

## SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

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### Summary of Changes

Updates guidance on the treatment of transfers from mandatory accounts to discretionary accounts (section [82.3](#)).

Requires that PY start of year balances in MAX tie to the end of year amounts reported in FACTS II for 2007, including all changes made during the 2007 FACTS II revision window; adjustment lines will be used to report any changes made to those balances after the 2007 FACTS II revision window closed (sections [82.3](#) and [82.4](#)).

Requires additional lines to tie to amounts reported in FACTS II (section [82.15](#)).

Requires that PY end of year balances in MAX tie to the end of year amounts reported in FACTS II for 2008, including all changes made during the 2008 FACTS II revision window. If there are any differences, you must provide OMB with information on the affected Treasury Appropriation Fund Symbol and the amount of the adjustment (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 to 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.

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 (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"> <li>• Xx91—Single activity or subactivity group subtotal</li> <li>• Xx92—Subtotal of two activity or subactivity groups</li> <li>• Xx93—Subtotal of three activity or subactivity groups</li> </ul> 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.	
09Xx	The second digit will always be 9. 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"> <li>• 0909—Subtotal of activities on lines 0901 through 0908</li> <li>• 0919—Subtotal of activities on lines 0910 through 0918</li> <li>• 0929—Subtotal of activities on lines 0920 through 0928</li> <li>• 0939—Subtotal of activities on lines 0930 through 0938</li> <li>• 0959—Subtotal of activities on lines 0940 through 0958</li> </ul> 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 <a href="#">185.11</a> and <a href="#">185.12</a> 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

Entry	Description
0004	Subsidy for modifications of loan guarantees
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 obligated
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.

### 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

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Entry	Description
	<p>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 <a href="#">20.4(f)</a>).</p> <p>For PY, this amount must tie to the PY end of year amounts reported in FACTS II for 2007, including all changes made during the 2007 FACTS II revision window.</p>
2145 Adjustment to unobligated balance carried forward, start of year	<p>Report any changes to the PY start of year balances made after the 2007 FACTS II revision window closed.</p> <p>Use only for PY, unless specifically approved by OMB.</p>
2200 New budget authority (gross)	<p>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.</p>
2210 Resources available from recoveries of prior year obligations	<p>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.</p> <p>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.</p>
2221 Unobligated balance transferred to other accounts (-) [xx-xxxx]	<p>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 <a href="#">20.4(j)</a>).</p> <p>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.</p>
2222 Unobligated balance transferred from other accounts (+) [xx-xxxx]	<p>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 <a href="#">20.4(j)</a>). 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.</p>

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 <a href="#">79.2</a> and <a href="#">Appendix C</a>).</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 <a href="#">sections 20.4(h)</a> and <a href="#">121.10</a>).</p> <p>Also, amount of any expired expenditure transfers receivable transferred from an expired account to an unexpired account.</p> <p>See lines 5000/6300 for expired balance transfers that are classified as reappropriations.</p>
2235 Unexpired unobligated balance transfer to expired account (-)	Amount of unexpired unobligated balances transferred out of this account pursuant specific statutory authority (e.g., foreign currency valuations in expired accounts). This line is only to be used by the Department of Defense.
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 5827 and 6927).
2260 Portion applied to repay debt (-)	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, 5847, and 6947).
2270 Balance of borrowing authority 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 (-)	
2333 Adjustment for change in allocation	<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, 5853, or 6953, as appropriate.</p> <p>Includes adjustments related to changes in initial allocations of budget authority under limitations in the Social Security Administration and the Department of Health and Human Service. If the initial allocation is increased, enter a positive amount on this line and vice versa.</p> <p>This line is copied into schedule N.</p>
2341 Adjustment for change in investments of zero coupon bonds (special and non-revolving trust funds)	<p>Include investments in zero coupon bonds. At the time the bond is purchased, record an amount equal to the purchase price (par value minus purchase discount) as precluded from obligation. As the discount is amortized and recorded as earnings, record the earnings as precluded from obligation. When the bond matures or is redeemed, all amounts previously precluded from obligation become available for obligation. <i>Use only for special and non-revolving trust funds.</i></p> <p>This line is copied into schedule N.</p>

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	Entry	Description
2342	Adjustment for change in investments of zero coupon bonds (revolving funds)	Include investments in zero coupon bonds. At the time the bond is purchased, record an amount equal to the purchase price (par value minus purchase discount) as precluded from obligation. As the discount is amortized and recorded as earnings, record the earnings as precluded from obligation. When the bond matures or is redeemed, all amounts previously precluded from obligation become available for obligation. <i>Use only for revolving funds.</i>
2390	Total budgetary resources available for obligation	Automatically generated from the sum of lines 2140 through 2342, when there are multiple entries on lines 2140 through 2342.
2395	Total new obligations (–)	Automatically copied from line 1000, with opposite sign.
2397	Deficiency	Includes only amount of obligations (as of the end of the year) that exceeds the budgetary resources available for obligation or amount of obligations that exceed deferred or withheld pending rescission and requires an appropriation or future offsetting collections to liquidate. Does not include obligations in excess of apportionments, allotments, or other agency subdivisions of funds even though such amounts are 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.  Note: See section <a href="#">145</a> for additional reporting requirements on deficiencies.
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 5849, 6949, 5853, 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 <a href="#">20.4(f)</a> ). Automatically generated from the sum of the detailed entries on lines 2140 through 2398.
Memorandum entries:		
2441	Special and trust fund receipts returned to schedule N (+)	Include amount of expired (e.g. after the last expired year) special and trust fund unobligated balances that become available for subsequent appropriation action. Also, include cash refunds of



Entry	Description
	previously appropriated receipts that are available for a subsequent appropriation and are returned to unappropriated receipts. Exclude amounts permanently cancelled or withdrawn in special or trust funds that are returned to the general fund of the Treasury. <i>Enter as a positive amount.</i>
	This line is copied into schedule N.
2451 Expired unobligated balance carried forward, start of year (special and trust funds)	Use this line to report the amount of <i>expired</i> special and trust fund unobligated balances that are not included in the unobligated balances reported on line 2140 but must be included in the unexpended balances reported on schedule J line 0100. <i>Use only for accounts with schedule J (see section <a href="#">86.3</a>).</i>
2452 Expired unobligated balance carried forward, end of year (special and trust funds)	Use this line to report the amount of <i>expired</i> special and trust fund unobligated balances that are not included in the unobligated balances reported on line 2440 but must be included in the unexpended balances reported on schedule J line 8799. <i>Use only for accounts with schedule J (see section <a href="#">86.3</a>).</i>
	This line is copied into schedule J line 8890.

(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\(e\)](#) 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
<b>APPROPRIATIONS</b>			
Appropriation	4000	6000	Amount appropriated, estimated, or requested to be appropriated from the General Fund of the U.S. Treasury to general or special 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.  This line is copied into schedule N.
Appropriation (trust fund)	4026	6026	Amount appropriated or requested to be appropriated from trust fund receipts.  This line is copied into schedule N.
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 is expected to become available for obligation pursuant to law from balances of receipts previously unavailable and included in the amounts reported in schedule N (see section <a href="#">86.4</a> ). <i>Use only with OMB approval.</i>  This line is copied into schedule N.
Advance funding:			Advance funding is generally used to finance higher than anticipated costs in benefit programs. <i>Use only in PY and CY and only with OMB approval.</i>
Appropriation available from subsequent year	4028	n/a	Portion of the succeeding year's appropriation made available for obligation as advance funding.  This line is copied into schedule N.
Appropriation available in prior year (–)	4029	n/a	Portion of the appropriation made available for obligation as advance funding in the preceding year.
<b>Reductions:</b>			
Appropriation permanently reduced (–)	4035	6035	Amount of (1) account-specific rescissions and cancellations of appropriations and (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.  (See section <a href="#">82.9</a> for rescission proposals.)

Entry	Discretionary	Mandatory	Description
Unobligated balance permanently reduced (-)	4036	6036	Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Amount of unobligated balances of prior year budgetary resources that are permanently rescinded or canceled. Do not include rescissions and cancellations of contract authority reported on line 4936 and 6636. 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.
Appropriation temporarily reduced (-)	4037	6037	Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Amount of (1) account-specific rescissions and cancellations of appropriations and (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. (See section <a href="#">82.9</a> for rescission proposals.) This line is copied into schedule N.
Use line 4037/6037 only for special and non-revolving trust funds in PY and CY.			Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Includes amounts returned to unavailable receipt accounts.
Unobligated balance temporarily reduced (-)	4038	6038	Amount of rescissions and cancellations of unobligated balances of prior year budgetary resources excluding offsetting collections. This line is copied into schedule N.
Portion precluded from obligation (-)	4045	6045	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. 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> For special funds that receive discretionary general fund appropriations, use to report amounts precluded from obligation in a fiscal year by a provision of law (such as limitations on obligations). <i>Use only with OMB approval.</i> This line is copied into schedule N.
Adjustments:			Use the following lines only if the appropriations language specifies that the appropriations are for these purposes:

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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.
Transfers:			
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"> <li>• Transfers under reorganization plans;</li> <li>• Transfers authorized by Congress in lieu of appropriations; or</li> <li>• Transfers where the purpose of the funding has changed.</li> </ul> <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>For transfers from mandatory to discretionary accounts pursuant to proposed appropriations law, show the transfer on line 4100 in the losing account, using the BEA classification for a discretionary, modification of a mandatory account and on line 4200 in the receiving account, using the appropriate BEA classification for that account. However, if the losing account is an <i>entitlement program</i>, report the transfer on line 6100 in the losing account and on line 4200 in the receiving account, using the appropriate BEA classifications for the respective accounts.</p> <p>For transfers from mandatory accounts to discretionary accounts pursuant to existing law (generally in PY and CY), show the transfer on line 6100 in the losing account and on line 4200 in the receiving account, using the appropriate BEA classifications for the respective accounts. Consult your OMB representative about suppressing any MAX error messages that occur.</p>
Transferred from other accounts (+) [xx-xxxx]	4200	6200	Amount transferred from other accounts in the same year the authority becomes available for obligation when the

Entry	Discretionary	Mandatory	Description
			<p>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"> <li>• Transfers under reorganization plans;</li> <li>• Transfers authorized by Congress in lieu of appropriations; or</li> <li>• Transfers where the purpose of the funding has changed.</li> </ul> <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 transfers from mandatory accounts to discretionary accounts, see the guidance under lines 4100/6100.</p> <p>Identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section <a href="#">79.2</a> and <a href="#">Appendix C</a>).</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>
<b>BORROWING AUTHORITY</b>			
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>
Borrowing authority (12 U.S.C. 2281-96)	n/a	6716	<p>Amount of borrowing authority for direct loan obligations from the Federal Financing Bank. <i>Use only for liquidating accounts.</i></p>
Borrowing authority permanently reduced (-)	4735	6735	<p>Amount of (1) account-specific rescissions and cancellations of borrowing. Report permanent rescissions and cancellations of unobligated balances of borrowing authority on line 4036 (discretionary) or line 6036 (mandatory).</p> <p>Amounts are not available for subsequent appropriation. Use only in PY and CY.</p>

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Entry	Discretionary	Mandatory	Description
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.
<b>CONTRACT AUTHORITY</b>			
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 and cancellations of contract authority and (2) across-the-board reductions in budget authority (percentage or other)
Unobligated balance permanently reduced (-)	4936	6636	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.  Amounts are not available for subsequent appropriation. Use only in PY and CY.
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 Treasury basic account symbol (see section <a href="#">79.2</a> and <a href="#">Appendix C</a> ).
Contract authority (total)	4990	6690	Automatically generated from the sum of lines 4900 through 4945, when there are multiple entries on these lines.  Automatically generated from the sum of lines 6610 through 6662, when there are multiple entries on these lines.
<b>REAPPROPRIATIONS</b>			
Reappropriation	5000	6300	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 <a href="#">20.4(h)</a> and <a href="#">121.10</a> ).

Entry	Discretionary	Mandatory	Description
			Use line 2230 for expired unobligated balance transfers that are not reported as new budget authority.
Reappropriation permanently reduced (–)	5035	6335	<p>Amount of (1) account-specific rescissions and cancellations of reappropriations and (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.</p> <p>Report permanent rescissions and cancellations of unobligated balances on line 4036 (discretionary) or line 6036 (mandatory).</p> <p>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY.</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>
<b>ADVANCE APPROPRIATIONS</b>			
Advance appropriation	5500	6500	Amounts provided in appropriation acts that become 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	<p>Use line 6500 for advance appropriations of mandatory budget authority in appropriations acts.</p> <p>Lines 5520, 5526 and 6526 are copied into schedule N.</p>
Advance appropriation permanently reduced (–)	5535	6535	<p>Amount of (1) account-specific rescissions and cancellations of advance appropriations and (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.</p> <p>Report permanent rescissions and cancellations of unobligated balances on line 4036 (discretionary) or line 6036 (mandatory).</p> <p>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY.</p>
Advance appropriation temporarily reduced (–)	5537	6537	Amount of (1) account-specific rescissions and cancellations of advance appropriations and (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

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Entry	Discre- tionary	Man- datory	Description
			Branch official is authorized to distribute the reduction to affected accounts.
Use line 5537/6537 only for special and non-revolving trust funds in PY and CY.			Report temporary rescissions and cancellations of unobligated balances on line 4038 (discretionary) or line 6038 (mandatory).  This line is copied into schedule N.  Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Includes amounts returned to unavailable receipt accounts.
Advance appropriation (total)	5590	6590	Automatically generated from the sum of lines 5500 through 5537, when there are multiple entries on these lines.  Automatically generated from the sum of lines 6500 through 6537, when there are multiple entries on these lines.
SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS			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)	5800	6900	For unexpired accounts only:  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)	5810	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)	5826	6926	For accounts with limitations on the use of offsetting collections, unappropriated or temporarily reduced, the amount of budget authority that is expected to become available for obligation pursuant to law from unavailable balances of offsetting collections.
Adjustments:			
Capital transfer to general fund (–)	5827	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 (–)	5833	6933	Amount of offsetting collections used to eliminate a deficiency incurred in a previous year.
Offsetting collections permanently reduced (–)	5835		Amount of (1) account-specific offsetting collections rescinded or cancelled and (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account,



Entry	Discretionary	Mandatory	Description
			and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts.  Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY.
Offsetting collections temporarily reduced (-)	5837	6937	Amount of (1) account-specific offsetting collections rescinded or cancelled and (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.  Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Use only in PY and CY.
Unobligated balance temporarily reduced (-)	5838	6938	Amount of rescissions and cancellations of unobligated balances of prior year offsetting collections.  Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Use only in PY and CY.
Portion precluded from obligation (limitation on obligations) (-)	5845	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 (-)	5847	6947	Amount of offsetting collections used for repayments of debt outstanding.
Portion applied to liquidate contract authority (-)	5849	6949	Amount of offsetting collections used to liquidate contract authority.  Include portion of spending authority from offsetting collections used to replace the contact authority initially obligated against.
Portion substituted for borrowing authority (-)	5853	6953	Amount of offsetting collections used to liquidate obligations initially incurred against borrowing authority when the borrowing is not exercised.
Transfers:			
Transferred to other accounts (-) [xx-xxxx]	5861	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]	5862	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

Entry	Discretionary	Mandatory	Description
			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 <a href="#">79.2</a> and <a href="#">Appendix C</a> ).
Spending authority from offsetting collections (total)	5890	6990	Automatically generated from the sum of lines 5800 through 5862, 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) minus uncollected customer payments from other Federal Government accounts (i.e., accounts receivable and unpaid, unfilled orders) carried forward from the preceding

Entry	Description
	<p>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.</p> <p>For PY, this amount must tie to the PY end of year amounts reported in FACTS II for 2007, including all changes made during the 2007 FACTS II revision window.</p>
7245 Adjustment to obligated balance carried forward, start of year	<p>Report any changes to the PY start of year balances made after the 2007 FACTS II revision window closed.</p> <p>Use only for PY, unless specifically approved by OMB.</p>
7310 Total new obligations	Automatically copied from line 1000.
7320 Total outlays (gross) (-)	<p>Total disbursements made by the account. Automatically generated from the sum of the amounts on lines 8690 through 8698, with opposite sign.</p>
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.
	<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 <a href="#">79.2</a> and <a href="#">Appendix C</a>).</p>
7340 Adjustments in expired accounts (net)	<p>Net amount of upward (+) or downward adjustments (-) in obligations in accounts that <i>expired</i> prior to the beginning of the fiscal year.</p> <p>Use only for PY, unless specifically approved by OMB.</p>
7345 Recoveries of prior year obligations(-)	<p>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.</p>
7400 Change in uncollected customer payments from Federal sources (unexpired)	<p>For unexpired accounts only:</p> <p>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 5810 and 6910, but with the opposite sign.</p>
7410 Change in uncollected customer payments from Federal sources (expired)	<p>For expired accounts only:</p> <p>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.</p>
7440 Obligated balance, end of year	<p>Unpaid obligations (i.e., accounts payable plus undelivered orders) minus 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</p>

Entry	Description
	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?

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 XXXX-62 and XXXX-63.
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.  Include amount of amortized discount for investments in zero coupon bonds.  Include amount of inflation compensation for investments in Treasury inflation indexed securities.
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 <a href="#">185C</a> , <a href="#">185F</a> and <a href="#">185I</a> .
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, compulsory user charges, custom duties, license fees) but required by law to be credited to the account (see section <a href="#">20.7(d)</a> ).  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.
Against gross budget authority only:	
8895 Change in uncollected customer payments from Federal sources	Amount of increase (+) or decrease (–) in accounts receivable from Federal sources and unpaid, unfilled orders from Federal

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Entry	Description
(unexpired)	sources from the start of year to the end of year. Automatically generated from the sum of amounts on lines 5810 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 <a href="#">20.10</a> ). Automatically generated from the sum of amounts on lines 5800 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	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 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
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, 5833, and 6933 plus or minus any revisions to the amount reported in the previous year. (These revisions are not reflected on schedule P.)  Note: See section <a href="#">145</a> for additional reporting requirements on deficiencies.
Investments in Federal securities:	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

Entry	Description
	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.
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. MAX copies CY and BY from the end of year amounts reported on line 9202 for the previous year.
9202 Total investments, end of year: Federal securities: Par value	Amount of end of year balances that have been invested in Federal securities.
Investments in non-Federal securities:	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.
9203 Total investments, start of year: non-Federal securities: Market value	Amount of start of year balances that have been invested in non-Federal securities, brought forward from the end of the preceding year. MAX copies CY and BY from the end of year amounts reported on line 9204 for the previous year.
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.
Contract authority:	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.
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. MAX copies CY and BY from the end of year amounts reported on line 9302 for the previous 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. MAX copies CY and BY from the end of year amounts reported on line 9304 for the previous 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.
Unavailable offsetting collections:	The amount of offsetting collections that was previously precluded from obligation, unappropriated, or temporarily reduced but has not yet become budget authority available for

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Entry	Description
	obligation. Does not apply to special and non-revolving trust funds.
9401 Unavailable balance, start of year: Offsetting collections	Unavailable balance of offsetting collections at the beginning of the year. MAX copies CY and BY from the end of year amounts reported on line 9402 for the previous year.
9402 Unavailable balance, end of year: Offsetting collections	Unavailable balance of offsetting collections at the end of the year. Automatically generated from the sum of the detailed entries on lines 5826, 5837, 5838, 5845, 6926, 6937, 6938, and 6945.
<b>Discretionary mandated transfers:</b>	
9411 Transferred to other accounts (–) [xx–xxxx]	<p>The amount of discretionary transfers mandated by law.</p> <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.</p> <p>The line represents the discretionary transfers mandated by law included in line 4100. In exceptional cases, this line may represent the discretionary transfers mandated by law included in line 2221. <i>Only used in PY. For agencies with enacted appropriations, also use for CY.</i></p>
9412 Transferred from other accounts (+) [xx–xxxx]	<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.</p> <p>The line represents the discretionary transfers mandated by law included in line 4200. In exceptional cases, this line may represent the discretionary transfers mandated by law included in line 2222. <i>Only used in PY. For agencies with enacted appropriations, also use for CY.</i></p>
9502 Unpaid obligations, end of year	<p>Unpaid obligations (i.e., accounts payable plus undelivered orders) carried forward in the following year.</p> <p>This line represents the unpaid obligations included in line 7440 and is based on amounts reported in FACTS II by agencies. <i>Only used in PY.</i></p> <p>Note: This line will be included in MAX, but will not be printed in the Budget Appendix.</p>

**82.8 How do I present enacted reductions of budget authority?**

Include enacted reductions including account-specific rescissions and across-the-board reductions mandated in appropriations acts 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\(h\)](#)). 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 and cancellations and (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.</p> <p>When calculating across-the-board reductions, they will be based on the level of appropriations <i>prior</i> to the application of downward adjustments for rescissions of unobligated balances. This means that the rescissions of unobligated balances are applied <i>after</i> the across-the-board reduction amounts are applied.</p> <p>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY except for line 4035.</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 or cancelled.</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>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY except for line 4036.</p>
xx37 [type of authority] temporarily reduced (-)	<p>Amount of (1) account-specific rescissions and cancellations and (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.</p> <p>When calculating across-the-board reductions, they will be based on the level of appropriations <i>prior</i> to the application of downward adjustments for rescissions of unobligated balances. This means that the rescissions of unobligated balances are applied <i>after</i> the across-the-board reduction amounts are applied.</p> <p>This line is copied into schedule N.</p> <p>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.</p>

Entry	Description
xx38    unobligated balance temporarily reduced (-)	<p>Amount of rescissions and cancellations of unobligated balances of prior year budgetary resources.</p> <p>This line is copied into schedule N.</p> <p>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.</p>

### 82.9 How do I present rescission proposals?

Reflect the effect of rescission proposals that already have been transmitted or will be transmitted to the 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 the 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 the 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 [20.4\(k\)](#)) 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 (\$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.

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 [79.3\(h\)](#)), 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 [79.3\(h\)](#)), 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 [20.4\(1\)](#)). 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 [83.18](#)).

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 <https://max.omb.gov/community/x/cwM> to prevent these differences from reoccurring. The website also includes reports that show FY 2008 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	For all accounts: Schedule P (program and financing schedule): 9201 Total investments, start of year: Federal securities: Par value
Invested balances, end of year	For all accounts: Schedule P (program and financing schedule): 9202 Total investments, end of year: Federal securities: Par value For accounts with schedule J: Schedule J (status of funds schedule): 8701 Invested balance, end of year  Note: Amounts reported in these MAX schedules represent total invested balances, including those that are not available for obligation.

(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".

**SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)**

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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 2010 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 (late-October) 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 2010 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
2230	Expired unobligated balances transfer to unexpired account
2240	Capital transfer to general fund
2260	Portion to repay debt
2275	Balance of contract authority withdrawn
2333	Adjustment for change in allocation
2398	Unobligated balance expiring or withdrawn
2440	Unobligated balance carried forward, end of year
4000	Discretionary appropriation
4020	Discretionary appropriation (special fund)
4026	Discretionary appropriation (trust fund)
4035	Discretionary reduction—Appropriation permanently reduced
4036	Discretionary reduction—Unobligated balance permanently reduced
4049	Discretionary portion applied to liquidate contract authority
5500	Discretionary advance appropriation
5800	Discretionary spending authority from offsetting collections (cash)
5810	Discretionary change in uncollected customer payments from Federal sources
5827	Discretionary capital transfer to general fund
6000	Mandatory appropriation
6020	Mandatory appropriation (special fund)
6026	Mandatory appropriation (trust fund)
6045	Mandatory portion precluded from obligation

6047	Mandatory portion to repay debt
6049	Mandatory portion applied to liquidate contract authority
6300	Mandatory reappropriation
6500	Mandatory advance appropriation
6710	Mandatory borrowing authority
6900	Mandatory spending authority from offsetting collections (cash)
6910	Mandatory change in uncollected customer payments from Federal sources
6927	Mandatory capital transfer to general fund
6947	Mandatory portion to repay debt
7240	Obligated balance, start of year
7340	Adjustments in expired accounts
7410	Change in uncollected customer payments from Federal sources (expired)
7440	Obligated balance, end of year
8697	Outlays from new mandatory authority
8698	Outlays from mandatory balances
8800	Offsetting collections from Federal sources
8820	Offsetting collections from interest on Federal securities
8825	Offsetting collections from interest on uninvested funds
8840	Offsetting collections from non-Federal sources
8845	Offsetting collections from offsetting governmental collections (from non-Federal sources)
8896	Portion of offsetting collections (cash) credited to expired accounts
9401	Unavailable balance, start of year: Offsetting collections
9402	Unavailable balance, end of year: Offsetting collections
9502	Unpaid obligations, end of year

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"> <li>• Consult with your accounting office.</li> <li>• Correct the amount in MAX A-11.</li> <li>• 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.</li> <li>• 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.</li> </ul>
<i>After</i> MAX A-11 agency lock-out	Financial audit was complete	<ul style="list-style-type: none"> <li>• Consult with OMB representative. OMB will review on a case-by-case basis.</li> </ul>

Like last 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.

While the FACTS II revision window is open, 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) *What actions do I need to take if I changed amounts imported from FACTS II in MAX A-11 for the Budget but did not change them in the FACTS II revision window?*

If the changes *affect ending balances* (e.g., changes to amounts of budget authority, obligations incurred, gross outlays, beginning balances), you will need to make changes in FACTS II in the next fiscal year FACTS II reporting window. You should consult with the person who entered the data into FACTS II. If you both agree that the amount should have been revised in FACTS II, then the person who entered the information in FACTS II should adjust the appropriate beginning balances (whether material or non-material) in the next fiscal year FACTS II reporting window. Additionally, before OMB will suppress an edit error related to PY ending balances in MAX, you must provide OMB with the affected Treasury Appropriation Fund Symbol and the amount of the adjustment in actual dollars. For example, if you increased the amount of obligations incurred (but not disbursed) by 100, then the ending unobligated balance would decrease by 100, and the obligated balance would increase by 100. Therefore, the beginning unobligated balance reported in the preceding fiscal year FACTS II reporting window should be decreased by 100, and the beginning obligated balance reported in the preceding fiscal year FACTS II reporting window should be increased by 100.

Until changes are made in both FACTS II and MAX A-11, there will be an ongoing difference in the balances reported in FACTS II and the Budget.



If the changes *do not affect ending balances* (e.g., changes to discretionary versus mandatory coding), you do not need to make changes in FACTS II in the next fiscal year FACTS II reporting window. For example, if you changed an appropriation from mandatory to discretionary, this change does not impact the ending balances. Therefore, no change is required in FACTS II after the revision window has closed.

(g) *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 Circular No. A-136 “Financial Reporting Requirements” section II.4.10.34](#).

(h) *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 <https://max.omb.gov/community/x/cwM> to prevent these differences from reoccurring.

