if the budget authority would otherwise be obligated in the event that the rescission is not accepted, display negative amounts for obligations and outlays (outlay savings) in the rescission schedule. In cases where the amounts proposed for rescission could not otherwise be obligated and are shown as expiring in the regular schedule, show a positive entry on line 2398 "Unobligated balance expiring or withdrawn," on the rescission proposal schedule. Enter this same amount as a rescission proposal on the appropriate budget authority line.

82.10 How do I present supplemental appropriations requests and items proposed for later transmittal?

The account identification code includes a transmittal code that identifies the nature of the request (e.g., supplementals and items proposed for later transmittal (see [section 79.2](#))). 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. 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 and 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 Congress enacts the proposals.

One of the following titles will be shown, as appropriate, at the top of schedule P to identify proposed supplementals and items proposed for later transmittal:

- Supplemental now requested (transmittal code 1)
- Legislative proposal, not subject to PAYGO (transmittal code 2)
- Appropriations language to be submitted later (transmittal code 3)
- Legislative proposal, subject to PAYGO (transmittal code 4)

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.

82.11 How do I present transfers of resources?

Transfers between agencies resulting from Presidential reorganization plans or enacted reorganization legislation may involve unique problems. Agency staff must consult with OMB representatives in each instance. As a general rule, exclude the transferred activities from the schedules of the losing agency and show them in the gaining agency on a three-year comparable basis. Use footnotes to identify the amounts involved. (See [section 82.13](#) for an example of how the footnote should be worded and [section 95](#) for guidance on submitting the footnotes for printing.) When the gaining agency assumes *all* of the activities previously financed under a single account in another agency, the losing agency should omit budget schedules and appropriation language for the affected account and the gaining agency should show the transferred activities and appropriation language with its schedules.

82.12 How do I present transfers in the estimates?

When a transfer in the estimates (see [section 20.3](#)) for the budget year results in a significant increase to or decrease from the amount of budget authority for the past or current year, include footnotes explaining the transfer after the program and financing schedule. (See [section 95](#) for guidance on submitting the footnotes for printing.)

For the account assuming the responsibility, use the following footnote:

Note—Includes \$—million in budget authority in BY for activities previously financed from:
PY CY

[List the full title of each losing account, including agency and bureau, and the budget authority amount applicable to each. Where it is appropriate to show the amount on some other basis, such as obligations, you may modify the footnote accordingly.]

If the entire BY estimate is for the transferred activity, the footnote may be worded, "BY estimate is for activities previously financed from [List agency, bureau, and account title]."

For the account losing the activity, use the following footnote:

Note—Excludes \$—million in budget authority in BY for activities transferred to:

[List the title of each gaining account, including agency and bureau, and the budget authority amount applicable to each. Where it is more appropriate to show the amount on some other basis, such as obligations, modify the footnote accordingly.]

Comparable amounts for PY (\$—million) and CY (\$—million) are included above.

You only need to provide a transfer in the estimates footnote in the year the transfer proposal is made. If you use more than one footnote, include them under a centered heading, "NOTES." Modify the wording of footnotes as necessary to explain current year transfers.

At the discretion of OMB, transfers in the estimates may be shown on a three-year comparable basis. If they are, the footnotes should be modified accordingly.

82.13 How do I present merged accounts and consolidated schedules?**(a) *Merged accounts.***

Where two or more appropriations have been or are proposed to be replaced by a single appropriation (see [section 71.7](#)), submit a single set of schedules for the new appropriation covering PY through BY. Show a distribution of budget authority and outlays by account at the end of each merged program and financing schedule. Also use the following footnote:

Note.—The activities previously financed under [agency title, bureau title, account title in PY and CY are presented in these schedules and are proposed to be financed in this account in BY. Budget authority and outlays are distributed by account above.

(See [section 95](#) for guidance on submitting the footnotes for printing.)

(b) *Consolidated schedules.*

When two or more accounts are consolidated in a single set of schedules (see [section 71.8](#)), list the title of each unexpired account as an activity. You may use subentries to identify activities carried under the individual accounts when the amounts are significant. Show a distribution of budget authority and outlays by account at the end of the program and financing schedule.

(c) *Distribution of budget authority and outlays.*

When you consolidate or merge accounts, append a distribution of budget authority and outlays by account to the bottom of the program and financing schedule. List each merged or consolidated budget account by name and provide data for PY through BY. (See [section 95](#) for guidance on submitting the distribution of budget authority and outlays for printing.)

82.14 How should I treat allocation accounts?

Combine schedule P information for allocation accounts with the parent account without separate identification (see [section 71.6](#)). However, you must identify the obligations incurred by allocation accounts in a separate section of the object class schedule of the parent account (see [section 83.17](#)).

Receiving agencies should include the following note at the end of each bureau that receives funding through allocations:

Note.—Obligations incurred under allocations from other accounts are included in the schedules of the parent appropriations as follows: [list agency, bureau, and account title for each parent appropriation].

(See [section 95](#) for guidance on submitting the note for printing.)

82.15 Do the actuals I report in schedule P need to tie to the actuals I reported to Treasury?

Actuals reported in the budget must be consistent with amounts reported to Treasury and must be based on actual accounting data. Review any differences from last year's actuals reported to Treasury at <http://www.whitehouse.gov/omb/reports/> to prevent these differences from reoccurring. Also, the internet site includes reports that show FY 2004 quarterly FACTS II submissions and how they would crosswalk into schedule P.

Typically, one group within your agency (for example, the accounting office) reports amounts to Treasury (see [section 130.2](#)) while another group (for example, the budget office) prepares budget schedules. Before your accounting office submits its actuals to Treasury in FACTS II (described below), you must ensure that the amounts are conceptually and numerically consistent with the amounts that you are going to report in MAX A-11. FACTS II facilitates, and to a large extent eliminates the need for, this reconciliation

See [exhibit 130J](#), [exhibit 130K](#) and [exhibit 130M](#) for relationships among actuals reported in the following reports: SF 133/Statement of Budgetary Resources, schedule P, and Treasury Combined Statement.

Invested balances reported in MAX should equal invested balances reported to the Treasury Department, as follows:

Reported to Treasury Department	MAX data
Invested balances, start of year	<p><i>For all accounts:</i></p> <p>Schedule P (program and financing schedule):</p> <p>9201—Total investments, start of year: Federal securities: Par value</p> <p><i>For accounts with schedule J:</i></p> <p>Schedule J (status of funds schedule):</p> <p>0101—Unexpended balance, start of year, Federal Securities Par value</p>
Invested balances, end of year	<p><i>For all accounts:</i></p> <p>Schedule P (program and financing schedule):</p> <p>9202—Total investments, end of year: Federal securities: Par value</p> <p><i>For accounts with schedule J:</i></p> <p>Schedule J (status of funds schedule):</p> <p>0701—Unexpended balance, end of year, Federal Securities Par value</p> <p><i>Note: Amounts reported in these MAX schedules represent total invested balances, including those that are not available for obligation.</i></p>

(a) *What actuals in the schedule P are imported from the actuals I reported to Treasury?*

In order to reduce duplicate reporting while improving the consistency of year-end data, your agency accounting office reports U.S. Standard General Ledger (USSGL) accounting information at the Treasury account-level into a Treasury-operated system named Federal Agencies Centralized Trial-Balance System II (FACTS II), which was developed by agencies, Treasury, and OMB. The FACTS II information is then translated/crosswalked and copied into the following reports:

- SF 133 Report on Budget Execution and Budgetary Resources (used to monitor SF 132 Apportionments and used as the basis of the audited Statement of Budgetary Resources),

- FMS 2108 Year-end Closing Statement (used as a primary source of the Treasury Combined Statement), and
- Much of the PY column of schedule P.
- For more information about FACTS II and the USSGL and crosswalks from the USSGL to schedule P, see Treasury Transmittal Letter No. S2-01-02, a supplement to the Treasury Financial Manual (TFM) and <http://www.fms.treas.gov/factsii/index.html>.

When year-end FACTS II information is submitted, the information must not only pass a number of FACTS II edit-checks, but a person separate from the "preparer" (i.e. data entry person) named a "certifier" must certify that the information is correct. In addition, GAO requires your auditors to determine whether controls exist to ensure that the amounts in your systems and the amounts submitted via FACTS II agree. See GAO-02-126G "Guide for Auditing the Statement of Budgetary Resources".

Each month, Treasury provides your agency with the SF 6653 "Undisbursed Appropriation Account Ledger" on the seventh workday of each month. The SF 6653 reflects all activity reported to Treasury. You are required to reconcile the SF 6653 with your accounting system each month. At year-end, this reconciliation should be accomplished before submitting your FACTS II data.

In the future, MAX A-11 will ensure that all amounts in the PY column of schedule P will tie to amounts reported via FACTS II. For the preparation of the 2006 Budget, outlays will continue to be locked and eleven lines will be controlled by edit-checks.

(b) *What do I do if I do not agree with the PY amount on line P 9000 "Outlays (net) or my receipt data?"*

If you do not agree with the amount on line P 9000 "Outlays (net)", after the FACTS II database is locked (mid-November), and the outlay is reported in FACTS II and imported into MAX A-11, then you must submit a written explanation of the difference to your OMB representative. The explanation must be signed by your budget officer and accounting officer and explain why the error happened. Include affected accounts and amounts. Include a revised SF 224 and a statement that the amounts will be revised in FACTS II when FACTS II opens for revisions to fourth quarter actuals if appropriate. If the explanation is accepted, then line P 9000 will be changed centrally. Ensure that the actuals are revised in FACTS II as described in the previous section. You should get PY-related matters like this taken care of as soon as the budget database opens so that you can concentrate on the BY column later.

Similarly, submit a written explanation if your agency does not agree with the receipt actuals that have been imported into MAX schedule R from Treasury SF 224 data. (See [section 81.1](#)). Receipt account information is not collected via FACTS II.

(c) *What do I do if MAX does not agree with FACTS II?*

For the 2006 Budget, the following lines have MAX A-11 edit-checks that will require you to tie to FACTS II:

1000	Total new obligations
2140	Unobligated balance carried forward, start of year
2210	Resources available from recoveries of prior year obligations
2398	Unobligated balance expiring or withdrawn
2440	Unobligated balance carried forward, end of year
4000	Discretionary appropriation

6800	Discretionary spending authority from offsetting collections (cash)
7240	Obligated balance, start of year
7340	Adjustments in expired accounts
7440	Obligated balance, end of year
8800	Offsetting collections from Federal sources

The following table summarizes the actions you need to take if MAX does not agree with FACTS II:

If an error is found...	And if...	Then...
<i>Before</i> MAX A-11 agency lock-out	Financial audit was complete	<ul style="list-style-type: none"> • Consult with your accounting office. • Correct the amount in MAX A-11. • Ensure that your accounting office revises the amount in FACTS II. Your accounting office <i>must</i> revise both material and non-material amounts in FACTS II. The FACTS II revision window is open from December 1- 15. • Work with your accounting office to determine the source of the problem and develop a plan to make sure the problem does not recur in the future. Your accounting office will also need to talk with the financial statement auditors to determine whether your financial statements for the next reporting cycle should be restated or a footnote to the financial statements is required for the changes made in FACTS II.
<i>After</i> MAX A-11 agency lock-out	Financial audit was complete	<ul style="list-style-type: none"> • Consult with OMB representative. OMB will review on a case-by-case basis.

This year, the FACTS II revision window will be open to agency accounting offices at the same time agency budget offices are working on the actual column (PY) data in the budget database. As a result, OMB will not suppress any MAX A-11 edit-checks related to FACTS II data before the FACTS II revision window closes.

After the FACTS II revision window closes, OMB will use the revised FACTS II data in its edit checks. If your agency accounting office has made all the appropriate revisions in FACTS II, then your agency should have no edit-checks problems related to FACTS II.

(d) *What do I do if I do not agree with other PY amounts imported from Treasury?*

You may over-write amounts imported from FACTS II. However, before over-writing an amount in the PY column of schedule P in MAX A-11, you should talk with the person who entered the data into FACTS II to see why they entered that amount. If you both find that an amount reported via FACTS II

was incorrect, then over-write the amount and let the person who entered the information in FACTS II know, so that they can revise it.

(e) *Why do I need to revise FACTS II if I do not agree with PY amounts imported from Treasury?*

Before the MAX A-11 agency lock-out, the FACTS II database opens for revisions. You must revise the incorrect information in FACTS II because the revised FACTS II database is used as a basis for revised SF 133s, audited Statements of Budgetary Resources (if material), and central analysis. Information is copied from FACTS II to MAX A-11 once per year before MAX A-11 opens to agency budget offices. However, information is not ever copied from MAX A-11 to FACTS II.

Revisions are intended to help you correct errors (not to give you extra time to verify your data) and should be used sparingly. The primary purpose of this revision period is to make FACTS II consistent with the amounts in the prior-year column of the Budget. Consult with the financial statement auditors to determine whether your financial statements for the next reporting cycle should be restated or a footnote to the financial statements is required for the changes made in FACTS II that result in differences between the Statement of Budgetary Resources and the Budget. For FACTS II reporting periods, see <http://www.fms.treas.gov/factsii/index.html>.

(f) *Where is guidance related to adding a footnote to financial statements?*

Conceptually, the actuals in the Budget, Statement of Budgetary Resources, and SF 133 should tie. However, if they do not, just explain the differences in a footnote in your financial statements. Your accounting office will find the guidance related to this footnote in [OMB Bulletin 01-09 "Form and Content of Agency Financial Statements" section 9.33](#).

(g) *How can I prepare?*

Consult with your accounting office for any differences that you are aware of and review your obligations and balances reported on your quarterly SF 133 throughout the year. Also, review any differences from last year at <http://www.whitehouse.gov/omb/reports/> to prevent these differences from reoccurring.

