

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

Table of Contents*Overview*

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

Detailed Guidance on the Program and Financing Schedules

- 82.2 How do I report obligations?
 82.3 How do I report the budgetary resources available for obligation?
 82.4 How do I report obligated balances?
 82.5 How do I report outlays?
 82.6 How do I show net budget authority and outlays?
 82.7 What additional information must I report on schedule P?

Special Requirements

- 82.8 How do I present enacted rescissions and reductions of budget authority?
 82.9 How do I present rescission proposals?
 82.10 How do I present supplemental appropriations requests and items proposed for later transmittal?
 82.11 How do I present transfers of resources?
 82.12 How do I present transfers in the estimates?
 82.13 How do I present merged accounts and consolidated schedules?
 82.14 How do I present annual limitations on trust or revolving funds?
 82.15 How should I treat allocation accounts?
 82.16 How do I present credit accounts?
 82.17 Do the actuals I report in the P&F need to tie the actuals I reported to Treasury?
 82.18 What actuals in the P&F are imported from the actuals I reported to Treasury?
 82.19 What do I do if I do not agree with the PY amount on line P 9000 “Outlays (net)?”
 82.20 What do I do if I do not agree with the PY amount on lines P 1000, P 2140, P 2440, P 7240 and P 7440?
 82.21 What do I do if I do not agree with other PY amounts imported from Treasury?
 82.22 Why do I need to revise FACTS II if I do not agree with PY amounts imported from Treasury?
 82.23 Where is guidance related to adding a footnote to financial statements?
 82.24 What can I do to prepare?

Ex-82 Automatic Generation of MAX Schedule P Data

Summary of Changes

Requires at least one detail line in the obligations by program activity section (section 82.2).

Eliminates separate lines for unobligated and obligated balances of contract authority in the P&F; requires unobligated and obligated balances of contract authority to be reported separately in schedule I (sections 82.3 and 82.4).

Clarifies the treatment of cash refunds in special and trust funds (section 82.3).

Drops the line entries for emergency appropriations and proceeds of loan asset sales with recourse (section 82.3).

Automatically generates total outlays (gross) for lines 7320 and 8700 from the sum of lines 8690 through 8698 (sections 82.4 and 82.5).

Requires total obligations and unobligated and obligated balances in schedule P tie to amounts reported in FACTS II (section 82.20).

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:

- Directly into schedule P;
- Into schedule A; 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 (see [exhibit 82](#)). In some cases, you can override the generated amounts; in others, the amounts are protected. [Section 79](#) describes the MAX budget system, and the MAX A-11 User's Guide provides detailed information on the system.

The P&F 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](#)).
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Sections 82.2 through 82.7 provide detailed instructions for completing these parts of the P&F.

82.2 How do I report obligations?

The P&F 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 incurred (see [section 20.5](#) for instructions on when to record obligations) or estimated to be incurred for each activity.

(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;
- Distinguish investment, developmental, grant and subsidy, and operating programs;
- Distinguish direct obligations from reimbursable programs;
- Have adequate accounting support; and
- Relate to administrative control and operation of the agency.

Obtain approval for any changes in activity structure with OMB prior to your initial 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 the P&F. 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" (illustrated in [exhibit 130M](#)) to distinguish between the different 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. You must report direct and reimbursable obligations in the P&F and in the object classification schedule on a consistent basis, and the amounts must tie (see [section 83](#)).

(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 the P&F. Code descriptive side headings only if no activities are listed under the side heading and amounts are reported opposite the side heading.

OBLIGATIONS BY PROGRAM ACTIVITY

Entry	Description
<i>All accounts:</i>	
0xxx	The first digit will always be zero (0).
<i>Noncredit programs:</i>	
	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 Use the value 0999 for reporting total reimbursable obligations when both direct and multiple reimbursable activities are reported.
<i>Credit programs:</i>	
	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:	
0001–0009	Obligations for post-1991 direct loan disbursements, default claims, interest supplements to lenders, interest on debt owed to Treasury
0801	Negative subsidies paid to receipt accounts
0802	Downward reestimates paid to receipt accounts
0803	Adjusting payments to liquidating accounts
All accounts:	
1000	Total new obligations. This is the final entry in this part of the P&F. MAX requires this line whenever new obligations are reported and will generate this line from the detail you enter. Equals line 2395, with the opposite sign.

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

One part of the P&F provides information on the budgetary resources available to finance obligations. It includes information on all the budgetary resources available for obligation in the account. Another part provides detailed information on the new budget authority in the account.

(a) *Budgetary resources available for obligation.*

The P&F 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 the P&F. 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

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

Entry	Description
	(a negative amount). Includes all unobligated balances (appropriations, authority to borrow, 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 provisions of law, such as benefit formulas or limitations on obligations (see section 20.4).
2200 New budget authority (gross)	The total amount of gross budget authority. Equals the sum of the detailed budget authority entries on lines 4000 through 6990. 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. <i>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.</i>
<i>Use line 2210 only for PYBor CY if recoveries have already occurred prior to transmittal of the budget—unless specifically approved in advance by OMB.</i>	
2221 Unobligated balance transferred to other accounts (-) [xx-xxxx]	Amount of 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 20.4). 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 available unobligated balances transferred from other accounts that represents an adjustment to the accounts involved and do not involve an obligation or an outlay (section 20.4). 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. <i>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).</i>
2240 Capital transfer to general fund (-)	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

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

Entry	Description
	6927). For capital transfers of appropriations, contact OMB.
2260 Portion applied to repay debt (–)	Amount of balances used for repayments of borrowing outstanding. Do not include appropriations or new offsetting collections used to retire outstanding debt (see lines 4047, 6047, 6847, and 6947).
2270 Balance of authority to borrow withdrawn (–)	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.
2275 Balance of contract authority withdrawn (–)	
	<i>Note: When new appropriations or spending authority from offsetting collections are used to liquidate obligations initially incurred against authority to borrow, report the amounts on lines 6053, 6853, or 6953, as appropriate.</i>
2380 Reduction pursuant to P.L. 99–177 in unobligated balances (discretionary) (–)	Amount of cancellation of unobligated balances of budgetary resources pursuant to G-R-H. <i>Use only for PY and CY and only in accounts in the national defense function (050).</i>
2385 Reduction pursuant to P.L. 99–177 in unobligated balances (mandatory) (–)	
2390 Total budgetary resources available for obligation	Sum of lines 2140 through 2385, when there are multiple entries on lines 2140 through 2385.
2395 Total new obligations (–)	Equals line 1000, with opposite sign. Use only if line 1000 is used.
2397 Deficiency	Amount of obligations (as of the end of the year) that exceed the budgetary resources available for obligation that requires an appropriation or future offsetting collections to liquidate unpaid obligations. 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. <i>Note: See OMB Circular No. A–34 for additional reporting requirements on deficiencies.</i>
2398 Unobligated balance expiring or withdrawn (–)	Amount available for obligation during the year that ceased to be available for obligation during or at the end of the fiscal year (other than amounts rescinded by law). Include unobligated balances expiring for obligation (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 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. Also, do not use for the withdrawal 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	Unobligated balance carried forward and available for obligation

Entry	Description
forward, end of year	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, authority to borrow, 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 because provisions of law, such as benefit formulas or limitations on obligations (see section 20.4). Equals the sum of detail lines 2140 through 2398.

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

The P&F contains very specific information on the new budget authority reported in the account. The entries indicate the basic type of 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.

You must use separate entries to identify adjustments resulting from transfers, rescissions, G-R-H reductions, capital transfers, repayments of outstanding borrowing, etc.

Use the entries in the following table to prepare this section of the P&F. Consult with OMB if you want to modify the standard line titles. Since most types of discretionary budget authority have a mandatory counterpart (and vice versa), the table is arranged by type of authority and shows the applicable discretionary and mandatory entries for each.

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.

Definite and indefinite budget authority normally will not be separately identified. This is a change from past practice. If there is a compelling reason to separately identify definite and indefinite amounts, you may use separate line serial numbers with your OMB representative's approval.

Use the entries in the following table to prepare this section of the P&F. 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. Do not include emergency appropriations. For indefinite amounts, the past year amount will equal the amount certified by appropriation warrants for the year after being reduced by any excess resources returned to the Treasury. For discretionary appropriations, include the amount of emergency appropriations enacted or requested. Include amounts that are contingent on the President submitting a budget request to Congress designating the amount as an emergency requirement.
Appropriation (special fund)	4020	6020	Amount appropriated or requested to be appropriated from special fund receipts.
Appropriation (trust fund)	4026	6026	Amount appropriated or requested to be appropriated from trust fund receipts.
Appropriation (unavailable balances)	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>Advance funding:</i>			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.
Appropriation available in prior year (–)	4029	n/a	Portion of the appropriation made available for obligation as advance funding in the preceding year.
<i>Rescissions:</i>			
Appropriation rescinded (–)	4035	6035	Amount of rescission of appropriations. Use only in PY or CY. (See section 82.9 for rescission proposals.) In cases where there is an across-the-board rescission of budget authority (percentage or other) mandated in appropriations law, allocated to affected accounts and required to be separately identified for reporting purposes, OMB may instruct you to use one of the reduction lines (4074 through 4079) in lieu of line 4035.
Unobligated balance rescinded (–)	4036	6036	Amount of rescission of unobligated balances of prior year budgetary resources. Use line 4036 for all discretionary rescissions of balances except for rescissions of balances of contract authority, which should be reported on line 4936.

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discretionary	Mandatory	Description
			Use line 6036 for all mandatory rescissions of balances.
			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.
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). MAX will automatically report this amount in schedule N (see section 86.6). <i>Use only with OMB approval.</i>
<i>Adjustments:</i>			<i>Use the following lines only if the appropriations language specifies that the appropriations are for these purposes:</i>
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 withdrawn from appropriations to liquidate contract authority. <i>Use only in PY or CY and only with OMB approval.</i>
Portion substituted for borrowing authority (–)	n/a	6053	Amount of appropriations used to liquidate obligations initially incurred against authority to borrow when the borrowing is not exercised.
<i>Reductions pursuant to appropriations acts or G-R-H reductions:</i>			
Reduction pursuant to P.L. xxx–xxx (–)	4071	n/a	Amount of reductions in budget authority (percentage or other) mandated in appropriations law and allocated to affected accounts. OMB will tell you which code to use to identify the appropriate appropriation acts. <i>Use only in PY and CY.</i>
	4072	n/a	
	4073	n/a	
	4074	6074	
	4075	6075	
	4076	6076	
	4077	6077	
	4078	6078	
	4079	6079	
Reduction pursuant to P.L.	4085	6085	Amount of cancellation of appropriations pursuant to the

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discretionary	Mandatory	Description
99–177 (–)			G-R-H law. <i>Use only in PY and CY.</i>
<i>Transfers:</i>			
Transferred to other accounts (–) [xx–xxxx]	4100	6100	<p>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:</p> <ul style="list-style-type: none"> • Transfers under reorganization plans; • Transfers authorized by Congress in lieu of appropriations; and • 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 resulting from general transfer authority on line 2221.)</p> <p>Show amounts transferred from mandatory accounts to discretionary accounts, pursuant to appropriations law, on line 6100 in the losing account and line 4200 in the receiving account.</p>
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; and • 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>Show amounts transferred to discretionary accounts from mandatory accounts, pursuant to appropriations law, on line 4200 in the receiving account and on line 6100 in the losing account.</p> <p><i>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).</i></p>
Appropriation (total)	4300	6250	<p>Sum of lines 4000 through 4200 is the discretionary total.</p> <p>Sum of lines 6000 through 6200 is the mandatory total. Use</p>

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discretionary	Mandatory	Description
only if there are multiple entries on these lines.			
<i>AUTHORITY TO BORROW</i>			
Authority to borrow	4700	6710	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 authority to borrow for all such obligations even though subsequent appropriations or offsetting collections will ultimately be used to liquidate the obligations. For indefinite authority to borrow, record the amount that you obligated in the past year or estimate you will obligate in CY and BY.
Authority to borrow (12 U.S.C. 2281–96)	n/a	6716	Amount of authority to borrow for direct loan obligations from the Federal Financing Bank. <i>Use only for liquidating accounts.</i>
Authority to borrow rescinded (–)	4735	6735	Amount of rescissions of authority to borrow. Report rescissions of unobligated balances of authority to borrow on line 4036 (discretionary) or line 6036 (mandatory). <i>Use only in PY or CY.</i>
Reduction pursuant to P.L. 99–177 (–)	4785	6785	Amount of cancellation of authority to borrow pursuant to the G-R-H law. <i>Use only in PY and CY.</i>
Authority to borrow (total)	4790	6790	Sum of lines 4700 through 4785 is the discretionary total. Sum of lines 6710 through 6785 is the mandatory total. Use only if there are multiple entries on these lines.
<i>CONTRACT AUTHORITY</i>			
Contract authority	4900	6610	Amount of new authority to incur obligations in advance of collections or an appropriation for liquidation. 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 rescinded (–)	4935	6635	Amount of rescissions of contract authority. <i>Use only in PY or CY.</i>
Unobligated balance rescinded (–)	4936	n/a	In cases where there is an across-the-board rescission of budget authority (percentage or other) mandated in appropriations law, allocated to affected accounts and required to be separately identified for reporting purposes, OMB may instruct you to use one of the reduction lines (4974 through 4979) in lieu of line 4935.
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>
Reduction pursuant to P.L. xxx–xxx (–)	4974	n/a	Amount of reductions in budget authority (percentage or other) mandated in appropriations law and allocated to affected accounts. OMB will tell you which code to use to
	4975	n/a	

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discretionary	Mandatory	Description
	4976	n/a	identify the appropriate appropriation acts. <i>Use only in PY and CY.</i>
	4977	n/a	
	4978	n/a	In cases where it is important to cite the public law for a rescission to fulfill reporting requirements, OMB may tell you to use one of these reduction lines in lieu of line 4935.
	4979	n/a	In these cases, rescissions are reported as reductions. An example is the treatment of rescissions pursuant to the Miscellaneous Appropriations Act of 2001 (e.g., P.L. 106-554 (0.22 percent)). In this case, all rescissions and reductions were reported as reductions on lines xx77 in the 2003 Budget.
Reduction pursuant to P.L. 99–177 (–)	4985	6685	Amount of cancellation of contract authority pursuant to the G-R-H law. <i>Use only in PY and CY.</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.
			<i>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).</i>
Contract authority (total)	4990	6690	Sum of lines 4900 through 4985 is the discretionary total. Sum of lines 6610 through 6685 is the mandatory total. Use only if there are multiple entries on these lines.
REAPPROPRIATIONS			
Reappropriation	5000	6300	Amount of new budget authority resulting from legislation that extends the period of availability of general 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 section 20.4).
Reappropriation rescinded (–)	5035	6335	Amount of rescissions of reappropriations. Report rescissions of unobligated balances on line 4036 (discretionary) or line 6036 (mandatory). <i>Use only in PY and CY.</i>
Reduction pursuant to P.L. 99–177 (–)	5085	6385	Amount of cancellation of reappropriations pursuant to the G-R-H law. <i>Use only in PY and CY.</i>
Reappropriation (total)	5300	6390	Sum of lines 5000 through 5085 is the discretionary total. Sum of lines 6300 through 6385 is the discretionary total. Use only if there are multiple entries on these lines.
ADVANCE APPROPRIATIONS			
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	5526	6526	

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discretionary	Mandatory	Description
(trust fund)			
Advance appropriation rescinded (–)	5535	6535	Amount of rescissions of advance appropriations. Report rescissions of unobligated balances on line 4036 (discretionary) or line 6036 (mandatory). <i>Use only in PY and CY.</i> In cases where there is an across-the-board rescission of budget authority (percentage or other) mandated in appropriations law, allocated to affected accounts and required to be separately identified for reporting purposes, OMB may instruct you to use one of the reduction lines (5574 through 5579) in lieu of line 5535.
Reduction pursuant to P.L. xxx–xxx (–)	5574	n/a	Amount of reductions in budget authority (percentage or other) mandated in appropriations law and allocated to affected accounts. OMB will tell you which code to use to identify the appropriate appropriation acts. <i>Use only in PY and CY.</i> In cases where it is important to cite the public law for a rescission to fulfill reporting requirements, OMB may tell you to use one of these reduction lines in lieu of line 5535. In these cases, rescissions are reported as reductions. An example is the treatment of rescissions pursuant to the Miscellaneous Appropriations Act of 2001 (e.g., P.L. 106-554 (0.22 percent)). In this case, all rescissions and reductions were reported as reductions on lines xx77 in the 2003 Budget.
	5575	n/a	
	5576	n/a	
	5577	n/a	
	5578	n/a	
	5579	n/a	
Reduction pursuant to P.L. 99–177 (–)	5585	6585	Amount of cancellation of advance appropriations pursuant to the G-R-H law. <i>Use only in PY and CY.</i>
Advance appropriation (total)	5590	6590	Sum of lines 5500 through 5585 is the discretionary total. Sum of lines 6500 through 6585 is the mandatory total. Use only if there are multiple entries on these lines.
<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	<i>For unexpired accounts only:</i> Amount of offsetting collections (cash) credited to the account and refunds that pertain to obligations recorded in prior fiscal years.
Change in uncollected customer payments from Federal sources (unexpired)	6810	6910	<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. The total amounts reported on these lines will equal the amount reported on line 7400, but with the opposite sign.
From offsetting collections	6826	6926	For accounts with limitations on the use of offsetting

Entry	Discretionary	Mandatory	Description
(unavailable balances)			collections, the amount of budget authority that becomes available for obligation from unavailable balances of offsetting collections reflected in the schedule on unavailable collections (see section 86.6).
<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.
Portion precluded from obligation (limitation on obligations) (-)	6845	6945	Amount of offsetting collections credited to the account that are not available for obligation because of limitations on program level in appropriations acts.
Portion applied to repay debt (-)	6847	6947	Amount of offsetting collections used for repayments of outstanding borrowing.
Portion applied to liquidate contract authority (-)	6849	6949	Amount of offsetting collections used to liquidate contract authority.
Portion substituted for borrowing authority (-)	6853	6953	Amount of offsetting collections used to liquidate obligations initially incurred against authority to borrow 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

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discretionary	Mandatory	Description
			<i>transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).</i>
<i>Reductions pursuant to appropriations acts or G-R-H reductions:</i>			
Reduction pursuant to P.L. xxx-xxx (-)	6874	6974	Use these lines for reductions mandated in appropriations law (percentage or other) allocated to affected accounts. OMB will tell you which code to use to identify the appropriation act mandating the reduction. In cases where it is important to cite the public law for a rescission to fulfill reporting requirements, OMB may tell you to use one of these reduction lines. In these cases, rescissions are reported as reductions. An example is the treatment of rescissions pursuant to the Miscellaneous Appropriations Act of 2001 (e.g., P.L. 106-554 (0.22 percent)). In this case, all rescissions and reductions were reported as reductions on lines xx77 in the 2003 Budget.
	6875	6975	
	6876	6976	
	6877	6977	
	6878	6978	
	6879	6979	
Reduction pursuant to P.L. 99-177 (-)	6885	6985	Amount of cancellation of spending authority from offsetting collections pursuant to the G-R-H law. <i>Use only in PY and CY.</i>
Spending authority from offsetting collections (total)	6890	6990	Sum of lines 6800 through 6885 is the discretionary total. Sum of lines 6900 through 6985 is the mandatory total. Use if there are multiple entries on these lines.
Total new budget authority (gross)	7000	7000	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 budget authority. Similarly, charge capital transfers, redemption of debt, and liquidating of contract authority against unobligated balances before adjusting new budget authority.

82.4 How do I report obligated balances?

The P&F includes a section that bridges between start and end of year obligated balances. Report the start of year obligated balance. 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, you 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. This is a change from past practice.

Use the entries in the following table to prepare this section of the P&F. 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	Sum of amounts: <ul style="list-style-type: none"> • Accounts payable plus undelivered orders (These are also known as unpaid obligations.) • Accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources (These are also known as uncollected customer payments.) Include: <ul style="list-style-type: none"> • 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	Equals line 1000.
7320 Total outlays (gross) (-)	Total disbursements made by the account. Equals 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 transferred to other accounts.
7332 Obligated balance transferred from other accounts (+) [xx-xxxx]	Amount of unpaid obligations transferred from other accounts. <i>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).</i>
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. <i>Use only for PY, unless specifically approved by OMB.</i>
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. Equals line 2210, but with the opposite sign.
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. Equals 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

Entry	Description
	sources from the start of year to the end of year.
7440	Obligated balance, end of year
	Sum of amounts:
	<ul style="list-style-type: none"> • Accounts payable plus undelivered orders (These are also known as unpaid obligations.) • Accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources (These are also known as uncollected customer payments.)
	Include:
	<ul style="list-style-type: none"> • Uninvested balances; • Balances invested in Federal securities (par value), adjusted for unrealized discounts (a negative amount); and • Amounts obligated against contract authority.
	Equals the sum of lines 7240 through 7410.

82.5 How do I report outlays?

The P&F 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.

MAX automatically generates all of the line entries that appear in this part from data reported in schedule A.

OUTLAYS (GROSS), DETAIL

Entry	Description
8690	Outlays from new discretionary authority
8693	Outlays from discretionary balances
8697	Outlays from new mandatory authority
8698	Outlays from mandatory balances
8700	Total outlays (gross)
	MAX calculates these entries based on the outlays reported in schedule A on lines 9111 through 9322.
	You should not use these lines for credit financing accounts. (see section 82.16)
	Equals the sum of the amounts on lines 8690 through 8698, if multiple lines 8690-8698 are reported.

82.6 How do I show net budget authority and outlays?

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

The *offsets* part of the P&F 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 the P&F. 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 Treasury securities. Use for general and revolving fund accounts only.
8825 Interest on uninvested funds	Amount of interest from Treasury 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. Exclude collections that arise from the Government's sovereign or governmental powers. Report such amounts on line 8845. <i>Use line titles to identify separately the primary sources of collections. Multiple small amounts may be aggregated. See exhibits 185C, 185F and 185I.</i>
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,

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

Entry	Description
	compulsory user charges, custom duties, license fees) but required by law to be credited to the account (see section 20.7). <i>Use line titles to identify separately the primary sources of collections.</i>
8890 Total offsetting collections (cash)	Sum of lines 8800 through 8845. Use only if there are multiple entries on lines 8800 through 8845.
<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. Equals 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) Equals 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)	Equals total new budget authority (gross) on line 2200 minus the amounts on lines 8800 through 8845 and on lines 8895 and 8896. Always include this line, even if the amount is zero.
9000 Outlays (net)	Equals total outlays (gross) on line 8700 minus the amounts on lines 8800 through 8845. Always include this line, even if the amount is zero.

82.7 What additional information must I report on schedule P?

The P&F displays supplementary information related to G-R-H sequesters; obligations in excess of available budgetary resources; and investments in Federal securities. 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 the P&F. 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	Amount of outlays that would have occurred <i>in the current year</i>

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

Entry	Description
to P.L. 99–177	<i>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 the P&F schedule.) <i>Note: See OMB Circular No. A–34 for additional reporting requirements on deficiencies.</i>
<i>Investments in Federal securities:</i>	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 unavailable collections schedule (MAX schedule N). If a special or trust fund has multiple expenditure accounts, report the invested portion of the unavailable collections in the P&F of the account that receives the largest appropriation from the fund.
9201 Total investments, start of year: Federal securities: Par value	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>Additional net budget authority and outlays to cover cost of fully accruing retirement:</i>	MAX calculates these entries based on data reported in schedule A on lines 9900 and 9901
9900 Budget authority	
9901 Outlays	

82.8 How do I present enacted rescissions and reductions of budget authority?

Include enacted rescissions, reductions mandated in appropriations acts, and GR-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 rescission in the regular budget schedules. Show a reappropriation in the first year of the extended availability (see [section 20.4](#)). Show rescissions and reductions separate from the budget authority initially appropriated for all years covered by the P&F schedule.

Rescission and reductions can impact all types of budget authority (e.g., appropriations, borrowing authority, contract authority, advance appropriations, offsetting collections). However, rescissions of unobligated balances of budgetary resources other than contract authority will be reported on either line 4036 (discretionary) or line 6036 (mandatory), 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 rescissions and 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.)

Entry	Description
xx35 [type of authority] rescinded (-)	Amount rescinded. <i>Note: Rescission proposals will be shown in a separate program and financing schedule with transmittal code "5," and the stub title will be modified to read "Rescission proposal."</i>
xx71 Reduction pursuant to P.L. 107-116 (-) xx72 Reduction pursuant to P.L. 107-117 (-) xx73 Reduction pursuant to P.L. xxx-xxx (-) xx74 Reduction pursuant to P.L. 107-87 (-) xx75 Reduction pursuant to P.L. xxx-xxx (-) xx76 Reduction pursuant to P.L. xxx-xxx (-) xx77 Reduction pursuant to P.L. xxx-xxx (-) xx78 Reduction pursuant to P.L. xxx-xxx (-) xx79 Reduction pursuant to P.L. 107-74 (-)	Reductions in appropriations law mandating reductions (percentage or other) allocated to affected accounts. OMB will tell you which code to use to identify the appropriation act. In cases where it is important to cite the public law for a rescission to fulfill reporting requirements, OMB may tell you to use one of these reduction lines. In these cases, rescissions are reported as reductions. An example is the treatment of rescissions pursuant to the Miscellaneous Appropriations Act of 2001 (e.g., P.L. 106-554 (0.22 percent)). In this case, all rescissions and reductions were reported as reductions on lines xx77 in the 2003 Budget. <i>Note: For special and trust fund accounts, these amounts generally are available for subsequent appropriation. They will be automatically reported in MAX schedule N as an adjustment on line 0620; agencies should advise OMB if these amounts are permanently canceled and should be excluded from schedule N.</i>
xx85 Reduction pursuant to P.L. 99-17 (-)	Amount of G-R-H reduction.

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 P&F schedule 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 rescission is proposed (see [section 112](#)).

Show enacted rescissions on lines 4035 (appropriation rescinded) and 4036 (unobligated balance rescinded) in schedule P under transmittal code 0 (see [section 82.3](#)).

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 the P&F schedule 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)
- 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 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 97.7](#) 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 97.7](#) 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 \$Bmillion 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 (\$Bmillion) and CY (\$Bmillion) 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.

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 97.7](#) 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 97.7](#) for guidance on submitting the distribution of budget authority and outlays for printing.)

82.14 How do I present annual limitations on trust or revolving funds?

Prepare a schedule that mirrors the format of the P&F to present annual limitations on administrative expenses and other annual limitations on the use of certain trust or revolving funds. These schedules are not included in the MAX database but the line entries should generally conform to the applicable line entries described in sections 82.2 through 82.6.

State the program totals in terms of obligations or other measures, depending on the basis on which the limitation operates. Use an entry reading "Balance lapsing" to identify amounts no longer available for obligation. References to budget authority should be changed to "Limitation" and references to outlays should be changed to "Outlays from limitation." Adjust the wording of total lines accordingly.

Include the impact of legislative proposals and supplemental increases in the same P&F schedule used for the regular annual limitation. However, you must separately reflect the effect of supplementals and legislative proposals on the account as a whole in schedule P, under the appropriate transmittal codes.

Limitations on direct loans and loan guarantees are treated separately (see [sections 185.10](#) and [185.11](#)).

Entries on the related object class schedule will be coded and entered into MAX (see [section 83](#)).

82.15 How should I treat allocation accounts?

Combine P&F 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 97.7](#) for guidance on submitting the note for printing.)

82.16 How do I present credit accounts?

See [sections 185.10](#) and [185.11](#) for requirements associated with credit accounts.

82.17 Do the actuals I report in the P&F need to tie to the actuals I reported to Treasury?

Yes. Pursuant to 31 U.S.C. 1512, actuals reported in the budget must be consistent with amounts reported to Treasury and must be based on actual accounting data.

SECTION 82—PROGRAM AND FINANCING (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. If you find an error, then please see [sections 82.19](#), [82.20](#), and [82.21](#).

See [exhibit 130J](#), [exhibit 130K](#) and [exhibit 130M](#) for relationships among actuals reported in the following reports: SF 133/Statement of Budgetary Resources, P&F schedule, 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>9201C 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>0101C 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>9202C 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>0701C 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>

82.18 What actuals in the P&F 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 the P&F schedule.

For more information about FACTS II and the USSGL and crosswalks from the USSGL to the P&F schedule, see Treasury Transmittal Letter No. S2-01-02, a supplement to the Treasury Financial Manual (TFM) and www.fms.treas.gov/ussgl/FACTSII.

Note that 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 fifteenth 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 the P&F schedule will tie to amounts reported via FACTS II. As a first step, for the preparation of the 2004 Budget, outlays will continue to be locked and five new lines will be controlled by edit-checks. (See [section 82.20](#)).

82.19 What do I do if I do not agree with the PY amount on line P 9000 "Outlays (net)?"

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.

82.20 What do I do if I do not agree with the PY amount on lines P 1000, P 2140, P 2440, P 7240 and P 7440?

Beginning with the 2004 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
2440	Unobligated balance carried forward, end of year
7240	Obligated balance, start of year
7440	Obligated balance, end of year

If you feel that you need to revise what your agency reported and certified as correct in FACTS II for these five lines, then the following table provides an overview of actions you should take:

If an error is found...	And if...	Then...
<u>Before</u> MAX A-11 agency lock-out	Financial audit was NOT complete	<ul style="list-style-type: none"> • Consult with your accounting office. • Submit request to suppress MAX A-11 edit-check. • Correct the amount in MAX A -11. • Ensure that your accounting office revises the amount in FACTS II. • Add a footnote to financial statements.
<u>Before</u> MAX A-11 agency lock-out	Financial audit was complete	<ul style="list-style-type: none"> • Consult with your accounting office. • Submit request to suppress MAX A-11 edit-check. • Correct the amount in MAX A -11. • Ensure that your accounting office revises the amount in FACTS II.
<u>After</u> MAX A-11 agency lock-out	Financial audit was NOT complete	<ul style="list-style-type: none"> • Consult with your accounting office. • Ensure that your accounting office revises the amount in FACTS II. • Add a footnote to financial statements.
<u>After</u> MAX A-11 agency lock-out	Financial audit was complete	<ul style="list-style-type: none"> • Consult with your accounting office. • Ensure that your accounting office revises the amount in FACTS II.

The request to suppress the MAX A-11 edit-check that you submit to your OMB representative must contain the following information:

- Affected accounts and amounts;
- An explanation of what happened and why;
- A statement that the amounts will be revised in FACTS II; and
- Contact information for the responsible FACTS II “certifier” and budget office staff (e.g. e-mail and phone number).

After the request is received and approved, the edit check will be suppressed centrally in MAX A-11 and you will be notified. 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.

82.21 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 except for lines P 1000, P 2140, P 2440, P 7240, P 7440, and P 9000. However, before over-writing an amount in the PY column of the P&F schedule 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.

82.22 Why do I need to revise FACTS II if I do not agree with PY amounts imported from Treasury?

After 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, 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. For FACTS II reporting periods, see www.fms.treas.gov/ussgl/FACTSII.

82.23 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](#).

82.24 What can I do to 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 www.whitehouse.gov/omb/reports to prevent these differences from reoccurring.

Automatic Generation of MAX Schedule P Data

The program and financing schedule shown below indicates the lines automatically generated by MAX. Some lines are copied from other entries in MAX; others are automatically calculated from detail entries.

Program and Financing (in millions of dollars)		PY actual	CY est.	BY est.
Identification code 16-1186-0-1-755				
Obligations by program activity:				
Direct program:				
00.01	Policy and program development.....			
00.02	Departmental management and administration.....			
00.03	Facilities operations, maintenance, and repair.....			
00.91	Subtotal, direct program.....	Calculated from direct program detail.		
09.01	Reimbursable program.....	Calculated from direct and reimbursable program detail.		
10.00	Total new obligations.....	For PY, imported from FACTS II. For CY and BY, copied from corresponding end-of-year lines.		
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year.....			
22.00	New budget authority (gross).....			
22.10	Resources available from recoveries of prior year obligations.....	Calculated from budget authority entries on lines 4000-6985.		
23.90	Total budgetary resources available for obligation.....	Calculated if multiple lines 2140-2385 are reported.		
23.95	Total new obligations.....	Copied from line 1000, with opposite sign.		
23.98	Unobligated balance expiring or withdrawn.....			
24.40	Unobligated balance carried forward, end of year.....	For PY, imported from FACTS II. For CY and BY, calculated as the sum of detail lines 2140 through 2398.		
New budget authority (gross), detail:				
Discretionary:				
40.00	Appropriation.....			
Discretionary spending authority from offsetting collections:				
68.00	Offsetting collections (cash).....			
68.10	Change in uncollected customer payments from Federal sources (unexpired).....			
68.90	Spending authority from offsetting collections (total discretionary).....	Total budget authority lines by type (e.g., 6890) are calculated, if multiple detail lines (e.g., 6800-6885) are reported.		
70.00	Total new budget authority (gross).....	Calculated from budget authority entries on lines 4000-6985.		
Change in obligated balances:				
72.40	Obligated balance, start of year.....			
73.10	Total new obligations.....	Copied from line 1000.		
73.20	Total outlays (gross).....	Calculated as the sum of lines 8690-8698, with opposite sign.		
73.40	Adjustments in expired accounts (net).....			
73.45	Recoveries of prior year obligations.....	Copied from line 2210.		
74.00	Change in uncollected customer payments from Federal sources (unexpired).....	Calculated as sum of lines 6810 and 6910, with opposite sign.		
74.40	Obligated balance, end of year.....	For PY, imported from FACTS II.		
Outlays (gross), detail:				
86.90	Outlays from new discretionary authority.....			
86.93	Outlays from discretionary balances.....			
86.97	Outlays from new mandatory authority.....			
86.98	Outlays from mandatory balances.....			
87.00	Total outlays (gross).....	Calculated as the sum of lines 8690-8698, if multiple lines 8690-8698 are reported.		
Offsets:				
Against gross authority and outlays:				
Offsetting collections (cash) from:				
88.00	Federal sources.....			
88.40	Non-Federal sources.....			
88.90	Total offsetting collections (cash).....	Calculated if multiple lines 8800-8845 are reported.		
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources (unexpired).....	Calculated as sum of lines 6810 and 6910.		
88.96	Portion of offsetting collections (cash) credited to expired accounts.....	Calculated as sum of lines 6800 and 6900 minus lines 8800 through 8845.		
Net budget authority and outlays:				
89.00	Budget authority (net).....	Calculated (line 2200 minus (lines 8800-8845) and lines 8895 and 8896).		
90.00	Outlays (net).....	Calculated for CY and BY (line 8700 minus (lines 8800-8845)).		