

SECTION 95—BUDGET APPENDIX AND PRINT MATERIALS

Table of Contents

Appendix

- 95.1 What is the budget Appendix?
 95.2 How is the Appendix organized?
 95.3 How is the "Detailed Budget Estimates" section organized?

Print Materials

- 95.4 What do I need to know about the print materials published in the Appendix?
 95.5 What is the process for getting print materials published in the Appendix?
 95.6 How do I revise galley proofs and submit new print materials?

Ex-95 Revising Galley Proofs

95.1 What is the budget *Appendix*?

The *Appendix—Budget of the United States* is one of several volumes that constitute the President's budget. Like the other volumes, the President transmits the *Appendix* to Congress, and it is published through the Government Printing Office. The Appropriations Committees, in particular, use the *Appendix* because it contains the appropriation language proposed by the President for each account that requires such language. The *Appendix* contains other, detailed information about each account—such as, program and financing information, expenditures by object class, narrative statements and data about the work performed, and employment data. We refer to the information to be printed in the *Appendix* as *print materials*, which are described in more detail in [section 95.4](#).

95.2 How is the *Appendix* organized?

The *Appendix* consists of these parts:

- Detailed Budget Estimates by Agency—This part, the main part of the *Appendix*, contains print materials for accounts organized by agency. [Section 95.3](#) describes the organization of this part in more detail.
- Other Materials—This part contains:
 - ▶ A summary of proposed changes to current year estimates through supplemental appropriations and rescissions;
 - ▶ Detailed print materials for the proposed supplemental appropriations and rescissions;
 - ▶ A list of the amendments to current year budget authority proposed after the transmittal of the current year budget; and
 - ▶ A list of advance appropriations, advance funding, and forward funding proposed in the budget.

- Financing Vehicles and the Board of Governors of the Federal Reserve—This part contains print materials for certain entities that are excluded from the main part of the *Appendix*.
- Government-Sponsored Enterprises—This part contains the print materials for entities (such as Fannie Mae) that are government-sponsored enterprises (private corporations chartered by Federal law).

95.3 How is the "Detailed Budget Estimates" section organized?

This part of the *Appendix* presents print materials in the following general order (see the Table of Contents of the most recent *Appendix* for the exact order):

- Legislative Branch;
- Judicial Branch;
- Cabinet agencies in alphabetical order;
- Large or prominent nondepartmental agencies (for example, the Environmental Protection Agency and the Executive Office of the President) and accounts grouped under the headings, "Other Defense Civil Programs" and "International Assistance Programs;" and
- The remaining agencies, under the heading "Other Independent Agencies," in alphabetical order.

We use the term *chapter* to refer to the presentation of print materials for a separate agency or group of agencies. Within the chapter for a department or large agency, the print materials are organized by bureaus or other major subordinate organizations within the agency (for example, the Farm Service Agency in USDA) or by major program areas (for example, Community Planning and Development in HUD). For the sake of convenience in these instructions, we refer to all equivalent subdivisions of a chapter as bureaus.

The *Appendix* presents accounts in a uniform, logical order in all bureaus, unless there is a compelling reason for an exception. Accounts normally appear in the following order:

- General fund accounts, in the following order:
 - ▶ Accounts for which appropriations are requested for the BY.
 - ▶ Accounts for which appropriations were made in the CY but not requested for the BY.
 - ▶ Other unexpired accounts.
 - ▶ Expired accounts.
- Special fund accounts, in the following order:
 - ▶ Accounts for which appropriations are requested for the BY.
 - ▶ Accounts for which appropriations were made in the CY but not requested for the BY.
 - ▶ Other unexpired accounts.
 - ▶ Expired accounts.
- Public enterprise funds.
- Intragovernmental revolving funds and management funds.

- Credit reform accounts, with related accounts grouped together in the following order:
 - ▶ Program account.
 - ▶ Financing account.
 - ▶ Liquidating account.
- Trust funds.
- Trust revolving funds.

Limitation schedules generally follow the schedules for the related revolving or trust fund. A heading and a note for allocations from other accounts is shown at the end of the bureau (see [section 82.15](#)).

When we establish a new account in the MAX data base, we assign a bureau and account sequence code, which determines the order in which bureaus and accounts appear in the *Appendix* (see [section 79.1](#)).

95.4 What do I need to know about the print materials published in the *Appendix*?

The term *print materials* refers to the information presented for an account in the *Appendix*. The first column of the following table lists all of the print materials that could be required for an account in the order in which they would appear in the *Appendix*. Because not all of them will apply to a given account, the second column describes the circumstances in which they apply. The third column directs you to the section of this Circular with information about the type of material listed. The Government Printing Office (GPO) automatically generates some print materials by computer, using the data in the MAX database. We refer to these as generated schedules. You submit other print materials by revising galley proofs that we provide. The fourth column of the table tells you which print materials are generated (including the MAX schedule from which the data come) and which ones you must submit as revised galleys.

BUDGET APPENDIX PRINT MATERIALS

Type of material	Applicability	See A-11 section...	MAX generated or revised galley?
Appropriations language	Required for each account with appropriations enacted for the CY or proposed for the BY. Language is usually not submitted for legislative or rescission proposals—transmittal codes 2, 4, or 5.	96	Revised galley
Schedule on unavailable collections	Required for all special and non-revolving trust fund accounts and for other types of accounts when amounts are precluded from obligation.	86.6	Generated from schedule N
General fund credit receipt accounts	Required whenever credit programs have negative subsidies and downward reestimates receipt accounts.	79	Generated from schedule R
Program and financing schedule	Required for all accounts and for annual limitations on certain revolving or trust funds.	82	Generated from schedule P, except for limitation schedules

SECTION 95—BUDGET APPENDIX AND PRINT MATERIALS

Type of material	Applicability	See A-11 section...	MAX generated or revised galley?
Distribution of budget authority and outlays by account	Required for merged and consolidated accounts.	82.13	Revised galley
Budget plan	Required for selected accounts in the Department of Defense.	86.3	Generated from schedule D
Summary of budget authority and outlays	Required for each regular account that also has a supplemental request, legislative proposal, or rescission proposal.	86.8	Generated from schedule A for accounts reporting data under multiple transmittal codes
Status of contract authority	Required for each account that has contract authority in the PY, CY, or BY.	86.7	Generated from schedule I
Status of direct loans	Required for all credit liquidating and financing accounts with direct loan activity, including Government-sponsored enterprises.	185.11	Generated from schedule G
Status of guaranteed loans	Required for all credit liquidating and financing accounts with guaranteed loan activity, including Government-sponsored enterprises.	185.11	Generated from schedule H
Summary of loan levels, subsidy budget authority, and outlays by program	Required for all credit program accounts with direct loan or loan guarantee subsidies.	185.10	Generated from schedule U
Narrative statement	Required for all accounts.	97	Revised galley
Schedule on the status of funds	Required for major trust funds and certain other accounts specified in section 86.6.	86.5	Generated from schedule J
Statement of operations	Required for Government-sponsored enterprises and credit liquidating accounts. For noncredit revolving funds, optional at the discretion of OMB.	86.2	Generated from schedule E
Balance sheet	Required for Government-sponsored enterprises and credit liquidating accounts. For noncredit revolving funds, optional at the discretion of OMB.	86.2	Generated from schedule F
Object classification	Required for all accounts and annual limitations.	83	Generated from schedule O
Personnel summary	Required for each account that reports personnel compensation in object class 11.1 or 11.3. Also required when FTE are funded by allocations from other accounts	86.1	Generated from schedule Q

95.5 What is the process for getting print materials published in the *Appendix*?

The process for getting print materials published involves these steps:

1. In December, we give you copies of galley proofs reprinted by the GPO from last year's *Appendix*. The printed matter appears in one column on legal size pages. Although GPO simply labels them "galley proofs," we refer to this set of galley proofs as *reprinted galleys*.
2. You revise the reprinted galleys (following the instructions in [section 95.6](#)) and return an original and two copies to OMB, by the date we specify when we send you the galleys, together with any additional materials to be printed (such as those for new accounts).
3. We send the revised galleys and the additional print materials to GPO for processing.
4. GPO uses data from MAX to print the schedules that are generated and merges them with the revised galleys to produce new galley proofs.
5. We and you review the new galley proofs and make final changes.
6. We send the revised galley proofs to GPO for printing as *page proofs*, which present the material in two-column format, as it will be published.
7. We review the page proofs on an extremely short deadline, make essential corrections of errors, and send corrected page proofs to GPO for final printing.

95.6 How do I revise galley proofs and submit new print materials?

(a) General instructions.

When you receive the reprinted galleys from OMB, they will include:

- Updated year headings;
- Generic changes to stub entries in generated schedules;
- No amounts in the generated schedules and narrative tables; and
- Appropriations language for the current year (if language has been enacted by the time OMB prepares the reprinted galleys).

You must use the reprinted galleys as the basis for submitting all print materials other than generated schedules. You revise generated schedules, and add new ones, through changes in the MAX database. You cannot make changes to generated schedules, including changes in stub titles, by marking the galley. We and GPO will ignore all such changes. Only OMB can make changes to the standard stub titles in MAX, and we will make them only for compelling reasons. Consult your OMB representative if you feel a change in a standard stub title is essential.

Changes to the reprinted galleys include changes you make to information printed on the galleys you receive (such as small changes to the enacted CY appropriation language) and new information (such as a set of materials for a new account or legislative proposal for an existing account). [Exhibit 95](#) shows you how to make changes to galleys. Make relatively small changes (not more than two lines) directly on the galley. Use inserts to the galleys for larger changes to existing information and to provide new print materials such as for new accounts and legislative proposals.

You should include new materials for supplemental requests and rescission proposals at the end of each set of galleys, even though we will separate them for printing in a different part of the *Appendix*.

Type information to be inserted on letter-size paper. Each insert must include the following information:

- Department or agency and bureau (if applicable).
- Account title and the account identification code.
- Galley extension and frame number where the new print material is to be inserted.

When you insert print materials for new accounts and legislative proposals, be sure to follow the account sequence in MAX and the sequence of materials specified in [section 95.4](#). Although you must add generated schedules through MAX, you must mark the inserted material to indicate where you want to add a generated schedule and the type of schedule—for example, "Insert Schedule P."

When we send you the reprinted galleys, we will give you the due date for their return. Return three sets (including at least one original), along with all the inserts as a single package for the agency, taking care to keep the galley proofs in order. Do not reduce the size of the reprinted galleys, cut them apart, or obliterate any GPO identifiers.

When we receive the new galley proofs from GPO, we will send them to you with instructions to mark corrections in the manner shown in Exhibit [95](#).

(b) Specific instructions for revising appropriations language.

The reprinted galleys will include the appropriations language enacted for the current year, if language has been enacted by the time OMB prepares the reprinted galleys. Make changes to the enacted language to reflect the budget year request following the instructions in [section 96](#). If appropriations language is not included in the reprinted galleys, follow the instructions in [section 96](#), attaching the material as inserts to the reprinted galleys.

(c) Specific instructions for revising narrative statements, footnotes, and tables.

Update these materials to address budget year activities by marking changes on the galley proofs or inserting new materials following the instructions in [section 97](#). Be sure to revise footnotes, including the dollar amount and account references for transfers in the estimates.

(d) Style rules.

Follow these style rules to ensure consistency among in the materials in the *Appendix*:

- *Capitalization.* Follow the capitalization guidelines of the *Government Printing Office Style Manual*, except capitalize only the first word of references in the text to account titles and the titles of programs and activities (unless the title also contains proper nouns that would otherwise be capitalized).
- *Numbers and amounts.* Follow these rules for numbers:
 - ▶ Use leaders (...) in columns of figures in place of zeros (0).
 - ▶ Omit dollar signs from amounts in tables.
 - ▶ Omit minus signs in the stub entries of tables and include minus signs for negative amounts. (We use parenthesis around numbers to indicate memorandum or non-add entries. Do NOT use parenthesis if you want to show an amount being subtracted in a table.)

- ▶ Present dollar amounts in millions of dollars, rounded to the nearest million, in tables. Where an amount falls exactly halfway between, round to the nearest *even* figure. (For example, both \$11,500,000 and \$12,500,000 would be rounded to \$12). Include amounts of \$500,000 or less as zero (...).
- ▶ In footnotes and narrative statements, present dollar amounts as a figure in millions of dollars (following the same rounding rule as for tables) followed by the word "million" (for example, "\$314 million").

Revising Galley Proofs

Dept of Government Appendix Part 1G.189-685 DOG.010

"Extension" number

Return complete sets of galley proofs to OMB.

GALLEY PROOF

**DEPARTMENT OF GOVERNMENT
OFFICE OF THE SECRETARY
Federal funds**

General and special funds:

SALARIES AND EXPENSES

For expenses necessary for the Office of the Secretary, including not to exceed \$90,000 for expenses of travel; purchase (not to exceed one for replacement only) and hire of passenger motor vehicles; and services as authorized by 5 U.S.C. 3109; [\$3,220,000]: *Provided*, That not to exceed \$20,000 of the amount appropriated under this head in the Department of Government Appropriation Act, 19PY, shall remain available during the current fiscal year. (*Department of Government Appropriations Act, [CY]*)

\$3,500,000

[For an additional amount for "Salaries and Expenses," \$200,000.] (*Supplemental Appropriations Act, [CY]*)

Indicate all changes to proofs in margin closest to insertion point or attach a separate sheet.

Indicate point of insertion of new material, corrections, or deletions by a carret (^) or crossout.

Do not reduce the size of the reprinted galleys.

Prepare appropriations language and mark changes in accordance with section 96. When possible, OMB will include the enacted CY appropriations language on the reprinted galley.

Program and Financing (in millions of dollars)

Identification code 09-2650-0-1-301	PY act.	CY est.	BY est.
Obligations by program activity:			
00.01 Assistance and training.....
00.02 Enforcement programs.....
00.03 Standards setting program.....
00.04 Research and analysis.....
10.00 Total new obligations.....
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year.....
22.00 New budget authority (gross).....
22.10 Resources available from recoveries of prior year obligations.....
22.90 Total budgetary resources available for obligation.....
23.95 New obligations.....
23.98 Unobligated balance expiring.....
24.40 New budget authority (gross).....
New budget authority (gross), detail:			
40.00 Appropriation.....
41.00 Transferred to other accounts.....
43.00 Appropriation (total, discretionary).....
Change in unpaid obligations:			
72.40 Obligated balance, start of year.....
73.10 New obligations.....
73.20 Total outlays (gross).....
73.40 Adjustments in expired accounts.....
73.45 Recoveries of prior year obligations.....
74.40 Obligated balance, end of year.....
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority.....
86.93 Outlays from discretionary balances.....
87.00 Total outlays (gross).....
Net budget authority and outlays:			
89.00 Budget authority.....
90.00 Outlays.....

For generated schedules, MAX data will be printed automatically; don't enter amounts on the reprinted galleys. For non-generated tables, mark amounts on the galleys (see section 95.5).

Exhibit continued on next page.

"Frame" number

VerDate 22-Nov-XX 0:950 Jan 15, XXXX Jkt 162001 PO 0000 Frm 0001 Fmt 3619 Sbfm 3643 E:\BUDGET\GOV.xxx pfm01

Revising Galley Proofs (continued)

For changes to narrative materials, strike out information to be deleted and insert corrections; *do not use brackets to indicate deletions or italics to indicate new materials* (as you do for appropriation language). Mark short inserts in pencil directly on galley proof. Type inserts involving more than two lines and affix to the proof (if space is available). Type longer inserts on separate sheets of paper, identify the appropriate galley extension and frame number, and attach to the galley proof. For all inserts, draw an arrow to the proper insertion point. See section 97 for further guidance.

INSERT A to extension GOV.000, frame 0002

1. *Assistance and training.* The PY amendments to the Environmental Control Act increased the Federal portion of funds provided for water pollution control projects to 75 percent of the project estimates in BY. Additional training will accompany the increased project funding to provide for a more comprehensive review of future project plans and alternatives. In BY, amounts provided for training will increase 190.4 percent.

Water Pollution Program Activities
(in millions of dollars)

	PY	CY	BY
Total project costs.....	37	53	46
Federal share.....	25	31	34
Projects completed.....	21	33	31
Training program costs.....	1	1	2
Number of persons trained.....	7,732	8,496	10,340

Title I of the Environmental ~~Control Act of 1968 (88 U.S.C. _____~~ and Water 2102 et seq.) authorized water resource control programs through the promulgation of standards, enforcement of _____ and regulations controls and assistance to States governments for pollution _____, control programs.

1. *Assistance and training.* Funds are provided for assisting States in financing up to 60% of the cost of ppllution control projects, in accordance with plans submitted and approved by the Secretary. The projects are required to meet the criteria developed by the Water Resources Control Board, including the preparation of development plans for water-related recreational facilities. Training is provided for the review of water pollution control programs and studies.

2. *Enforcement programs.* The enforcement program is directed toward achieving compliance with standards.

State all amounts in millions of dollars (except amounts in appropriations language).

← INSERT A

"Frame" number

"Extension" number

VerDate 22-Nov-XX 0:950 Jan 15, XXXX Jkt 162001 PO 0000 Frm 0002 Fmt 3619 Sbfm 3643 E:\BUDGET\GOV.000 pfm01