CIRCULAR NO. A–11

PART 8

APPENDICES

EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

JULY 2003

APPENDIX A—SCOREKEEPING GUIDELINES

These budget scorekeeping guidelines are used by the House and Senate Budget Committees, the Congressional Budget Office, and the Office of Management and Budget (the "scorekeepers") in measuring compliance with the Congressional Budget Act of 1974 (CBA), as amended, and GRH, as amended. The purpose of the guidelines is to ensure that the scorekeepers measure the effects of legislation on the deficit consistent with established scorekeeping conventions and with the specific requirements in those Acts regarding discretionary spending, direct spending, and receipts. These rules are reviewed annually by the scorekeepers and revised as necessary to adhere to the purpose. They cannot be changed unless all of the scorekeepers agree. New accounts or activities are classified only after consultation among the scorekeepers. Accounts and activities cannot be reclassified unless all of the scorekeepers agree.

1. Classification of appropriations

A list of appropriations that are normally enacted in appropriations acts is included in the conference report of the Balanced Budget Act of 1997, House Report 105–217, pp. 1014–1053. The list identifies appropriated entitlements and other mandatory spending in appropriations acts, and it identifies discretionary appropriations by category.

2. Outlays prior

Outlays from prior-year appropriations will be classified consistent with the discretionary/mandatory classification of the account from which the outlays occur.

3. Direct spending programs

Entitlements and other mandatory programs (including offsetting receipts) will be scored at current law levels, as defined in section 257 of GRH, unless congressional action modifies the authorizing legislation. Substantive changes to or restrictions on entitlement law or other mandatory spending law in appropriations laws will be scored against the Appropriations Committee's section 302(b) allocations in the House and the Senate. For the purpose of CBA scoring, direct spending savings that are included in both an appropriations bill and a reconciliation bill will be scored to the reconciliation bill and not to the appropriations bill. For scoring under sections 251 or 252 of GRH, such provisions will be scored to the first bill enacted.

4. Transfer of budget authority from a mandatory account to a discretionary account

The transfer of budget authority to a discretionary account will be scored as an increase in discretionary budget authority and outlays in the gaining account. The losing account will not show an offsetting reduction if the account is an entitlement or mandatory program.

5. Permissive transfer authority

Permissive transfers will be assumed to occur (in full or in part) unless sufficient evidence exists to the contrary. Outlays from such transfers will be estimated based on the best information available, primarily historical experience and, where applicable, indications of Executive or congressional intent.

This guideline will apply both to specific transfers (transfers where the gaining and losing accounts and the amounts subject to transfer can be ascertained) and general transfer authority.

6. Reappropriations

Reappropriations of expiring balances of budget authority will be scored as new budget authority in the fiscal year in which the balances become newly available.

7. Advance appropriations

Advance appropriations of budget authority will be scored as new budget authority in the fiscal year in which the funds become newly available for obligation, not when the appropriations are enacted.

8. Rescissions and transfers of unobligated balances

Rescissions of unobligated balances will be scored as reductions in current budget authority and outlays in the year the money is rescinded.

Transfers of unobligated balances will be scored as reductions in current budget authority and outlays in the account from which the funds are being transferred, and as increases in budget authority and outlays in the account to which these funds are being transferred.

In certain instances, these transactions will result in a net negative budget authority amount in the source accounts. For purposes of section 257 of GRH, such amounts of budget authority will be projected at zero. Outlay estimates for both the transferring and receiving accounts will be based on the spending patterns appropriate to the respective accounts.

9. Delay of obligations

Appropriations acts specify a date when funds will become available for obligation. It is this date that determines the year for which new budget authority is scored. In the absence of such a date, the act is assumed to be effective upon enactment.

If a new appropriation provides that a portion of the budget authority shall not be available for obligation until a future fiscal year, that portion shall be treated as an advance appropriation of budget authority. If a law 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, that law shall be scored as a rescission in the current year and a reappropriation in the year in which obligational authority is extended.

10. Contingent legislation

If the authority to obligate is contingent upon the enactment of a subsequent appropriation, new budget authority and outlays will be scored with the subsequent appropriation. If a discretionary appropriation is contingent on the enactment of a subsequent authorization, new budget authority and outlays will be scored with the appropriation. If a discretionary appropriation is contingent on the fulfillment of some action by the Executive branch or some other event normally estimated, new budget authority will be scored with the appropriation, and outlays will be estimated based on the best information about when (or if) the contingency will be met. If direct spending legislation is contingent on the fulfillment of some action by the Executive branch or some other event normally estimated, new budget authority and outlays will be scored based on the best information about when (or if) the contingency will be met. Non-lawmaking contingencies within the control of the Congress are not scoreable events.

11. Scoring purchases, lease-purchases, capital leases, and operating leases.

When a law provides the authority for an agency to enter into a contract for the purchase, lease-purchase, capital lease, or operating lease of an asset, budget authority and outlays will be scored as follows:

For lease-purchases and capital leases, budget authority will be scored against the legislation in the year in which the budget authority is first made available in the amount of the estimated net present value of the Government's total estimated legal obligations over the life of the contract, except for imputed interest costs calculated at Treasury rates for marketable debt instruments of similar maturity to the lease period and identifiable annual operating expenses that would be paid by the Government as owner (such as utilities, maintenance, and insurance). Property taxes will not be considered to be an operating cost. Imputed interest costs will be classified as mandatory and will not be scored against the legislation or for current level but will count for other purposes.

For operating leases, budget authority will be scored against the legislation in the year in which the budget authority is first made available in the amount necessary to cover the Government's legal obligations. The amount scored will include the estimated total payments expected to arise under the full term of a lease contract or, if the contract will include a cancellation clause, an amount sufficient to cover the lease payments for the first fiscal year during which the contract is in effect, plus an amount sufficient to cover the costs associated with cancellation of the contract. For funds that are self-insuring under existing authority, only budget authority to cover the annual lease payment is required to be scored.

Outlays for a lease-purchase in which the Federal government assumes substantial risk (for example, through an explicit Government guarantee of third party financing) will be spread across the period during which the contractor constructs, manufactures, or purchases the asset. Outlays for an operating lease, a capital lease, or a lease-purchase in which the private sector retains substantial risk will be spread across the lease period. In all cases, the total amount of outlays scored over time against legislation will equal the amount of budget authority scored against that legislation.

No special rules apply to scoring purchases of assets (whether the asset is existing or is to be manufactured or constructed). Budget authority is scored in the year in which the authority to purchase is first made available in the amount of the Government's estimated legal obligations. Outlays scored will equal the estimated disbursements by the Government based on the particular purchase arrangement, and over time will equal the amount of budget authority scored against that legislation.

Existing contracts will not be rescored.

To distinguish lease purchases and capital leases from operating leases, the following criteria will be used for defining an operating lease:

- Ownership of the asset remains with the lessor during the term of the lease and is not transferred to the Government at or shortly after the end of the lease period.
- The lease does not contain a bargain-price purchase option.
- The lease term does not exceed 75 percent of the estimated economic lifetime of the asset.
- The present value of the minimum lease payments over the life of the lease does not exceed 90 percent of the fair market value of the asset at the inception of the lease.

- The asset is a general purpose asset rather than being for a special purpose of the Government and is not built to unique specification for the Government as lessee.

- There is a private-sector market for the asset.

Risks of ownership of the asset should remain with the lessor.

Risk is defined in terms of how governmental in nature the project is. If a project is less governmental in nature, the private-sector risk is considered to be higher. To evaluate the level of private-sector risk associated with a lease-purchase, legislation and lease-purchase contracts will be considered against the following type of illustrative criteria, which indicate ways in which the project is less governmental:

- There should be no provision of Government financing and no explicit Government guarantee of third party financing.

- Risks of ownership of the asset should remain with the lessor unless the Government was at fault for such losses.

- The asset should be a general purpose asset rather than for a special purpose of the Government and should not be built to unique specification for the Government as lessee.

- There should be a private-sector market for the asset.

- The project should not be constructed on Government land.

Language that attempts to waive the Anti-Deficiency Act, or to limit the amount or timing of obligations recorded, does not change the Government's obligations or obligational authority, and so will not affect the scoring of budget authority or outlays.

Unless language that authorizes a project clearly states that no obligations are allowed unless budget authority is provided specifically for that project in an appropriations bill in advance of the obligation, the legislation will be interpreted as providing obligation authority, in an amount to be estimated by the scorekeepers.

12. Write-offs of uncashed checks, unredeemed food stamps, and similar instruments

Exceptional write-offs of uncashed checks, unredeemed food stamps, and similar instruments (i.e., write-offs of cumulative balances that have built up over several years or have been on the books for several years) shall be scored as an adjustment to the means of financing the deficit rather than as an offset. An estimate of write-offs or similar adjustments that are part of a continuing routine process shall be netted against outlays in the year in which the write-off will occur. Such write-offs shall be recorded in the account in which the outlay was originally recorded.

13. Reclassification after an agreement

Except to the extent assumed in a budget agreement, a law that has the effect of altering the classification or scoring of spending and revenues (e.g., from discretionary to mandatory, special fund to revolving fund, on-budget to off-budget, revenue to offsetting receipt), will not be scored as reclassified for the purpose of enforcing a budget agreement.

14. Scoring of receipt increases or direct spending reductions for additional administrative or program management expenses

No increase in receipts or decrease in direct spending will be scored as a result of provisions of a law that provides direct spending for administrative or program management activities.

15. Asset sales

If the net financial cost to the Government of an asset sale is zero or negative (a savings), the amount scored shall be the estimated change in receipts and mandatory outlays in each fiscal year on a cash basis. If the cost to the Government is positive (a loss), the proceeds from the sale shall not be scored for purposes of the CBA or GRH.

The net financial cost to the Federal government of an asset sale shall be the net present value of the cash flows from:

(1) Estimated proceeds from the asset sale;

(2) The net effect on Federal revenues, if any, based on special tax treatments specified in the legislation;

(3) The loss of future offsetting receipts that would otherwise be collected under continued Government ownership (using baseline levels for the projection period and estimated levels thereafter); and

(4) Changes in future spending, both discretionary and mandatory, from levels that would otherwise occur under continued Government ownership (using baseline levels for the projection period and at levels estimated to be necessary to operate and maintain the asset thereafter).

The discount rate used to estimate the net present value shall be the average interest rate on marketable Treasury securities of similar maturity to the expected remaining useful life of the asset for which the estimate is being made, plus 2 percentage points to reflect the economic effects of continued ownership by the Government.

16. Indefinite borrowing authority and limits on outstanding debt

If legislation imposes or changes a limit on outstanding debt for an account financed by indefinite budget authority in the form of borrowing authority, the legislation will be scored as changing budget authority only if and to the extent the imposition of a limit or the change in the existing limit alters the estimated amount of obligations that will be incurred.

APPENDIX B—SCORING LEASE-PURCHASES AND LEASES OF CAPITAL ASSETS

Summary of Changes

Clarifies that the impact of changes to existing operating lease contracts needs to be evaluated against the criteria for operating leases.

Fair market value will not include the value of features or enhancements that were built or added for the Government's unique needs or special purposes. Such features should be financed up-front, separate from the lease.

Lease-backs from public/private partnerships with substantial private sector participation will be presumed to be capital leases; public/private partnerships without substantial private sector participation will be considered governmental for purposes of the budget.

When determining whether a lease contains a bargain-price purchase option, the purchase price includes the value of any rebates or income to the Government resulting from its purchase of the asset.

The assumptions used to perform lease analyses are subject to OMB approval.

This Appendix provides instructions on scoring lease-purchases and leases of capital assets consistent with the scorekeeping rule developed by the executive and legislative branches in connection with the Budget Enforcement Act of 1990 (BEA), as revised pursuant to the Balanced Budget Act of 1997 (see Appendix A). The scorekeeping rule focuses on leases and lease-purchases specifically authorized by law. However, the scorekeeping requirements apply to all lease-purchase arrangements and capital leases, including those arrangements that agencies may enter into under existing general legal authorities and arrangements that are financed through the Federal Financing Bank. The only exception is that leases between Federal agencies generally will not be scored on this basis if the lessor recorded the full cost of the asset when it was acquired.

1. Scorekeeping rule

(a) *General.*

When an agency is authorized to enter into a *lease-purchase* or *capital lease* contract, budget authority will be scored in the year in which the authority is first made available in the amount of the net present value of the Government's total estimated legal obligations over the life of the contract, as described in section 2 (b) below. Outlays for lease-purchases in which the Federal Government assumes substantial risk will be spread across the period during which the contractor constructs, manufactures, or purchases the asset. Outlays for a capital lease or a lease-purchase in which the private sector retains substantial risk will be spread across the lease term. The scorekeeping requirements are summarized below.

For *operating leases*, budget authority is required for the first year of the contract in the amount necessary to cover the Government's legal obligations, consistent with the requirements of the Antideficiency Act. This will include the estimated total payments expected to arise under the full term of the contract or, if the contract includes a cancellation clause, an amount sufficient to cover the lease payments for the first year plus an amount sufficient to cover the costs associated with cancellation of the contract. (For each subsequent year, sufficient budget authority is required to cover the annual lease payment plus any additional cancellation costs.) In a limited number of instances, where funds are self-insuring under existing authority, only the amount of budget authority needed to cover the annual lease payment is required to be scored. OMB will advise agencies if funds may be considered self-insuring for this purpose.

(b) *Making annual lease payments after the BA expires.*

Unless otherwise specified by law, budget authority is available for liquidating obligations (i.e., outlays) for only five fiscal years after the authority expires. For leases financed by annual or multi-year budget authority, agencies should ensure that the appropriations language allows the budget authority to remain available for lease payments over the full term of the lease. If this period is expected to be longer than five fiscal years after the authority expires, the appropriations language should include the provision described in section 95.8.

(c) *Changes to existing contracts.*

When an agency modifies or amends an existing capital lease or lease-purchase contract, any remaining budgetary resources prior to modification should be used to offset the cost of the new contract. The amount scored will be the difference in the net present value of the Government's total estimated legal obligations between the new contract and the remaining term of the original contract. (Both net present values should be calculated using the Treasury borrowing rates published in the annual update to Appendix C of OMB Circular No. A–94 at the time the contract is amended (see section 4)). There would be no remaining budgetary resources if funds equal to the lease payments or the present value of the lease payments were not scored up front at the time the lease was signed. In this case, the full cost of the new contract should be scored, consistent with the rules for scoring lease-purchases and capital leases. Similarly, when an agency modifies or amends an existing operating lease contract, the impact of the changes needs to be evaluated. If the lease no longer meets the criteria for an operating lease, the modified lease should be rescored.

(d) *Options to renew or purchase.*

When the lease agreement contains an option to renew that can be exercised without additional legislation, it will be presumed that the option will be exercised for purposes of calculating the term of the lease and scoring budget authority. When the lease agreement contains an option to purchase at less than fair market value (at the time the option is to be exercised), and the option can be exercised without additional legislation, it will be presumed that the option will be exercised for purposes of classifying the type of lease and scoring budget authority.

SUMMARY OF SCOREKEEPING REQUIREMENTS

Transaction	Budget Authority	Outlays
Lease-purchase without substantial private risk	Amount equal to asset cost recorded up front; amount equal to imputed interest costs recorded on an annual basis over lease period.	Amount equal to asset cost scored over the construction period in proportion to the distribution of the contractor's costs; amount equal to imputed interest costs recorded on an annual basis over lease term.
Lease-purchase with substantial private risk	Amount equal to asset cost recorded up front; amount equal to imputed interest costs recorded on an annual basis over lease term.	Scored over lease term in an amount equal to the annual lease payments.

Transaction	Budget Authority	Outlays
Capital lease	Amount equal to asset cost recorded up front; amount equal to imputed interest costs recorded on an annual basis over lease term.	Scored over lease term in an amount equal to the annual lease payments.
Operating lease	Amount equal to total payments under the full term of the lease or amount sufficient to cover first year lease payments plus cancellation costs recorded up front	Scored over lease term in an amount equal to the annual lease payments.

2. Budget presentation

(a) *General.*

For the purposes of scorekeeping transactions that involve lease-purchases and capital leases, the costs are separated into the following components:

- Asset cost (which equals the present value of the lease payments).
- Imputed interest cost (which equals the financing cost Treasury would have incurred if it had financed the project by borrowing).

These concepts are defined more fully in section 3. The amounts can be determined from the amortization tables developed in accordance with the instructions in section 4. Budget authority and outlays attributable to asset costs will be classified as investment-type activities (physical assets), and budget authority and outlays attributable to imputed interest costs will be classified as non-investment activities (see section 84.4).

(b) *Budget authority.*

- *Amounts.* The up-front budget authority required for both lease-purchases and capital leases is called the asset cost. This equals the present value of the minimum lease payments excluding payments for identifiable annual operating expenses that would be paid by the Government as owner, such as utilities, maintenance, and insurance. Property taxes will not be considered to be an operating expense and will be included in the calculation of the up-front budget authority. (See section 3 for the treatment of property taxes for purposes of distinguishing operating leases from capital leases.) The present value of the lease payments is discounted as of the date of the first payment (or the beginning of the lease term, whichever is earlier) using the appropriate interest rate (see section 4 for a more detailed explanation and the treatment of multiple deliveries).

  Additional budget authority equal to Treasury's cost of financing (i.e., the imputed interest cost) plus any annual operating expenses will be recorded on an annual basis over the lease term.

- *Type of authority.* When an agency enters into a capital lease or lease-purchase under general authorities available to the agency, it must do so within the limits of the budgetary resources available to it and the constraints of the scorekeeping requirements.

If Congress enacts legislation that enables an agency to enter into a lease-purchase or capital lease for a specific project without further congressional action (e.g., appropriations action), it will be assumed that Congress has provided the budget authority required for the transaction. If Congress does not provide the budget authority in the form of an appropriation, then authority to borrow or contract authority will be recorded as follows:

- *Authority to borrow* will be recorded if the transaction is a lease-purchase without substantial private risk, in which case outlays need to be scored up-front – in advance of appropriations for the annual lease payment (or offsetting collections). A portion of the amount subsequently appropriated (or collected, if the agency receives offsetting collections) will be applied to retire outstanding agency debt attributable to the lease-purchase. (See sections 2(c) and 2(d) for more information on how that portion is determined and presented in the Budget.)

- *Contract authority* will be recorded if the transaction is a lease-purchase with substantial private risk or a capital lease, in which case outlays will be scored over the lease term and financed by appropriations for the annual lease payment (or offsetting collections). A portion of the amount appropriated (or collected, if the agency receives offsetting collections) will be applied to liquidate contract authority. (See sections 2(c) and 2(d) for more information on how that portion is determined and presented in the Budget.)

- *Timing.* When Congress enacts legislation that specifically enables an agency to enter into a lease-purchase or capital lease, the budget authority required for the transaction will be recorded when the authority first becomes available for obligation. Obligations will be recorded when the lease agreement is signed. When the authority stems from general authority available to the agency, obligations are recorded, and sufficient budgetary resources must be available, when the lease agreement is signed.

(c) *Outlays.*

- *Lease-purchases without substantial private risk.* Outlays are not equal to the annual lease payments.

  - Outlays are scored over the period during which the contractor constructs, manufactures, or purchases the asset, in an amount equal to the asset cost. This amount will equal the up-front budget authority. Amounts of the asset cost in excess of the contractor's actual construction or manufacturing costs should be distributed in proportion to the distribution of the construction or manufacturing costs. If the asset already exists, the outlays will be recorded in the year in which the lease-purchase contract is signed.

  - Outlays equal to the imputed interest costs are reported on an annual basis over the lease term.

- *Lease-purchases with substantial private risk and capital leases.* Outlays are scored annually equal to the annual lease payments.

  - Over the life of the lease agreement, a portion of the outlays (equivalent to the asset cost) will come from the balances obligated when the lease agreement was signed, and a portion (equivalent to the imputed interest cost) will come from new budget authority. The appropriate amounts can be determined from amortization tables developed in accordance with the instructions in section 4.

(d) Annual appropriations for lease financed by contract authority or borrowing authority.

Lease-purchases and capital leases that are financed by contract authority or borrowing authority will generally require annual appropriations in an amount equal to the annual lease payment. Since budget authority equal to the asset cost is scored up front, the portion of the annual appropriation that corresponds to the amortization of the asset cost is not scored as new budget authority. If it were, total budget authority would be overstated over the life of the lease. The budget authority that is recorded on an annual basis will equal the imputed interest cost. The required adjustments are explained below.

- *For lease-purchases without substantial private risk that are financed by borrowing authority.* An amount equal to the amortization of the asset cost component of the annual lease payment will be treated as redemption of debt and deducted from the new budget authority totals. On the program and financing schedule, this amount will be reported as a negative entry on line 4047 or 6047 (see section 82.3). If offsetting collections are used to make the annual lease payment in lieu of an appropriation, the amount will be reported as a negative entry on line 6847 or 6947.

- *For capital leases and lease-purchases with substantial private risk that are financed by contract authority*. An amount equal to the amortization of the asset cost component of the annual lease payment will be treated as liquidating cash and deducted from the new budget authority totals. On the program and financing schedule, this amount will be reported as a negative entry on line 4049 or 6049 (see section 82.3). (If offsetting collections are used to make the annual lease payment in lieu of an appropriation, the amount will be reported as a negative entry on line 6849 or 6949.)

(e) *Agency debt.*

For lease-purchases without substantial private risk, agency borrowing must be recorded to finance the outlays scored for the construction, manufacture, or purchase of the asset. The agency debt that accumulates over this period is equal to the asset cost; this debt is subsequently redeemed over the lease payment period in an amount equal to a portion of the annual lease payment. The appropriate amounts of debt and debt redemption can be determined from the amortization tables developed in accordance with the instructions in section 4, Step 5. Interest on agency debt can be determined in accordance with Steps 3, 4, and 5.

If the account has a balance sheet, the amount of such agency debt should be included as a separate item (and separate from other agency debt) under liabilities and identified as having been incurred to finance lease-purchases. All other accounts should include the amount of agency debt in the narrative statement for the account that is published in the *Budget Appendix*.

3. Definitions and concepts

For the purposes of scoring lease-purchases and capital leases, the following definitions and concepts apply. Agencies should consult with OMB in cases where enhanced use leases and public-private partnerships are involved. Public-private partnerships should not be used solely or primarily as a vehicle for obtaining private financing of Federal construction or renovation projects. Such transactions should be used only when they are the least expensive method, in present value terms, to finance construction or repair.

Lease-purchase means a type of lease in which ownership of the asset is transferred to the Government at or shortly after the end of the lease term. Such a lease may or may not contain a bargain-price purchase option.

Capital lease means any lease other than a lease-purchase that does not meet the criteria of an operating lease.

Operating lease means a lease that meets all the criteria listed below. If the criteria are not met, the lease will be considered to be a capital lease or a lease-purchase, as appropriate. Multi-year service contracts (e.g., grounds maintenance) and multi-year purchase contracts for expendable commodities (e.g., aspirin) will be considered to be operating leases. Agencies should consult with OMB in cases where a service contract requires a private contractor to construct or acquire a capital asset solely or primarily to provide the service to the government.

- Ownership of the asset remains with the lessor during the term of the lease and is not transferred to the Government at or shortly after the end of the lease term.
- The lease does not contain a bargain-price purchase option.
- The lease term does not exceed 75 percent of the estimated economic life of the asset.
- The present value of the minimum lease payments over the life of the lease does not exceed 90 percent of the fair market value of the asset at the beginning of the lease term.
- The asset is a general purpose asset rather than being for a special purpose of the Government and is not built to the unique specification of the Government as lessee.
- There is a private sector market for the asset.

The following guidelines will be used in distinguishing between operating leases, capital leases, and lease purchases. They should be used in calculating the *term of the lease* and the value of the *minimum lease payments*:

- *Estimate of fair market value.* In the case of real property, the fair market value should be based on current market appraisals. If no asset exists, the fair market value of the proposed asset should be calculated based on the Government's estimate of the cost to construct a facility equal in size and other characteristics to the amount of space to be leased. The estimate should include consideration of the Government's total direct and indirect costs of the facility, including land, design, site improvements, and management costs. Fair market value should not include the value of features or enhancements that were built or added for the Government's unique needs or special purposes.
- *Special features or enhancements.* Assets that have special features or enhancements that were built or added for the Government's unique needs or special purposes need to be evaluated on a case-by-case basis to ascertain whether they can be considered to be general purpose assets. If the asset is considered to be a general purpose asset, then, as a general rule, such special features or enhancements should be financed up-front, separate from the lease.
- *Projects on Government land*. If the project is constructed or located on Government land, it will be presumed to be for a special purpose of the Government.
- *Renewal and purchase options*. If the lease agreement contains an option to renew that can be exercised without additional legislation, it will be presumed that the option will be exercised. If the lease agreement contains an option to purchase at less than fair market value (at the time the option is to be exercised), and the option can be exercised without additional legislation, it will be presumed that the option will be exercised.

- *Cancellation clauses*. It will be presumed that the lease will run for the full term of the contract, and the minimum lease payments will be calculated on the basis of the lease payments that will be made over the full term of the lease (including options to renew).

- *Lease-backs from public/private partnerships.* If an agency leases from a public/private partnership that has substantial private participation, the lease will be treated as a capital lease. The term "public/private partnership" includes special purpose entities for which the Government is a beneficiary. Substantial private participation means (1) the non-Federal partner has a majority ownership share of the partnership and its revenues; (2) the non-Federal partner has contributed at least 20 percent of the total value of the assets owned by the partnership; and (3) the Government has not provided indirect guarantees of the project, such as a rental guarantee or a requirement to pay higher rent if it reduces its use of space. Total value includes the value of assets contributed by the Government (but not the value of land) and all improvements made to the asset. Contributions by the non-Federal partner of cash, real assets, and loans for which the non-Federal partner is responsible for repayment will count towards meeting the 20 percent threshold. Direct loans from the Government or guarantees by the Government of loans made to the non-Federal partner or to the partnership will not count towards the 20 percent threshold.

  If a public/private partnership fails to meet the test of substantial private participation, the partnership will be considered governmental for purposes of the budget, and its transactions will be scored against the agency that enters into the partnership.

  If the Government ground-leases property to a non-Federal party and subsequently leases back the improvements, the lease will not be considered a lease-back from a public/private partnership, as long as the lessor is a totally non-Federal entity. Such lease-backs may be treated as operating leases if they meet the criteria for an operating lease.

- *Bargain-price purchase option*. A bargain-price purchase option is a provision allowing the Government to purchase the leased property for a price that is lower than the expected fair market value of the property at the date the option can be exercised. The purchase price includes the value of any rebates or income to the agency or Government resulting from its purchase of the asset.

- *Property taxes*. Property taxes, along with other operating expenses, will be excluded from the lease payments for purposes of comparing the present value of the minimum lease payments with the fair market value of the asset. (Note: Property taxes will be included in the calculation of the net present value of the lease payments for purposes of scoring budget authority under the BEA. See section 2 (b) above.)

- *Interest rates*. The present value of the minimum lease payments will be calculated on the basis of Treasury rates for marketable debt instruments of similar maturity to the lease term (see section 4).

Risk means the level of private-sector risk. Lease-purchase agreements are scored as with or without substantial private risk depending on the level of private-sector risk. Substantial private risk means the absence of substantial government risk. Risk is defined in terms of how governmental in nature the project is. That is, if the project is less governmental in nature, the private sector risk is considered to be higher.

The following types of illustrative criteria indicate ways in which the project is *less governmental*:

- There is no provision of Government financing and no explicit Government guarantee of third-party financing.

- Risks incident to ownership of the asset (e.g., financial responsibility for destruction or loss of the asset) remain with the lessor unless the Government was at fault for such losses.

- The asset is a general purpose asset rather than being for a special purpose of the Government and is not built to the unique specification of the Government as lessee.

- There is a private-sector market for the asset.

- The project is not constructed on Government land.

Imputed interest cost means the financing costs that Treasury would have incurred if it had sold debt to the public equal to the total project cost. The difference between the total estimated legal obligations (excluding obligations for annual operating expenses as described in section 2(b)) and their estimated net present value represents imputed interest costs. Imputed interest costs will be calculated at Treasury rates for marketable debt instruments of similar maturity to the lease term on the date the contract is signed. These costs will be considered mandatory under the BEA and will be shown in the same function as interest on agency debt, that is, in the function that provided the obligational authority to enter into the contract.

Differential cost of financing means the total annual interest payments on any debt sold to the public less the interest payments that would have been made on the same amount of debt at the Treasury rate (i.e., less the imputed interest costs). Simply stated, this corresponds to any interest above Treasury's interest rate.

Asset cost means the present value of the agency's minimum lease payments discounted from the date of the first payment (or the beginning of the lease term, whichever is earlier) using the Treasury interest rate for marketable debt instruments of similar maturity to the lease term on the date the contract is signed and excluding obligations for identifiable annual operating expenses as described in section 2(b). Asset cost corresponds to the total construction or acquisition costs, plus property taxes and any interest above Treasury's cost of financing (i.e., the differential cost of financing). See section 4 for more detailed explanation and the treatment of multiple deliveries.

4. Guidance on calculations

A schedule of lease payments or an amortization schedule is required to calculate budget authority, outlays, and debt. The correct Treasury rate to use for discounting to present value and for calculating imputed interest costs will be based on the economic assumptions in the most recent budget, which, for the current year, are published in the annual update to Appendix C of OMB Circular No. A–94. Revised forecasts of these Treasury interest rates are released whenever economic assumptions for the budget are updated. Use Treasury rates for marketable debt instruments of similar maturity to the lease term on the date the contract is signed. Discount from the date of the first payment (or the beginning of the lease term, whichever is earlier). The term selected for the Treasury rate should be comparable to the term of the capital lease or lease-purchase.

All assumptions required to perform the lease analysis are subject to OMB approval.

Step 1—Calculate up-front BA.

For lease-purchase without substantial private risk; lease-purchase with substantial private risk; and capital lease (including lease-back from public/private partnership with substantial private sector participation): To determine up-front BA (i.e., asset cost), calculate the present value of the lease payments, discounting from the date of the first payment or the beginning of the lease term, whichever is earlier, using the appropriate Treasury interest rate as the discount factor and excluding obligations for identifiable annual operating expenses as described in section 2(b). This BA is scored when the authority to enter into a contract for the lease-purchase or capital lease first becomes available for obligation.

However, if the lease contract provides for multiple deliveries of assets, the up-front BA is sum of the present values of the lease payments for each asset discounted back to the date that the asset is delivered. For example, if the lease contract provides for the delivery of one machine in each of the next five years, the lease payments for the machine acquired in the first year would be discounted back to the first year, while the lease payments for the machine acquired in the fifth year would be discounted back to the fifth year, and the total BA recorded up front would be the sum of the present values calculated for each of the five deliveries.

Step 2—Calculate outlays over the period during which the contractor constructs, manufactures, or purchases the asset.

For lease-purchase without substantial private risk: Score outlays in proportion to the distribution of the contractor's costs. For example, assume a contractor's costs on a $50 million project are estimated to be $7.5 million the first year, $27.5 million the second year, and $15 million the third year. The analyst should apply spendout rates of 15 percent, 55 percent, and 30 percent to the BA calculated in Step 1 for the first, second, and third years, respectively. Total outlays at the end of the construction, manufacture, or purchase period should equal the BA calculated in Step 1. (Note that total outlays will ordinarily exceed the contractor's costs.)

For lease-purchase with substantial private risk and capital lease (including lease-back from public/private partnership with substantial private sector participation): Outlays are not scored during this period. Refer to Step 4 for outlay scoring.

Step 3—Calculate annual BA for the lease payment period.

For lease-purchase without substantial private risk; lease-purchase with substantial private risk; and capital lease: Annual BA will equal the imputed interest costs calculated using the same Treasury interest rate used to discount the lease payments in Step 1. The interest portion of each periodic payments is the imputed interest cost. In the case of a lease-purchase without substantial private risk, the interest rate should be applied to debt that is initially equal to the up-front BA calculated in Step 1 and that is then amortized over the lease term in accordance with Step 5.

Step 4—Calculate outlays over the lease payment period.

For lease-purchase without substantial private risk: Annual outlays are equal to the annual BA (i.e., the imputed interest costs).

For lease-purchase with substantial private risk and capital lease (including lease-back from public/private partnership with substantial private sector participation): Annual outlays are equal to the lease payments.

Step 5—Calculate agency debt (applies only to lease-purchases without substantial private risk).

Agency debt accumulates during the period of construction, manufacture, or purchase of the asset. The increase in debt each year equals the amount of outlays calculated in Step 2. Agency debt is subsequently redeemed over the lease payment period according to an amortization schedule. The amount of debt redemption each year is equal to the lease payment less the imputed interest cost as defined in Step 3. (Debt redemption is not scored as BA or outlays.) Imputed interest costs are scored as BA and outlays and are also scored as interest on agency debt.

5. Reporting to OMB and Treasury

Budget execution reports and apportionment requests will reflect budget amounts in accordance with these requirements. Amounts (e.g., budget authority and outlays) will be reported to Treasury on the same basis.

APPENDIX C—LISTING OF OMB AGENCY/BUREAU AND TREASURY CODES

Under the MAX system, OMB assigns agency and bureau codes that are used to identify and access data in the budget database. The following table lists these codes in budget order. It also provides the corresponding agency codes assigned by Treasury. In certain instances, a different Treasury agency code may be used for some accounts in an agency; a complete listing can be found in the Budget Accounts Title (BAT) file. (See section 79.2 for additional information on account identification codes.)

Agency	OMB Codes		Treasury Agency Code
	Agency	Bureau	
Legislative Branch			
Senate	001	05	00
House of Representatives	001	10	00
Joint Items	001	11	00
Capitol Police	001	13	00
Office of Compliance	001	12	09
Congressional Budget Office	001	14	08
Architect of the Capitol	001	15	01
Botanic Garden	001	18	09
Library of Congress	001	25	03
Government Printing Office	001	30	04
General Accounting Office	001	35	05
United States Tax Court	001	40	23
Legislative Branch Boards and Commissions	001	45	09
Judicial Branch			
Supreme Court of the United States	002	05	10
United States Court of Appeals for the Federal Circuit	002	07	10
United States Court of International Trade	002	15	10
Courts of Appeals, District Courts, and other Judicial Services	002	25	10
Administrative Office of the United States Courts	002	26	10
Federal Judicial Center	002	30	10
Judicial Retirement Funds	002	35	10
United States Sentencing Commission	002	39	10
Department of Agriculture			
Office of the Secretary	005	03	12
Executive Operations	005	04	12
Departmental Administration	005	05	12
Office of Communications	005	06	12
Office of the Inspector General	005	08	12
Office of the General Counsel	005	10	12
Economic Research Service	005	13	12
National Agricultural Statistics Service	005	15	12
Agricultural Research Service	005	18	12

Agency	OMB Codes		Treasury Agency Code
	Agency	Bureau	
Cooperative State Research, Education, and Extension Service	005	20	12
Animal and Plant Health Inspection Service	005	32	12
Food Safety and Inspection Service	005	35	12
Grain Inspection, Packers and Stockyards Administration	005	37	12
Agricultural Marketing Service	005	45	12
Risk Management Agency	005	47	12
Farm Service Agency	005	49	12
Natural Resources Conservation Service	005	53	12
Rural Development	005	55	12
Rural Housing Service	005	63	12
Rural Business—Cooperative Service	005	65	12
Rural Utilities Service	005	60	12
Foreign Agricultural Service	005	68	12
Food and Nutrition Service	005	84	12
Forest Service	005	96	12
Department of Commerce			
Departmental Management	006	05	13
Economic Development Administration	006	06	13
Bureau of the Census	006	07	13
Economic and Statistical Analysis	006	08	13
International Trade Administration	006	25	13
Bureau of Industry and Security	006	30	13
Minority Business Development Agency	006	40	13
National Oceanic and Atmospheric Administration	006	48	13
U.S. Patent and Trademark Office	006	51	13
Technology Administration	006	53	13
National Technical Information Service	006	54	13
National Institute of Standards and Technology	006	55	13
National Telecommunications and Information Administration	006	60	13
Department of Defense--Military			
Military Personnel	007	05	*
Operation and Maintenance	007	10	*
Procurement	007	15	*
Research, Development, Test, and Evaluation	007	20	*
Military Construction	007	25	*
Family Housing	007	30	*
Revolving and Management Funds	007	40	*
Trust Funds	007	55	*
Department of Education			
Office of Elementary and Secondary Education	018	10	91

Agency	OMB Codes		Treasury Agency Code
	Agency	Bureau	
Office of Innovation and Improvement	018	12	91
Office of Safe and Drug-Free Schools	018	14	91
Office of English Language Acquisition	018	15	91
Office of Special Education and Rehabilitative Services	018	20	91
Office of Vocational and Adult Education	018	30	91
Office of Postsecondary Education	018	40	91
Federal Student Aid	018	45	91
Institute of Education Sciences	018	50	91
Departmental Management	018	80	91
Department of Energy			
National Nuclear Security Administration	019	05	89
Environmental and Other Defense Activities	019	10	89
Energy Programs	019	20	89
Power Marketing Administration	019	50	89
Departmental Administration	019	60	89
Department of Health and Human Services			
Food and Drug Administration	009	10	75
Health Resources and Services Administration	009	15	75
Indian Health Services	009	17	75
Centers for Disease Control and Prevention	009	20	75
National Institutes of Health	009	25	75
Substance Abuse and Mental Health Services Administration	009	30	75
Agency for Healthcare Research and Quality	009	33	75
Centers for Medicare and Medicaid Services	009	38	75
Administration for Children and Families	009	70	75
Administration on Aging	009	75	75
Departmental Management	009	90	75
Program Support Center	009	91	75
Office of the Inspector General	009	92	75
Department of Homeland Security			
Departmental Management	024	10	70
Office of the Inspector General	024	20	70
Citizenship and Immigration Services	024	30	70
United States Secret Service	024	40	70
Border and Transportation Security	024	50	70
United States Coast Guard	024	60	70
Emergency Preparedness and Response	024	70	70
Science and Technology	024	80	70
Information Analysis and Infrastructure Protection	024	90	70

Agency	OMB Codes		Treasury Agency Code
	Agency	Bureau	
Department of Housing and Urban Development			
Public and Indian Housing Programs	025	03	86
Community Planning and Development	025	06	86
Housing Programs	025	09	86
Government National Mortgage Association	025	12	86
Policy Development and Research	025	28	86
Fair Housing and Equal Opportunity	025	29	86
Office of Lead Hazard Control and Healthy Homes	025	32	86
Management and Administration	025	35	86
Department of the Interior			
Bureau of Land Management	010	04	14
Minerals Management Service	010	06	14
Office of Surface Mining Reclamation and Enforcement	010	08	14
Bureau of Reclamation	010	10	14
Central Utah Project	010	11	14
United States Geological Survey	010	12	14
Bureau of Mines	010	14	14
United States Fish and Wildlife Service	010	18	14
National Park Service	010	24	14
Bureau of Indian Affairs	010	76	14
Departmental Management	010	84	14
Insular Affairs	010	85	14
Office of the Solicitor	010	86	14
Office of Inspector General	010	88	14
Natural Resources Damage Assessment and Restoration	010	91	14
Office of Special Trustee for American Indians	010	90	14
National Indian Gaming Commission	010	92	14
Department of Justice			
General Administration	011	03	15
United States Parole Commission	011	04	15
Legal Activities and U.S. Marshals	011	05	15
Radiation Exposure Compensation	011	06	15
Interagency Law Enforcement	011	07	15
Federal Bureau of Investigation	011	10	15
Drug Enforcement Administration	011	12	15
Bureau of Alcohol, Tobacco, Firearms, and Explosives	011	14	15
Federal Prison System	011	20	15
Office of Justice Programs	011	21	15
Violent Crime Reduction Trust Fund	011	30	15

Agency	OMB Codes		Treasury Agency Code
	Agency	Bureau	
Department of Labor			
Employment and Training Administration	012	05	16
Employee benefits security administration	012	11	16
Pension Benefit Guaranty Corporation	012	12	16
Employment Standards Administration	012	15	16
Occupational Safety and Health Administration	012	18	16
Mine Safety and Health Administration	012	19	16
Bureau of Labor Statistics	012	20	16
Departmental Management	012	25	16
Department of State			
Administration of Foreign Affairs	014	05	19
Administration of Foreign Affairs	014	05	94
International Organizations and Conferences	014	10	19
International Commissions	014	15	19
Department of Transportation			
Office of the Secretary	021	04	69
Federal Aviation Administration	021	12	69
Federal Highway Administration	021	15	69
Federal Motor Carrier Safety Administration	021	17	69
National Highway Traffic Safety Administration	021	18	69
Federal Railroad Administration	021	27	69
Federal Transit Administration	021	36	69
Saint Lawrence Seaway Development Corporation	021	40	69
Research and Special Programs Administration	021	50	69
Office of Inspector General	021	56	69
Surface Transportation Board	021	61	69
Bureau of Transportation Statistics	021	64	69
Maritime Administration	021	70	69
Department of the Treasury			
Departmental Offices	015	05	20
Financial Crimes Enforcement Network	015	04	20
Interagency Law Enforcement	015	09	20
Financial Management Service	015	10	20
Federal Financing Bank	015	11	20
Alcohol and Tobacco Tax and Trade Bureau	015	13	20
Bureau of Engraving and Printing	015	20	20
United States Mint	015	25	20
Bureau of the Public Debt	015	35	20
Internal Revenue Service	015	45	20
Comptroller of the Currency	015	57	20

Agency	OMB Codes		Treasury Agency Code
	Agency	Bureau	
Office of Thrift Supervision	015	58	20
Interest on the Public Debt	015	60	20
Department of Veterans Affairs			
Medical Programs	029	15	36
Benefits Programs	029	25	36
Departmental Administration	029	40	36
Major Independent Agencies			
Corps of Engineers-Civil Works	202	00	96
Environmental Protection Agency	020	00	68
Executive Office of the President	100	00	11
General Services Administration			
Real Property Activities	023	05	47
Supply and Technology Activities	023	10	47
General Activities	023	30	47
National Aeronautics and Space Administration	026	00	80
National Science Foundation	422	00	49
Office of Personnel Management	027	00	24
Small Business Administration	028	00	73
Social Security Administration	016	00	28
Other Defense Civil Programs			
Military Retirement	200	05	97
Retiree Health Care	200	07	97
Educational Benefits	200	10	97
American Battle Monuments commission	200	15	74
White House Commission on the National Moment of Remembrance	200	18	95
Armed Forces Retirement Home	200	20	84
Cemeterial Expenses	200	25	21
Forest and Wildlife Conservation, Military Reservations	200	30	97
Selective Service System	200	45	90
International Assistance Programs			
Millennium Challenge Corporation	184	03	95
International Security Assistance	184	05	11
International Security Assistance	184	05	72
Multilateral Assistance	184	10	11
Multilateral Assistance	184	10	72
Agency for International Development	184	15	72
Overseas Private Investment Corporation	184	20	71
Trade and Development Agency	184	25	11
Peace Corps	184	35	11
Inter-American Foundation	184	40	11

Agency	OMB Codes		Treasury Agency Code
	Agency	Bureau	
African Development Foundation	184	50	11
International Monetary Programs	184	60	11
Military Sales Program	184	70	11
Special Assistance for Central America	184	75	72
Other Independent Agencies			
Advisory Council on Historic Preservation	306	00	95
Appalachian Regional Commission	309	00	46
Architectural and Transportation Barriers Compliance Board	310	00	95
Barry Goldwater Scholarship and Excellence in Education Foundation	313	00	95
Broadcasting Board of Governors	514	00	95
Central Intelligence Agency	316	00	56
Chemical Safety and Hazard Investigation Board	510	00	95
Christopher Columbus Fellowship Foundation	465	00	76
Commission of Fine Arts	323	00	95
Commission on Civil Rights	326	00	95
Commission on Ocean Policy	515	00	48
Committee for Purchase from People who are Blind or Severely Disabled, activities	338	00	95
Commodity Futures Trading Commission	339	00	95
Consumer Product Safety Commission	343	00	61
Corporation for National and Community Service	485	00	95
Corporation for Public Broadcasting	344	00	20
Court of Appeals for Veterans Claims	345	00	95
Court Services and Offender Supervision Agency for the District of Columbia	511	00	95
Defense Nuclear Facilities Safety Board	347	00	95
Delta Regional Authority	517	00	95
Denali Commission	513	00	95
District of Columbia			
District of Columbia Courts	349	10	95
District of Columbia Corrections	349	20	95
District of Columbia General and Special Payments	349	30	20
Election Assistance Commission	525	00	95
Equal Employment Opportunity Commission	350	00	45
Export-Import Bank of the United States	351	00	71
Export-Import Bank of the United States	351	00	83
Farm Credit Administration	352	00	78
Farm Credit System Financial Assistance Corporation	354	00	78
Farm Credit System Insurance Corporation	355	00	78
Federal Communications Commission	356	00	27
Federal Deposit Insurance Corporation			

Agency	OMB Codes		Treasury Agency Code
	Agency	Bureau	
Bank Insurance	357	10	51
Savings Association Insurance	357	20	51
FSLIC Resolution	357	30	51
FDIC-Office of Inspector General	357	40	51
Federal Drug Control Programs	154	00	11
Federal Election Commission	360	00	95
Federal Financial Institutions Examination Council Appraisal Subcommittee	362	00	95
Federal Housing Finance Board	364	00	95
Federal Labor Relations Authority	365	00	54
Federal Maritime Commission	366	00	65
Federal Mediation and Conciliation Service	367	00	93
Federal Mine Safety and Health Review Commission	368	00	95
Federal Retirement Thrift Investment Board	369	00	26
Federal Trade Commission	370	00	29
Harry S. Truman Scholarship Foundation	372	00	95
Institute of American Indian and Alaska Native Culture and Arts Development	373	00	95
Intelligence Community Management Account	467	00	95
International Trade Commission	378	00	34
James Madison Memorial Fellowship Foundation	381	00	95
Japan-United States Friendship Commission	382	00	95
Legal Services Corporation	385	00	20
Marine Mammal Commission	387	00	95
Merit Systems Protection Board	389	00	41
Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation	487	00	95
National Archives and Records Administration	393	00	88
National Capital Planning Commission	394	00	95
National Commission on Libraries and Information Science	400	00	95
National Council on Disability	413	00	95
National Credit Union Administration	415	00	25
National Education Goals Panel	492	00	95
National Endowment for the Arts	417	00	59
National Endowment for the Humanities	418	00	59
Institute of Museum and Library Services	474	00	59
National Labor Relations Board	420	00	63
National Mediation Board	421	00	95
National Transportation Safety Board	424	00	95
National Veterans Business Development Corporation	518	00	95
Neighborhood Reinvestment Corporation	428	00	82
Nuclear Regulatory Commission	429	00	31

Agency	OMB Codes		Treasury Agency Code
	Agency	Bureau	
Nuclear Waste Technical Review Board	431	00	48
Occupational Safety and Health Review Commission	432	00	95
Office of Government Ethics	434	00	95
Office of Navajo and Hopi Indian Relocation	435	00	48
Office of Special Counsel	436	00	62
Oklahoma City National Memorial Trust	516	00	95
Other Commissions and Boards	505	00	95
Panama Canal Commission	438	00	95
Postal Service	440	00	18
Presidio Trust	512	00	95
Railroad Retirement Board	446	00	60
Resolution Trust Corporation	448	00	22
Securities and Exchange Commission	449	00	50
Public Company Accounting Oversight Board	526	00	95
Standard Setting Body	527	00	95
Smithsonian Institution	452	00	33
State Justice Institute	453	00	48
Tennessee Valley Authority	455	00	64
United Mine Workers of America Benefit Funds	476	00	95
United States Enrichment Corporation Fund	486	00	95
United States Holocaust Memorial Museum	456	00	95
United States Institute of Peace	458	00	95
United States-Canada Alaska Rail Commission	521	00	48
Vietnam Education Foundation	519	00	95
Government Sponsored Enterprises			
Student Loan Marketing Association	918	00	99
Federal National Mortgage Association	915	00	99
Federal Home Loan Mortgage Corporation	914	00	99
Farm Credit System	912	00	99
Federal Home Loan Bank System	913	00	99
Financing Vehicles and the Board of Governors of the Federal Reserve			
Financing Vehicles and the Board of Governors of the Federal Reserve	920	00	99

* Under Department of Defense-Military, Treasury agency codes are assigned as follows:

Agency	Code
Navy	17
Army	21
Air Force	57
Defense-wide	97

APPENDIX D—EXPLANATION OF MAX EDIT CHECKS (CLICK HERE TO GET UPDATED FILE)

Development of the MAX edit checks is an ongoing process. The help messages included in the on-line MAX screens will reflect the latest edit checks and descriptions of these checks. In addition to the MAX edit checks, OMB has developed diagnostic reports to help you eliminate errors. Some of these diagnostic reports are described in Appendix E.

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
A	3490	Past year amounts cannot be coded as emergency funding.	81.4
A	3500	Subfunction does not match BAT file subfunction for this account.	81.4
A	3510	If BA is reported (lines 4300–6990), then outlays (lines 91xx–98xx) must also be reported (even if amounts are zero).	81.4
A	3520	Outlays from new authority (except from offsetting collections) reported on line 9111 cannot exceed the total amount of BA reported on lines 4300–6790.	81.4
A	3550	Outlays from spending authority from offsetting collections (lines 9311, 9321) should be reported if offsetting collections (lines 6890, 6990) are reported and vice versa.	81.4
A	3580	If offsetting collections (line 8800–8845) are reported in the inyears in schedule A, then they must be reported in the outyears.	81.4
A	3590	If spending authority from offsetting collections (lines 6890, 6990) is reported in the inyears in schedule A, then it must be reported in the outyears.	81.4
A	3595	Spending authority from offsetting collections (lines 6890–6990) should equal the offsetting collections reported on lines 8800 through 8896. (Rounding tolerance of $2M)	81.4
A	3610	According to the BAT file, limitation data are required for this account. For changes to limitation requirements, consult OMB.	81.4
A	3630	Outlays from discretionary spending authority from offsetting collections (line 6890) must be reported on discretionary lines 9311–9321.	81.4
A	3635	Outlays from mandatory spending authority from offsetting collections (line 6990) must be reported on mandatory lines 9311–9321.	81.4
A	3640, 3645	Outlays from new spending authority from offsetting collections (line 9311) cannot exceed total new spending authority from offsetting collections (lines 6890, 6990).	81.4
A	3650	For supplementals, budget authority data (lines 4300–6990) are not generally reported beyond the current year.	81.4
A	3660	For rescission proposals, current year BA must be negative or zero.	81.4

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
A	3670	For rescission proposals, budget year BA must be negative or zero.	81.4
A	3680	For rescission proposals, there should be no budget year estimates for outlays from new authority (line 9111).	81.4
A	3690	For rescission proposals, outlays must be negative or zero in the current and budget years.	81.4
A	3800, 3810	As a general rule, when offsetting collections are reported (lines 8800–8845), spending authority from offsetting collections (lines 6890 or 6990) should also be reported and vice versa	81.4
A, P	3720	Schedule P is required when data are reported for PY-BY in schedule A.	81.4, 82
A, P	3840	Change in uncollected customer payments from Federal sources (unexpired) (line 8895) and collections credited to expired accounts (line 8896) reported in schedule A must equal the corresponding entries in schedule P.	81.4, 82.6
A, S	3700	For liquidating accounts, all budget authority, limitations and outlays must be coded as mandatory, authorizing committee.	81.4
A, S	3710	Budget authority, outlays and limitation data (schedules A & S) are not required for direct and guaranteed loan financing accounts.	81.4
A, S	3860	Budget authority is required in schedule S (lines 4300–6990) if current year budget authority is reported in schedule A.	81.4
A, S	3870, 3910	Outlays are required in schedule S (lines 9111–98xx) if current year outlays are reported in schedule A.	81.4
A, S	3880	If a line entry in schedule A is coded mandatory, then the same entry must be reported in schedule S, with the same category code and amount.	81.4
A, S	3890	The budget year Presidential policy discretionary spendout rate for new BA (i.e., the percent of outlays from new budgetary resources) should be the same as the baseline spendout rate for that year (within 1%).	81.4
A, S	3900	The budget year Presidential policy discretionary spendout rate for new offsetting collections (i.e., the percent of outlays from new offsetting collections) should be the same as the baseline spendout rate for that year (within 1%).	81.4
A, S	3930	Current year outlays reported in schedule A (lines 91xx–98xx) must equal the corresponding entries in schedule S.	81.4
A, S	3947	Credit program account transactions should not be classified as mandatory, appropriations committee.	185.10
A, S,	3951	As a general rule, limitation lines (700x) are classified as discretionary; exceptions require OMB approval.	81.3

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
A, S	3953	Transactions in government-sponsored enterprise accounts should be classified as mandatory, authorizing committee.	81.3
A, K, S, R	3957	No transactions should be classified as emergency.	81.3
C	4410	Schedule C is not required for direct and guaranteed loan financing accounts.	84
C	4430	Subfunction does not match BAT file subfunction for this account.	84
C, A	4440	The sum of outlays in schedule C must equal the outlays minus offsetting collections (lines 8800–8845) reported in schedule A. (Rounding tolerance of $5M)	81.4, 84
C, A	4450	The sum of budget authority in schedule C must equal the budget authority minus offsetting collections and change in uncollected customer payments (lines 8800–8896) reported in schedule A. (Rounding tolerance of $2M)	81.4, 84
C, A	4460	Budget authority (lines 4300–6990) is required in schedule A if budget authority (lines xxxx–01) is reported in schedule C and vice versa.	81.4, 84
C, A	4470	Outlays (lines 9111–98xx) are required in schedule A if outlays (lines xxxx–02) are reported in schedule C and vice versa.	81.4, 84
D	2230	Schedule D is not valid for this account.	86.3
D	2240	In budget plan schedules, a subtotal (line 0791) is required if multiple detail lines (0701–0789) are used and a reimbursable line exists (line 0801) and must equal the sum of detail lines (0701–0789). (Rounding tolerance of $2M)	86.3
D	2250	A total line (line 0893) is required if multiple lines (0601–0801) are present and must equal the sum of detail lines (lines 0601–0801) reported in schedule D. (Rounding tolerance of $2M)	86.3
D	2260	In budget plan schedules, a subtotal (line 0691) is required if multiple detail lines (0601–0689) are used and a reimbursable line exists (line 0801) and must equal the sum of detail lines (0601–0689). (Rounding tolerance of $2M)	86.3
F	3180	The net present value of assets related to direct loans (line 1499) must equal the sum of the corresponding detail. (Rounding tolerance of $2M)	86.2
F	3190	The net present value of assets related to defaulted guaranteed loans (line 1599) must equal the sum of the corresponding detail. (Rounding tolerance of $2M)	86.2
F	3200	Direct loans and interest receivable, net (line 1604) must equal the sum of the corresponding detail. (Rounding tolerance of $2M)	86.2

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
F	3210	The value of assets related to direct loans (line 1699) must equal the sum of the corresponding detail. (Rounding tolerance of $2M)	86.2
F	3220	Defaulted guaranteed loans and interest receivable, net (line 1704) must equal the sum of the corresponding detail. (Rounding tolerance of $2M)	86.2
F	3230	The value of assets related to loan guarantees (line 1799) must equal the sum of the corresponding detail. (Rounding tolerance of $2M)	86.2
F	3240	Total assets (line 1999) must equal the sum of the corresponding detail. (Rounding tolerance of $2M)	86.2
F	3250	Total liabilities (line 2999) must equal the sum of the corresponding detail. (Rounding tolerance of $2M)	86.2
F	3260	Total net position (line 3999) must equal the sum of the corresponding detail. (Rounding tolerance of $2M)	86.2
F	3270	Total net position (line 3999) must equal total assets (line 1999) minus total liabilities (line 2999). (Rounding tolerance of $2M)	86.2
F	3275	Total net position (line 3999) should be zero.	86.2
F	3280	Total liabilities and net position (line 4999) must equal the sum of the corresponding detail. (Rounding tolerance of $2M)	86.2
F	3284	Total assets (line 1999) must equal total liabilities and net position (line 4999).	86.2
F, G	3290	Direct loans, gross reported on line 1601 of schedule F must equal the outstanding balances of direct loans reported on line 1290 in schedule G. (Rounding tolerance of $2M)	85.10, 86.2
F, H	3300	Defaulted guaranteed loans receivable, gross reported on line 1501 of schedule F must equal defaulted guaranteed loans receivable reported on line 2390 in schedule H. (Rounding tolerance of $2M)	185.11, 86.2
G	2570	For direct loans, if total direct loan obligations (line 1150) are reported, then a line for appropriations act limitation on direct loans (line 1111) is required, even if no amounts are shown.	185.11
G	2580	The end of year balance of direct loans outstanding (line 1290) must equal the sum of the direct loan outstanding entries (lines 1210–1264). (Rounding tolerance of $2M)	185.11
G	2590	For direct loans, unobligated direct loan limitation line (1142) should only be reported in the past and current years.	185.11
G	2600	For direct loans, the start of year outstanding balance, (line 1210) must equal the preceding year's end of year balance (line 1290).	185.11

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
G	2620	Total direct loan obligations (line 1150) must equal the sum of the appropriations act limitation on direct loan obligations plus adjustments (lines 1111–1143). (Rounding tolerance of $2M)	185.11
G	2643	Direct loan disbursements (line 1231) must be entered as positive numbers.	185.11
G	2650	Data on direct loan limitations (lines 1111–1150) are not required for liquidating accounts.	185.11
G	2660	Data on direct loan limitations and obligations (lines 1111–1150) are required for direct loan financing accounts.	185.11
G	2700	Direct loan repayments and prepayments (lines 1251–1253) in regular budget schedules (transmittal code 0) must be entered as negative numbers.	185.11
G	2702	Direct loan write-offs for default (line 1263) must be entered as negative numbers.	185.11
G	2710	For direct loans, data on the unobligated limitation carried forward (line 1121) should not exceed the unobligated loan limitation in the previous year (line 1143) but with the opposite sign.	185.11
G, F	2770	The outstanding balances of direct loans (line 1290) in schedule G cannot be less than the balance of loans disbursed (line 1401) in schedule F.	185.11, 86.2
G, H	2550	Credit financing accounts must have either schedule G or H but not both.	185.9
G, H	2565	Credit liquidating accounts must have schedule G and/or H.	185.9
G, H	2610	If there are proceeds from loan asset sales to the public with recourse (line 1253 in schedule G), then the absolute value of that amount must be greater than or equal to the guarantees of loans sold to the public with recourse (line 2232 in schedule H).	185.11
G, H, Y	2558	Credit program accounts cannot have schedules G, H, or Y.	185.9
G, P	2630	Direct loan repayments or prepayments (line 1251) plus proceeds from loan asset sales (line 1252) in schedule G must be equal to or less than offsetting collections from non-Federal sources (line 8840) in schedule P.	185.11
G, P	2640	Direct loan disbursements (line 1231) plus purchase of loan assets (line 1232) must be equal to or less than gross outlays (line 8700) in schedule P.	185.11
G, P	2750	Data on net financing disbursements (line 6300) are required and must be equal to financing disbursements (line 9000) in schedule P for financing accounts.	185.11
G, Y	2780	Federal credit data, baseline estimates (schedule Y) are required if schedule G is present.	185.11

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
H	2790	For guaranteed loans, the start of year outstanding balance, (line 2210) must equal the preceding year's end of year balance (line 2290).	185.11
H	2800	For guaranteed loans, if total guaranteed loan commitments (line 2150) are reported, then a line for appropriations act limitation on guaranteed loans made by private lenders (line 2111) is required, even if the amounts are zero.	185.11
H	2810	The end of year outstanding balance of defaulted guaranteed loans that result in loans receivable (line 2390) must equal the sum of the detail entries (lines 2310–2364). (Rounding tolerance of $2M)	185.11
H	2820	The end of year balance of guaranteed loans outstanding (line 2290) must equal the sum of the guaranteed loan outstanding entries (lines 2210–2264). (Rounding tolerance of $2M)	185.11
H	2830	For defaulted guaranteed loans that result in loans receivable, the outstanding balance start of year (line 2310) must equal the outstanding balance from the end of the preceding year (line 2390).	185.11
H	2840	If an outstanding balance of guaranteed loans, end of year is reported (line 2290), then an entry for the guaranteed amount of guaranteed loans outstanding, end of year (line 2299) is required.	185.11
H	2850	For guaranteed loans, the guaranteed amount of the outstanding loans (line 2299) cannot exceed the amount of the outstanding guaranteed loans, end of year (line 2290).	185.11
H	2860	Disbursements for guaranteed loan claims (line 2331) must be equal to or greater than the absolute value of the amount reported as terminations for default that result in loans receivable (line 2261).	185.11
H	2870	Total guaranteed loan commitments (line 2150) must equal the sum of appropriations act limitations on guaranteed loans plus adjustments (lines 2111–2143). (Rounding tolerance of $2M)	185.11
H	2880	For guaranteed loans, the guaranteed amount of the guaranteed loan commitments (line 2199) cannot exceed the amount of the total guaranteed loan commitment (line 2150).	185.11
H	2900	For guaranteed loans, the uncommitted guaranteed loan limitation data (line 2142) should only be reported in the past and current years.	185.11
H	2910	Data on guaranteed loan limitations (lines 2111–2150) are not required for liquidating accounts.	185.11
H	2915	Disbursements of guaranteed loans (line 2231) must be entered as positive numbers.	185.11

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
H	2920	Repayments and prepayments of guaranteed loans and terminations for default (lines 2251–2263) must be entered as negative numbers.	185.11
H	2940	For liquidating accounts, if terminations for default that result in loans receivable (line 2261) are reported, disbursement for guaranteed loan claims must be reported (line 2331).	185.11
H	2964	Disbursements for guaranteed loan claims that become receivable to the Government (line 2331) must be entered as positive numbers	185.11
H	2966	Repayments of loans receivable (line 2351) must be entered as negative numbers.	185.11
H	2968	Write-off of loans receivable (line 2361) must be entered as negative numbers.	185.11
H	2980	Data on guaranteed loan limitations and commitments (lines 2111–2150) are required for guaranteed loan financing accounts.	185.11
H	2990	For guaranteed loans, data on the uncommitted limitation carried forward (line 2121) should not exceed the uncommitted loan limitation in the previous year (line 2143) but with the opposite sign.	185.11
H	3010	Data on net financing disbursements are required (line 6300) and must be equal to financing disbursements (line 9000) in schedule P for financing accounts.	185.11
H, F	3020	The outstanding balances of defaulted guaranteed loans (line 2390) in schedule H cannot be less than the balance of defaulted guaranteed loans (line 1501) in schedule F.	185.11, 86.2
H, O	2930	For liquidating accounts, terminations for default that result in loans receivable (line 2261) must be equal to or less than the sum of object class entries for loans and investments (lines x330) in schedule O.	83, 185.11
H, O	2950	For liquidating accounts, terminations for default that result in acquisition of property (line 2262) must be equal to or less than the sum of object class entries for land and structures (lines x320) in schedule O.	83, 185.11
H, O	2960	For liquidating accounts, terminations for default that result in claim payments (line 2263) must be equal to or less than the sum of object class entries for insurance claims and indemnities (lines x420) in schedule O.	83, 185.11
H, P	2890	Disbursements for defaulted guaranteed loan claims (line 2331) must be equal to or less than gross outlays (line 8700) in schedule P.	82, 185.11
H, Y	3030	Federal credit data, baseline estimates (schedule Y) is required if schedule H is present.	85, 185.11

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
J	4660	Unexpended balances, end of year (lines 8700–8705) must equal the start of year balances plus cash income, less cash outgo, plus or minus any adjustments. (Rounding tolerance of $2M)	86.6
J	4670	The 12-digit OMB account ID code of the applicable receipt account must be entered for receipts (lines 1200–1279 and 2200–2279) reported as income in schedule J.	86.6
J	4680	The 12-digit OMB account ID code of the applicable expenditure account must be entered for cash outgo (lines 4500–5589) in schedule J.	86.6
J	4690	The 12-digit OMB account ID code of the applicable expenditure account must be entered for offsetting collections (lines 1280–1289 and 2280–2289) reported as income in schedule J.	86.6
K	4770	Subfunction must match BAT file subfunction for this account.	81.4
K	4780	Character class must match BAT file character class for this account.	81.4
K	4790	Baseline data are not required for legislative proposals, later transmittals, or rescission proposals (transmittal codes 2, 3, 4, or 5) or for discretionary supplementals.	81.4
O	3305	Detail lines that contain zeroes in all years are not required.	83
O	3310	Total obligations (line 9999) is required when more than one object class is reported and must equal the sum of the corresponding detail reported on lines 1111–3930 plus the residual line (9995). (Rounding tolerance of $1M)	83.7
O	3330	The total limitation expenses on lines (x930) of schedule O for the account as a whole and limitation account must sum to zero. This avoids a double count because these obligations are also reported by individual object class. (+/– 4M)	83.17
O	3350	Amounts reported in object class 9995 must be positive; use of this object class to report amounts of more than $4 million requires OMB approval.	83.7
O	3360	Total personnel compensation (x119) is required when multiple personnel compensation detail lines are used and must equal the sum of the detail lines (x111–x118) for all categories. (Rounding tolerance of $2M)	83.7
O	3370–3375	The obligations subtotal line (x990) must equal the sum of personnel compensation lines (x111–x118) plus other detail lines (x121–x930) for each object class category (e.g., direct, reimbursable). (Rounding tolerance of $2M)	83.7
O	3380	For non-revolving fund accounts, a subtotal for reimbursable obligations (2990) is required whenever reimbursable detail is reported.	83.18

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
O	3390–3440	A subtotal (line x990) is required for a category when (1) obligations are reported for more than one of the following categories: direct, reimbursable, or allocation; and (2) two or more detail lines are reported within that category.	83.18
O, P	3480	Total obligations in schedule O must equal total obligations in schedule P (line 1000).	82.2, 83.5
O, P	3485	If reimbursable obligations are reported in schedule O (lines 2xxx), then reimbursable obligations must be reported in schedule P on lines (09xx) and vice versa and the amounts must be equal. (Rounding tolerance of $4M)	82.2, 83.5
O, P	3488	All of the obligations in revolving funds are generally reimbursable. The reimbursable obligations reported in schedule O on lines coded 2xxx do not equal the obligations reported in schedule P on line 1000.	82.2, 83.5
O, P	3492	Reimbursable obligations in schedule P (on lines coded 09xx) do not equal the reimbursable obligations reported in schedule O (on lines coded 2xxx). (Rounding tolerance of $4M)	82.2, 83.5
P	0010	Detail lines that contain zeroes in all years are not required except for lines 8900 and 9000, which are required for all accounts.	82.7
P	0020	GRH reductions to unobligated balances (lines 2380 and 2385) can only occur in accounts in the national defense function.	82.4
P	0030	Only one net outlays entry (line 9000) can be reported.	82.7
P	0040	Net outlays entry (line 9000) is required for all accounts.	82.7
P	0050	Net budget authority entry (line 8900) is required for all accounts.	82.7
P	0090	New budget authority (gross) (line 2200) is required only when there is new gross budget authority. If required, line 2200 must equal the sum of the detail budget authority entries (lines 4000–4200, 4700–4785, 4900–4985, etc.). (Rounding tolerance of $1M)	82.4
P	0100	Total new budget authority gross (line 7000) is required only when there is more than one type of budget authority. If required, line 7000 must equal the detail entries for BA (lines 40xx–69xx) and the corresponding entry on line 2200. (Rounding tolerance of $1M)	82.4
P	0110	Past year amounts must equal zero for every transmittal code except zero (i.e., do not report past year amounts for proposed supplementals, rescissions, and legislative proposals).	82.8
P	0120	Net outlays (line 9000) must equal the sum of total outlays, gross (lines 8690–8698 or 8700) minus offsetting collections (lines 8800–8845). (Rounding tolerance of $2M)	82.6, 82.7

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
P	0130	Net BA (line 8900) must equal the total new BA (gross) (line 2200) minus offsetting collections (lines 8800–8845); the change in uncollected customer payments from Federal sources (unexpired) (line 8895); and offsetting collections credited to expired accounts (line 8896). (Rounding tolerance of $2M)	82.7
P	0150	A gross outlay entry (line 8700) is required only when multiple detail lines are reported (lines 8690–8698). If required, line 8700 must equal the sum of the detail outlay entries. (Rounding tolerance of $2M)	82.6
P	0160	A new obligations entry (line 7310) is required only when total obligations are reported on line 1000. If required, the amounts on lines 1000 and 7310 must be equal.	82.3, 82.5
P	0180	Total obligations (line 1000) must be positive.	82.3
P	0190	Total outlays, gross (line 7320) must equal the sum of the detail outlay entries (lines 8690–8698 or 8700), but with the opposite sign.	82.5, 82.6
P	0200	Recoveries of prior year obligations reported on line 7345 must equal recoveries of prior year obligations reported on line 2210, but with the opposite sign.	82.4, 82.5
P	0210	A total new obligations entry (e.g., line 2395) is required only when total obligations are reported on line 1000. If required, the amount on line 2395 must equal the amount on line 1000, but with the opposite sign.	82.3, 82.4
P	0220	A total budgetary resources available for obligation entry (line 2390) is required only when multiple detail lines are reported (lines 2140–2385). If required, line 2390 must equal the sum of the detail entries. (Rounding tolerance of $2M)	82.4
P	0240	The unobligated balance, end of year (line 2440) must equal the start of year balance (lines 2140) plus new BA, adjustments, new obligations (a minus entry), and expiring balances (a minus entry). (Rounding tolerance of $2M)	82.4
P	0245	For liquidating accounts, there should be no end of year unobligated balances; all balances should be repaid to Treasury (lines 6827, 6847, 6927, or 6947), as appropriate.	82.4
P	0260	The obligated balance, end of year (line 7440) must equal the start of year balance (line 7240) plus new obligations (line 7310), adjustments (lines 7331–7345), the change in uncollected customer payments from Federal sources (lines 7400 and 7410), and gross outlays (normally a minus entry) (line 7320). (Rounding tolerance of $2M)	82.5
P	0270–0340	If transfers are reported for an account (lines 2221, 2222, 4100, 4200, 6100, 6200, 6661, 6662, 6861, 6862, 6961, 6962, 7331, or 7332), then the associated gaining or losing account(s) must be identified using the appropriate 6-digit Treasury account symbol.	82.4, 82.5

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
P	0350	Unobligated balance, start of year (line 2140) must equal the corresponding unobligated balance, end of year (line 2440) for the preceding year.	82.4
P	0440	If spending authority from offsetting collections (cash) is reported on line 6800 or 6900, then there must be an entry for offsetting collections (cash) (lines 8800–8845).	82.4, 82.7
P	0443	Spending authority from offsetting collections reported on lines 6800 and 6900 must equal the sum of the amounts reported on lines 8800–8845 plus 8896(normally a minus entry).	82.4, 82.7
P	0445	If the sum of lines 8800–8845 plus 8896 is greater than zero, then there must be an entry for spending authority from offsetting collections on lines 6800 or 6900 and the total amounts must be equal.	82.4, 82.7
P	0450	Obligated balance, start of year (lines 7240) must equal the corresponding obligated balance entry, end of year (line 7440) for the preceding year.	82.5
P	0530	Change in uncollected customer payments from Federal sources (unexpired) (lines 6810, 6910) is required if change in uncollected customer payments from Federal sources is reported on line 7400 and vice versa.	82.4, 82.5
P	0577	The amount reported as a change in uncollected customer payments from Federal sources on line 7400 must equal the sum of the corresponding amounts reported on lines 6810 and 6910, but with the opposite sign.	82.4
P	0610	The change in uncollected customer payments from Federal sources reported on line 8895 must equal the sum of the corresponding amounts reported on lines 6810 and 6910.	82.4, 82.7
P	0630	If a G-R-H reduction is reported (lines 9180, 9185), then outlays prior to the reduction (line 9110) must be reported.	82.8
P	0640	Outlays prior to G-R-H reductions (line 9110) must equal the sum of net outlays (line 9000) plus G-R-H reductions (absolute value of amounts on lines 9180, 9185).	82.8
P	0650	Line 0091 (single activity or subactivity group subtotal) must equal the sum of the activity or subactivity lines 0001–0089. (Rounding tolerance of $2M)	82.3
P	0660	Line 0100 (running subtotal) must equal the sum of lines 0001–0089. (Rounding tolerance of $2M)	82.3
P	0670	Line 0191 (single activity or subactivity subtotal) must equal the sum of lines 0101–0189. (Rounding tolerance of $2M)	82.3
P	0680	Line 0192 (subtotal of two activity or subactivity groups) must equal the sum of the activity or subactivity lines: 0001–0089 plus 0101–0189. (Rounding tolerance of $2M)	82.3

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
P	0690	Line 0200 (running subtotal) must equal the sum of the activity or subactivity lines: 0001–0089 plus 0101–0189. (Rounding tolerance of $2M)	82.3
P	0700	Line 0291 (subtotal) must equal the sum of lines 0201–0289. (Rounding tolerance of $2M)	82.3
P	0710	Line 0292 (subtotal of two activity or subactivity groups) must equal the sum of the activity or subactivity lines: 0101–0189 plus 0201–0289. (Rounding tolerance of $2M)	82.3
P	0720	Line 0293 (subtotal of three activity or subactivity groups) must equal the sum of lines: 0001–0089 plus 0101–0189 plus 0201–0289. (Rounding tolerance of $2M)	82.3
P	0730	Line 0300 (running subtotal) must equal the sum of the lines: 0001–0089 plus 0101–0189 plus 0201–0289. (Rounding tolerance of $2M)	82.3
P	0740	Line 0391 must equal the sum of lines 0301–0389. (Rounding tolerance of $2M)	82.3
P	0750	Line 0392 must equal the sum of lines 0201–0389. (Rounding tolerance of $2M)	82.3
P	0760	Line 0393 must equal the sum of lines 0101–0389. (Rounding tolerance of $2M)	82.3
P	0770	Line 0394 must equal the sum of lines 0001–0389. (Rounding tolerance of $2M)	82.3
P	0780	Line 0400 (running subtotal) must equal the sum of detail lines 0001–0389. (Rounding tolerance of $2M)	82.3
P	0790	Line 0491 must equal the sum of lines 0401–0489. (Rounding tolerance of $2M)	82.3
P	0800	Line 0492 must equal the sum of lines 0301–0489. (Rounding tolerance of $2M)	82.3
P	0810	Line 0493 must equal the sum of lines 0201–0489. (Rounding tolerance of $2M)	82.3
P	0820	Line 0494 must equal the sum of lines 0101–0489. (Rounding tolerance of $2M)	82.3
P	0830	Line 0500 (running subtotal) must equal the sum of detail lines 0001–0489. (Rounding tolerance of $2M)	82.3
P	0840	Line 0591 must equal the sum of lines 0501–0589. (Rounding tolerance of $2M)	82.3
P	0850	Line 0592 must equal the sum of lines 0401–0589. (Rounding tolerance of $2M)	82.3
P	0860	Line 0593 must equal the sum of lines 0301–0589. (Rounding tolerance of $2M)	82.3
P	0870	Line 0594 must equal the sum of lines 0201–0589. (Rounding tolerance of $2M)	82.3

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
P	0880	Line 0600 (running total) must equal the sum of detail lines 0001–0589. (Rounding tolerance of $2M)	82.3
P	0890	Line 0691 must equal the sum of lines 0601–0689. (Rounding tolerance of $2M)	82.3
P	0900	Line 0692 must equal the sum of lines 0501–0689. (Rounding tolerance of $2M)	82.3
P	0910	Line 0693 must equal the sum of lines 0401–0689. (Rounding tolerance of $2M)	82.3
P	0920	Line 0694 must equal the sum of lines 0301–0689. (Rounding tolerance of $2M)	82.3
P	0930	Line 0700 (running subtotal) must equal the sum of detail lines 0001–0689. (Rounding tolerance of $2M)	82.3
P	0940	Line 0791 must equal the sum of lines 0701–0789. (Rounding tolerance of $2M)	82.3
P	0950	Line 0792 must equal the sum of lines 0601–0789. (Rounding tolerance of $2M)	82.3
P	0960	Line 0793 must equal the sum of lines 0501–0789. (Rounding tolerance of $2M)	82.3
P	0970	Line 0794 must equal the sum of lines 0401–0789. (Rounding tolerance of $2M)	82.3
P	0980	Line 0800 (running total) must equal the sum of detail lines 0001–0789. (Rounding tolerance of $2M)	82.3
P	0990	Line 0891 must equal the sum of lines 0801–0889. (Rounding tolerance of $2M)	82.3
P	1000	Line 0892 must equal the sum of lines 0701–0889. (Rounding tolerance of $2M)	82.3
P	1010	Line 0893 must equal the sum of lines 0601–0889. (Rounding tolerance of $2M)	82.3
P	1020	Line 0894 must equal the sum of lines 0501–0889. (Rounding tolerance of $2M)	82.3
P	1030	Line 0999 must equal the sum of detail lines 0901–0988. (Rounding tolerance of $2M)	82.3
P	1040	Line 0909 must equal the sum of detail lines 0900–0908. (Rounding tolerance of $2M)	82.3
P	1045	Line 0919 must equal the sum of detail lines 0910–0918. (Rounding tolerance of $2M)	82.3
P	1050	Line 0929 must equal the sum of detail lines 0920–0928. (Rounding tolerance of $2M)	82.3
P	1055	Line 0939 must equal the sum of detail lines 0930–0938. (Rounding tolerance of $2M)	82.3

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
P	1060	Line 0949 must equal the sum of detail lines 0940–0948. (Rounding tolerance of $2M)	82.3
P	1065	Line 0959 must equal the sum of detail lines 0950–0958. (Rounding tolerance of $2M)	82.3
P	1070	Line 0969 must equal the sum of detail lines 0960–0968. (Rounding tolerance of $2M)	82.3
P	1072	Line 0979 must equal the sum of detail lines 0970–0978. (Rounding tolerance of $2M)	82.3
P	1076	Line 0989 must equal the sum of detail lines 0980–0988. (Rounding tolerance of $2M)	82.3
P	1080	Total new obligations (line 1000) must equal the sum of all the detail activity lines (0001–0988). (Rounding tolerance of $2M)	82.3
P	1082	Total new obligations (line 1000) reported in the Budget for the PY must equal the actuals reported to Treasury and certified by your agency's accounting office. (Rounding tolerance of $2M)	82.20
P	1083	The unobligated balance, start of year (line 2140) reported in the Budget for the PY must equal the actuals reported to Treasury and certified by your agency's accounting office. (Rounding tolerance of $2M)	82.20
P	1085	The unobligated balance, carried forward, end of year (line 2440) reported in the Budget for the PY must equal the actuals reported to Treasury and certified by your agency's accounting office. (Rounding tolerance of $2M)	82.20
P	1087	The obligated balance, start of year (line 7240) reported in the Budget for the PY must equal the actuals reported to Treasury and certified by your agency's accounting office. (Rounding tolerance of $2M)	82.20
P	1089	The obligated balance, end of year (line 7440) reported in the Budget for the PY must equal the actuals reported to Treasury and certified by your agency's accounting office. (Rounding tolerance of $2M)	82.20
P	1090	Trust fund budget authority (e.g., line 4026) should not be reported in the same account with general or special fund budget authority (e.g., lines 4000 or 4020).	82
P	1092	Appropriations (line 4000) reported in the Budget for the PY must equal the actuals reported to Treasury and certified by your agency's accounting office. (Rounding tolerance of $2 M)	82.20
P	1094	Unobligated balance expiring or withdrawn (line 2398) reported in the Budget for the PY must equal the actuals reported to Treasury and certified by your agency's accounting office. (Rounding tolerance of $2 M)	82.20

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
P	1096	Resources available from recoveries of prior year obligations (line 2210) reported in the Budget for the PY must equal the actuals reported to Treasury and certified by your agency's accounting office. (Rounding tolerance of $2 M)	82.20
P	1098	Adjustments in expired accounts net (line 7340) reported in the Budget for the PY must equal the actuals reported to Treasury and certified by your agency's accounting office. (Rounding tolerance of $2 M)	82.20
P	1100, 1130	Transfers of balances from other accounts (lines 2222 and 7332) must be positive.	82.4, 82.5
P	1102	Offsetting collections (cash) from Federal sources (line 8800) reported in the Budget for the PY must equal the actuals reported to Treasury and certified by your agency's accounting office. (Rounding tolerance of $2 M)	82.20
P	1104	Offsetting collections (cash) reported in the Budget for the PY must equal the actuals reported to Treasury and certified by your agency's accounting office. (Rounding tolerance of $2 M)	82.20
P	1110, 1120	Transfers of balances to other accounts (lines 2221 and 7331) must be negative.	82.4, 82.5
P	1140, 1150, 1155	Transfers of BA to other accounts (lines 4100, 6100, 6661) must be negative.	82.4
P	1160, 1164, 1166	Transfers of BA from other accounts (lines 4200, 6200, 6662) must be positive.	82.4
P	1174	Transfers of offsetting collections to other accounts (lines 6861 and 6961) must be negative.	82.4
P	1175	Transfers of offsetting collections from other accounts (lines 6862 and 6962) must be positive.	82.4
P	1177, 1178	Transfers are not being reported consistently by the gaining and losing accounts. Check the pulldown menu under "views/transfers" for the information being reported by the corresponding accounts.	82.3
P	1180–1270	A total BA entry (e.g., line 4300) is required only when multiple detail entries (e.g., lines 4000–4200) are reported. If required, lines 4300 must equal the sum of the detail entries. (Rounding tolerance of $2M)	82.4
P	1280	A total entry (e.g., line 8890) is required only when multiple detail entries (e.g., lines 8800–8845) are reported. If required, line 8890 must equal the sum of the detail entries. (Rounding tolerance of $2M)	82.6
P	1500	Special fund budget authority (lines 4020 and 6020) should not be reported in trust fund accounts.	82.3
P	1505	Trust fund BA (lines 4026 and 6026) should only be reported in trust fund accounts.	82.3

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
P	1510–1795	A BA line (e.g., 4000) and a total line (e.g., 4300) are both required when certain types of adjustments are reported (e.g., line 4035).	82.4
P	2067	Outlays (gross) detail (lines 8690–8698) is not required for direct and guaranteed loan financing accounts; gross outlays should be reported on line 8700.	82.6
P	2135	Unobligated balance expiring or withdrawn (line 2398) must be negative.	82.4
P	3050	Memorandum entries for unobligated balances of contract authority at the start and end of year (lines 9301 and 9302) cannot exceed total unobligated balances (lines 2140 and 2440) reported for the same period.	82.7
P	3060	Memorandum entries for obligated balances of contract authority at the start and end of year (lines 9303 and 9304) cannot exceed total obligated balances (lines 7240 and 7440) reported for the same time period.	82.7
P, A	2050–2062	Offsetting collections reported in schedule A (lines 8800–8845) must equal the corresponding amounts in schedule P.	81.4, 82.3
P, A	2070	Outlays from new discretionary authority in schedule P (line 8690) must equal outlays from new discretionary authority in schedule A (line 9111, 9311, 970x).	81.4, 82.6
P, A	2080	Outlays from discretionary balances (line 8693) in schedule P must equal discretionary outlays from balances in schedule A (lines 9121, 9321, and 980x).	81.4, 82.6
P, A	2090	Outlays from new mandatory authority line (line 8697) in schedule P must equal outlays from new mandatory authority in schedule A (line 9111, 9311).	81.4, 82.6
P, A	2100	Outlays from mandatory balances (line 8698) in schedule P must equal outlays from mandatory balances in schedule A (lines 9121 and 9321).	81.4, 82.6
P, A	2140	Outlay data (lines 9111–9809) are required in schedule A if gross outlay data (line 7320) are present in schedule P.	81.4, 82.5
P, A	2170	Outlays from new discretionary spending authority from offsetting collections (line 9311 of schedule A) should not exceed discretionary spending authority from offsetting collections (line 6890 in schedule P).	81.4, 82.4
P, A	2175	Outlays from new mandatory spending authority from offsetting collections (line 9311 of schedule A) should not exceed mandatory spending authority from offsetting collections (line 6990 in schedule P).	81.4, 82.4
P, A	2180	Discretionary change in uncollected customer payments from Federal sources entry (line 8895) is required in schedule A if discretionary change in uncollected customer payments from Federal sources is reported in schedule P (line 6810) and the amounts should be equal.	81.4, 82.7

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
P, A	2185	Mandatory change in uncollected customer payments from Federal sources entry (line 8895) is required in schedule A if mandatory change in uncollected customer payments from Federal sources is reported in schedule P (line 6910) and the amounts should be equal.	81.4, 82.7
P, A	2190	Offsetting collections credited to expired accounts entry (line 8896) is required in A if it is reported in P (line 8896), and the amounts should be equal.	81.4, 82.7
P, A, C, E, F, O, S	2562	Credit liquidating accounts must have schedules A, C, E, F, O, P, and S.	185.9
P, A, O, U	2555	Credit program accounts must have schedules A, O, P, and U.	185.9
P, F	2553	Credit financing accounts must have a schedule P and schedule F.	185.11, 86.2
P, G	2195	Net financing disbursements (line 9000) reported in schedule P must equal the net financing disbursements (line 6300) reported in schedule G.	82.7, 185.11
P, H	2196	Net financing disbursements (line 9000) reported in schedule P must equal the net financing disbursements (line 6300) reported in schedule H.	82.7, 185.11
P, U	2200	In credit program accounts, net outlays (line 9000) in schedule P must be greater than or equal to the sum of schedule U administrative expenses outlays (line 3580 plus 3590), direct loan subsidy outlays (line 1349), direct loan upward reestimate subsidy outlays (line 1369), guaranteed loan subsidy outlays (line 2349), and guaranteed loan upward reestimate subsidy outlays (line 2369).	185.10
Q, O	3454	Average salaries (which are calculated by dividing the personnel compensation reported in schedule O by the FTE reported in schedule Q) should not be less than $15,000.	86.1
Q, O	3456	Average salaries (which are calculated by dividing the personnel compensation reported in schedule O by the FTE reported in schedule Q) should not exceed $110,000.	86.1
Q, O	4510–4520	If full-time equivalent employment for military personnel is reported in the personnel summary (schedule Q), then obligations (other than allocations) for military personnel compensation (line x117) must be reported in schedule O.	36.1, 83.7
Q, O	4530–4565	If obligations (other than allocations) for FTE employment (lines x111 or x113) are reported in schedule O, then full-time equivalent employment must be reported in schedule Q and vice versa.	36.1, 83.7
R	4730	Subfunction must match BAT file subfunction for this account.	81.4
R	4740	Character class must match BAT file character class for this account.	81.4

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
R, K	4735	The BY+9 amount field is blank; receipt data needs to be updated.	81.4
R, K	4745	Receipt accounts do not generally contain negative amounts.	81.4
R, K	4747	Downward subsidy reestimates should be classified as mandatory authorizing committee.	81.3
R, K	4749	Negative subsidies should be classified as discretionary, appropriations committee.	81.3
R, K	4750	Current year receipts in baseline (schedule K) must equal the corresponding entries in policy (schedule R).	81.4
R, K	4760	If a line entry in policy (schedule R) is coded mandatory, then the same entry must be reported in baseline (schedule K), with the same category code and amount.	81.4
S	3970	Baseline budget authority, outlays and limitations are not required for direct and guaranteed loan financing accounts.	81.4
S	3990	Number of beneficiaries (line 9993) can only be used if approved by OMB.	81.4
S	4000–4085	If budget authority is reported for BY, then it should also be reported for the outyears.	81.4
S	4090–4095	If spending authority from offsetting collections (lines 6890 and 6990) is reported for BY, then it should also be reported for the outyears.	81.4
S	4100	If offsetting collections (lines 8800–8845) are reported for the inyears, then they should also be reported for the outyears.	81.4
S	4110	Outlays from spending authority from offsetting collections (9311, 9321) should be reported if offsetting collections (lines 689, 6990) are reported.	81.4
S	4120	Limitation data have been reported under an incorrect line code. For changes to limitation requirements, consult OMB.	81.4
S	4160	Subfunction does not match BAT file subfunction for this account.	81.3
S	4220, 4230	As a general rule, when offsetting collections are reported (lines 8800–8845), spending authority from offsetting collections (lines 6890 or 6990) should also be reported and vice versa	81.4
S	4390	Spending authority from offsetting collections (lines 6890–6990) should equal the offsetting collections reported on lines 8800–8845 plus the amounts on lines 8895 and 8896. (Rounding tolerance of $2M)	81.4
S, A	4250–4340	Current year baseline BA entries reported in schedule S (lines 4300–6990) must equal the corresponding entries in schedule A.	81.4

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
S, A	4350–4358	Current year baseline offsetting collections (lines 8800–8845) reported in schedule S must equal the corresponding entries in schedule A.	81.4
S, A	4365	Current year change in uncollected customer payments from Federal sources (unexpired) (line 8895) reported in schedule S must equal the corresponding entry in schedule A.	81.4
S, A	4370	Current year offsetting collections (cash) credited to expired accounts (line 8896) reported in schedule S must equal the corresponding entry in schedule A.	81.4
S, A	4380	Current year baseline outlays reported in schedule S (lines 91xx–98xx) must equal the corresponding entries in schedule A.	81.4
S, C	3975	Schedule S and schedule C are not required for government-sponsored enterprises.	81.4, 84.4
S, P	2192	Outlays from end of PY balances reported in schedule S (on lines coded 9x22) cannot exceed the end of PY balances reported in schedule P (on lines 2440 and 7440)	81.4
S, P	4385	Spending authority from offsetting collections (lines 6890 and 6990) should equal total offsetting collections credited to unexpired accounts (lines 8800–8845 plus 8896), unless adjustments have been reported in schedule P on detail lines 6810–6985.	81.4, 82.3
T	4900	For consolidated and merged accounts, separate line entries are used to report the budget year request for each component account, and each line entry must include the 6 digit Treasury account symbol for the account involved.	82, 86.4
T, P, A	4905	Amounts in schedule T should be consistent with the BY appropriations language request and amounts reported in schedules P and A under transmit code 0. Transfers will be reported on a pre-transfer basis except for transfers from the violent crime reduction trust fund. Exclude spending authority from offsetting collections.	82, 86.4
U	2270	For direct loan levels supported by subsidy BA, the sum of the direct loan level entries (lines 1150) must equal the total direct loan levels (line 1159). Rounding tolerance of $2M)	185.10
U	2275	The weighted average subsidy rate (line 1329) must equal the total subsidy budget authority (line 1339) divided by the total loan level (line 1159). (Rounding tolerance of 100 or 1 percent)	185.10
U	2280	For direct loan subsidies, the sum of multiple subsidy outlay entries (lines 1340) must equal the total subsidy outlay (line 1349). (Rounding tolerance of $2M)	185.10
U	2285	For direct loan subsidies, the sum of the subsidy outlay entries (lines 1340) must equal the total subsidy outlay (line 1349). (Rounding tolerance of $2M)	185.10

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
U	2290	The total upward reestimate budget authority (line 1359) must equal the sum of the upward reestimate budget authority detail entries (lines 1350). (Rounding tolerance of $2M)	185.10
U	2305	The total downward reestimate budget authority (line 1379) must equal the sum of the downward reestimate budget authority detail entries (line 1370). (Rounding tolerance $2M)	185.10
U	2330	For guaranteed loan levels supported by subsidy BA, the sum of multiple guaranteed loan level entries (line 2150) must equal total loan guarantee levels (line 2159)	185.10
U	2335	The weighted average subsidy rate (line 2329) must equal the total subsidy budget authority (line 2339) divided by the total level (line 2159). (Rounding tolerance of 100 or 1 percent)	185.10
U	2340	For guaranteed loan subsidies, the sum of multiple subsidy BA entries (lines 2330) must equal the total subsidy BA (line 2339). (Rounding tolerance of $2M)	185.10
U	2345	For guaranteed loan subsidies, the sum of multiple subsidy outlay entries (lines 2340) must equal the total subsidy outlays (line 2349). (Rounding tolerance of $2M)	185.10
U	2350	For guaranteed loan levels supported by subsidy BA, the sum of multiple guaranteed loan level entries (lines 2150) must equal total loan guarantee levels (line 2159). (Rounding tolerance of $2M)	185.10
U	2365	The total downward reestimate budget authority (line 2379) must equal the sum of the downward reestimate budget authority detail entries (line 2370). (Rounding tolerance of $2M).	185.10
U, A	2400	Total subsidy outlays for guaranteed loans (line 2349) cannot exceed policy outlays (lines 9111–9808) in schedule A.	81.4, 185.10
U, A	2410	The sum of total subsidy outlays for direct loans (line 1349) plus guaranteed loans (line 2349) plus outlays for administrative expenses (line 3590) in schedule U cannot exceed policy outlays in schedule A (lines 9xxx).	81.4, 185.10
Y	2559	Liquidating accounts cannot have schedule Y line 6300.	185.11
Y	2670–2690	Outstanding agency debt, end of year (line 3390) must equal the sum of outstanding agency debt, start of year plus adjustments (lines 3310–3350). (Rounding tolerance of $2M)	185.11
Y	2740	Start of year outstanding balances for agency debt held by the FFB (line 3310) must equal the outstanding balances for the end of the preceding year (line 3390).	185.11
Y	3080	Data on net financing disbursements are required (line 6300) for direct and guaranteed loan financing accounts.	185.11
Y, G, H	3040	Schedule Y is only required if schedule G or H is reported.	185.11

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
		Informational Edit Checks	
A, S	3945	This account is reporting mandatory authority controlled by the appropriations committees. Is this correct?	81.3
A, K, S, R	3959	This account is reporting asset sales that cannot be counted for BEA scoring. Is this correct?	81.3
P	0247	For direct loan financing accounts, there should be no end of year unobligated balances; all balances should be repaid to Treasury (lines 6827 or 6847), as appropriate.	185.2
P	0360	When an account has unobligated balances (lines 21xx) these balances should be used for capital transfers to the general fund (line 2240) before new offsetting collections (line 6827 or 6927).	82.4
P	0370	When an account has unobligated balances, these balances should be used for redemption of debt (line 2260) before new offsetting collections (line 6847 or 6947).	82.4
P	1275	Separate repayment lines (lines 8840) should be provided for principal repayments and for interest payments.	82,7, 185.11
P	1400	Direct loan subsidy expense (line 0001) should be reported for direct loan program accounts.	82.3, 185.10
P	1402	Loan guarantee subsidy expense (line 0002) should be reported for guaranteed loan program accounts.	82.3, 185.10
P	1405	Subsidy for modifications of direct loan terms (line 0003) should be reported for direct loan program accounts.	82.3, 185.10
P	1407	Subsidy for modifications of loan guarantees (line 0004) should be reported for guaranteed loan program accounts.	82.3, 185.10
P	1409	Reestimates of direct loan subsidy (line 0005) should be reported for direct loan program accounts.	82.3, 185.10
P	1411	Interest on reestimates of direct loan subsidy (line 0006) should be reported for direct loan program accounts.	82.3, 185.10
P	1413	Reestimates of the loan guarantees (line 0007) should be reported for guaranteed loan program accounts.	82.3, 185.10
P	1415	Interest on reestimates of loan guarantee subsidy (line 0008) should be reported for guaranteed loan program accounts.	82.3, 185.10
P	1417	Administrative expenses (line 0009) should be reported for guaranteed loan program accounts.	82.3, 185.10
S	4210	Outlays from end of PY balances (line 9122) is missing.	81.4

MAX data section	Error code range	Description of edit check	Circ. No. A–11 reference
S, O	4381	When an account uses discretionary budget authority to finance civilian personnel compensation and benefits (as reported in schedule O), there should be an entry in schedule S to indicate the amount used for that purpose.	81.3, 83.7
S, O	4383	When an account uses discretionary budget authority to finance personnel compensation and benefits for military personnel (as reported in schedule O), there should be an entry in schedule S to indicate the amount used for that purpose.	81.3, 83.7
U	2210	For credit program accounts, administrative expense budget authority (line 3510) and administrative expense outlays (line 3580 and/or line 3590) should be reported.	185.10

APPENDIX E—DIAGNOSTIC REPORTS

Summary of Changes

Removes three of the six diagnostic reports shown in last year's A-11. The average salaries (CKFTEOBS) and reconciliation of transfers (TRANSFER) reports have been converted to MAX edit checks. The suspected receipt estimating report (CKRCPTS) has been eliminated.

In addition to the MAX edit checks listed in Appendix D, OMB produces several reports to ensure that data reported in the data base are consistent both within and between schedules, and that they comply with standard budget concepts.

This Appendix includes exhibits of the major diagnostic reports listed below to provide information that can be used to understand and resolve any errors in the data base highlighted by these reports. Agencies can print the reports themselves, using MAX.

The Treasury Financial Manual (TFM) provides a crosswalk between data in the agency financial systems, the program and financing schedule, FMS 2108, and SF 133. This crosswalk is available on the Internet (http://www.fms.treas.gov/ussgl/).

DIAGNOSTIC REPORTS

Title	Description	Exhibit No.
BEA Questions and Problems Report (BEACK01)	Identifies possible errors in BEA classification in schedules A and R (policy) and S and K (baseline).	E1
Total FTE Employment: Approved Estimates vs. Schedule Q (CKFTE)	Compares FTE estimates approved by OMB with personnel levels in schedule Q.	E2
Policy and Baseline Agency/Category Account Detail Report—Mandatory Estimates (BEACAT)	Compares mandatory baseline estimates in schedule S with mandatory policy estimates in schedule A.	E3

BEA Questions and Problems Report (BEACK01)

This report displays policy and baseline data from schedules A and R (policy) and S and K (baseline).

This report shows accounts that have historically used one BEA classification, but that are now using a new classifi cation.

In previous years, this report showed other questions and problems, such as when advanced appropriations are coded as Mandatory. The report no longer does this because these other question and problem checks have been converted into edits in the MAX A-11 software.

Indicates the apparent problem with the data (e.g., an account historically classified as mandatory has reported all resources as discretionary).

Agency: Department of Government
Bureau: Revolving and Management Funds

Classification 3: Accounts that Historically Use a Single BEA Category
Action Required: Validate Coding for BEA Cat not Previously Used for Account

Line # (1)	BEA Cat. (2)	BEA Sub. (3)	Com (4)	Policy PY	Policy CY	Policy BY	Policy BY2	Baseline CY	Baseline BY	Baseline BY2
Account Management Fund 007-40-17-3980-0-4-051										
HISTORICAL CATEGORY: MAND										
**6890-01	DISC		DE	475	578	599		1	1	**
**8890-01	DISC		DE	-476	-531	-599		578	599	599**
**8895-01	DISC		DE	2	-47			-531	-599	-599**
**9121-01	DISC		DE	-8				-47		**
**9311-01	DISC		DE	476	531	599		531	599	**

Account: Working capital fund
007-40-21-4528 -0-4-051

HISTORICAL CATEGORY: MAND

**6890-01	DISC		DE	946	919	725		919	725	725
**8890-01	DISC		DE	-1,303	-919	-725		-919	-725	-725
**8895-01	DISC		DE	357						**
**9121-01	DISC		DE	36						**
**9311-01	DISC		DE	1,303	919	725		919	725	**

"BEA Cat" and "BEA Sub" (columns 2 and 3) indicate the BEA classif- ication of data on the specified lines of the data base.

"Com" (column 4) designates committee jurisdiction. The code refers to the applicable appropriations subcommittee (e.g., "DE" is for defense). For resources under authorizing committee jurisdiction, the code "AU" is used.

Total FTE Employment: Approved Estimates vs. Schedule Q (CKFTE)

This report is used to compare agency FTE estimates approved by OMB during the fall budget process with data reflected in MAX. Account level detail reported in schedule Q follows summary data in this report.

FTE estimates approved by OMB during the budget review process.

This amount must be fixed in MAX to match what was reported to OPM on SF 113G.

Actuals reported to OPM on SF 113G.

Actuals and approved estimates and MAX totals should equal. Where differences occur, MAX schedule Q data should be adjusted to agree with approved estimates.

	PY			CY			BY		
	Actual	MAX	Diff	Aprvd	MAX	Diff	Aprvd	MAX	Diff
Department of Agriculture									
005	103,848	103,848		105,452	105,452		104,568	104,568	
Department of Commerce									
006	35,347	35,347		35,211	35,211		35,500	35,500	
Department of Defense -- Military									
007	821,739	821,739		800,008	800,008		767,417	767,417	
Department of Education									
018	4,816	4,819	3	4,750	4,750		4,613	4,613	
Department of Energy									
019	19,657	19,657		19,749	19,749		18,492	18,492	
Department of Health and Human Services									
009	59,011	59,011		58,511	58,511		58,924	58,924	
Department of Housing and Urban Development									
025	12,110	12,110		11,870	11,870		11,369	11,369	
Department of the Interior									
010	72,012	72,012		70,491	70,491		72,155	72,155	
Department of Justice									
011	97,869	97,869		106,317	106,317		112,520	112,520	
Department of Labor									
012	16,815	16,815		16,633	16,633		17,074	17,074	
Department of State									
014	23,863	23,863		23,651	23,651		23,476	23,476	
Department of Transportation									
021	63,171	63,171		63,935	63,935		63,859	63,859	
Department of the Treasury									
015	157,481	157,481		153,309	153,309		156,765	156,765	
Department of Veterans Affairs									
029	223,112	223,112		218,242	218,242		217,327	217,327	

The sum of account-level detail (line xxx1) in schedule Q for a year for an agency.

Policy and Baseline Agency/Category Account Detail Report
Mandatory Estimates (BEACAT)

This report compares, by BEA category and transmittal code, baseline estimates in schedule S with policy estimates in schedule A.

Policy changes are reported as PAYGO (transmittal code 4) when changes proposed are classified as mandatory and are scorable under the Budget Enforcement Act.

Agency Other Independent Agencies
Category Total Mandatory

Indicates BEA category of data reported.

This section of the report presents data on mandatory estimates in MAX. As a general rule, there should be no differences between baseline and policy estimates for mandatory programs unless proposed policy changes have been approved by OMB. Errors must be fixed in schedules A and S before the data base locks.

	PY	CY	BY	BY+1	BY+2	BY+3	BY+4	BY+5	BY+6	BY+7	BY+8	BY+9
440-00-1004-372-**4**	Payment to the Postal Service fund for nonfunded liabilities											
Baseline												
BA	0	0	0	0	0	0	0	0	0	0	0	0
OL	0	0	0	0	0	0	0	0	0	0	0	0
Policy												
BA	0	0	-36	-34	-32	-31	-29	-28	-26	-24	-22	-20
OL	0	0	-36	-34	-32	-31	-29	-28	-26	-24	-22	-20
Difference												
BA		0	-36	-34	-32	-31	-29	-28	-26	-24	-22	-20
OL		0	-36	-34	-32	-31	-29	-28	-26	-24	-22	-20
440-00-4020-372-**0**	Postal Service fund											
Baseline												
BA	0	4,917	3,151	3,049	1,924	267	2,266	1,391	1,696	1,569	91	238
OL	0	-348	2,596	26	-1,454	-534	-1,808	1,823	-1,703	-1,758	-1,602	-1,482
Policy												
BA	2,554	4,917	3,151	3,049	1,924	267	2,266	1,391	1,696	1,569	91	238
OL	-1,969	-348	2,596	26	-1,454	-534	-1,808	1,823	-1,703	-1,758	-1,602	-1,482
Difference												
BA		0	0	0	0	0	0	0	0	0	0	0
OL		0	0	0	0	0	0	0	0	0	0	0
440-00-4020-372-**2**	Postal Service fund											
Baseline												
BA	0	0	0	0	0	0	0	0	0	0	0	0
OL	0	0	0	0	0	0	0	0	0	0	0	0
Policy												
BA	0	37	36	0	0	0	0	0	0	0	0	0
OL	0	37	36	0	0	0	0	0	0	0	0	0
Difference												
BA		37	36	0	0	0	0	0	0	0	0	0
OL		37	36	0	0	0	0	0	0	0	0	0

Current law baseline estimates for mandatory programs are reported under transmittal code 0. Baseline and policy estimates for mandatory programs in transmittal code 0 should equal, except where third scorecard changes are proposed.

Policy changes for mandatory programs are reported as non-PAYGO (transmittal code 2) when the proposal affects off-budget transactions (e.g., social security, postal service) or are otherwise not subject to PAYGO rules (intergovernmental transactions).

[1] Discretionary estimates are reported in another section of this report.

Indicates the transmittal code of the MAX schedules for which data are reported. For mandatory programs, policy changes are usually reported as PAYGO (transmittal code 4), or non-PAYGO (transmittal code 2). No data should be reported for PY in transmittal codes 2 or 4.

No baseline data should be reported for legislative proposals (transmittal codes 2 or 4).

Proposed changes that are not scored as PAYGO or non-PAYGO (i.e., level of effort and other indirect effects of appropriations language) are classified as third scorecard, appropriations committee or third scorecard, authorizing committee and are reported in transmittal code 0 in schedule A.

APPENDIX F—FORMAT OF SF 132 AND SF 133

Use the entries in the following table to prepare the "Budgetary Resources" section of the *SF 132*, Apportionment and Reapportionment Schedule (for unexpired accounts only), and the *SF 133*, Report on Budget Execution and Budgetary Resources (for unexpired accounts and expired accounts, including accounts about to be closed and annual fund symbols that are older than five years that have legally authorized extended disbursing authority).

BUDGETARY RESOURCES

Entry	Description
Line 1. Budget authority:	Use budget authority lines (1A through 1E) for unexpired accounts.
A. Appropriation	Amount of appropriations specified in appropriations acts or in substantive laws that become available for obligation on or after October 1 of the fiscal year. The following paragraphs describe the application of the above principles to specific circumstances: *Regular appropriations.*—Amounts made available in any of the 13 regular appropriations acts. *Supplemental appropriations*.—Amounts made available in supplemental appropriations acts. *Reappropriations*. — Amount of new budget authority resulting from legislation enacted after the law that provided the budget authority and that extends the period of availability of funds that have expired or would otherwise expire. Such extensions of availability are counted as new budget authority in the first year of the extended availability (see sections 20.4(h) and 121.10). Amounts in the gaining account in the year in which they become newly available for obligation. The losing account has expired; therefore, no reapportionment action is needed for the losing account. For the SF 133, the losing account will include a negative amount on line 6B of the previous year. *Appropriation provided under a continuing resolution*.—The annualized level of the appropriation. If the continuing resolution is for less than the full year, subtract the portion not available on line 5. See exhibits 121D and 121E. When the regular appropriations act is passed, replace the amount on this line with the amount specified in the regular appropriations act. See exhibit 121F. *Advance appropriation*.—Include in the first fiscal year in which the amounts become available for obligation. For example, if you received advance appropriations for fiscal year 2002 in the regular annual appropriations act for fiscal year 2001, then include the advance appropriation on this line for the fiscal year 2002. *Forward funding*.—Include the amount appropriated on this line even though the funds may not become available until July 1st. *Advance funding*.—Include the portion that will be obligated in the current year on this line. Exclude the amount obligated last year.

Entry	Description
	Appropriated receipts.—Collections deposited in special and trust fund receipt accounts that are earmarked for special and trust fund expenditure accounts. Of these amounts: • Some receipts are *appropriated* and are available for obligation. Include the amounts *collected in the current fiscal year* on this line. • Some receipts are *appropriated, but a portion is precluded from obligation* by a provision of law, such as a benefit formula or limitation. Include the amounts *collected in the current fiscal year* on this line. Subtract the amounts that are that are not expected to be available as a negative amount on line 5 and show this amount on the September 30 report. See exhibits 121L and 130L. • Some receipts were collected and appropriated in a previous year but precluded from obligation in a previous fiscal year. Include the amounts on this line in the fiscal year in which the amount is needed. • Some receipts are *not appropriated*. Exclude these amounts from this line. NOTE: In exceptional cases, there is authority in law to invest collections. In such cases, the current year collections shown on line 5 and prior year collections that were precluded from obligation (not shown on the SF 132) will not be available for obligation (and will not be included on the SF 132 and SF 133 until needed to incur obligations) but will be available for investment. Unlike OMB, Treasury classifies these funds as "available." Some laws that make appropriated receipts available for obligation specify the amount appropriated. These are *definite appropriations*. Other laws that make appropriated receipts available for obligation do not specify the amount appropriated. These appropriated receipts are *indefinite appropriations*. For indefinite appropriations of appropriated receipts, follow the instructions for appropriated receipts. *Indefinite appropriations other than from appropriated receipts*.—Amount certified by appropriation warrants for the year, after being reduced by negative warrants issued by the Treasury or end-of-year statements. *Appropriations contingent upon authorizing legislation or upon designation as a emergency*.—When an appropriations act specifies that all or a portion of the amount appropriated is not available for obligation until specifically authorized by another law, or when amounts designated as emergency appropriations by the Congress pursuant to the Budget Enforcement Act are not available for obligation until the President submits a budget request to the Congress designating the amount as an emergency requirement: • Include the *full amount* of the appropriation on line 1, and • Subtract the amount *not* authorized by law or *not designated* as emergency requirements by the President on line 5 except on the September 30 SF 133.

Entry	Description
	• At the beginning of the next fiscal year, any unobligated balance that is still contingent and would still be available for new obligations if the contingency is met will be included on line 2A and subtracted on line 5 as unavailable until either the authorizing legislation is enacted or the amount is designated by the President. This paragraph does not apply to contingent emergency appropriations enacted in FY 1999 or earlier.
	Contingent emergency appropriations from FY 1999 and prior years.—If the President designates a contingent emergency appropriation *from FY 1999 or a prior year* as emergency requirements, include the amount on this line in the year of the Presidential designation.
	Appropriations to liquidate debt—Appropriations that are available to repay amounts borrowed from the Treasury but are not available to incur obligations. Include the appropriation to liquidate debt on this line and the repayment to Treasury on line 6C, as a negative. Include any excess on line 6D, as a negative.
	Appropriations to liquidate deficiencies.—Appropriations that are available to liquidate obligations in excess of budgetary resources but are not available to incur obligations. Include the appropriation to liquidate deficiencies on this line. This should cover the deficiency (reflected as a negative unobligated balance carried forward on line 2A). This applies to unexpired and expired accounts. Normally, there are no excess amounts because these appropriations are requested after the deficiency is known, whereas, the agencies normally budget for appropriations to liquidate debt and appropriations to liquidate contract authority.
	Appropriations to liquidate contract authority.—Typically, these are separate appropriations of liquidating cash in appropriations acts and an amount equal to the appropriation to liquidate is shown as a negative on line 6E. Thus, the total budgetary resources on line 7 equal zero. See exhibit 121K.
	Occasionally, these appropriations include the authority to liquidate obligations where anticipated offsetting collections have not been realized. The amounts are available to liquidate contract authority but are not available for obligation. Include such appropriations to liquidate contract authority on this line. Include any excess amounts on line 6D as a negative.
	Appropriations substituted for borrowing authority.—Occasionally, portions of appropriations are available to liquidate obligations initially incurred against authority to borrow when the borrowing is not exercised. The amounts are available to liquidate obligations but are not available for obligation. Include such portion substituted for borrowing authority on this line. Include an amount equal to the portion of appropriation substituted for borrowing authority on line 6D as a negative. Thus, the budgetary resources on line 7 equal zero.
	Appropriations of Specific Amounts of which "Not to Exceed" a Portion Remains Available Beyond the Remainder of the Appropriation. See details following the description of line 7.
	Spending authority from offsetting collections - Some offsetting collections are collected in the previous year but precluded from

Entry	Description
	obligation in a previous fiscal year. Include the amounts on this line in the fiscal year in which the amount is needed. *Interest on the public debt.* See details following the description of line 7.
B. Borrowing authority	Amount of new authority to borrow, primarily from the Treasury, to finance obligations and outlays. Include the amount becoming available for obligation on or after October 1 of the fiscal year. *Definite borrowing authority*—Include the amount specified in law. *Indefinite borrowing authority*—Include an estimate of the amount to be obligated during the fiscal year. On the September 30 report, include the portion that is not needed on line 6D, as a negative. *Repayment of principal and interest*.—Include the repayment of principal, as a negative, on line 6C after including estimated interest obligations on line 8. *Appropriation to liquidate debt*.—Do not include these appropriations on this line. Include this authority on line 1A. It is provided when proceeds to the account are insufficient to repay borrowing. If a portion of the appropriation to liquidate debt is not needed, include the amount (as a negative) on line 6D. *Direct loan financing accounts*.—Include the amount of new authority to borrow needed to finance the part of direct loan obligations not financed by subsidy payments from the program account and fees from borrowers. *Guaranteed loan financing accounts*.—Include the amount of new authority to borrow needed to cover any default claims and other cash outflows that cannot be financed by unobligated balances.
C. Contract authority	Amount of new contract authority to incur obligations that typically will require a separate appropriation of liquidating cash before payments can be made. Occasionally, contract authority is provided in anticipation of receiving offsetting collections. Include the amount becoming available on or after October 1 of the fiscal year. *Definite contract authority*.—Include the amount specified in law. *Indefinite contract authority.*—Include an estimate of the amount to be obligated during the year. On the September 30 report, include the portion that is not needed on line 6D, as a negative. *Appropriation to liquidate contract authority*.—Do not include on this line. Include on line 1A. If a portion of the appropriation to liquidate contract authority is not needed, then include the amount (as a negative) on line 6D.
D. Net transfers (+) or (–)	Net amount of budget authority enacted for the fiscal year that is *actually* transferred to (+) or from (–) the account under existing legislation. Normally, the entries on this line are transfers of *new budget authority*. There is an exception. The transfers of *unobligated balances* that result from legislation that changes the *purpose* for which the balances are

Entry	Description
	available are included on this line. Transfers of all other *balances* are included on line 2B. The entries on this line are non-expenditure transfers between two Federal Government accounts. (The treatment of non-expenditure transfers is explained in section 20.4(j) (4).) NOTE: All transfers between Federal funds (accounts that are not trust funds; i.e., general, special, management, and revolving funds) and trust funds are treated as expenditure transfers. See section 20.4(h) (4) for additional information. In the footnotes, list the individual accounts from which and to which the *transfers have been made*. Specify the amount actually transferred to (+) and from (–) each account.
E. Other	Include: • Amount of *indefinite appropriations anticipated* to become available under *existing* law for the remainder of the fiscal year. On the SF 133, this amount may differ from the amount on the latest SF 132 to the extent it is a more current estimate. • Anticipated collection of available receipts. • The current estimate of any new budget authority *anticipated to be transferred* to (+) or from (–) the account under *existing* legislation. In the footnotes, list the individual accounts from which and to which the transfers will be made. Specify the amount to be transferred to (+) and from (–) each account. Include the following note: "Amounts to be transferred under existing legislation." Do not include: • Indefinite appropriations included on line 1A. • Anticipated, un-enacted supplemental appropriations. • Transfers that have been made and included on line 1D. • Anticipated transfers that require legislation. *Use this line for other amounts only with prior OMB approval.* *Identify the law(s) providing the appropriations included on lines 1A through 1E in a footnote.*
Line 2. Unobligated balance:	
A. Brought forward, October 1 (+ or –)	*For unexpired accounts:* Amount of unobligated balance brought forward from prior fiscal years as of October 1 of the current fiscal year that is *available for obligation* as defined in section 20.4(f). Applies only to no-year and unexpired multiple-year accounts, therefore do *not* include amounts not available for obligation. Include rescissions of these prior year balances enacted in the current year on line 6B. If balances brought forward from prior years must be apportioned before the actual balance is known, include an estimated amount on this

Entry	Description
	line and indicate with "est." added to the stub description. Include the actual balance in the next reapportionment request. The amount on this line should be the same as the *end of year amounts* of the previous fiscal year: • On lines 9 and 10 of the September 30 SF 133; • In the Treasury Combined Statement Appendix; and • In the past year column of the Program and Financing Schedule of the Budget Appendix. If the amount on this line is not correct, make the correction. If the amount on this line is correct but not the same as the end-of-year amounts described above, include a footnote for line 2A explaining the difference. If the account is apportioned by time periods and the difference between the estimate and the actual is within the range of adjustment permitted by section 120.36, adjust the apportionments accordingly. If the difference is greater, OMB must approve a request for reapportionment before the funds that are greater than the automatic apportionment can be obligated. *For expired accounts:* Amount of expired unobligated balances available for upward adjustments of obligations. Normally, this is a positive amount. A negative amount indicates a deficiency in the prior fiscal year. In the first expired year, the amount should be the same as the amount of unobligated balances on line 9 and 10D of the previous fiscal year's September 30 SF 133. In the second expired year and thereafter, the amount should be the same as the amount on line 10D of the previous fiscal year's September 30 SF 133. These balances are available only for valid upward adjustments of obligations that were properly incurred against the account during the unexpired phase. *Appropriated receipts*.—Do not include the balances of unavailable collections that are precluded from obligation due to a provision of law, such as a benefit formula or limitation. See lines 1A and 5.
B. Net transfers, balances, actual (+ or –)	*For unexpired accounts:* Net amount of any unobligated balance *actually transferred* to (+) or from (–) the account. Include allocation transfers for expired accounts. Do not include transfers required or permitted by law from trust funds to Federal funds. (These transfers will be reported on line 3D.) The transactions included on this line are transfers of balances other than balances of new budget authority. Do not include transfers of balances that result from legislation that changes the *purpose* for which the balances are available. Transfers of such balances should be included on line 1D.

Entry	Description
	The transactions included on this line are non-expenditure transfers. NOTE: The treatment of expenditure transfers is explained in section 20.4(h) (4). *For expired to unexpired accounts:* Amount of any expired unobligated balance *actually transferred* from (-) an expired account to (+) an unexpired account resulting from legislation other than newly enacted authority that extends the period of availability of general funds. Also, amount of any expired expenditure transfers receivable *transferred* from (-) an expired account to (+) an unexpired account. In the footnotes, list the individual accounts from which and to which the *transfers have been made*. Specify the amount actually transferred to (+) and from (–) each account.
C. Anticipated transfers, balances (+ or –)	*For unexpired accounts:* Amount of the current estimate of any balances, other than balances of new budget authority, *to be transferred* to (+) or from (–) the account under *existing* legislation. In the footnotes, list the individual accounts from which and to which the transfers will be made. Specify the amount to be transferred to (+) and from (–) each account. Include the following note: "Amounts to be transferred under existing legislation." Do not include: • Anticipated transfers to fund activities of a Federal agency that are require legislation. • Transfers required or permitted by law from trust funds to Federal funds; these are reported on line 3D.
Line 3. Spending authority from offsetting collections (gross):	For initial apportionments, include anticipated collections on lines 3C or 3D2, as appropriate. If the account is reapportioned during the year, include actual amounts on lines 3A, 3B, and 3D1 and anticipated amounts on lines 3C or 3D2. *Special and trust fund accounts*.—Include offsetting collections for reimbursable work and payments from Federal funds when specifically authorized by law. Exclude *appropriated receipts* which should be included on line 1A.
A. Earned:	*For unexpired accounts:*
1. Collected	Amount of *reimbursements or other income earned and collected* to date during the current fiscal year, including those for revolving funds. Include *collections of receivables* in either the net unpaid obligations or the unobligated balances brought forward, if any. Include *refunds collected* from prior year obligations that have been outlayed to the appropriation of fund account charged with the original obligation.

Entry	Description
	Include spending authority from offsetting collections *earned and collected* to liquidate the contract authority. Include the collections to liquidate the contract authority on line 6D, as a negative. Include portion of spending authority from offsetting collections *earned* and *collected* that is substituted for borrowing authority to liquidate obligations initially incurred against authority to borrow when the borrowing is not exercised. Include the collections to liquidate the borrowing authority on line 6D, as a negative. Exclude cash refunds of amounts obligated and outlayed during the current year. For SF 133, these should be netted against the appropriate line 8 and line 15A. For credit financing accounts, include the subsidy collected from the program account when loans are disbursed. *For expired accounts:* Amount of collections of receivables included in either the net unpaid obligations or the unobligated balances brought forward, if any.
2. Receivable from Federal sources	*For unexpired accounts:* Amount of reimbursements from another Federal Government account that is *earned, but not collected*, to date during the current fiscal year, including those for revolving funds. If during the fiscal year, the amount is collected, move the amount to line 3A1, above. For *collections of receivables* included in either the net unpaid obligations or the unobligated balances brought forward, include, as a negative: • The decrease in reimbursable receivables, and • Receivables written off. *For expired accounts:* For *collections of receivables* included in either the net unpaid obligations or the unobligated balances brought forward, include, as a negative, the decrease in reimbursable receivables. Also, include, as a negative, receivables written off.
B. Change in unfilled customer orders (+ or –):	
1. Advance received	*For unexpired accounts:* Amount of increase (+) or decrease (–) from October 1 in *unfilled orders* on hand *accompanied by an advance.* During the fiscal year, as orders are filled, move the amounts earned to line 3A1, above. For annual accounts and the last year of multi-year accounts, amounts on this line should reflect *obligated amounts* only on the September 30 report. *For expired accounts:* Amount of decrease (–) from October 1 in *unfilled customer orders* on hand *accompanied by an advance.* During the fiscal year, as orders are filled, move the amounts earned to line 3A1, above.

Entry	Description
2. Without advance from Federal sources	*For unexpired accounts:* Amount of increase (+) or decrease (–) from October 1, in unfilled orders on hand from other Federal Government accounts, that are valid obligations of the ordering account and are *not* accompanied by an advance. During the fiscal year, as orders are filled, move the amounts earned to line 3A2, above. For annual accounts and the last year of multi-year accounts, amounts on this line should reflect *obligated amounts* only on the September 30 report. *For expired accounts:* Amount of decrease (–) from October 1, in unfilled customer orders on hand from other Federal Government accounts, that are valid obligations of the ordering account and are *not* accompanied by an advance. During the fiscal year, as orders are filled, move the amounts earned to line 3A2, above.
C. Anticipated for rest of year, without advance	*For unexpired accounts:* Amount of the current estimate of anticipated collections (for example, anticipated orders from Federal sources or anticipated refunds) expected for the remainder of the year. No amount should be on this line on the September 30 report. For direct loan financing accounts, include a current estimate for the rest of the year of the loan subsidy anticipated from the program account. Deposit advances (as defined in section 20.12(b)) without orders from Federal customers in budget clearing account F3885 "Undistributed intergovernmental payments" until an order is received. Deposit advances without orders from non-Federal customers in deposit fund X6500 "Advances without orders from non-Federal sources". OMB must approve all exceptions.
D. Transfers from trust funds:	
1. Collected	*For unexpired accounts:* Amount of expenditure transfers from a trust fund account to a Federal fund account, pursuant to appropriations or other laws, to fund the activities of an agency that are (or would be) normally funded in a Federal fund account. Include collections of receivables or anticipated transfers included in either the net unpaid obligations or the unobligated balances brought forward, if any. Exclude collections from trust fund accounts for reimbursable work. Include such reimbursable amounts on lines 3A, 3B, or 3C, as appropriate.
2. Anticipated	*For unexpired accounts:* Amount of expenditure transfers anticipated for the remainder of the year.

Entry	Description
	No amount should be on this line on the September 30 report. The exception is where there is an accounts receivable or anticipated transfer from a trust fund accompanied by valid accounts payable from that trust fund account. These receivables should be included in either the net unpaid obligations or the unobligated balances at the end of the fiscal year. For collections of receivables included in either the net unpaid obligations or the unobligated balances brought forward, include, as a negative: • The decrease in reimbursable receivables, and • Receivables written off.
Line 4. Recoveries of prior year obligations: A. Actual	*For unexpired and expired accounts:* Amount of any cancellations or downward adjustments of obligations incurred in *prior fiscal years* that were *not outlayed.* Include the adjustments since October 1 of the current year. Show the actual recoveries, as shown on the SF 133, on reapportionment requests. Include recovered amounts obligated against indefinite authority to borrow that was borrowed. Then subtract the same amount on line 6C. Include recovered amounts obligated against *indefinite* authority to borrow that was *not* borrowed or *unfunded* contract authority. Then subtract the same amount on line 6D. Exclude recovered amounts obligated against indefinite contract authority that was funded. Do not subtract the same amount on line 6D. Exclude any cancellations or downward adjustments of obligations incurred and outlayed in prior fiscal years since they must be accompanied by cash refunds. Cash refunds collected are to be included on line 3A1. For upward adjustments, see line 8. Exclude recoveries of current year obligations, which will be netted against obligations on line 8. If a recovery is significant, you may want to explain in a footnote. For the final September 30 report before an account will be closed, all remaining unobligated and obligated balances must be canceled. To present these obligated balances as canceled, include the amount to be canceled, as a positive. Then, subtract the same amount on line 6A, *Cancellations of expired and no-year accounts*.
B. Anticipated	*For unexpired accounts:* Amount of the current estimate of additional recoveries of prior fiscal year obligations anticipated in unexpired accounts for the remainder of the fiscal year. For no-year and multi-year accounts, there may be amounts on this line after the first fiscal year. No amount should be on this line on the September 30 report. For unexpired annual accounts, leave lines 4A and 4B blank.

Entry	Description
Line 5. Temporarily not available pursuant to Public Law ____ (–)	*For unexpired accounts:* Amount of budgetary resources temporarily not available for obligation pursuant to a specific provision in law. This is a negative amount. The following paragraphs describe the application of the above principles to specific circumstances: • *Appropriations provided by a part-year continuing resolution*. —When an account is operating under a part-year continuing resolution, include, as a negative amount, the portion of the annualized level included on line 1A that is not available for obligation under the terms of the continuing resolution. • *Enacted account-specific rescissions*. — Temporary rescissions of new appropriations, borrowing authority, contract authority, and prior year balances. *This applies to only temporary reductions for appropriations and unobligated balances of prior year budgetary resources returned to the general fund of the Treasury and not available for subsequent appropriation.* • *Across-the-board reductions*.—Amount in budget authority (percentage or other) mandated in appropriations law to be reduced from more than one account and authorizes the agency head or other Executive Branch official to distribute the reduction to affected accounts. *This applies to only temporary reductions for appropriations returned to the general fund of the Treasury and not available for subsequent appropriation.* • *Deferral*.—When a congressionally-initiated deferral of an amount that has been appropriated is enacted, include the amount not available for obligation, as a negative amount, on this line. • *Appropriations contingent upon authorizing legislation*.—Include amount not available for obligation until specifically authorized by another law, as a negative amount. Cite the appropriations act in the stub. The full amount of the appropriation is on line 1. • *Emergency, contingent appropriations*.—Include amount representing the funds the President has *not yet* designated as emergency requirements, as a negative amount. The full amount of the appropriation is on line 1A. Do not include this amount on the September 30 SF 133. In addition, other amounts appropriated for emergencies may also be included if an emergency must exist to make the funds available for obligation, even if a Presidential declaration is not required. • *Appropriated receipts*.—For the September 30 SF 133, include the portion of receipts collected in the current fiscal year in special or trust funds that is precluded from obligation due to a provision of law. The total amount of new receipts is included on line 1A. • *Limitation on revolving fund*.—Include amount not available for obligation because of a provision of law, such as a limitation on administrative expenses or construction.

Entry	Description
	• *Obligation limitations*.—Include the amount by which an obligation limitation reduces the budget resources temporarily (the budget resources remains available after the expiration of the obligation limitation). In addition, 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. • *Sequester.*—When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H law, P.L. 99-177) and amounts are not permanently canceled, include the amount of budgetary resources temporarily withheld from obligation in special and trust fund accounts. Include amounts that are permanently canceled on line 6B. (If there are questions as to whether amounts are temporarily withheld, consult your OMB representative. Most amounts are permanently canceled and are shown on line 6B.) Identify the public law containing the restriction in a footnote. The Impoundment Control Act (2 U.S.C. 683–684) and the Antideficiency Act (31 U.S.C. 1512) are not valid authorizing citations for this line.
Line 6. Permanently not available:	*For unexpired accounts:*
A. Cancellations of expired and no-year accounts (–)	Amount of any budgetary resources canceled in no-year accounts pursuant to 31 U.S.C. 1555 or withdrawn. *For expired accounts:* For the final September 30 report before an account will be closed, all remaining unobligated and obligated balances must be canceled. To present these unobligated balances as canceled, remove the amounts from lines 9 or 10 and include them here, as a negative. To report obligated balances as canceled, include the amount on line 4A, as a positive, and on this line as a negative.
B. Enacted reductions (–)	*For unexpired accounts:* Amount of enacted account-specific rescissions including rescissions of new appropriations, borrowing authority, contract authority, and prior year balances. Amount of across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be reduced from more than one account and authorizes the agency head or other Executive Branch official to distribute the reduction to affected accounts. Amount of budgetary resources permanently canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H law, P.L. 99-177). *This line applies to only permanent reductions for budgetary resources returned to the general fund of the Treasury and not available for subsequent appropriation.*

Entry	Description
	Identify the public law containing the restriction in a footnote.
C. Capital transfers and redemption of debt (–)	*For unexpired accounts:* *Capital transfers and Redemption of debt (also known as "liquidation of debt").* Amount transferred to the general fund of the Treasury; that is, deposited to Treasury receipt accounts for "Earnings of Government-owned enterprises" or "Repayments of capital investment, Government-owned enterprises." These are non-expenditure transfers. Include interest obligations on line 8. For principal repayments to Treasury for debt outstanding, use collections on line 3 and other budgetary resources first to cover interest obligations on line 8. Include the balance to repay principal as a negative on this line. If the recovered amount on line 4 above was obligated against indefinite authority to borrow that was borrowed, then include the repayment to Treasury of the principal amount borrowed, as a negative, on this line. Enter the obligation and payment of interest to Treasury on lines 8 and 15A respectively.
D. Other authority withdrawn (–)	*For unexpired accounts:* *Excess appropriations to liquidate debt and contract authority.* — Include amounts withdrawn. *Spending authority from offsetting collections to liquidate contract authority*.—Include amounts that are not available for new obligations. *Indefinite authority*.—On the September 30 report, include on this line the amounts of indefinite borrowing authority and contract authority included on lines 1B and 1C that are *not* needed to cover obligations. In exceptional cases, include amounts of indefinite appropriations that are *not* needed to cover obligations and could not be reflected on line 1A. *Authority to borrow*.—Do not include repayments of amounts borrowed from Treasury or other entities. Include repayments of principal on line 6C. Include obligations to pay interest on line 8. *Portion substituted for borrowing authority*.—Include the portion of appropriations or spending authority from offsetting collections used to liquidate obligations initially incurred against authority to borrow when the borrowing is not exercised. If the recovered amount on line 4A above was obligated against indefinite authority to borrow that was *not* borrowed or *unfunded* contract authority, then include the actual amount recovered, as a negative, on this line.
E. Pursuant to Public Law ___ (–)	Identify the public law containing the restriction in a footnote. *For unexpired accounts:* Include amounts appropriated that are not available for new obligations pursuant to the appropriations act. For example: • Appropriations to liquidate contract authority. • Appropriations to liquidate debt.

Entry	Description
F. Anticipated rest of year (–)	*For expired accounts:* Amount of balances that have been canceled due to reappropriation. *For unexpired accounts:* Estimates of amounts anticipated to be canceled or withdrawn during the remainder of the year for reasons specified for lines 6A, 6C and 6D under existing laws. Do not include pending rescissions. Use this line for reporting other transactions *only with prior approval of OMB.* No amount should be on this line on the September 30 report.
Line 7. Total budgetary resources	Sum of amounts shown on lines 1 through 6. For SF 132, this amount represents the total amount of budgetary resources available for apportionment in the fiscal year for which the schedule is being submitted. *For unexpired accounts:* This amount will differ from the amount on line 7 on the latest SF 132 to the extent that individual amounts have changed that do not require the submission of a reapportionment request (see section 120.36). *For expired accounts:* This amount is not available for new obligations. See sections 130.6–130.9 for additional instructions.

In a limited number of cases, the following guidance applies to specific Treasury Appropriation Fund Symbols. Affected amounts are included on line 1A:

- *Appropriations of Specific Amounts of which "Not to Exceed" a Portion Remains Available Beyond the Remainder of the Appropriation.* In a limited number of cases, the basic amount of the appropriation is available for one year (or for a fixed amount of time) and the law permits "not to exceed" or "up to" a specific amount to be available for a longer period of time or until expended.

  Initial apportionment requests for these accounts should display the maximum possible amount in the Treasury account with the extended availability and the balance in the Treasury account with the lesser time availability (on this line).

  Note.--Treasury will warrant the full amount in the one-year account. You should move the funds to the account with the extended fund availability using the SF 1151. This movement of funds is not a transfer because the original appropriation is for the extended availability, even though the SF 1151 is titled "Non-expenditure Transfer of Funds."

  If you subsequently determine that the maximum amount is not needed in the account with the extended availability, you should submit a reapportionment request proposing to transfer the funds to the account of lesser time availability. Show this transfer on line 1.D. "Budget authority: Net transfers," 2.B. "Unobligated balance: Net transfers, actual" or 2.C. "Unobligated balance: Anticipated transfers," as appropriate.

After OMB has approved the transfer, use the SF 1151 to transfer the funds to the account of lesser time availability. Such transfers are irreversible. That is, once the availability of funds is reduced, subsequent apportionments and SF 1151 may not extend the availability of these funds.

The SF 133 should reflect the treatment of these amounts as shown on the latest apportionment approved by OMB.

- *Interest on the public debt.* For the Interest on the Public Debt account, "interest" includes both the interest paid and the change in interest payable for public issues of Treasury debt securities and for certain special issues (i.e., Government account series) of Treasury debt securities—zero coupon bonds and DoD's Education Benefits Fund, Military Retirement Fund, Defense Cooperation Fund, and Medicare-Eligible Retiree Health Care Fund. The change in interest payable will be warranted when paid.

Use the entries in the following table to prepare the "Application of Budgetary Resources" section of the *SF 132*, Apportionment and Reapportionment Schedule (for unexpired accounts only).

APPLICATION OF BUDGETARY RESOURCES

Entry	Description
Line 8.Apportioned:	When both Category A and Category B are used, insert a descriptive label on the Category A line to distinguish the amounts apportioned by quarter from the remaining amounts. All apportioned amounts by activity, project or object (category B) should be positive. Amounts apportioned by time period (category A) may be negative in order to reduce the cumulative amounts available. (See exhibit 121I).
Category A	Amount requested to be apportioned for each calendar quarter in the fiscal year. Apportionments previously approved are not subject to change after the close of the period for which the apportionment is made. Where the cumulative amount apportioned through the current period is to be decreased below the cumulative amount previously apportioned through the end of the preceding period, revise the amount apportioned for the current period to a negative amount (see exhibit 121I). When (1) a continuing resolution provides funds retroactively for a funding hiatus, (2) apportionment of an account's usual source of budget authority is made after the first quarter, and (3) other resources are insufficient to cover operations for the first quarter, include a single amount for the period beginning with the first fiscal quarter and ending with the quarter in which the apportionment action is taken. Put a brace in the stub connecting the appropriate number of quarters. Refer to exhibit 121F. Note that space is provided in the stub column under the title: "Memorandum: Obligations incurred" for you to include the amount of obligations incurred during each time period whenever funds are apportioned by time period. The actuals should be as of the date of the latest SF 133 if more recent amounts are not available. Identify the actual period covered by such amounts in a footnote.

Entry	Description
Category B	Amounts requested to be apportioned on a basis other than calendar quarters, such as time periods other than quarters, activities, projects, objects, or a combination thereof (See section 120.8). Include in the stub column a line number (8B1 through 8Bn) and a description of the activity, project, or object for which funds are requested. Coordinate the line number assigned to each number with the preparer of the SF 133 so that the same line numbers are used. Once a number is assigned, it should be reserved for that activity, project, or object only. Also, include the amount of obligations incurred for each Category B item as of the latest SF 133, if more recent amounts are not available. The periods covered by such amounts should be the same as the period for Category A, and identified in the footnote. Where the SF 132 has insufficient space to list the categories by which apportionments are to be made or where apportionments are to be made both by activities (or projects or objects) and by time periods within the fiscal year, add lines to the SF 132. Other than adding lines to Category B, *changes should* <u>*not*</u> *be made to the SF 132 without prior approval by OMB*).
Category C	When you plan to obligate amounts appropriated in a no-year or multi-year TAFS over more than one fiscal year, you may propose to apportion funds planned for obligation after the current fiscal year into a subsequent fiscal year. Include the amount planned for obligation after the current fiscal year on line 8C, Apportioned for future fiscal years. OMB will *not* apportion annual TAFSs and the last year of multi-year TAFSs for periods longer than one fiscal year, as this would be an impoundment (i.e., a deferral during the year, and a de-facto rescission after the funds expire).
Line 9. Withheld pending rescission	For instructions on the use of this line, see section 112.3.
Line 10. Deferred	For instructions on the use of this line, see section 112.3.
Line 11. Unapportioned balance of revolving fund	This line will be used primarily for public enterprise funds, intragovernmental revolving funds, and trust funds that are subject to apportionment. For these types of funds, include the amount of budgetary resources that is not apportioned (made available for obligation) in order to preserve a portion of the fund's capital so it can continue to revolve and be available for its authorized purposes (see section 20.12(h)). Typically, in a guaranteed loan financing account, include the uninvested funds that serve as a reserve against loan guarantee defaults on this line. Do <u>not</u> include amounts deferred or proposed for rescission on this line. The amount on this line should equal the amount shown on line 7, less the amounts apportioned on line 8, less any amounts withheld pending rescission on line 9 or deferred on line 10.
Line 12. Total status of budgetary resources	Sum of the amounts on lines 8, 9, 10, and 11. This amount equals the amount reported on line 7.

Use the entries in the following table to prepare the "Status of Budgetary Resources" section of the *SF 133*, Report on Budget Execution and Budgetary Resources (for unexpired accounts and expired accounts, including accounts about to be closed and annual fund symbols that are older than five years that have legally authorized extended disbursing authority).

STATUS OF BUDGETARY RESOURCES

Entry	Description
Line 8. Obligations incurred:	You are required to report direct and reimbursable obligations. See section 83.5 for instructions on classifying obligations as direct versus reimbursable. In general, "direct obligations" means obligations not financed from reimbursements. In general, "reimbursable obligations" means obligations financed by offsetting collections that are payment to the performing account for goods and services provided to the ordering entity. *For unexpired accounts:* Amount of obligations incurred from the beginning of the current fiscal year to the end of the reporting period, net of refunds received that pertain to obligations incurred in the current year. Include upward adjustments of prior obligations. Do not include cancellations or downward adjustments of obligations due to recoveries of prior year obligations reported on line 4. (See section 20.7 for a discussion of the concept of obligations.) *For expired accounts:* Amount of upward adjustments of obligations previously incurred. Upward adjustments are limited by the amount available for adjustments. No new obligations may be incurred against expired or canceled accounts. (See sections 130.6–130.10 on expired and canceled appropriations.) For downward adjustments, see line 4.
A. Direct:	
1. Category A	Amount of direct obligations incurred against amounts apportioned under category A on the latest SF 132.
2. Total, Category B	Amount of direct obligations incurred against amounts apportioned under category B on the latest SF 132. Use a separate line for each administrative subdivision identified on the latest SF 132. Category B detail information describes the type of activity, project, etc. apportioned on line 8 of the latest SF 132. Include this as a footnote and ensure that the detail adds to the total on line 8A2. Four alphanumeric characters are used to identify subcategories.
3. Exempt from apportionment	Amount of direct obligations incurred for accounts that are exempt from apportionment.
B. Reimbursable:	
1. Category A	Amount of reimbursable obligations incurred against amounts apportioned under category A on the latest SF 132.
2. Total, Category B	Amount of reimbursable obligations incurred against amounts apportioned under category B on the latest SF 132. Use a separate line for each administrative subdivision identified on the latest SF 132.

Entry	Description
	Category B detail information describes the type of activity, project, etc. apportioned on line 8 of the latest SF 132. Include this as a footnote and make sure that the detail adds to the total on line 8B2. Four alphanumeric characters are used to identify subcategories.
3. Exempt from apportionment	Amount of reimbursable obligations incurred for accounts that are exempt from apportionment.
Line 9. Unobligated balance	
A. Apportioned:	
1. Balance currently available	*For unexpired accounts:* Include the balances of amounts apportioned under category A and category B, as well as amounts apportioned by letter from OMB or by OMB bulletin. Do not include amounts apportioned but still anticipated. For amounts apportioned under category A, include the difference between the amount apportioned through the current period and the obligations incurred under those apportionments through the end of the reporting period. Where category B apportionments are based upon time periods within the year, include the difference between the cumulative amount apportioned through the current period and the obligations incurred under those apportionments through the end of the reporting period. Where funds are apportioned for the year as a whole, this entry will equal the total amount thus apportioned less the obligations incurred under those apportionments through the end of the reporting period. When required by OMB, show the portion of the unobligated balance that represents commitments outstanding in a footnote.
2. Anticipated (+ or –)	*For unexpired accounts:* Amount anticipated and apportioned year-to-date on the latest SF 132 less amounts no longer anticipated. The amount on this line should equal the sum of the apportioned amounts on lines 1E, 2C, 3C, 3D, 4B, and 6F that are still anticipated for the current period. The amounts not apportioned on these lines should be on line 10D. Although this amount is not immediately available for obligation, it will become available for obligation upon realization (i.e. upon actual receipt of the anticipated collection).
B. Exempt from apportionment	*For unexpired accounts:* Amount of the total unobligated balance available for obligation and anticipated in accounts exempt from apportionment.
C. Other available	No amount should be on this line without prior approval of OMB.
Line 10. Unobligated balance not available:	
A. Apportioned for subsequent periods	*For unexpired accounts:* Amount apportioned by time periods (in both categories A and B) that will not become available for obligation until after the reporting period, as approved on the latest SF 132. This includes both actual and

Entry	Description
	anticipated amounts available in the subsequent periods.
B. Deferred	*For unexpired accounts:*
	Amount deferred as shown on line 10 on the latest SF 132. This is the amount of budgetary resources being set aside for possible use at a later date (pursuant to a special message transmitted, or to be transmitted, by the President), before the funds expire.
C. Withheld pending rescission	*For unexpired accounts:*
	Amount withheld pending rescission as shown on line 9 on the latest SF 132 (pursuant to a special message transmitted, or to be transmitted, by the President).
D. Other	*For unexpired accounts:*
	For other balances not available for obligation, include the unobligated balances of amounts that are not included on lines 8, 9, or 10 on the latest SF 132. Include amounts on lines 3 and 4 that exceed apportioned amounts.
	This entry will include any excess of budgetary resources realized over amounts estimated to become available for obligation on the latest SF 132, when such amounts exceed the parameters set forth in section 120.36. (Do not use this line for accounts and funds that are not subject to apportionment. Unobligated balances of such accounts will be reported on line 9B.)
	This balance will be reported as a negative amount if budgetary resources (including estimates through the end of the year) are less than reported on the latest SF 132.
	If, on the September 30 report, a negative amount is reported on this line, the amount must be offset by remaining balances. For accounts that are apportioned, the offset must be against apportioned funds reported on line 9A1 or an apparent violation of the Antideficiency Act (31 U.S.C. 1341, 1342, or 1517) will have occurred. For accounts exempt from apportionment, the offset must be against line 9B or an apparent violation of the Antideficiency will have occurred. Unrealized budgetary resources will, in effect, be considered an offset against amounts apportioned (line 9A) or exempt from apportionment (line 9B) rather than an unobligated balance not available for obligation (line 10).
	This line will be used for the un-apportioned balance of public enterprise and intragovernmental revolving funds, as well as trust funds that are subject to apportionment. For these types of funds, include the amount shown on line 11 on the latest SF 132 (un-apportioned balance) plus the amount of upward adjustments in income until a reapportionment request is approved.
	Appropriated receipts. For the September 30 report, exclude from this line the portion of receipts collected in the current year in special or trust funds that is *precluded from obligation* due to a provision of law. The full amount appropriated is on line 1A. The portion precluded from obligation is subtracted on line 5.
	For expired accounts:
	Amount of expired unobligated balances that have not been used for valid adjustments. (These amounts are no longer available for new

Entry	Description
	obligations.) The amount on line 10D should be the difference between line 7 and line 8. For the final September 30 report before an account will be closed, the amount on this line should be zero.
Line 11. Total status of budgetary resources	*For unexpired and expired accounts:* Sum of the amounts on lines 8 through 10. This amount equals the amount on line 7.

Use the entries in the following table to prepare the "Relation of Obligations to Outlays" section of the *SF 133*, Report on Budget Execution and Budgetary Resources for unexpired accounts and expired accounts, including accounts about to be closed and annual fund symbols that are older than five years that have legally authorized extended disbursing authority). Lines 12 through 15 are required for all quarters.

RELATION OF OBLIGATIONS TO OUTLAYS

Entry	Description
Line 12. Obligated balance, net as of October 1	For unexpired and expired accounts: Unpaid obligations as of October 1of the current fiscal year net of uncollected customer payments from other Federal Government accounts. This amount will equal the sum of the beginning balance of (a) accounts payable and (b) undelivered orders, minus (c) accounts receivable from other Federal Government accounts and the non-Federal (but only if specifically authorized by law to obligate against orders from the non-Federal), and (d) unfilled customers' orders from other Federal Government accounts not accompanied by an advance, unless specifically authorized by law to obligate against orders from the non-Federal. This line should equal line 14 of the final SF 133 for the preceding year.
Line 13. Obligated balance transferred, net (+ or –)	For unexpired and expired accounts: Unpaid obligations net of uncollected customer payments from other Federal Government accounts actually transferred to (+) or from (–) the account during the current fiscal year. In the footnotes, list the individual accounts from which and to which the transfers have been made. Specify the amount to be transferred to (+) and from (–) each account.
Line 14. Obligated balance, net, end of period	For unexpired and expired accounts: Unpaid obligations being carried forward to the subsequent period net of uncollected customer payments from other Federal Government accounts. If receivables from other Federal Government accounts and the non-Federal (but only if specifically authorized by law to obligate against orders from the non-Federal), are in excess of unpaid obligations at the end of the period, the total obligated balance will be a negative amount. Do not include refunds receivable.

Entry	Description
	For the final September 30 report before an expired account will be closed, the amounts on these lines should be zero.
A. Accounts receivable (–)	Amount of accounts receivable from other Federal Government accounts and the non-Federal (but only if specifically authorized by law to obligate against orders from the non-Federal).
B. Unfilled customer orders from Federal sources (–)	Amount of unfilled customer orders from other Federal Government accounts not accompanied by an advance. Do not include unfilled customer orders from other Federal Government accounts accompanied by an advance or from non-Federal sources with an advance. See line 3C.
C. Undelivered orders (+)	Amount of undelivered orders that have not been prepaid.
D. Accounts payable (+)	Amount owed by the account on the basis of invoices or other evidence of receipt of goods and services.
Line 15. Outlays:	The sum of lines 15A and 15B must agree with net outlays reported to Treasury on the SF 224, Statement of Transactions. For Non-Treasury Disbursing Offices, the equivalent of the SF 224 is the SF 1219, Statement of Accountability and SF 1220, Statement of Transactions. The lines of the SF 133 are related to net outlays as follows and described in Exhibit 130I: Outlays = Lines 8 – (3A + 3B + 3D + 4A) + 12 + or – 13 – (– 14A –14B + 14C + 14D)
A. Disbursements (+)	For unexpired and expired accounts: Amount of obligations paid. Includes payments in the form of cash (currency, checks, or electronic fund transfers) and in the form of debt instruments (bonds, debentures, notes, or monetary credits) when they are used to pay obligations. Include refunds of payments made in the current year. For the Interest on the Public Debt account, "interest" includes both the interest paid and the change in interest payable for public issues of Treasury debt securities and for certain special issues (i.e., Government account series) of Treasury debt securities (see section 20.6). This is also known as "Outlays (gross)." This is a positive amount.
B. Collections (–)	Amount of reimbursements from other Federal Government accounts and other collections credited to the account from the beginning of the year to the end of the reporting period. Include refunds of payments originally made in **prior** fiscal years that are received in the **current fiscal year**. Note: Refunds of payments made in the current fiscal year are netted against line 8. This is also known as "Offsetting collections (cash)." This is a negative amount.

While the above entries include tables to prepare the *SF 133*, Report on Budget Execution and Budgetary Resources (for unexpired accounts and expired accounts, including accounts about to be closed and annual fund symbols that are older than five years that have legally authorized extended disbursing authority), the Statement of Budgetary Resources is a financial statement that mimics the SF 133 format and includes the following additional lines:

Entry	Description
Line 3E. Subtotal	Sum of lines 3A1 +3A2 + 3B1 + 3B2 + 3C + 3D1 + 3D2.
Line 8c. Subtotal	Sum of lines 8A1 + 8A2 + 8A3 + 8B1 + 8B2 + 8B3.
Line 15c. Subtotal	Sum of lines 15A + 15B.
Line 16. Less: Offsetting receipts	Amounts credited to general, special or trust fund receipt accounts and distributed by agency and function from gross budget authority and outlays to produce net budget authority and outlays. The amounts are not offset at the TAFS-level but at the agency-level. Includes cash proprietary receipts from the public, receipts from intragovernmental transactions, and offsetting governmental receipts. The amount of offsetting receipts that are distributed to agencies and reported in this statement shall agree with the deductions for offsetting receipts as reported in the Budget (see OMB Bulletin 01-09 "Form and Content of Agency Financial Statements" section 6.7 for further details).
Line 15c. Subtotal	Sum of lines 15C – 16.

APPENDIX G—CROSSWALK BETWEEN ANTIDEFICIENCY ACT AND TITLE 31 OF THE U.S. CODE

In 1982, Congress reworded and reorganized the language of the Antideficiency Act along with the rest of Title 31 of the United States Code. The intent of Congress was to modernize the language of the Act, without changing its meaning. This appendix presents a crosswalk between the provisions of law that made up the Antideficiency Act before it was modernized and the current language.

THE ANTIDEFICIENCY ACT	TITLE 31—MONEY AND FINANCE
The following contains the provisions of the Antideficiency Act, formerly section 3679 of the Revised Statutes, and section 210 of the General Government Matters Appropriation Act, 1958. (Formerly 31 U.S.C. 665, 665a, and 669.)	The following provides the section in Title 31 that was enacted without substantive change. Revisions to the 1982 law are italicized.
665 Appropriation **(a) Expenditures or contract obligations in excess of funds prohibited** No officer or employee of the United States shall make or authorize any expenditure from or create or authorize an obligation under any appropriation or fund in excess of the amount available therein: nor shall any such officer or employee involve the Government in any contract or other obligation, or the payment of money for any purpose, in advance of appropriations made for such purpose, unless such contract or obligation is authorized by law.	**Section 1341:** (a)(1) An officer or employee of the United States Government or the District of Columbia government may not— (A) make or authorize an expenditure or obligation exceeding an amount available in an appropriation or fund for the expenditure or obligation; (B) involve either government in a contract or obligation for the payment of money before an appropriation is made unless authorized by law; (C) make or authorize an expenditure or obligation of funds required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985; or *(D) involve either government in a contract or obligation for the payment of money required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985.*
(b) Voluntary service forbidden No officer or employee of the United States shall accept voluntary service for the United States or employ personal service in excess of that authorized by law, except in cases of emergency involving the safety of human life or the protection of property.	**Section 1342:** An officer or employee of the United States Government or of the District of Columbia government may not accept voluntary services for either government or employ personal services exceeding that authorized by law except for emergencies involving the safety of human life or the protection of property. This section does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government. As used in this section, the term "emergencies involving the safety of human life or the protection of property" does not include ongoing, regular functions of government the suspension of which would not

THE ANTIDEFICIENCY ACT	TITLE 31—MONEY AND FINANCE
	imminently threaten the safety of human life or the protection of property.
(c) Apportionment of appropriations; reserves; distribution; review (1) Except as otherwise provided in this section, all appropriations or funds available for obligation for a definite period of time shall be so apportioned as to prevent obligation or expenditure thereof in a manner which would indicate a necessity for deficiency or supplemental appropriations for such period; and all appropriations or funds not limited to a definite period of time, and all authorizations to create obligations by contract in advance of appropriations, shall be so apportioned as to achieve the most effective and economical use thereof.	**Section 1512:** (a) Except as provided in this subchapter, an appropriation available for obligation for a definite period shall be apportioned to prevent obligation or expenditure at a rate that would indicate a necessity for a deficiency or supplemental appropriation for the period. An appropriation for an indefinite period and authority to make obligations by contract before appropriations shall be apportioned to achieve the most effective and economical use. An apportionment may be reapportioned under this section.
As used hereafter in this section, the term "appropriation" means appropriations, funds and authorizations to create obligations by contract in advance of appropriations.	**Section 1511:** (a) In this subchapter, "appropriations" means— (1) appropriated amounts; (2) funds; and (3) authority to make obligations by contract before obligations.
(2) In apportioning any appropriation, reserves may be established solely to provide for contingencies, or to effect savings whenever savings are made possible by or through changes in requirements or greater efficiency of operations.	**Section 1512(c):** (1) In apportioning or reapportioning an appropriation, a reserve may be established only— (A) to provide for contingencies; (B) to achieve savings made possible by or through changes in requirements or greater efficiency of operations; or (C) as specifically provided by law.
Whenever it is determined by an officer designated in subsection (d) of this section to make apportionments and reapportionments that any amount so reserved will not be required to carry out the full objectives and scope of the appropriation concerned, he shall recommend the rescission of such amount in the manner provided in the Budget and Accounting Act, 1921 (31 U.S.C. 1 *et seq.*), for estimates of appropriations. Except as specifically provided by particular appropriations acts or other laws, no reserves shall be established other than as authorized by this subsection. Reserves established pursuant to this subsection shall be reported to the Congress in accordance with the Impoundment Control Act of 1974 (31 U.S.C. 1400 *et seq.*).	**Section 1512(c):** (2) A reserve established under this subsection may be changed as necessary to carry out the scope and objectives of the appropriation concerned. When an official designated in section 1513 of this title to make apportionments decides that an amount reserved will not be required to carry out the objectives and scope of the appropriation concerned, the official shall recommend the rescission of the amount in the way provided in chapter 11 of this title for appropriation requests. Reserves established under this section shall be reported to Congress as provided in the Impoundment Control Act of 1974 (2 U.S.C. 681 *et seq.*).
(3) Any appropriation subject to apportionment shall be distributed by months, calendar quarters,	**Section 1512(b):** (1) An appropriation subject to apportionment is

THE ANTIDEFICIENCY ACT	TITLE 31—MONEY AND FINANCE
operating seasons, or other time periods, or by activities, functions, projects, or objects, or by a combination thereof, as may be deemed appropriate by the officers designated in subsection (d) of this section to make apportionments and reapportionments. Except as otherwise specified by the officer making the apportionment, amounts so apportioned shall remain available for obligation, in accordance with the terms of the appropriation, on a cumulative basis unless reapportioned.	apportioned by— (A) months, calendar quarters, operating seasons, or other time periods; (B) activities, functions, projects, or objects; or (C) a combination of the ways referred to in clauses (A) and (B) of this paragraph. (2) The official designated in section 1513 of this title to make apportionments shall apportion an appropriation under paragraph (1) of this subsection as the official considers appropriate. Except as specified by the official, an amount apportioned is available for obligation under the terms of the appropriation on a cumulative basis unless reapportioned.
(4) Apportionments shall be reviewed at least four times each year by the officers designated in subsection (d) of this section to make apportionments and reapportionments, and such reapportionments made or such reserves established, modified, or released as may be necessary to further the effective use of the appropriation concerned, in accordance with the purposes stated in paragraph (1) of this subsection.	**Section 1512:** (d) An apportionment or a reapportionment shall be reviewed at least 4 times a year by the official designated in section 1513 of this title to make apportionments. **Section 1512(a) the last sentence:** . . . An apportionment may be reapportioned under this section.
(d) Officers controlling apportionment or reapportionment (1) Any appropriation available to the legislative branch, the judiciary, the United States International Trade Commission, or the District of Columbia, which is required to be apportioned under subsection (c) of this section, shall be apportioned or reapportioned in writing by the officer having administrative control of such appropriation. Each such appropriation shall be apportioned not later than thirty days before the beginning of the fiscal year for which the appropriation is available, or not more than thirty days after approval of the Act by which the appropriation is made available, whichever is later.	**Section 1513:** (a) The official having administrative control of an appropriation available to the legislative branch, the judicial branch, the United States International Trade Commission, or the District of Columbia government that is required to be apportioned under section 1512 of this title shall apportion the appropriation in writing. An appropriation shall be apportioned not later than the later of the following: (1) 30 days before the beginning of the fiscal year for which the appropriation is available; or (2) 30 days after the date of enactment of the law by which the appropriation is made available.
(2) Any appropriation available to an agency, which is required to be apportioned under subsection (c) of this section, shall be apportioned or reapportioned in writing by the Director of the Office of Management and Budget. The head of each agency to which any such appropriation is available shall submit to the Office of Management and Budget information, in such form and manner and at such time or times as the Director may prescribe, as may be required for the apportionment of such appropriation. Such information shall be submitted not later than forty days before the beginning of any fiscal year for which the appropriation is available, or not more than fifteen days	**Section 1513(b):** (1) The President shall apportion in writing an appropriation available to an executive agency (except the Commission) that is required to be apportioned under section 1512 of this title. The head of each executive agency to which the appropriation is available shall submit to the President information required for the apportionment in the form and the way and at the time specified by the President. The information should be submitted not later than the later of the following:

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after approval of the Act by which such appropriation is made available, whichever is later. The Director of the Office of Management and Budget shall apportion each such appropriation and shall notify the agency concerned of his action not later than twenty days before the beginning of the fiscal year for which the appropriation is available or not more than thirty days after approval of the Act by which such appropriation is made available, whichever is later.	(A) 40 days before the beginning of the fiscal year for which the appropriation is available; or (B) 15 days after the date of enactment of the law by which the appropriation is made available. (2) The President shall notify the head of the executive agency of the action taken in apportioning the appropriation under paragraph (1) of this subsection not later than the later of the following: (A) 20 days before the beginning of the fiscal year for which the appropriation is available; or (B) 30 days after the date of enactment of the law by which the appropriation is made available.
When used in this section, the term "agency" means any executive department, agency, commission, authority, administration, board, or other independent establishment in the executive branch of the Government, including any corporation wholly or partly owned by the United States which is an instrumentality of the United States.	**Section 101:** In this title, "agency" means a department, agency, or instrumentality of the United States Government. **Also, section 102:** In this title, "executive agency" means department, agency, or instrumentality in the executive branch of the United States Government.
Nothing in this subsection shall be so construed as to interfere with the initiation, operation, and administration of agricultural price support programs and no funds (other than funds for administrative expenses) available for price support, surplus removal, and available under section 612c of title 7, with respect to agricultural commodities shall be subject to apportionment pursuant to this section.	**Section 1513:** (e) This section does not affect the initiation and operation of agriculture price support programs. **Also, section 1511:** (b) This subchapter does not apply to— (1) amounts (except amounts for administrative expenses) available— (A) for price support and surplus removal of agricultural commodities; and (B) under section 32 of the Act of August 24, 1935 (7 U.S.C. 612c);
The provisions of this section shall not apply to any corporation which obtains funds for making loans, other than paid in capital funds, without legal liability on the part of the United States.	**Section 1341(a):** (2) This subsection does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government. **Also, section 1342 (in part):** ... This section does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government. **Also, section 1511:** (b) this subchapter does not apply to—

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	(2) a corporation getting amounts to make loans (except paid in capital amounts) without legal liability on the part of the United States Government; and
(e) Apportionment necessitating deficiency or supplemental estimates (1) No apportionment or reapportionment, or request therefore by the head of an agency, which, in the judgment of the officer making or the agency head requesting such apportionment or reapportionment, would indicate a necessity for a deficiency or supplemental estimate shall be made except upon a determination by such officer or agency head, as the case may be, that such action is required because of (A) any laws enacted subsequent to the transmission to the Congress of the estimates for an appropriation which require expenditures beyond administrative control; or (B) emergencies involving the safety of human life, the protection of property, or the immediate welfare of individuals in cases where an appropriation has been made to enable the United States to make payment of, or contributions toward, sums which are required to be paid to individuals either in specific amounts fixed by law or in accordance with formulae prescribed by law.	**Section 1515(b):** (1) Except as provided in subsection (a) of this section, an official may make, and the head of an agency may request, an apportionment under section 1512 of this title that would indicate a necessity for a deficiency or supplemental appropriation only when the official or agency head decides that the action is required because of— (A) a law enacted after submission to Congress of the estimates for an appropriation that requires an expenditure beyond administrative control; or (B) an emergency involving the safety of human life, the protection of property, or the immediate welfare of individuals when an appropriation that would allow the United States Government to pay, or contribute to, amounts required to be paid to individuals in specific amounts fixed by law or under formulas prescribed by law, is insufficient.
(2) In each case of an appropriation or a reapportionment which, in the judgment of the officer making such apportionment or reapportionment, would indicate a necessity for a deficiency or supplemental estimate, such officer shall immediately submit a detailed report of the facts of the case to the Congress. In transmitting any deficiency or supplemental estimates required on account of any such apportionment or reapportionment, reference shall be made to such report.	**Section 1515(b):** (2) If an official making an apportionment decides that an apportionment would indicate a necessity for a deficiency or supplemental appropriation, the official shall submit immediately a detailed report of the facts to Congress. The report shall be referred to in submitting a proposed deficiency or supplemental appropriation.
(f) Exemption of trust funds and working funds expenditures from apportionment (1) The officers designated in subsection (d) of this section to make apportionments and reapportionments may exempt from apportionments trust funds and working funds expenditures from which have no significant effect on the financial operations of the Government, working capital and revolving funds established for intragovernmental operations, receipts from industrial and power operations available under law and any appropriation made specifically for— (1) interest on, or retirement of, the public debt; (2) payment of claims, judgments, refunds, and draw-backs; (3) any item determined by the President to be of a confidential nature; (4) payment under private relief	**Section 1516:** An official designated in section 1513 of this title to make apportionments may exempt from apportionment – (1) a trust fund or working fund if an expenditure from the fund has no significant effect on the financial operations of the United States Government; (2) a working capital fund or a revolving fund established for intragovernmental operations; (3) receipts from industrial and power operations available under law; and (4) appropriations made specifically for— (A) interest on, or retirement of, the public debt;

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acts or other laws requiring payments to designated payees in the total amount of such appropriation; (5) grants to the States under title I, IV, or X of the Social Security Act (42 U.S.C. 301 *et seq.*, 1201 *et seq.*), or under any other public assistance title in such Act.	(B) payment of claims, judgments, refunds, and drawbacks; (C) items the President decides are of a confidential nature; (D) payment under a law requiring payment of the total amount of the appropriation to a designated payee; and (E)grants to the States under the Social Security Act (41 U.S.C. 301 *et seq.*).
(2) The provisions of subsection (c) of this section shall not apply to appropriations to the Senate or House of Representatives or to any Member, committee, Office (including the office of the Architect of the Capitol), officer, or employee thereof.	**Section 1511:** (b) This subchapter does not apply to— (3) the Senate, the House of Representatives, a committee of Congress, a member, officer, employee, or office of either House of Congress, or the office of the Architect of the Capitol or an officer or employee of that Office.
(g) Administrative division of apportionment; simplification of system for subdividing funds Any appropriation which is apportioned or reapportioned pursuant to this section may be divided and subdivided administratively within the limits of such apportionments or reapportionments. The officer having administrative control of any such appropriation available to the legislative branch, the judiciary, the United States International Trade Commission, or the District of Columbia, and the head of each agency, subject to the approval of the Director of the Office of Management and Budget, shall prescribe, by regulation, a system of administrative control (not inconsistent with any accounting procedures prescribed by or pursuant to law) which shall be designed to (A) restrict obligations or expenditures against each appropriation to the amount of apportionments or reapportionments made for each such appropriation, and (B) enable such officer or agency head to fix responsibility for the creation of any obligation or the making of any expenditure in excess of an apportionment or reapportionment.	**Section 1513:** (d) An appropriation apportioned under this subchapter may be divided and subdivided administratively within the limits of the apportionment. **Section 1514:** (a) The official having administrative control of an appropriation available to the legislative branch, the judicial branch, the United States International Trade Commission, or the District of Columbia government, and, subject to the approval of the President, the head of each executive agency (except the Commission) shall prescribe by regulation a system of administrative control not inconsistent with accounting procedures prescribed under law. The system shall be designed— (1) to restrict obligations or expenditures from each appropriation to the amount of apportionments or reapportionments of the appropriation; and (2) to enable the official or the head of the executive agency to fix responsibility for an obligation or expenditure exceeding an apportionment or reapportionment.
In order to have a simplified system for the administrative subdivision of appropriations or funds, each agency shall work toward the objective of financing each operating unit, at the highest practical level, from not more than one administrative subdivision for each appropriation or fund affecting such unit.	(b) To have a simplified system for administratively dividing appropriations, the head of each executive agency (except the Commission) shall work toward the objective of financing each operating unit, at the highest practical level, from not more than one administrative division for each appropriation affecting the unit.

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(h) Expenditures in excess of apportionment; penalties No officer or employee of the United States shall authorize or create any obligation or make any expenditure (A) in excess of an apportionment or reapportionment, or (B) in excess of the amount permitted by regulations prescribed pursuant to subsection (g) of this section.	**Section 1517:** (a) An officer or employee of the United States Government or of the District of Columbia government may not make or authorize an expenditure or obligation exceeding— (1) an apportionment; or (2) the amount permitted by regulations prescribed under section 1514(a) of this title.
(i) Administrative discipline; reports on violation (1) In addition to any penalty of liability under other law, any officer or employee of the United States who shall violate subsections (a), (b), or (h) of this section shall be subjected to appropriate administrative discipline, including, when circumstances warrant, suspension from duty without pay or removal from office;	**Section 1349:** (a) An officer or employee of the United States Government or of the District of Columbia government violating section 1341(a) or 1342 of this title shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office. **Also, section 1518:** An officer or employee of the United States Government or of the District of Columbia government violating section 1517(a) of this title shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office.
And any officer or employee or the United States who shall knowingly and willfully violate subsections (a), (b), or (h) of this section shall, upon conviction, be fined not more than $5,000 or imprisoned for not more than two years, or both.	**Section 1350:** An officer or employee of the United States Government or of the District of Columbia government knowingly and willfully violating section 1341(a) or 1342 of this title shall be fined not more than $5,000, imprisoned for not more than two years, or both. **Also, section 1519:** An officer or employee of the United States Government or of the District of Columbia government knowingly and willfully violating section 1517(a) of this title shall be fined not more than $5,000, imprisoned for not more than 2 years, or both.
(2) In the case of a violation of subsections (a), (b), or (h) of this section by an officer or employee of an agency, or of the District of Columbia, the head of the agency concerned or the Mayor of the District of Columbia, shall immediately report to the President, through the Director of the Office of Management and Budget, and to the Congress all pertinent facts together with a statement of the action thereon.	**Section 1351:** If an officer or employee of an executive agency or an officer or employee of the District of Columbia government violates section 1341(a) or 1342 of this title, the head of the agency or the Mayor of the District of Columbia, as the case may be, shall report immediately to the President and Congress all relevant facts and a statement of actions taken. **Also, section 1517:** (b) If an officer or employee of an executive agency or of the District of Columbia government violates subsection (a) of this section, the head of the executive

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	agency or the Mayor of the District of Columbia, as the case may be, shall report immediately to the President and Congress all relevant facts and a statement of actions taken.
31 U.S.C. 665a. Basis of apportionment; need for funds for increased compensation for wage-board employees On and after June 5, 1957, any appropriation required to be apportioned pursuant to section 665 of this title, may be apportioned on a basis indicating the need for a supplemental or deficiency estimate of appropriation to the extent necessary to permit payment of such pay increases as may be granted those employees (commonly known as wage-board employees) whose compensation is fixed and adjusted from time to time in accordance with prevailing rates (5 U.S.C. 5102(c)(7), 5341 *et seq.*).	**Section 1515:** (a) An appropriation required to be apportioned under section 1512 of this title may be apportioned on a basis that indicates the need for a deficiency or supplemental appropriation to the extent necessary to permit payment of *such pay increases as may be granted pursuant to law to civilian officers and employees (including prevailing rate employees whose pay is fixed and adjusted under subchapter IV of chapter 53 of title 5) and to retired and active military personnel*
31 U.S.C. 669. Apportionment of contingent funds of departments to offices and bureaus (the following passage occurs in section 669 before the semicolon) In addition to the apportionment required by section 665 of this title, the head of each executive department shall, on or before the beginning of each fiscal year, apportion to each office or bureau of his department the maximum amount to be expended therefor during the fiscal year out of the contingent fund or funds appropriated for the entire year for the department, and the amounts so apportioned shall not be increased or diminished during the year for which made except upon the written direction of the head of the department, in which there shall be fully expressed his reasons therefore.	**Section 1513:** (c) By the first day of each fiscal year, the head of each executive department of the United States Government shall apportion among the major organizational units of the department the maximum amount to be expended by each unit during the fiscal year out of each contingent fund appropriated for the entire year for the department. Each amount may be changed during the fiscal year only by written direction of the head of the department. The direction shall state the reasons for the change.
31 U.S.C. 669 Apportionment of use of contingent funds by DC (the following passage occurs in section 669 after the semicolon) and there shall not be purchased out of any other fund any article for use in any office or bureau of any executive department, in Washington, District of Columbia, which could be purchased out of appropriations made for the regular contingent funds of such department or of its offices and bureaus.	**Section 1341:** (b) An article to be used by an executive department in the District of Columbia that could be bought out or an appropriation made to a regular contingent fund of the department may not be bought out of another amount available for obligation.

APPENDIX H—CHECKLIST FOR FUND CONTROL REGULATIONS

You must include the following items in the fund control regulations you submit to OMB for approval.

1. Statement of purpose. At a minimum, your regulations should state broadly that their purpose is to prescribe procedures to follow in budget execution and specify basic fund control principles and concepts.

Your regulations should state that they:

- Establish policy with regard to the administrative control of funds.
- Prescribe a system for positive administrative control of funds designed to restrict obligations and expenditures (disbursements) to the amount available in each appropriation or fund account.
- Restrict *both* obligations and expenditures from each appropriation or fund account to *the lower of* the amount of apportionments made by OMB or the amount available for obligation and/or expenditure in the appropriation or fund account.
- Enable the head of your agency to identify the person responsible for any obligation or expenditure exceeding the amount available in the appropriation or fund account, the OMB apportionment or reapportionment, the allotment or suballotments made by the agency, any statutory limitations, and any other administrative subdivision of funds made by the agency.
- Provide procedures for dealing with violations of the Antideficiency Act as well as violations of other administrative subdivision of funds that are not violations of the Antideficiency Act, per se.

2. Authority. At a minimum, you should list the following authorities in the regulations:

- Money and Finance. Title 31, United States Code:
  - Sections 1341–1342, 1349–1351, 1511–1519 (part of the Antideficiency Act, as amended).
  - Sections 1101, 1104–1108, 3324 (part of the Budget and Accounting Act, 1921, as amended).
  - Sections 1501–1502 (part of section 1311 of the Supplemental Appropriations Act of 1950).
  - Sections 1112, 1531, 3511–3512, 3524 (part of the Budget and Accounting Procedures Act of 1950).
- Title X of P. L. 93–344, found at 2 U.S.C. 681–688.
- Part 4 of OMB Circular No. A–11, "Instructions on Budget Execution," and related OMB guidelines.
- Other pertinent laws governing your agency's funds and appropriate agency internal regulations, if any.

3. Scope. The regulations should state that all organizations, appropriations, and funds are subject to the provisions contained in them. If you want to make any exemptions, OMB must first approve them. Clearly identify all approved exemptions in the regulations.

4. Definitions, terminology, and concepts. Your regulations should have a section that specifies that the definitions, terminology, and concepts in OMB Circular No. A–11 apply. You may restrict this to terms that are peculiar to, or have special meaning within your agency, except that you should include the identical definition of the following terms found in OMB Circular No. A–11: apportionment, allotment, suballotment, administrative division or subdivision of funds, and agency limitations.

To the extent that OMB Circular No. A–11 or Treasury regulations do not provide a definition for a technical term, this section should include a definition for the term that your agency is proposing to use in the regulations.

5. Responsibility and functions of individuals. Your agency regulations should describe those individuals within the agency charged with fund control responsibilities by title or position. At a minimum, they should:

- List the positions and describe the fund control responsibilities of each.

- Explain each position's responsibilities with regard to investigating, reporting, and following up on Antideficiency Act violations, as well as violations of agency limitations that are not violations of the Antideficiency Act.

6. Actions prohibited. At a minimum, include the following:

- *Violations of the Antideficiency Act*. List all the basic actions prohibited by sections 1341, 1342, and 1517(a) of Title 31, U.S. Code (part of the Antideficiency Act), as they are interpreted and applied within your agency.

- *Violations of limitations that do not per se violate the Antideficiency Act*. List and briefly describe all your agency's imposed restrictions, including a statement describing the conditions under which violations of these restrictions also violate the Antideficiency Act.

7. Penalties. Describe all criminal penalties for violations of the Antideficiency Act, as well as any additional disciplinary measures your agency imposes. In addition, provide penalties for violations of agency limitations and requirements that your agency does not consider subject to provisions of the Antideficiency Act.

The law provides that any officer or employee of the United States who violates the prohibitions of 31 U.S.C. 1341(a), 1342, or 1517(a) will be subject to appropriate administrative discipline. Administrative discipline may consist of:

- Letter of reprimand or censure for the official personnel record of the officer or employee.
- Unsatisfactory performance rating.
- Transfer to another position.
- Suspension from duty without pay.
- Removal from office.

In addition, the law provides that any officer or employee of the United States who knowingly and willfully violates these prohibitions shall be fined not more than $5,000, imprisoned for not more than two years, or both.

8. Reporting violations. At a minimum, your regulations should prescribe procedures for reporting apparent violations to responsible agency officials and to the President and Congress. All violations must be reported immediately upon discovery. Antideficiency Act violations must be reported by letter to the President, through OMB, signed by the head of the agency, and by letter to Congress.

Any individual who knows of a possible Antideficiency Act violation must report it. Specify who should be notified in your regulations.

Even though you take subsequent actions to correct the cause of a violation, it does not eliminate that violation, and you must still report it.

9. Accounting support for fund control systems. Your regulations must specify that the agency accounting system must fully support agency fund control systems. The accounting systems should provide for:

- Recording all financial transactions affecting: apportionments; reapportionments; allotments; agency restrictions; financial plans; program operating plans; obligations and expenditures; as well as anticipated, earned, and collected reimbursements.

- Preparing and reconciling financial reports that display cumulative obligations, and the remaining unobligated balance by appropriation and allotment, and cumulative obligations by budget activity and object class.

10. Apportionment procedures. Normally, you describe agency procedures for requesting apportionment of funds in other directives or manuals. However, you should include the following as part of the fund control regulations:

- Briefly describe your agency's procedures for requesting the apportionment of funds. List position(s) and organizations responsible for making the request.

- Cite the basic internal agency directives covering the apportionment of funds. At your option, you may include general guidance covering apportionment action in connection with the following:

  - Supplementals.
  - Reprogramming.
  - Transfer between accounts.

- Discuss agency administrative control of funds policies that apply specifically to revolving funds, management funds, and trust funds, including those that are not apportioned. If any of these funds are not subject to the basic provisions of this regulations (see above), describe the procedures used to control them in a separate section.

11. Policy on allotments and suballotments. Include the general policy that allotments and suballotments will be established at the highest practical level, and each operating unit will be financed from no more than one subdivision for each appropriation or fund (the Antideficiency Act establishes these objectives). Specify the criteria for changing the allotment structure, and identify who has authority to approve such changes. Emphasize that allotments and suballotments are subject to the provisions of the Antideficiency Act.

Include the following in the section on allotments and suballotments:

- Function and purpose of allotments and suballotments.

- Restrictions:

- ▸ The sum of allotment amounts issued will not exceed the apportionment.
- ▸ The sum of suballotment amounts issued will not exceed the allotment amount.
- ▸ The amounts of allotments or other administrative subdivisions will be fixed and will be changed only when authorized by the authority who initially issued the subdivision.
- ▸ Congressional restrictions contained in appropriation acts will be enforced.
- ▸ Other restrictions which your agency may want with respect to administrative subdivisions. Use this Circular as a guide. However, you may establish more stringent requirements for the allotment of anticipated budgetary resources.

- Allotment procedures:
  - ▸ Make allotments and suballotments using formal documents.
  - ▸ Identify the officers authorized to issue allotments and suballotments as well as the officers and employees authorized to reduce them.
  - ▸ At a minimum, document the following:

    A. Amount available.

    B. Funding source (for example, appropriations, reimbursements).

    C. Time period of availability.

    D. The position title of the official responsible and other agency limitations.

    E. Justification for changes in allotments. (In some cases, changes in allotments will create the need for a reapportionment, which requires OMB approval.)

12. Treatment of anticipated budgetary resources already enacted into law. Your agency's fund control regulations should state that apportionments may include estimated amounts of "anticipated" budgetary resources that are the result of *laws already enacted*. This is done to reduce routine reapportionments of such amounts as they actually become available. These are presented on the SF 132 and SF 133 on the following lines:

- Line 1E, anticipated increases (+) in budget authority (including anticipated transfers of new budget authority) into the account and anticipated decreases (–) from the account;
- Line 2C, anticipated transfers of balances of budget authority into the account (+) and out of the account (–);
- Line 3C, anticipated orders without an advance and anticipated refunds (+);
- Line 3D2, anticipated transfers from trust funds into the account (+);
- Line 4B, anticipated recoveries of prior year obligations (+); and
- Line 6F, anticipated permanent reductions (–).

You may choose not to allot amounts *anticipated to increase* (+) the total budgetary resources, even though the amount has been apportioned, until the increase actually occurs.

Alternatively, you may choose to allot amounts *anticipated to increase* the total budgetary resources before the increase actually occurs. If you choose this alternative, then the fund control regulations must require that all officials or employees who receive allotments of anticipated increases in budgetary resources should maintain constant and careful oversight to insure that these amounts materialize before they incur obligations or expenditures against this type of allotment. The regulations must also require that if actual amounts are less than anticipated, the agency will make appropriate funding adjustments and take other appropriate actions including requesting a reapportionment.

The *anticipated decreases* (–) under current law do not become part of the amount of total budgetary resources available to be apportioned. Since the OMB apportionment will not include these amounts, these amounts must not be allotted.

13. Deficiency apportionments. At a minimum, the regulations should state:

- Apportionments that anticipate the need for a deficiency appropriation or a supplemental under 31 U.S.C. 1515 will be specifically identified on the apportionment request (SF 132).

- To qualify as a deficiency apportionment, the request must be required by:

  - Laws enacted subsequent to the transmittal of the annual budget for the year to Congress;

  - Emergencies involving human life, the protection of property, or the immediate welfare of individuals; or

  - Specific authorization by law.

- When OMB approves a deficiency apportionment and transmits it to Congress, OMB is merely notifying the Congress that funds appropriated to date are being obligated at a more rapid rate than previously anticipated. This notification does not guarantee that the Congress will approve any part of any associated supplemental requests and does not authorize the use of any amounts not yet provided.

APPENDIX I—LIST OF FACTS II REPORTING PROVIDERS

Summary of Changes
Contact information was updated in March, 2003.

You may hire private contractors or other agencies to prepare and submit your FACTS II data. The following public service providers may be available; phone, address, and web information were last updated in March, 2003. This list is not exhaustive, and is only intended to show examples of agencies that provide these services. Inclusion on the list does not constitute an OMB recommendation.

Department of Agriculture National Finance Center Customer Service Branch P.O. Box 60000 New Orleans, LA 70160 (504) 255-7801 **http://www.nfc.usda.gov**	Department of the Interior National Business Center Products and Services, Mail Stop D-2760 7301 West Mansfield Avenue Denver, CO 80235 (303) 969-7780 x2514 **http://www.nbc.gov**
Department of the Treasury Bureau of Public Debt Administrative Resource Center Franchise Accounting Services Branch UMB Building, 8th Floor Parkersburg, WV 26106 (304) 480-7227 **http://arc.publicdebt.treas.gov/fs/fsacctgstaff.htm**	Department of the Treasury Financial Management Service Center for Applied Financial Management 1990 K ST. NW, Suite 300 Washington, DC 20006 (202) 874-9550 **http://www.fms.treas.gov/tas/about_acctops.html**
General Services Administration Agency Liaison Division 7th & D Streets, SW Washington, DC 20407 (202) 708-5702 **http://www.gsa.gov**	

APPENDIX J—PRINCIPLES OF BUDGETING FOR CAPITAL ASSET ACQUISITIONS

Introduction and Summary

The Administration plans to use the following principles in budgeting for capital asset acquisitions. These principles address planning, costs and benefits, financing, and risk management requirements that should be satisfied before a proposal for the acquisition of capital assets can be included in the Administration's budget. A Glossary describes key terms. OMB has also published the *Capital Programming Guide* (June 1997), a Supplement to this Circular. The *Guide* is a basic reference on principles and techniques for planning, budgeting, acquisition, and management of capital assets. Agencies should consult the *Guide* when preparing their capital plans and developing their budget requests from their capital plans.

The principles are organized in the following four sections:

A. *Planning.* This section focuses on the need to ensure that capital assets support core/priority missions of the agency; the assets have demonstrated a projected return on investment that is clearly equal to or better than alternative uses of available public resources; the risk associated with the assets is understood and managed at all stages; and the acquisition is implemented in phased, successive segments, unless it can be demonstrated there are significant economies of scale at acceptable risk from funding more than one segment or there are multiple units that need to be acquired at the same time.

B. *Costs and Benefits.* This section emphasizes that the asset should be justified primarily by benefit-cost analysis, including life-cycle costs; that all costs are understood in advance; and that cost, schedule, and performance goals are identified that can be measured using an earned value management system.

C. *Principles of Financing.* This section stresses that useful segments are to be fully funded with regular or advance appropriations, or both; that as a general rule, planning segments should be financed separately from procurement of the asset; and that agencies are encouraged to aggregate assets in capital acquisition accounts and take other steps to accommodate lumpiness or "spikes" in funding for justified acquisitions.

D. *Risk Management.* This section is to help ensure that risk is analyzed and managed carefully in the acquisition of the asset. Strategies can include separate accounts for capital asset acquisitions, the use of apportionment to encourage sound management, and the selection of efficient types of contracts and pricing mechanisms in order to allocate risk appropriately between the contractor and the Government. In addition, cost, schedule, and performance goals are to be controlled and monitored by using an earned value management system; and if progress toward these goals is not met, there is a formal review process to evaluate whether the acquisition should continue or be terminated.

As defined here, capital assets are generally land, structures, equipment, and intellectual property (including software) that are used by the Federal Government, including weapon systems. Not included are grants to States or others for their acquisition of capital assets. A complete definition is provided in section 300.4.

A. Planning

Investments in major capital assets proposed for funding in the Administration's budget should:

1. Support core/priority mission functions that need to be performed by the Federal Government;

2. Be undertaken by the requesting agency because no alternative private sector or governmental source can support the function more efficiently;

3. Support work processes that have been simplified or otherwise redesigned to reduce costs, improve effectiveness, and make maximum use of commercial, off-the-shelf technology;

4. Demonstrate a projected return on the investment that is clearly equal to or better than alternative uses of available public resources. Return may include: improved mission performance in accordance with measures developed pursuant to the Government Performance and Results Act; reduced cost; increased quality, speed, or flexibility; and increased customer and employee satisfaction. Return should be adjusted for such risk factors as the investment's technical complexity, the agency's management capacity, the likelihood of cost overruns, and the consequences of under- or non-performance;

5. For information technology investments, be consistent with Federal and agency enterprise architectures, which: integrate agency work processes and information flows with technology to achieve the agency's strategic goals; reflect the agency's technology vision; specify standards that enable information exchange and resource sharing, while retaining flexibility in the choice of suppliers and in the design of local work processes; and ensure that security is built into and funded as part of the enterprise architecture in accordance with OMB Memorandum M–00–07: "Incorporating and Funding Security in Information Systems Investments (February 28, 2000)";

6. Reduce risk by: avoiding or isolating custom-designed components to minimize the potential adverse consequences on the overall investment; using fully tested pilots, simulations, or prototype implementations when necessary before going to production; establishing clear measures and accountability for investment progress; and, securing substantial involvement and buy-in throughout the investment from the program officials who will use the system;

7. Be implemented in phased, successive segments as narrow in scope and brief in duration as practicable, each of which solves a specific part of an overall mission problem and delivers a measurable net benefit independent of future segments, unless it can be demonstrated that there are significant economies of scale at acceptable risk from funding more than one segment or there are multiple units that need to be acquired at the same time; and

8. Employ an acquisition strategy that appropriately allocates risk between the Government and the contractor, effectively uses competition, ties contract payments to accomplishments, and takes maximum advantage of commercial technology.

Prototypes require the same justification as other capital assets.

As a general presumption, OMB will recommend new or continued funding only for those capital asset investments that satisfy these criteria. Funding for those investments will be recommended on a phased basis by segment, unless it can be demonstrated that there are significant economies of scale at acceptable risk from funding more than one segment or there are multiple units that need to be acquired at the same time.

OMB recognizes that many agencies are in the middle of ongoing investments, and they may not be able immediately to satisfy the criteria. For those investments that do not satisfy the criteria, OMB will consider requests to use FY 2002 and FY 2003 funds to finance additional planning, as necessary, to support the establishment of realistic cost, schedule, and performance goals for the completion of the investment. This planning could include: the redesign of work processes, the evaluation of alternative solutions, the development of information system architectures, and, if necessary, the purchase and evaluation of prototypes. Realistic goals are necessary for agency portfolio analysis to determine the viability of the investment, to provide the basis for fully funding the investment to completion, and setting the baseline for management accountability to deliver the investment within goals.

Because OMB considers this information essential to agencies' long-term success, OMB will use this information both in preparing the Administration's budget and, in conjunction with cost, schedule, and performance data, as apportionments are made. Agencies are encouraged to work with their OMB representative to arrive at a mutually satisfactory process, format, and timetable for providing the requested information.

B. Costs and Benefits

The justification of the investment should evaluate and discuss the extent to which the investment meets the above criteria and should also include:

- An analysis of the investment's total life-cycle costs and benefits, including the total budget authority required for the asset, consistent with policies described in OMB Circular A–94: *Guidelines and Discount Rates for Benefit-Cost Analysis of Federal Programs* (October 1992);

- An analysis of the risk of the investment including how risks will be isolated, minimized, monitored, and controlled, and, for major programs, an evaluation and estimate by the Chief Financial Officer of the probability of achieving the proposed cost goals;

- If, after the planning phase, the procurement is proposed for funding in segments, an analysis showing that the proposed segment is economically and programmatically justified--that is, it is programmatically useful if no further investments are funded, and in this application its benefits exceed its costs; and

- Cost, schedule, and performance goals for the investment (or the planning segment or useful asset being proposed) that can be measured throughout the acquisition process using a performance-based management system, e.g., Earned Value Management.

C. Principles of Financing

Principle 1: Full Funding

Budget authority sufficient to complete a useful segment of a capital project (investment) (or the entire capital project, if it is not divisible into useful segments) must be appropriated before any obligations for the useful segment (or project) (or investment) may be incurred.

Explanation: Good budgeting requires that appropriations for the full costs of asset acquisition be enacted in advance to help ensure that all costs and benefits are fully taken into account at the time decisions are made to provide resources. Full funding with regular appropriations in the budget year also leads to tradeoffs within the budget year with spending for other capital assets and with spending for purposes other than capital assets. Full funding increases the opportunity to use performance-based fixed price contracts, allows for more efficient work planning and management of the capital project (or investment), and increases the accountability for the achievement of the baseline goals.

When full funding is not followed and capital projects (or investments) or useful segments are funded in increments, without certainty if or when future funding will be available, the result is sometimes poor planning, acquisition of assets not fully justified, higher acquisition costs, cancellation of major investments, the loss of sunk costs, or inadequate funding to maintain and operate the assets.

Principle 2: Regular and Advance Appropriations

Regular appropriations for the full funding of a capital project or a useful segment (or investment) of a capital project in the budget year are preferred. If this results in spikes that, in the judgment of OMB, cannot be accommodated by the agency or the Congress, a combination of regular and advance appropriations that together provide full funding for a capital project or a useful segment or an investment should be proposed in the budget.

Explanation: Principle 1 (Full Funding) is met as long as a combination of regular and advance appropriations provide budget authority sufficient to complete the capital project or useful segment or investment. Full funding in the budget year with regular appropriations alone is preferred because it leads to tradeoffs within the budget year with spending for other capital assets and with spending for purposes other than capital assets. In contrast, full funding for a capital project (investment) over several years with regular appropriations for the first year and advance appropriations for subsequent years may bias tradeoffs in the budget year in favor of the proposed asset because with advance appropriations the full cost of the asset is not included in the budget year. Advance appropriations, because they are scored in the year they become available for obligation, may constrain the budget authority and outlays available for regular appropriations of that year.

If, however, the lumpiness caused by regular appropriations cannot be accommodated within an agency or Appropriations Subcommittee, advance appropriations can ameliorate that problem while still providing that all of the budget authority is enacted in advance for the capital project (investment) or useful segment. The latter helps ensure that agencies develop appropriate plans and budgets and that all costs and benefits are identified prior to providing resources. In addition, amounts of advance appropriations can be matched to funding requirements for completing natural components of the useful segment. Advance appropriations have the same benefits as regular appropriations for improved planning, management, and accountability of the project (investment).

Principle 3: Separate Funding of Planning Segments

As a general rule, planning segments of a capital project (investment) should be financed separately from the procurement of a useful asset.

Explanation: The agency must have information that allows it to plan the capital project (investment), develop the design, and assess the benefits, costs, and risks before proceeding to procurement of the useful asset. This is especially important for high risk acquisitions. This information comes from activities, or planning segments, that include but are not limited to market research of available solutions, architectural drawings, geological studies, engineering and design studies, and prototypes. The construction of a prototype that is a capital asset, because of its cost and risk, should be justified and planned as carefully as the investment itself. The process of gathering information for a capital project (investment) may consist of one or more planning segments, depending on the nature of the asset. Funding these segments separately will help ensure that the necessary information is available to establish cost, schedule, and performance goals before proceeding to procurement.

If budget authority for planning segments and procurement of the useful asset are enacted together, OMB may wish to apportion budget authority for one or several planning segments separately from procurement of the useful asset.

Principle 4: Accommodation of Lumpiness or "Spikes" and Separate Capital Acquisition Accounts

To accommodate lumpiness or "spikes" in funding justified capital acquisitions, agencies, working with OMB, are encouraged to aggregate financing for capital asset acquisitions in one or several separate capital acquisition budget accounts within the agency, to the extent possible within the agency's total budget request.

Explanation: Large, temporary, year-to-year increases in budget authority, sometimes called lumps or spikes, may create a bias against the acquisition of justified capital assets. Agencies, working with OMB, should seek ways to avoid this bias and accommodate such spikes for justified acquisitions. Aggregation of capital acquisitions in separate accounts may:

- Reduce spikes within an agency or bureau by providing roughly the same level of spending for acquisitions each year;

- Help to identify the source of spikes and to explain them. Capital acquisitions are more lumpy than operating expenses; and with a capital acquisition account, it can be seen that an increase in operating expenses is not being hidden and attributed to one-time asset purchases;

- Reduce the pressure for capital spikes to crowd out operating expenses; and

- Improve justification and make proposals easier to evaluate, since capital acquisitions are generally analyzed in a different manner than operating expenses (e.g., capital acquisitions have a longer time horizon of benefits and life-cycle costs).

D. Risk Management

Risk management should be central to the planning, budgeting, and acquisition process. Failure to analyze and manage the inherent risk in all capital asset acquisitions may contribute to cost overruns, schedule shortfalls, and acquisitions that fail to perform as expected. For each major capital project (investment), a risk analysis that includes how risks will be isolated, minimized, monitored, and controlled may help prevent these problems.

The investment cost, schedule and performance goals established through the planning phase of the investment are the basis for approval to procure the asset and the basis for assessing risk. During the procurement phase, performance-based management systems (earned value or similar system) must be used to provide contractor and Government management visibility on the achievement of, or deviation from, goals until the asset is accepted and operational. If goals are not being met, performance-based management systems allow for early identification of problems, potential corrective actions, and changes to the original goals needed to complete the investment and necessary for agency portfolio analysis decisions. These systems also allow for Administration decisions to recommend meaningful modifications for increased funding to the Congress, or termination of the investment, based on its revised expected return on investment in comparison to alternative uses of the funds. Agencies must ensure that the necessary acquisition strategies are implemented to reduce the risk of cost escalation and the risk of failure to achieve schedule and performance goals. These strategies may include:

- Having budgetary resources appropriated in separate capital asset acquisition accounts;

- Apportioning budget authority for a useful segment;

- Establishing thresholds for cost, schedule, and performance goals of the acquisition, including return on investment, which if not met may result in cancellation of the acquisition;

- Selecting types of contracts and pricing mechanisms that are efficient and that provide incentives to contractors in order to allocate risk appropriately between the contractor and the Government;

- Monitoring cost, schedule, and performance goals for the investment (or the planning segment or useful asset being proposed) using a performance-based management system, e.g., Earned Value Management System.

- If progress is not within 90 percent of goals, or if new information is available that would indicate a greater return on investment from alternative uses of funds, instituting senior management review of the investment through portfolio analysis to determine the continued viability of the investment with modifications, or the termination of the investment, and the start of exploration for alternative solutions if it is necessary to fill a gap in agency strategic goals and objectives.

E. Glossary

Appropriations, regular annual or advance, provide budget authority that permits Government officials to incur obligations that result in immediate or future outlays of Government funds.

Regular annual appropriations are:

- Enacted normally in the current year;
- Scored entirely in the budget year; and
- Available for obligation in the budget year and subsequent years if specified in the language (see "*Availability,*" below).

Advance appropriations may be accompanied by regular annual appropriations to provide funds available for obligation in the budget year as well as subsequent years. Advance appropriations are:

- Enacted normally in the current year;

- Scored after the budget year (e.g., in each of one, two, or more later years, depending on the language); and

- Available for obligation in the year scored and subsequent years if specified in the language (see "*Availability,*" below).

Availability refers to the period during which appropriations may be legally obligated. Appropriations made in appropriations acts are available for obligation only in the budget year, unless the language specifies that an appropriation is available for a longer period. If the language specifies that the funds are to remain available until the end of a certain year beyond the budget year, the availability is said to be "multi-year." If the language specifies that the funds are to remain available until expended, the availability is said to be "no-year." Appropriations for major procurements and construction projects are typically made available for multiple years or until expended.

APPENDIX K—SELECTED OMB GUIDANCE AND OTHER REFERENCES REGARDING CAPITAL ASSETS

EXECUTIVE ORDERS

Executive Order No. 12893, "Principles for Federal Infrastructure Investments," provides principles for the systematic economic analysis of infrastructure investments and their management. OMB Bulletin No. 94–16, Guidance on Executive Order No. 12893, "Principles for Federal Infrastructure Investments" (March 7, 1994), provides guidance for implementing this Order and appends the Order itself.

OMB CIRCULARS AND MEMORANDA

OMB Circular No. A–11, *Preparing and Submitting Budget Estimates* (June 2002):

Part 2: Preparation and Submission of Budget Estimates

- Section 31.4, Full funding, requires that the agency request include full funding for procurement and construction. See section 300.6 for more discussion of this policy.
- Section 33.6, Systems acquisitions, states that agencies should develop their estimates of major systems acquisitions, including information technology systems, consistent with guidance in the *Capital Programming Guide*, the requirements of Title V of the Federal Acquisition Streamlining Act of 1994 (FASA), and the Clinger-Cohen Act of 1996.
- Section 52, Information on financial management, requires agencies to submit data on financial management plans, systems and resources.
- Section 53, Information technology, requires agencies to submit data on information technology investments.
- Section 84, Character classification, requires information on different kinds of investment and grants to State and local governments.

Part 7: Planning, Budgeting, Acquisition, and Management of Capital Assets

Capital Programming Guide (June 1997). The *Guide* is a policy Supplement to this Circular.

OMB Circular No. A–94, *Guidelines and Discount Rates for Benefit-Cost Analysis of Federal Programs* (October 1992), publishes periodic revisions of the discount rate that are used to produce benefit-cost, cost-effectiveness, and lease-purchase analyses in evaluating Federal activities including capital asset acquisition. The circular includes guidelines on how to use the discount rate in calculating present value of future benefits and costs; measuring benefits and costs; and treating uncertainty and other issues. This guidance must be followed in all analyses you submit to OMB in support of legislative and budget programs.

OMB Circular No. A–127, *Financial Management Systems* (revised July 23, 1993), prescribes policies and standards for you to follow in developing, operating, evaluating, and reporting on financial management systems. Revised further in Transmittal Memorandum #2 (June 10, 1999).

OMB Circular No. A–130, *Management of Federal Information Resources* (revised November 20, 2000), provides principles for internal management and planning practices of information systems and technology.

OMB Memorandum M–00–10, *OMB Procedures and Guidance on Implementing the Government Paperwork Elimination Ac*t (April 25, 2000). This memorandum provides guidance implementing on the Government Paperwork Elimination Act (GPEA), which requires agencies, by October 21, 2003, to provide for the (1) option of electronic maintenance, submission, or disclosure of information, when practicable as a substitute for paper; and (2) use and acceptance of electronic signatures, when practicable.

OMB Memorandum M–00–13, *Privacy Policies and Data Collection on Federal Websites* (June 22, 2000). This memorandum reminds agencies that they are required by law and policy to establish clear privacy policies for its web activities and to comply with those policies.

OMB Memorandum M–02–03, *2002 Discount Rates for OMB Circular A–94* (January 29, 2002). This memorandum provides the annual update of discount rates in Appendix C of OMB Circular A–94. These rates will be in effect February 2002 through the end of January 2003.

PUBLICATIONS

American National Standard Institute, *Earned Value Management Systems*, ANSI/EIA–748–1998, (approved May 19, 1998). Electronic Industries Alliance. Arlington, VA 22201.

Best Practices Committee, Federal Chief Information Officers Council, three separate documents:
1) *Smart Practices in Capital Planning* (October 2000); 2) *First Practices in Portfolio Management* (February 2002); and 3) *ROI and the Value Puzzle* (April 1999) (see www.cio.gov).

U.S. General Accounting Office, Assessing Risks and Returns: A Guide for Evaluating Federal Agencies' IT Investment Decision-Making, GAO/AIMD–10.1.13 (February 1997).

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