

## SECTION 82—COMBINED SCHEDULE X

**Table of Contents***Overview*

- 82.1 What is schedule X?
- 82.2 What are schedules P, A, and S?
- 82.3 How is schedule X organized?
- 82.4 How are schedules A and S derived from schedule X?

*Sections of schedule X*

- 82.5 How do I report obligations by program activity?
- 82.6 How do I report budgetary resources?
- 82.7 How do I report the change in obligated balance?
- 82.8 How do I report budget authority and outlays, net?
- 82.9 What memorandum information must I report in Schedule X?
- 82.10 How do I show unfunded deficiencies?

*Data controls*

- 82.11 What control totals do I need to tie to?
- 82.12 How do I resolve issues with my FACTS II control totals?
- 82.13 What amounts in schedule X need to tie to other schedules?

*Special Requirements*

- 82.14 How do I present transfers of resources?
- 82.15 How do I present transfers in the estimates?
- 82.16 How do I present merged accounts and consolidated schedules?
- 82.17 How should I treat allocation accounts?

*Line Descriptions*

- 82.18 What should I know about the individual lines in schedule X?

- Ex-82A Updating Schedule X
- Ex-82B Setting Up Outlay Calculations
- Ex-82C Automatic Generation of Discretionary Outlays
- Ex-82D Schedule X Line Numbers Including Schedule A, S, and P Lines

**Summary of Changes**

Requires agencies to identify the discretionary portion of the unobligated balance brought forward for PY and CY (section [82.18](#)).

Adds memorandum line entries for outstanding debt and borrowing associated with repayable advances to special and non-revolving trust funds (section [82.18](#)).

**82.1 What is schedule X?**

Schedule X facilitates entering like data into the MAX database. Instead of entering similar or identical data into 3 different schedules, you use one master worksheet. The data entered into schedule X populates:

- Schedule P (Program and financing schedule)
- Schedule A (Presidential policy data for expenditure accounts)
- Schedule S (Presidential baseline data for expenditure accounts)

For credit financing accounts and government sponsored enterprises, schedule X populates only schedule P, because these accounts do not have policy or baseline data.

### 82.2 What are schedules P, A, and S?

Schedule P is the program and financing schedule. It is printed in the budget *Appendix* and presents information on agency programs, the allocation of budgetary resources by activity, the status of those resources, and spending patterns. The schedule covers PY through BY. It is used to:

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

Schedule A shows budget authority and outlays by OMB account for the most recent actual year (PY), enacted levels for the current year (CY), and the levels proposed by the President for the budget year (BY) through BY+9.

Schedule S shows baseline estimates of budget authority and outlays by OMB account and covers CY through BY+9.

To learn more about the additional data classifications you will use for schedules A and S, see section 81.

### 82.3 How is schedule X organized?

Schedule X follows the flow of the program and financing schedule (schedule P):

- |                                     |                   |                                  |
|-------------------------------------|-------------------|----------------------------------|
| • Obligations by program activity   | (lines 0001–0900) | (section <a href="#">82.5</a> )  |
| • Budgetary resources               | (lines 1000–1966) | (section <a href="#">82.6</a> )  |
| • Change in obligated balance       | (lines 3000–3200) | (section <a href="#">82.7</a> )  |
| • Budget authority and outlays, net | (lines 4000–4190) | (section <a href="#">82.8</a> )  |
| • Memorandum (non-add) entries      | (lines 5000–5150) | (section <a href="#">82.9</a> )  |
| • Unfunded deficiencies             | (lines 7000–7020) | (section <a href="#">82.10</a> ) |

The data you enter in the Budgetary Resources section and the Budget Authority and Outlays, Net section will automatically populate schedules P, A, and S. The remainder of the sections populate schedule P.

The Budgetary Resources section is a common section used in schedule X, the SF133 report on budget execution, and the apportionment schedule. The Change in obligated balance; the Budget authority and outlays, net; and the Unfunded deficiencies sections are used in schedule X and the SF133.

### 82.4 How are schedules A and S derived from schedule X?

In the Budgetary Resources section, where schedule X shows the total for a type of budget authority (e.g., line 1160), you will also enter a more detailed breakout of budget authority and outlays used to populate schedules A and S. In the Budget Authority and Outlays, Net section, where schedule P shows offsets (e.g., line 4030), you will also enter a more detailed breakout of offsets for schedules A and S.

You will do this by using more than one version of the line. For example, for total discretionary appropriations, you will use line X 1160 to populate schedule P, line X 1160–40 to populate schedule A, and line X 1160–50 to populate schedule S. Since baseline and policy should be equal in CY for all data in transmit 0 and for BY through BY+9 in transmit 0 for mandatory receipts and spending, MAX will copy your data entry from baseline lines to policy. MAX will display a CY error if the amounts you enter in schedule X to populate the P and A schedules do not match the corresponding amounts that populate schedule A.

Schedules A and S also require that you associate outlays with your BA, so for each line of policy and baseline BA, you will show the associated outlays. These outlays are copied directly into schedules A and S, and are used to populate the Budget authority and outlays, net section of schedule P. See exhibit [82B](#) for more guidance on entering outlays.

Schedule P line numbers always have four digits. Schedule A and S line numbers always have six digits. Subtotals that appear only onscreen (i.e., do not print) also have 6 digits. This chart shows what the fifth and sixth digits in line numbers mean:

MAX Line and Line Numbers		MAX Schedule
<b>New Budget Authority and limitations:</b>		
xxxx–40	Policy program	Schedule A
xxxx–50	Baseline program	Schedule S
<b>Outlays (policy):</b>		
xxxx–61	Outlays from new authority	Schedule S
xxxx–62	Outlays from balances	Schedule S
xxxx–63	Outlays from end of PY balances	Schedule S
xxxx–64	Outlay subtotal	Schedule S
<b>Outlays (baseline):</b>		
xxxx–81	Outlays from new authority	Schedule A
xxxx–82	Outlays from balances	Schedule A
xxxx–83	Outlays from end of PY balances	Schedule A
xxxx–84	Outlay subtotal	Schedule A
<b>Offsets:</b>		
xxxx–41	Policy program	Schedule A
xxxx–71	Baseline program	Schedule S
<b>Other:</b>		
xxxx–10	Sum of detail lines	
xxxx–20	Computed totals	
	Sum of the detail lines	
xxxx–30	Pick list placeholders	
	MAX displays these lines only in the pick lists for collapsible lines in schedule X. Choose this line number when you want to enter a line with a new BEA category,	

MAX Line and Line Numbers	MAX Schedule
	BEA subcategory and Spending Committee (e.g., authorizing committee) code combination.
5150-00	Number of beneficiaries (in thousands) Use only with OMB approval
	Schedule S

## 82.5 How do I report obligations by program activity?

The Obligations by Program Activity section of schedule X, lines 0001–0900, shows the new obligations incurred for each of the principle program activities or projects financed by the account (see section 20.5 for instructions on when to record obligations). Direct obligations are shown on lines 0001–0799, reimbursable obligations are shown on lines 0801–0899 (see section 83.5 for more on the distinction between direct and reimbursable obligations), and the 07xx series is reserved for credit-specific activities. The total direct and reimbursable obligations in this section must tie to the totals in schedule O, object classification.

In transmit 0, all amounts in this section must be positive.

### (a) *Selecting program activities*

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

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

Unless otherwise noted, you must:

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

Having adequate accounting support means that your agency's financial system records obligations in a way that allows you to create a straight-forward cross-walk between the projects or limitations in the financial system and Schedule X program activities. Typically, you will have many projects or limitations in your financial systems that correspond to one Schedule X activity.

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

### (b) *Allocating expenses to activities*

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

Do not report adjustments to obligations in expired accounts in this part of Schedule X. Report them under changes in obligated balance, on lines 3011 and 3041 (see section [82.5](#)).

(c) *Reimbursable programs*

If your account includes reimbursable obligations (see section 20.5), show the obligations financed by reimbursements separately from direct obligations. If the same activities are conducted on both a direct and reimbursable basis, you may list the same entries in both sections.

Report all the obligations in non-credit revolving fund accounts as reimbursable; report all the obligations in credit program and liquidating accounts as direct.

(d) *Program activity codes*

Program activity codes are unique to each account and have no relationship to the codes shown in other schedules, except for credit programs. For obligations specific to credit accounts, use the 07xx series, as specified in the list of line numbers at the end of this chapter.

## 82.6 How do I report the budgetary resources available for obligation?

This section identifies the budgetary resources available for obligation in the account and provides detailed information on the new budget authority. This section is also used in the SF 133 report on budget execution and in the apportionment schedule.

(a) *Unobligated balance*

The entries include unobligated balances carried over from prior years and adjustments to those amounts (such as transfers of balances to and from other budget accounts and recoveries resulting from downward adjustments of prior year unpaid obligations). The unobligated balances reported on Schedule X do not include expired amounts or amounts unavailable for obligation. The end-of-year balances are shown as a memorandum entry on line 1941.

(b) *Budget authority*

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

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

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

***Discretionary budget authority*** means budget authority under the jurisdiction of appropriations committees and controlled by annual appropriations acts. It includes budget authority provided in appropriations acts except where such authority funds direct-spending programs, such as appropriated entitlements. Use the appropriate discretionary entries to report budget authority that is classified as *discretionary* under the Balance Budget and Emergency Deficit Control Act of 1985 (BBEDCA), see sections 20.4(e) and 81.3.

***Mandatory budget authority*** means budget authority resulting from permanent laws and includes programs the BBEDCA defines as "appropriated entitlements and mandatories," direct spending programs included in appropriations Act such as the Medicare program. Use the appropriate mandatory entries to report all budget authority that is classified as *mandatory* under the BBEDCA, as well as budget

authority that is classified as *net interest*. Also use the appropriate mandatory entries to report budget authority associated with credit financing accounts.

(c) *Entering policy and baseline budgetary resources data*

Below is additional detail on entering the data into schedule X that will populate schedules A and S for budgetary resources and outlays.

### BUDGETARY RESOURCES

Entry	Description
1160–xx to 1850–xx	<p><b>Budget Authority.</b> Includes total lines for each BEA category (e.g., discretionary, mandatory,) for the different budgetary authority types (i.e., appropriations, advance appropriations, borrowing authority, contract authority, spending authority from offsetting collections).</p> <p>Policy estimates of advance appropriations (line 1180) for BY+2 and beyond will be set equal to BY+1, unless OMB approves as exception.</p>
1963–xx to 1966–xx	<p><b>Limitations.</b> MAX includes data on limitations for selected accounts where limitations on program level or administrative expenses are enacted or proposed.</p> <p>Limitation lines are also used, with OMB approval, for special purposes, such as to report information on mandatory administrative expenses for the social security and medicare trust funds. The limitation(s) applicable to an account must be specified in advance in OMB database of account information before you can report limitation data in MAX. When more than one limitation is applicable, report each one separately. Supplemental requests and legislative proposals that involve limitations should be reported under the appropriate transmittal code.</p> <p>Mandatory budget authority that is subject to a discretionary limitation on obligations established in an appropriations act is scored as discretionary budget authority rather than as a limitation for all affected accounts except trust fund accounts in the Department of Transportation.</p>
xxxx–40	<p><b>Policy budget authority.</b> The amounts on this line will be copied to schedule A.</p> <p>For <i>discretionary</i> policy budget authority and spending authority from offsetting collections, as a general rule, MAX automatically calculates entries for BY+1 through BY+9 based on the BY budgetary resources entered by the agency and growth factors entered by OMB.</p> <p>For discretionary spending authority from offsetting collections entries (line 1750), you may overwrite these amounts, if necessary.</p> <p>For <i>mandatory</i> budget authority and spending authority from offsetting collections, amounts will be copied from line xxxx–50 in transmittal code 0 only.</p>
xxxx–50	<p><b>Baseline budget authority.</b> The amounts on this line will be copied to schedule S.</p> <p>As mentioned in section <a href="#">81.2</a>, amounts on this line should be broken out by civilian pay/ military pay/ non-pay.</p> <p>For <i>discretionary</i> baseline budget authority and spending authority from offsetting collections, as a general rule, MAX automatically calculates entries for BY through BY+9 based on the CY budgetary resources entered by the agency and growth factors entered by OMB.</p> <p>For discretionary spending authority from offsetting collections (line 1750), you may overwrite these amounts, if necessary, to accurately reflect levels of activity anticipated under current law.</p>

Entry	Description
For <i>mandatory</i> budget authority and offsetting collections, entries should reflect the levels of activity anticipated under current law.	

(d) *Entering policy and baseline outlay data*

*Discretionary outlays.* MAX automatically calculates discretionary outlays (policy and baseline) for CY through BY+9 based on the information reported in schedule X for:

- The levels of budgetary resources reported;
- The percentage of new BA that is outlayed in the year the BA is provided and in each subsequent year (outlay rate); and
- Outlays from PY balances.

You report outlay rates using the separate MAX drop down menu that is accessible for each budgetary resource, as described in the MAX A–11 User’s Guide (see exhibit [82B](#)). If necessary, you can report multiple outlay rates for the budgetary resources within an account, along with the corresponding outlays from PY balances. To support the automatic outlay generation feature in MAX, you must enter information developed using the method of calculation (i.e., the waterfall method) that is specified in this Circular and the MAX A–11 User’s Guide (see exhibit [82C](#)). As a general rule, you cannot override automatically generated discretionary outlay amounts.

*Mandatory outlays.* If you enter outlay rates for mandatory resources, MAX will automatically generate the outlays. Remember to include information on outlays from PY balances if you use the automatic feature. Otherwise, you must enter mandatory outlays by hand for all years. A benefit of using outlay rates to calculate outlays is that MAX will automatically generate revised outlays if you change the BA, saving you the work of calculating and entering revised outlay estimates.

*Outlays from new and prior authority.* Outlays must be distributed between those from new authority and those from balances of prior authority. The distribution of prior authority should be available from accounting records. For CY through BY+9, estimate the distribution based on experience in the timing of outlays for the respective obligations.

The following line numbers indicate the type of outlays. You will enter these data in schedule X, and MAX will automatically copy them to schedules A and S.

**OUTLAYS**

Policy	Baseline	Description
xxxx–61	xxxx–81	<p><b><i>Outlays from new authority.</i></b> The outlays from new budget authority for that year.</p> <p>For outlays from discretionary and mandatory authority, the sum of all outlays from new authority may not exceed the sum of new budget authority entries (lines 11xx through 16xx) for that year.</p> <p>For outlays from spending authority from offsetting collections, outlays may not exceed the total amount reported on lines 1750 and 1850.</p> <p>Policy (xxxx–61) and baseline (xxxx–81) outlays from new authority will generally be the same for mandatory programs in all years and discretionary programs in the CY. Discretionary policy outlays may be different from baseline outlays if budget authority amounts are different between the two.</p>

Policy	Baseline	Description
xxxx-62	xxxx-82	<p><b>Outlays from balances.</b> The outlays from balances (both obligated and unobligated) of budget authority brought forward from CY to BY+9.</p> <p>Policy (xxxx-62) and baseline (xxxx-82) outlays from balances will generally be the same for mandatory programs in all years and discretionary programs in the BY. Discretionary policy outlays may be different from baseline outlays if budget authority amounts are different between the two.</p>
xxxx-63	xxxx-83	<p><b>Outlays from end of PY balances.</b> The outlays from balances (both obligated and unobligated) of budget authority brought forward from PY. Amounts should be shown in the year the outlay will be made, from CY to BY+9. Do not report outlays from new budget authority provided in CY to BY+9.</p> <p>This line can also be used to display the outlay impact (+ or -) of balance transfers (lines 1010 to 1031) and adjustments in expired accounts (line 3011, 3041).</p> <p>The sum of all years of the outlays from end of PY balances lines (xxxx-63) should not exceed the total end of PY balances plus PY unpaid obligations, end of year, plus or minus CY and BY balance transfers / adjustments.</p> <p>The amounts shown on baseline outlays from PY balances (xxxx-83) will be copied from policy outlays from PY balances (xxxx-63).</p>

### 82.7 How do I report the change in obligated balances?

Obligated balances are composed of unpaid obligations (shown as positive amounts) and uncollected customer payments from Federal sources (shown as negative amounts). Unpaid obligations are obligations you have incurred but have not yet paid. Uncollected customer payments are money you're owed from Federal sources plus orders that have been placed with you by Federal sources, but you have not yet fulfilled. Only if an account has explicit legal authority to count orders from non-Federal sources as a budgetary resource may it do so.

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

### 82.8 How do I report budget authority and outlays, net?

This section of schedule X bridges between gross and net budget authority and outlays. It begins with mandatory and discretionary gross budget authority and outlays. Budget authority is reported for unexpired accounts only; outlays include both expired and unexpired accounts. Outlays are distinguished between outlays from new authority and from balances.

Next, cash collections of offsetting collections are shown as negative amounts that offset both gross budget authority and gross outlays. Following that are two items that offset only gross budget authority: changes in uncollected customer payments and offsetting collections credited to expired accounts.

Increases in uncollected customer payments from the start to the end of the year increase the amount of the offset (and are shown as negative amounts in this section) because the increase constitutes an increase in gross budget authority; decreases reduce the amount of the offset because a decrease means that a



portion of the offsetting collections (cash) received has been applied to liquidate obligations for which an offset was already counted. Offsetting collections credited to expired accounts are shown as positive amounts here so that there is no total effect on budget authority of receiving a cash collection that is credited to an expired account. The amount on this line (line 4052 or 4142) and the amount in the cash collection line (e.g., 4030) have opposite signs and sum to zero. We do this because gross budget authority includes only unexpired amounts.

Finally, net outlays are shown as the sum of gross budget authority and outlays and any applicable offsets.

Below is additional detail on entering the data into schedule X that will populate schedules A and S for offsets.

### OFFSETS

Entry	Description
4030-xx to 4142-xx	<b>Offsets against gross budget authority and outlays</b> Includes total lines for each BEA category (e.g., discretionary, mandatory, see section <a href="#">82.3</a> for line definitions) within the different sources of offsetting collections (e.g., Federal sources, interest on Federal securities, interest on uninvested funds, non-Federal sources, offsetting governmental collections from non-Federal sources, change in uncollected customer payments from Federal sources unexpired accounts and offsetting collections credited to expired accounts).
xxxx-41	<b>Policy offsetting collections.</b> The amounts on this line will be copied to schedule A.  For discretionary policy offsetting collections, as a general rule, MAX automatically calculates entries for BY+1 through BY+9 based on the BY amounts entered by the agency and growth factors entered by OMB. You may overwrite these amounts, if necessary.
xxxx-71	<b>Baseline offsetting collections.</b> The amounts on this line will be copied from policy offsetting collections (xxxx-41) and will be copied to schedule S.  For discretionary baseline offsetting collections, MAX automatically calculates entries for BY through BY+9 based on the CY amounts entered by the agency and growth factors entered by OMB.

#### 82.9 What memorandum information must I report on Schedule X?

Lines 5000–5101 of schedule X display supplementary information related to investments in Federal securities; investments in non-Federal securities, balances of contract authority, unavailable offsetting collections, and discretionary mandated transfers. The amounts are not added or deducted from the budget authority or outlay amounts reported above.

In addition, certain accounts will use line 5150–00 to report on the annual average number of beneficiaries who are served by Federal hospital insurance, supplementary medical insurance, unemployment insurance, and rail industry pension fund programs. MAX uses this data to generate discretionary baseline budget authority for administrative expenses for these programs. Use only with OMB approval.

#### 82.10 How do I show unfunded deficiencies that have not been liquidated?

Section [145](#) explains prohibited agency actions under the Antideficiency Act and associated reporting requirements when a violation is discovered.

Lines 7000–7020 of Schedule X identify unfunded deficiencies that have not yet been liquidated by either a new appropriation that specifically authorizes amounts to be applied to the deficiency or by the administrative application of other budgetary resources not expressly provided to liquidate deficiencies.

**82.11 What control totals do I need to tie to?**

Some of the data you enter into MAX needs to tie to control totals. The following list is not exhaustive:

**(a) Controls reported by the agency**

The following is data that your agency has already reported. You must either tie to those controls, or, if appropriate, fix your other reporting:

**FACTS II.** This data is drawn from the 4<sup>th</sup> quarter U.S. Standard General Ledger (USSGL) accounting information reported by your agency accounting office at the Treasury Appropriation Fund Symbol-level into a Treasury-operated system named Federal Agencies Centralized Trial-Balance System II (FACTS II).

In the 2014 Budget, almost all the lines that are used to populate schedule P will be edit checked against your FACTS II submission. The following types of lines are not edit checked against FACTS II:

- Individual obligations by program activities (X0001–X0899)
- Nonexpenditure transfers, e.g. appropriation transfers from other accounts (–) (X1120)
- Specific MAX-generated detail entries, e.g. obligations incurred, unexpired accounts (X3010)
- Specific MAX-generated subtotals and totals, e.g., total discretionary appropriations (X1160)
- Specific memorandum (non-add) entries, e.g. unobligated balance, SOY: contract authority (X5050)

**PY net outlays (line X4190) and PY receipts (schedule R).** This data is drawn from the following budget execution documents: FMS 224, FMS 1219, and FMS 1220. The data is loaded into MAX by OMB and locked. The net outlays reported in FACTS II must also equal the PY net outlay amount locked on line X4190.

- If you do not agree with the amount on line P 4190 "Outlays, net (discretionary and mandatory)", after the FACTS II database is locked (late-October) and the amount is reported in FACTS II and imported into MAX A–11, then you must submit a written explanation of the difference to your OMB representative before OMB will consider revising the amount. Since these types of issues generally require a revised Statement of Transactions, you must submit your explanation via a backdated Treasury document request at <https://max.omb.gov/community/x/6YLrHQ>. Applies to FACTS II and non-FACTS II users.
- Follow the process in the bullet above if your agency does not agree with the receipt actuals that have been imported into MAX schedule R from Treasury FMS 224 data. (See section [81.1](#)). Receipt account information is not collected via FACTS II.

**Non-Federal securities (Market value).** Line X5011, Total investments, end of year: non-Federal securities: Market value is checked against amounts agencies report to Treasury's Financial Management Service in subclasses 42 and 43 on the Statements of Transactions.

**Homeland security.** Policy and baseline amounts coded as 'homeland security' must match agency reporting to the homeland security database. Use the MAX data entry "View" menu to see a comparison of the homeland security control totals vs. the related amounts entered in the account. OMB will provide a separate budget data request (BDR) with agency instructions on uploading and revising these control totals.

**Credit.** For Federal credit programs, credit subsidy cost data must match amounts approved by OMB. Control totals for schedule X reestimate and interest on reestimate obligations are verified against agency submissions to OMB through the Credit Supplement Report Exercise (CSR). For most programs, both

control totals and Schedule X obligation data for reestimates are automatically loaded into MAX, upon OMB approval.

**Start of year balances.** Start of year balances for investments in non-Federal securities (X 5010) and the unavailable balance of offsetting collections (X 5054) are checked against the end of year amount shown in the previous budget. If you disagree with this number, provide an explanation to your OMB representative for the discrepancy.

(b) *Controls reported by Treasury*

**Interest earnings on Federal securities.** Lines X4031 and X4121, Offsetting collections collected from interest on Federal securities are checked against amounts reported by Treasury's Bureau of Public Debt.

**Federal securities (Par value).** Lines X5000 and X5001, Total investments, start and end of year: Federal securities: Par value are checked against amounts reported by Treasury's Financial Management Service.

**Financing account interest.** Lines X0713 (Obligations for payment of interest to Treasury) and X4122 (Offsetting collections from interest on uninvested funds) are checked against amounts reported by Treasury's Bureau of Public Debt for financing accounts only.

(c) *Controls reported by OMB*

For both the formulation of the Budget and for mid-session review, OMB provides control totals for net discretionary levels. There are three types of edit checks which compare net discretionary levels in MAX to OMB control totals.

- BA/Obligation Limitation Edit Check: The BA/OBLIM edit check sums line numbers 1160, 1340, 1540, 1180, and 1966 for each account and checks against the control total.
- Offsetting Collections and Spending Authority Check: This checks net totals for discretionary offsetting collections, spending authority, and orders on hand for each account (the sum of line numbers 1750 and the discretionary amounts for 4030, 4031, 4032, 4033, 4034, 4050, and 4052) against the account. A net total of zero is anticipated for most accounts.
- Offsetting Receipts Edit Check: This checks the total for discretionary offsetting receipts in Schedule R for each account (e.g., line number 2004–03) against the control.

Contact your OMB representative about how to view reports comparing live MAX data to the OMB discretionary control totals.

**CY net discretionary control totals.** The OMB control totals are based on BEA scoring of enacted appropriations for CY. If there are no final enacted CY appropriations at the time, OMB will make a determination as to what funding levels to include in the CY column.

In some cases, OMB's control total may need to be updated (e.g., for updated offsetting collection or receipt estimates, for transfers, or for other technical updates). Please contact your OMB representative if a change is needed to a control total. You will need to provide a written explanation of the change and the enacted legislation supporting that explanation.

**BY net discretionary controls for mid-session.** The OMB control totals will be the net discretionary levels from the President's Budget, with limited changes based on:

- technical adjustments due to legislation enacted since the Budget's release
- budget amendments formally transmitted to Congress
- corrections submitted to OMB's errata database

OMB anticipates very few changes to the net BY discretionary levels during mid-session. Please contact your OMB representative if you believe a change is needed to a control total. You will need to provide a written explanation of the change and the enacted legislation and/or Budget Appendix language supporting that explanation.

**82.12 How do I resolve issues with my FACTS II control totals?**

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

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

- SF 133 Report on Budget Execution and Budgetary Resources (used to monitor SF 132 Apportionments and used as the basis of the audited Statement of Budgetary Resources);
- FMS 2108 Year-end Closing Statement (used as a primary source of the Treasury Combined Statement); and,
- Much of the PY column of Schedule P.

For more information about FACTS II and the USSGL and crosswalks from the USSGL to Schedule P, see USSGL Treasury Financial Manual (TFM) supplement located at <http://www.fms.treas.gov/ussgl/index.html>.

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

On a daily basis, Treasury provides your agency with an Account Statement via the Governmentwide Accounting System. The Account Statement reflects all activity reported to Treasury. You are required to reconcile the Account Statement with your accounting system each month. At year-end, this reconciliation should be accomplished before submitting your FACTS II data.

During the preparation of the Budget, refer to <https://max.omb.gov/community/x/h4CpAg> for a budget season FACTS II reports that include the following:

- MAX A-11 Issue Status Report – FACTS II only
- FACTS II submissions that will lead to errors in MAX
- List of TAFSS that have submitted revisions
- FACTS II revision reports ([link](#))
- FACTS II suppression requests ([link](#))

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

If an error is found...	Then...
<p><i>Before FACTS II and MAX A-11 agency lock-out</i></p> <p>AND</p> <p>Financial audit was ongoing or complete</p>	<ul style="list-style-type: none"> <li>• Consult with your accounting office.</li> <li>• Correct the amount in MAX A-11.</li> <li>• Ensure that your accounting office revises the amount in FACTS II. Your accounting office <i>must</i> revise both material and non-material amounts in FACTS II.</li> <li>• Work with your accounting office to determine the source of the problem and internally develop a plan to make sure the problem does not recur in the future. Your accounting office will also need to talk with the financial statement auditors to determine whether your financial statements for the next reporting cycle should be restated or a footnote to the financial statements is required for the changes made in FACTS II.</li> <li>• For limited situations where there appears to be insufficient budgetary accounting to support the budget presentation, submit a PY FACTS II-related suppression request to <a href="https://max.omb.gov/community/x/kQJuFw">https://max.omb.gov/community/x/kQJuFw</a>. OMB will review the suppression requests on a case-by-case basis. Agency requests should include affected Treasury Appropriation Fund Symbol, MAX A-11 edit error, the amount of the adjustment in actual dollars, agency contact information, and an action plan that explores the various options to improve the budgetary accounting.</li> </ul>
<p><i>After FACTS II and MAX A-11 agency lock-out</i></p> <p>AND</p> <p>Financial audit was complete</p>	<ul style="list-style-type: none"> <li>• Consult with OMB representative</li> </ul> <p>Submit a PY FACTS II-related suppression request to <a href="https://max.omb.gov/community/x/kQJuFw">https://max.omb.gov/community/x/kQJuFw</a> for any situation where appropriate revisions were not made in the FY 2011 FACTS II revision window. Refer to section <a href="#">82.12(d)</a> below.</p> <ul style="list-style-type: none"> <li>• Submit a CY FACTS II-related suppression request to <a href="https://max.omb.gov/community/x/kQJuFw">https://max.omb.gov/community/x/kQJuFw</a> for any situation where the certified end of year unobligated and/or obligated balance(s) differ from the balances shown in MAX A-11. Refer to section 82.12 (d) below.</li> <li>• OMB will review the suppression requests on a case-by-case basis.</li> </ul>

The FACTS II revision window will be open to agency accounting offices at the same time agency budget offices are working on the actual column (PY) data in the budget database. During this time, the FACTS II-related suppression request exercise (located at <https://max.omb.gov/community/x/kQJuFw>) will also be available. Agencies may prepare suppression requests during and after the FACTS II revision window. As a general rule, OMB will not suppress any MAX A-11 edit-checks related to FACTS II data before the FACTS II revision window closes.

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

- (b) *What do I do if I do not agree with FACTS II non-edit-checked PY amounts imported from Treasury?*

You may over-write amounts imported from FACTS II that are not edit-checked. However, before over-writing an amount in the PY column of Schedule P in MAX A-11, you should talk with the person who entered the data into FACTS II to see why they entered that amount. If you both find that an amount reported via FACTS II was incorrect, then over-write the amount and let the person who entered the information in FACTS II know, so that they can revise it. This may indirectly impact other FACTS II data that is edit checked.

- (c) *What do I need to do if a backdated Treasury document is required to revise MAX to report corrections to data for previous fiscal years?*

If you have discovered an error in the budgetary reporting for a previous fiscal year, you may be required to record the correction as an adjustment to the data for the previous fiscal year, even though the action taken to correct the data occurs in the current year. This is because budgetary transactions must be booked against the fiscal year in which they were incurred so that they can be reconciled to the legal period of availability of the appropriations available at the time. Where necessary, Treasury will backdate the correction to the appropriate fiscal year, to prevent recording prior fiscal activity as current fiscal year activity. This is accomplished by filing a backdated Treasury document (Statement of Transactions, nonexpenditure transfer, or warrant), which shows both the date the correction is requested and a prior-year adjustment attribute to backdate the change to the correct period. If this also requires making a change to MAX data, then you are required to submit a request in the exercise (located at <https://max.omb.gov/community/x/6YLrHQ>) and identify the appropriate information such as an explanation of why the error happened, affected Treasury Appropriation Fund Symbol, MAX A-11 edit error, the amount of the adjustment in actual dollars, an action plan, and agency contact information.

For details of what should be submitted, contact Treasury’s Budget Reports Division at (202) 874-8668 for backdated Statements of Transactions and (202) 874-9865 for backdated nonexpenditure transfers and warrants.

Once you have submitted your request in the exercise and your backdated document to Treasury’s Budget Reports Division, you may monitor the status of your request via the exercise. You should get PY-related matters like this taken care of as soon as the budget database opens so that you can concentrate on the BY column later.

For additional Treasury guidance for processing requests to back date corrections to a prior fiscal year, please refer to TFM Bulletin No. 2012-04 titled Using the Prior-Year Adjustment Attribute Required for Federal Agencies Centralized Trial-Balance System II (FACTS II) Reporting and Submitting and Tracking Treasury Backdated Documents (<http://fms.treas.gov/tfm/vol1/12-04.html>).

The following table summarizes the actions you need to take to process a backdated Treasury document:

If an error is found...	Then...
<p><i>Before FACTS II and MAX A-11 agency lock-out</i></p> <p>AND</p> <p>Financial audit was ongoing or complete</p>	<ul style="list-style-type: none"> <li>Consult with your accounting office.</li> </ul> <p>Submit a backdated Treasury document (Statement of Transactions, nonexpenditure transfer, or warrant) request to <a href="https://max.omb.gov/community/x/6YLrHQ">https://max.omb.gov/community/x/6YLrHQ</a> if the action impacts line P 4190 “Outlays (net)” or receipt data. Contact Budget Reports Division if your request is accepted, line P 4190 or the receipt data will be centrally changed.</p>

If an error is found...	Then...
	<ul style="list-style-type: none"> <li>• If the action impacts any line P other than line P 4190, ensure that your accounting office revises the amount in FACTS II. Refer to section <a href="#">82.11</a>. Your accounting office <i>must</i> revise both material and non-material amounts in FACTS II.</li> <li>• Work with your accounting office to determine the source of the problem and internally develop a plan to make sure the problem does not recur in the future. Your accounting office will also need to talk with the financial statement auditors to determine whether your financial statements for the next reporting cycle should be restated or a footnote to the financial statements is required for the changes made in FACTS II.</li> </ul>
<p><i>After</i> FACTS II and MAX A–11 agency lock-out AND Financial audit was complete</p>	<ul style="list-style-type: none"> <li>• Consult with OMB representative. Submit a backdated Treasury document (Statement of Transactions, nonexpenditure transfer, and/or warrant) request to <a href="https://max.omb.gov/community/x/6YLrHQ">https://max.omb.gov/community/x/6YLrHQ</a>. If the action impacts line P 4190 “Outlays (net)” or receipt data, OMB will update MAX if the request is approved.</li> <li>• If the action impacts any line P other than line P 4190, submit a PY FACTS II-related suppression request to <a href="https://max.omb.gov/community/x/kQJuFw">https://max.omb.gov/community/x/kQJuFw</a> for any situation where appropriate revisions were not made in the FY 2011 FACTS II revision window. Refer to section <a href="#">82.12(d)</a> below.</li> <li>• If the action impacts any line P other than line P 4190, submit a CY FACTS II-related suppression request to <a href="https://max.omb.gov/community/x/kQJuFw">https://max.omb.gov/community/x/kQJuFw</a> for any situation where the certified end of year unobligated and/or obligated balance(s) differ from the balances shown in MAX A–11. Refer to section 82.12 (d) below. OMB will review the suppression requests on a case-by-case basis.</li> </ul>

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

Before the MAX A–11 agency lock-out, the FACTS II database opens for revisions. You must revise the incorrect information in FACTS II because the revised FACTS II database is used as a basis for revised SF 133s, audited Statements of Budgetary Resources (if material), and central analysis. Information is copied from FACTS II to MAX A–11 once per year before MAX A–11 opens to agency budget offices. However, information is never copied from MAX A–11 to FACTS II.

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

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

Before OMB will suppress any PY or CY FACTS II-related edit error request, agencies must submit an a suppression request to <https://max.omb.gov/community/x/kQJuFw> and identify the appropriate information such as affected Treasury Appropriation Fund Symbol, MAX A-11 edit error, the amount of the adjustment in actual dollars, an action plan, and agency contact information.

If the changes *do not affect ending balances* (e.g., changes to discretionary versus mandatory coding), you do not need to make changes in FACTS II in the next fiscal year FACTS II reporting window. For example, if you changed an appropriation from mandatory to discretionary, this change does not impact the ending balances. Therefore, no change is required in FACTS II after the revision window has closed. If the changes *affect ending balances* (e.g., changes to amounts of budget authority, obligations incurred, gross outlays, beginning balances), you will need to make changes in FACTS II in the next fiscal year FACTS II reporting window. You should consult with the person who entered the data into FACTS II. If you both agree that the amount should have been revised in FACTS II, then the person who entered the information in FACTS II should adjust the appropriate beginning balances (whether material or non-material) in the next fiscal year FACTS II reporting window. For example, if you increased the amount of obligations incurred (but not disbursed) by 100, then the ending unobligated balance would decrease by 100, and the obligated balance would increase by 100. Therefore, the beginning unobligated balance reported in the preceding fiscal year FACTS II reporting window should be decreased by 100, and the beginning obligated balance reported in the preceding fiscal year FACTS II reporting window should be increased by 100.

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

- (f) *How can I prepare?*

Actuals reported in the budget must be consistent with amounts reported to Treasury and must be based on actual accounting data. Review any differences from last year's actuals reported to Treasury at <https://max.omb.gov/community/x/HAAQAw> to prevent these differences from reoccurring. The website also includes reports that show FY 2011 quarterly FACTS II submissions and how they would crosswalk into Schedule P.

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

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

### **82.13 What amounts in schedule X need to tie to other schedules?**

The data you enter into schedule X needs to tie to data in other schedules. The following list is not exhaustive:

- (a) *Other schedules in the same account*

*All accounts, not including financing accounts*



- Schedule O (obligations): The total obligations you report in the Obligations by program activities section of schedule X must equal the total obligations you report in schedule O, the object classification schedule. In addition, the breakdown of direct vs. reimbursable obligations must be the same as in O, with a small rounding tolerance.
- Schedule C (net BA and outlays): Net policy BA and outlays you report in schedule X must match, by subfunction, the net BA and outlays reported in schedule C, the character classification schedule. If you have only one BA line and one outlay line in schedule C, MAX will generate these amounts for you.
- Schedule T (pre-transfer appropriations): The pre-transfer policy BA you report in schedule X as controlled by the appropriations committee must match the BA you report in schedule T, the schedule for the budget year appropriations request in thousands of dollars.

*Credit accounts only*

- Schedule U (obligations and outlays): In credit program accounts, the obligations you report on lines 0701–0709 in schedule X must tie to schedule U. In addition, the gross outlays you report in schedule U cannot exceed the gross outlays you report in schedule X on lines xxxx–61, xxxx–62, and xxxx–63.
- Schedules G and H (obligations): In credit financing accounts, obligations you report on lines 0710–0744 in schedule X must tie to schedule G for direct loan financing accounts or schedule H for guaranteed loan financing accounts.
- Schedule Y (net financing disbursements): In credit financing accounts, the net financing disbursements you report on line 4190 of schedule X must match the policy net financing disbursements you report in schedule Y.

(b) *Schedules in other accounts*

- Nonexpenditure transfers: When you enter a line in schedule X for a nonexpenditure transfer to or from another account, you must enter the primary Treasury account code associated with that account. The amounts you enter for your account must match the amounts entered in the other account for PY through BY.
- Credit accounts: Transactions between program accounts, financing accounts, and receipt accounts for the same program must match. For example, if the program account reports negative subsidies in schedule U on lines x341–99, the same amount must be reported in the associated financing accounts on line 0740 in schedule X and in the associated negative subsidy receipt account.
- Interfund account: For general fund accounts that make payments to trust fund accounts, the amounts paid by the general fund account must match the amounts received by the trust fund account.

**82.14 How do I present transfers of resources?**

Transfers between agencies resulting from Presidential reorganization plans or enacted reorganization legislation may involve unique problems. Agency staff must consult with OMB representatives in each instance. When the gaining agency assumes *all* of the activities previously financed under a single account in another agency, as a general rule, the losing agency should omit budget schedules and appropriation language for the affected account and the gaining agency should show the transferred activities and appropriation language with its schedules. Use footnotes to identify the amounts involved.

(See section [82.13](#) for an example of how the footnote should be worded and section 95 for guidance on submitting the footnotes for printing.)

### **82.15 How do I present transfers in the estimates?**

When a transfer in the estimates (see section 20.4(k)) for the budget year results in a significant increase to or decrease from the amount of budget authority for the past or current year, include footnotes explaining the transfer after the program and financing schedule. (See section [95](#) for guidance on submitting the footnotes for printing.)

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

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

PY                      CY

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

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

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

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

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

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

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

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

### **82.16 How do I present merged accounts?**

Where two or more appropriations have been or are proposed to be replaced by a single appropriation (see section 79.4(h)), submit a single set of schedules for the new appropriation.

When you merge accounts, you may find it helpful to append a distribution of budget authority and outlays by account to the bottom of the program and financing schedule. For accounts where you have created a distribution table, list each merged budget account by name and provide data for PY through BY. (See section 95 for guidance on submitting the distribution of budget authority and outlays for printing.)

### **82.17 How should I treat allocation accounts?**

Combine Schedule P information for allocation accounts with the parent account without separate identification (see section 20.4(l)). However, you must identify the obligations incurred by allocation accounts in a separate section of the object class schedule of the parent account (see section [83.18](#)).

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

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

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

**82.18 What should I know about the individual lines in schedule X?**

Use the entries in the following tables to prepare the individual lines in schedule X. MAX will automatically generate the line entries indicated in **bold face**.

**OBLIGATIONS BY PROGRAM ACTIVITY**

**This section only includes obligations by program activity in unexpired Treasury Appropriation Fund Symbols.**

Entry	MAX Details
<b>All accounts:</b>	
0xxx	The first digit will always be zero (0).
<b>Non-credit programs:</b>	
The line codes are unique to each account and have no relationship to information shown in other schedules.	
<b>Direct programs (0001–0799):</b>	
0Xxx	For the second digit, use the values 0 through 7 to identify the activity or subactivity group.
0xXX	For the third and fourth digits, use the values 01 through 89 to identify activity or subactivity detail items. Any number sequence in this range is valid.
	For subtotals, use the values 91 through 98 as follows: <ul style="list-style-type: none"> <li>• Xx91—Subtotal for a single group of detail lines (e.g., 0001–0089)</li> <li>• Xx92—Subtotal of two groups of detail lines (e.g., 0001–0189)</li> <li>• Xx93—Subtotal of three groups of detail lines (e.g., 0001–0289)</li> </ul> Use the value 0x00 for running subtotals (e.g., 0500 = the sum of detail lines 0001–0489). MAX will generate line 0799 for the total direct obligations if there are multiple direct detail lines and at least one reimbursable detail line.
<b>Reimbursable programs (0800–0899):</b>	
	If coding requirements for reimbursable programs create difficulties in developing the account display, consult with OMB.
	The second digit will always be 8.
08Xx	For the third digit, use the values 0 through 8; for the fourth digit, use the values 1 through 8 to identify activity or subactivity detail items.
08xX	For subtotals, use the value 9 for the fourth digit as follows: <ul style="list-style-type: none"> <li>• 0809—Subtotal of activities on lines 0801 through 0808</li> </ul>

Entry	MAX Details
	<ul style="list-style-type: none"> <li>• 0819—Subtotal of activities on lines 0810 through 0818</li> <li>• 0829—Subtotal of activities on lines 0820 through 0828</li> <li>• 0839—Subtotal of activities on lines 0830 through 0838</li> <li>• 0859—Subtotal of activities on lines 0840 through 0858</li> <li>• 0869—Subtotal of activities on lines 0860 through 0868</li> <li>• 0879—Subtotal of activities on lines 0870 through 0878</li> <li>• 0889—Subtotal of activities on lines 0880 through 0888</li> </ul>
	MAX will generate line 0899 for the total reimbursable obligations if there are multiple reimbursable detail lines and at least one direct detail line.
<b>Credit activities:</b>	Use the following standard line coding scheme for credit programs. See sections <a href="#">185.11</a> and <a href="#">185.12</a> for more information on requirements related to credit financing and liquidating accounts.
<b>Credit program accounts:</b>	
0701	Direct loan subsidy
0702	Loan guarantee subsidy
0703	Subsidy for modifications of direct loan terms
0704	Subsidy for modifications of loan guarantees
0705	Reestimates of direct loan subsidy
0706	Interest on reestimates of direct loan subsidy
0707	Reestimates of loan guarantees
0708	Interest on reestimates of loan guarantee subsidy
0709	Administrative expenses
<b>Credit financing accounts:</b>	
0710	Direct loan obligations
0711	Default claim payment on principal
0712	Default claim payments on interest
0713	Payment of interest to Treasury
0715–0739	Other
0740	Negative subsidies obligations
0741	Modification savings
0742	Downward reestimate paid to receipt account
0743	Interest on downward reestimates
0744	Adjusting payments to liquidating account
<b>All accounts:</b>	
<b>0900</b>	Total new obligations. MAX will generate this line from the detail amounts on the detail lines 0001 to 0899. Equals line 3010.

## BUDGETARY RESOURCES

This section only includes budgetary resources from unexpired Treasury Appropriation Fund Symbols.

Entry	MAX Details
<b>Unobligated Balance:</b>	
<b>1000 Unobligated balance brought forward, Oct 1</b>	<p>For CY and BY, MAX automatically generates this entry from the end of year amounts reported on line 1941 for the previous year.</p> <p>If unobligated balances are used to liquidate deficiencies, report the amount used as an adjustment on line 1901; do not reduce the amount on line 1000.</p> <p>For PY, this amount must tie to the PY end of year amounts reported in FACTS II for 2011, including all changes made during the 2011 FACTS II revision window.</p>
1001 Discretionary unobligated balance brought forward, Oct 1	Portion of amount shown on line 1000 that is classified as discretionary in PY and CY. The amount on this line cannot exceed the amount on line 1000.
<i>Nonexpenditure Transfers:</i>	
1010 Unobligated balance transferred to other accounts (-)	<p><i>This line is copied into Schedule J line 7645.</i></p> <p>Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).</p>
1011 Unobligated balance transferred from other accounts	<p><i>This line is copied into schedule J line 7645.</i></p> <p>Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).</p>
1012 Unobligated balance transfers between expired and unexpired accounts	Use lines 1105/1204 for reporting expired balance transfers that are classified as reappropriations.
1013 Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)	<p>This line is only for use by the Department of Transportation.</p> <p>Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).</p>
<i>Adjustments:</i>	
1020 Adjustment to unobligated balance carried forward, Oct 1 (+ or -)	<i>This line is copied into Schedule J line 0110.</i> Changes to the PY start of year balances made after the 2011 FACTS II revision window closed. Use only for PY, unless specifically approved by OMB for CY.
1021 Recoveries of prior year unpaid obligations	<p>Equals line 3040, but with opposite sign. Use only for PY or CY if recoveries have already occurred prior to transmittal of the budget—unless specifically approved in advance by OMB.</p> <p>Note: Report recoveries of prior year obligations in expired accounts on line 3041.</p>
1022 Capital transfer unobligated balance to general fund (-)	<i>This line is copied into schedule J line 7650.</i>
1023 Unobligated balance applied to repay debt (-)	<i>This line is copied into schedule J line 7650.</i>

SECTION 82—COMBINED SCHEDULE X

Entry		MAX Details
1024	Unobligated balance of borrowing authority withdrawn (-)	The sum of the amounts on lines 1024 and 1025 cannot exceed the amount on line 1021.  Note: When new appropriations or new offsetting collections are used to liquidate obligations initially incurred against borrowing authority, report the amounts on lines 1139, 1239, 1728, or 1827, as appropriate.
1025	Unobligated balance of contract authority withdrawn (-)	The sum of the amounts on lines 1024 and 1025 cannot exceed the amount on line 1021.  Note: When new appropriations or new offsetting collections are used to liquidate obligations initially incurred against contract authority, report the amounts on lines 1137, 1238, 1727, or 1826, as appropriate.
1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	<i>This line is copied into schedule N line 0620, with the opposite sign. This line is only for use by the Social Security Administration, the Department of Health and Human Services, and the Department of the Treasury.</i>
1027	Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)	<i>This line is copied into schedule N line 0621. Use only for special and non-revolving trust funds.</i>
1028	Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)	Use only for revolving funds.
1029	Other balances withdrawn (-)	
1031	Refunds and recoveries temporarily precluded from obligation (special and trust funds)(-)	<i>This line is copied into schedule N lines 0610–0613.</i>
<b>1050</b>	<b>Unobligated balance (total)</b>	Automatically generated by MAX.

Entry	Discretionary	Mandatory	MAX Details
<b>Budget Authority:</b>			
<b>Appropriations:</b>			
Appropriation	1100	1200	For indefinite authority, record only the amount that will be obligated.
Appropriation (special or trust fund)	1101	1201	<i>This line is copied into schedule N lines 0500–0589.</i>
Appropriation (previously unavailable)	n/a	1203	<i>This line is copied into schedule N lines 0500–0589. Use only with OMB approval.</i>
Appropriation available from subsequent year	1103	n/a	Use only in PY and CY and only with OMB approval.
Appropriation available in prior year (-)	1104	n/a	Use only in PY and CY and only with OMB approval.

Entry	Discretionary	Mandatory	MAX Details
Reappropriation	1105	1204	Use line 1012 for transfers of expired balances to unexpired accounts that are not considered to be reappropriations.
<i>Nonexpenditure Transfers:</i>			
Appropriations transferred to other accounts (-)	1120	1220	<p><i>This line is copied into schedule J line 7645.</i></p> <p>For transfers from mandatory to discretionary accounts pursuant to proposed appropriations law, show the transfer on line 1120 in the losing account, using the BBEDCA classification for a discretionary, modification of a mandatory account and on line 1121 in the receiving account, using the appropriate BBEDCA classification for that account. However, if the losing account is an entitlement program, report the transfer on line 1220 in the losing account and on line 1121 in the receiving account, using the appropriate BBEDCA classifications for the respective accounts.</p> <p>For transfers from mandatory accounts to discretionary accounts pursuant to existing law (generally in PY and CY), show the transfer on line 1220 in the losing account and on line 1121 in the receiving account, using the appropriate BBEDCA classifications for the respective accounts. Consult your OMB representative about suppressing any MAX error messages that occur.</p> <p>Identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).</p>
Appropriations transferred from other accounts	1121	1221	<p><i>This line is copied into schedule J line 7645.</i></p> <p>For transfers from mandatory accounts to discretionary accounts, see the guidance under lines 1120/1220.</p> <p>Identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).</p>
<i>Adjustments:</i>			
Appropriations permanently reduced (-)	1130	n/a	<i>This line is copied into schedule J line 7625.</i>
Unobligated balance of appropriations permanently reduced (-)	1131	n/a	
Appropriations and/or unobligated balance of appropriations permanently reduced (-)	n/a	1230	<i>This line is copied into schedule J line 7625.</i> For unobligated balance of appropriations permanently reduced, use only for PY of CY unless specifically approved by OMB.
Appropriations temporarily reduced (-)	1132	n/a	<i>This line is copied into schedule N lines 0500–0589, with the opposite sign.</i> Use only for special and non-revolving trust funds.
Unobligated balance of appropriations temporarily reduced (-)	1133	n/a	<i>This line is copied into schedule N lines 0500–0589, with the opposite sign.</i> Use only for special and non-revolving trust funds in PY and CY.

## SECTION 82—COMBINED SCHEDULE X

Entry	Discretionary	Mandatory	MAX Details
Appropriations and/or unobligated balance of appropriations temporarily reduced (-)	n/a	1232	<i>This line is copied into schedule N lines 0500–0589, with the opposite sign. Use only for special and non-revolving trust funds in PY and CY. For appropriations temporarily reduced, no BY amount can be entered. For unobligated balance of appropriations permanently reduced, use only for PY of CY unless specifically approved by OMB.</i>
Appropriations precluded from obligation (-)	1134	1235	<i>This line is copied into schedule N lines 0500–0589, with the opposite sign. When the amount becomes available for obligation, report it on line 1203. Use only with OMB approval.</i>
Appropriations applied to repay debt (-)	1135	1236	<i>This line is copied into schedule J line 7650.</i>
Deficiency appropriation(-)	1136	1237	<i>Use these lines only with OMB approval.</i>
Appropriations applied to liquidate contract authority (-)	1137	1238	
Appropriations applied to liquidate contract authority withdrawn (-)	1138	n/a	Use only in PY or CY and only with OMB approval.
Appropriations substituted for borrowing authority (-)	1139	1239	
<b>Appropriation (total)</b>	<b>1160</b>	<b>1260</b>	Automatically generated by MAX.
<b>Advance Appropriations:</b>			
Advance appropriation	1170	1270	
Advance appropriation (special or trust fund)	1171	1271	<i>Lines 1171 and 1271 are copied into schedule N lines 0500–0589.</i>
<i>Adjustments:</i>			
Advance appropriations permanently reduced (-)	1173	1272	For line 1272, no BY amount can be entered.
Advance appropriations temporarily reduced (-)	1174	1273	<i>This line is copied into schedule N lines 0500–0589, with the opposite sign.</i>
<b>Advance appropriations (total)</b>	<b>1180</b>	<b>1280</b>	Automatically generated by MAX.
<b>Borrowing Authority:</b>			
Borrowing authority	1300	1400	Amount of new borrowing authority. For indefinite authority, record only the amount that will be obligated.
<i>Adjustments:</i>			
Borrowing authority permanently reduced (-)	1320	1420	For line 1420, no BY amount can be entered.
Borrowing authority applied to repay debt (-)		1421	Use only in financing accounts in PY unless specifically approved by OMB.
<b>Borrowing authority (total)</b>	<b>1340</b>	<b>1440</b>	Automatically generated by MAX.



Entry	Discre- tionary	Man- datory	MAX Details
<b>Contract Authority:</b>			
Contract authority	1500	1600	Amount of new contract authority. For indefinite authority, record only the amount that will be obligated.
<i>Nonexpenditure Transfers:</i>			
Contract authority transferred to other accounts (-)	1510	1610	Identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
Contract authority transferred from other accounts	1511	1611	Identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
<i>Adjustments:</i>			
Contract authority and/or unobligated balance of contract authority permanently reduced (-)	1520	1620	For contract authority permanently reduced, no amount can be entered for BY. For unobligated balance of contract authority permanently reduced, use only for PY of CY unless specifically approved by OMB.
Contract authority precluded from obligation (limitation on obligations) (-)	1522	1622	Use only with OMB approval.
<b>Contract authority (total)</b>	<b>1540</b>	<b>1640</b>	Automatically generated by MAX.
<b>Spending Authority from Offsetting Collections:</b>	<i>As a general rule, spending authority from offsetting collections is classified as discretionary if the amounts are credited to a discretionary account and as mandatory if credited to a mandatory account.</i>		
Collected	1700	1800	
Change in uncollected payments, Federal sources (+ or -)	1701	1801	The amounts reported on these lines are added and automatically copied to line 3080, but with the opposite sign.  Additionally, lines 1701 and 1801 are automatically copied to lines 4050 and 4140 respectively, but with the opposite sign.
Offsetting collections (previously unavailable)	1702	1802	Amount previously reported as precluded from obligation on line 1785 or 1824 that will be available for obligation.
<i>Nonexpenditure Transfers:</i>			
Spending authority from offsetting collections transferred to other accounts (-)	1710	1810	<i>This line is copied into schedule J line 7645.</i>  Identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).  Note: Although the spending authority is transferred to another account, the offsetting collection will be credited to the account that initially received the collection on lines 4030 through 4034 or 4120 through 4124, as appropriate.
Spending authority from offsetting collections transferred from other	1711	1811	<i>This line is copied into schedule J line 7645.</i>  Identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic

SECTION 82—COMBINED SCHEDULE X

Entry	Discre- tionary	Man- datory	MAX Details
accounts			account symbol (see section 79.2 and Appendix C).  Note: Although the spending authority is transferred from another account, the offsetting collection will be credited to the account that initially received the collection on lines 4030 through 4034 or 4120 through 4124.
<i>Adjustments:</i>			
Capital transfer of spending authority from offsetting collections to general fund (-)	1720	1820	Primarily used by revolving funds; however, may be used by other accounts with OMB approval. <i>This line is copied into schedule J line 7650.</i>
Spending authority from offsetting collections permanently reduced (-)	1722	n/a	Use only in PY and CY.
New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	1723	1823	Use only in PY and CY.
Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	1725	1824	When the amount becomes available for obligation, report it on line 1702 or 1802. Use only with OMB approval.
Spending authority from offsetting collections applied to repay debt (-)	1726	1825	<i>This line is copied into schedule J line 7650.</i>
Spending authority from offsetting collections applied to liquidate contract authority (-)	1727	1826	
Spending authority from offsetting collections substituted for borrowing authority (-)	1728	1827	
<b>Spending authority from offsetting collections (total)</b>	<b>1750</b>	<b>1850</b>	Automatically generated by MAX.
<b>Budget authority (total)</b>	<b>1900</b>	<b>1900</b>	Automatically generated by MAX.
<b>Adjustment for new budget authority used to liquidate deficiencies (-)</b>	<b>1901</b>	<b>1901</b>	Report the amount of new budget authority used to liquidate obligations that were incurred in a prior fiscal year without sufficient budget authority to legally cover such obligations. The line adjusts the total budgetary resources available for new obligations without reducing the amount of budget authority appropriated.
<b>Total budgetary resources available</b>	<b>1930</b>	<b>1930</b>	Automatically generated by MAX. Sums the adjusted amounts of unobligated balances and budget authority.

## MEMORANDUM (NON-ADD) ENTRIES

This section includes data from unexpired and expired Treasury Appropriation Fund Symbols.

Entry	MAX Details
<b>All Accounts:</b>	
<b>1940 Unobligated balance expiring (-)</b>	
<b>1941 Unexpired unobligated balance, end of year</b>	Automatically generated from the sum of the detailed entries on lines 1930 plus 1940 minus 0900. <i>This line is copied into schedule J line 8802.</i>
<i>Special and Non-Revolving Trust Funds only:</i>	
<b>1950 Other balances withdrawn</b>	<i>This line is copied into schedule N lines 0610–0613.</i> Automatically generated by MAX.
<b>1951 Unobligated balance expiring</b>	<i>This line is copied into schedule J line 8891.</i> Use only for accounts with schedule J (see section <a href="#">86.3</a> ). Automatically generated by MAX.
<b>1952 Expired unobligated balance, start of year</b>	Use only for accounts with schedule J (see section 86.3). Automatically generated by MAX. Amount excluded in the start of year unobligated balances reported on line 1000 in special and non-revolving trust funds that must be included in the unexpended balances reported on schedule J line 0100.
<b>1953 Expired unobligated balance, end of year</b>	<i>This line is copied into schedule J line 8890.</i> Use only for accounts with schedule J (see section 86.3). Amount excluded from the end of year unobligated balances reported on line 1941 in special and non-revolving trust funds that must be included in the unexpended balances reported on Schedule J line 8799.
<b>1954 Unobligated balance canceling</b>	<i>This line is copied into schedule N lines 0610–0613.</i>

## CHANGE IN OBLIGATED BALANCE

This section only includes change in obligation balances from unexpired and expired Treasury Appropriation Fund Symbols.

Entry	MAX Details
<b>Unpaid obligations:</b>	
<b>3000 Unpaid obligations, brought forward, Oct 1</b>	MAX copies CY and BY from the end of year mount reported on line 3090 for the previous year.
3001 Adjustment to unpaid obligations, brought forward, Oct 1(+ or -)	<i>This line is copied into schedule J line 0111.</i> Report any changes to the PY start of year balances made after the 2010 FACTS II revision window closed. Use only for PY, unless specifically approved by OMB.
<b>3010 Obligations incurred, unexpired accounts</b>	Automatically generated by MAX.
3011 Obligations incurred, expired accounts	Use only for PY, unless specifically approved by OMB.
<b>3020 Outlays (gross) (-)</b>	Automatically generated by MAX. This line is copied into

SECTION 82—COMBINED SCHEDULE X

Entry	MAX Details
	schedule J lines 4500–4525 under transmittal codes 0 and 3; and schedule J lines 5500–5525 under transmittal codes 1, 2, 4, and 5.
3030 Unpaid obligations transferred to other accounts (–)	<i>This line is copied into schedule J line 7645.</i> Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6–digit Treasury basic account symbol (see section 79.2 and Appendix C).
3031 Unpaid obligations transferred from other accounts	<i>This line is copied into schedule J line 7645.</i> Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6–digit Treasury basic account symbol (see section 79.2 and Appendix C).
<b>3040 Recoveries of unpaid prior year obligations, unexpired accounts (–)</b>	Automatically copied from line 1021, but with the opposite sign.
3041 Recoveries of unpaid prior year obligations, expired accounts (–)	Use only for PY, unless specifically approved by OMB.
<b>3050 Unpaid obligations, end of year</b>	<i>This line is copied into schedule J line 8801.</i> Automatically generated by MAX.
<b>Uncollected payments:</b>	
<b>3060 Uncollected pymts, Fed sources, brought forward, Oct 1 (–)</b>	MAX copies CY and BY from the end of year mount reported on line 3090 for the previous year.
3061 Adjustment to uncollected pymts, Fed sources, brought forward, Oct 1(+ or –)	<i>This line is copied into schedule J line 0111.</i> Report any changes to the PY start of year balances made after the 2010 FACTS II revision window closed. Use only for PY, unless specifically approved by OMB.
<b>3070 Change in uncollected pymts, Fed sources, unexpired accounts (+ or –)</b>	Automatically generated by MAX.
3071 Change in uncollected pymts, Fed sources, expired accounts (+ or –)	
3080 Uncollected pymts, Fed sources transferred to other accounts	<i>This line is copied into schedule J line 7645.</i> Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6–digit Treasury basic account symbol (see section 79.2 and Appendix C).
3081 Uncollected pymts, Fed sources transferred from other accounts (–)	<i>This line is copied into schedule J line 7645.</i> Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6–digit Treasury basic account symbol (see section 79.2 and Appendix C).
<b>3090 Uncollected pymts, Fed sources, end of year (–)</b>	<i>This line is copied into schedule J line 8801.</i> Automatically generated by MAX.

## MEMORANDUM (NON-ADD) ENTRIES

This section includes data from unexpired and expired Treasury Appropriation Fund Symbols.

Entry	MAX Details
<b>3100</b> <b>Obligated balance, start of year (+ or -)</b>	For PY, this amount must tie to the PY end of year amounts reported in FACTS II for 2010 including all changes made during the 2010 FACTS II revision window. Automatically generated by MAX.
<b>3200</b> <b>Obligated balance, end of year (+ or -)</b>	Automatically generated by MAX.

## BUDGET AUTHORITY AND OUTLAYS, NET

This section includes budget authority from unexpired Treasury Appropriation Fund Symbols; and outlays and offsets from unexpired and expired Treasury Appropriation Fund Symbols.

Entry	Discretionary	Mandatory	MAX Details
<i>Gross Budget Authority and Outlays:</i>			
<b>Budget authority, gross</b>	4000	4090	Automatically generated by MAX.
Outlays, gross			
Outlays from new authority	4010	4100	
Outlays from balances	4011	4101	
<b>Outlays, gross (total)</b>	4020	4110	Automatically generated by MAX. For credit financing accounts, use line 4110 instead of lines 4100 and 4101.

*Offsets against Gross Budget Authority and Outlays:*

**Offsetting collections (collected) from:**

*Identify the source of the payment (see the descriptions below). Use subentries when there are significant amounts of different types of income, such as insurance premiums, loan repayments, interest, fees, etc.*

Federal sources (–)	4030	4120	This line is copied into schedule J lines 1280–1289 under transmittal codes 0 and 3; and schedule J lines 2280–2289 under transmittal codes 1, 2, 4, and 5.
Interest on Federal securities (–)	4031	4121	This line is copied into schedule J lines 1280–1289 under transmittal codes 0 and 3; and schedule J lines 2280–2289 under transmittal codes 1, 2, 4, and 5.
Interest on uninvested funds (–)		4122	This line is copied into schedule J lines 1280–1289 under transmittal codes 0 and 3; and schedule J lines 2280–2289 under transmittal codes 1, 2, 4, and 5.
Non-Federal sources (–)	4033	4123	This line is copied into schedule J lines 1280–1289 under transmittal codes 0 and 3; and schedule J lines 2280–2289 under transmittal codes 1, 2, 4, and 5.

Use line titles to identify separately the primary sources of collections. Small amounts may be aggregated. See exhibits [185C](#), [185F](#) and [185I](#).

SECTION 82—COMBINED SCHEDULE X

Entry	Discretionary	Mandatory	MAX Details
Offsetting governmental collections (–)	4034	4124	This line is copied into schedule J lines 1280–1289 under transmittal codes 0 and 3; and schedule J lines 2280–2289 under transmittal codes 1, 2, 4, and 5.  Use line titles to identify separately the primary sources of collections.
<b>Offsets against gross budget authority and outlays (total) (–)</b>	<b>4040</b>	<b>4130</b>	Automatically generated by MAX.
<i>Additional Offsets against Gross Budget Authority only:</i>			
<b>Change in uncollected pymts, Fed sources, unexpired accounts (+ or –)</b>	<b>4050</b>	<b>4140</b>	Automatically generated by MAX.
Offsetting collections credited to expired accounts	4052	4142	
<b>Additional offsets against budget authority only (total)</b>	<b>4060</b>	<b>4150</b>	Automatically generated by MAX.
<b>Budget authority, net</b>	<b>4070</b>	<b>4160</b>	Automatically generated by MAX.
<b>Outlays, net</b>	<b>4080</b>	<b>4170</b>	Automatically generated by MAX.
<i>Budget Authority and Outlays, Net (total):</i>			
<b>Budget authority, net (total)</b>	<b>4180</b>	<b>4180</b>	Automatically generated by MAX. This line will always be used, even if the amount is zero.
<b>Outlays, net (total)</b>	<b>4190</b>	<b>4190</b>	Automatically generated by MAX. This line will always be used, even if the amount is zero.

**MEMORANDUM (NON-ADD) ENTRIES**

Entry	MAX Details
<i>Investments in Federal securities:</i>	<i>Report the par value of Federal securities; do not reflect unrealized discounts. Include all the balances invested at the start of the year, including those that are not available for obligation, i.e., those reported in the schedule on special and trust fund receipts (MAX schedule N). If a special or trust fund has multiple expenditure accounts, report the invested portion of the unavailable collections in schedule P of the account that receives the largest appropriation from the fund.</i>
<b>5000 Total investments, SOY: Federal securities: Par value</b>	MAX copies CY and BY from the end of year amounts reported on line 5001 for the previous year.
5001 Total investments, EOY: Federal securities: Par value	<i>This line is copied into schedule J line 8701.</i>
<i>Investments in non-Federal securities:</i>	<i>Report the market value of non-Federal securities. Include all the balances invested at the start of the year, including those that are not available for obligation, i.e., those reported in the schedule on special and trust fund receipts (MAX schedule N).</i>

Entry	MAX Details
	<i>Include changes in the value of the account's portfolio due to purchases, sales, and market conditions.</i>
<b>5010 Total investments, SOY: non-Federal securities: Market value</b>	MAX copies CY and BY from the end of year amounts reported on line 5011 for the previous year.
5011 Total investments, EOY: non-Federal securities: Market value	
<hr/>	
<i>Contract authority:</i>	<i>Contract authority is unfunded. When appropriation or offsetting collections are provided to liquidate contract authority, the amounts are no longer considered to be contract authority, and should be excluded from the balances of contract authority reported below.</i>
<b>5050 Unobligated balance, SOY: Contract authority</b>	Cannot exceed the amount on line 1000 of the program and financing schedule. MAX copies CY and BY from the end of year amounts reported on line 5051 for the previous year.
5051 Unobligated balance, EOY: Contract authority	Cannot exceed the amount on line 1941 of the program and financing schedule.
<b>5052 Obligated balance, SOY: Contract authority</b>	Cannot exceed the amount on line 3000 of the program and financing schedule.
	MAX copies CY and BY from the end of year amounts reported on line 5053 for the previous year.
5053 Obligated balance, EOY: Contract authority	Cannot exceed the amount on line 3090 of the program and financing schedule.
<b>5054 Fund balance in excess of liquidating requirements, SOY: Contract authority</b>	MAX copies CY and BY from the end of year amounts reported on line 5055 for the previous year.
5055 Fund balance in excess of liquidating requirements, EOY: Contract authority	
<hr/>	
5061 Limitation on obligations (Transportation trust funds)	Automatically generated by MAX from information on limitations reported in schedule X (see section 81.3).
<hr/>	
<i>Repayable advances:</i>	<i>The amount of outstanding debt, SOY and EOY and borrowing related to repayable advances. Only applies to special and non-revolving trust funds in USDA, DoL and RRB.</i>
<b>5080 Outstanding debt, SOY: Repayable advances (-)</b>	MAX copies CY and BY from the end of year amounts reported on line 5081 for the previous year.
5081 Outstanding debt, EOY: Repayable advances (-)	<i>This line is copied into schedule J line 8805. Automatically generated by MAX.</i>
5082 Borrowing: Repayable advances	<i>This line is copied into schedule J line 7650.</i>
<hr/>	
<i>Unavailable offsetting collections:</i>	<i>The amount of offsetting collections previously precluded from obligation, or temporarily reduced that have s not yet become available for obligation. Does not apply to special and non-revolving trust funds.</i>
<b>5090 Unavailable balance, SOY: Offsetting collections</b>	MAX copies CY and BY from the end of year amounts reported on line 5091 for the previous year.

SECTION 82—COMBINED SCHEDULE X

Entry		MAX Details
5091	Unavailable balance, EOY: Offsetting collections	<i>This line is copied into schedule J line 8804. Automatically generated by MAX.</i>
<i>Discretionary mandated transfers:</i>		
5100	Discretionary mandated transfer to other accounts (-)	The line shows the amount of discretionary transfers mandated by law that are included in line 1120. In exceptional cases, this line may represent the discretionary transfers mandated by law included in line 1010. Use in PY. If the account has enacted appropriations, also use for CY.  Identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
5101	Discretionary mandated transfer from other accounts	The line shows the amount of discretionary transfers mandated by law that are included in line 1121. In exceptional cases, this line may represent the discretionary transfers mandated by law included in line 1011. Use in PY. If the account has enacted appropriations, also use for CY.  Identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).

**UNFUNDED DEFICIENCIES**

**Note: See section 145 for additional reporting requirements on deficiencies.**

Entry		MAX Details
7000	<b>Unfunded deficiency, start of year (-)</b>	Automatically generated by MAX in CY and BY.
7010	<b>New deficiency (-)</b>	Automatically generated by MAX.
7011	<b>Deficiency appropriation</b>	Automatically generated by MAX.
7012	<b>New budget authority used to liquidate deficiencies</b>	Automatically generated by MAX.
7020	<b>Unfunded deficiency, end of year (-)</b>	Automatically generated by MAX.



## Updating MAX Combined Schedule X

Schedule X is where users enter all budgetary resource and outlay data; MAX will then automatically populate lines in schedules P, A, and S. Schedule X looks identical to schedule P until the "Budget Authority" line. This exhibit illustrates how to insert data and new lines, unique features of schedule X, and where data entered in schedule X crosswalks to schedules A and S. See sections 80–82 for an overview and detailed line descriptions for schedules S, A, and P respectively.

**Collapse / Expand Lines:**  
Click the expand + button to reveal detail lines or the collapse – button to hide them. To expand or collapse all lines, click View/Expand All Lines or View/Collapse All Lines.

**Insert Additional Lines – Budget Authority:**  
To insert additional detailed discretionary budget authority lines, click the 1160 line, then click Edit/Insert/1160-30 Budget Enforcement Act Category. This will prompt you through the required decisions and automatically insert blank lines for policy (1160-40); baseline civilian pay/non-pay (1160-50); and outlays (1160-61, 1160-62, and 1160-63). Use this approach for all types of new budget authority, discretionary and mandatory. See the next example for the treatment of offsetting collections.

  

**Computed Totals:**  
The sum of detailed budget authority lines from below and helps you monitor how closely your detail lines are to matching your various BA totals.

	2013 BY	2014 BY	2015 BY	2016 BY
1100 01 Appropriation	7,231	6,266	6,266	
1120 01 Appropriations transferred to other accounts [Treas Acct]				
1121 01 Transferred from other accounts [75-0144]				
1121 02 Transferred from other accounts [75-0140]				
<b>1160 Appropriation, discretionary (total)</b>	<b>7,231</b>	<b>6,266</b>	<b>6,266</b>	
1160-20 Appropriation, discretionary - Computed Totals	6,266	6,417	5,999	
<b>Discretionary, Appropriations Committee</b>				
1160-40 01 551-Appropriation [Discretionary] **OL Rates**	4,380	4,504		
1160-50 01 551-Baseline Non-Pay		3,801		
1160-50 01 551-Baseline Civilian Pay		610		
1160-50 01 551-Baseline Military Pay		93		
<b>Policy Outlays:</b>				
1160-61 01 551-New Authority	1,800	1,531		
1160-62 01 551-Balances (excl of EOY PY Bal)	2,367		2,252	2,592
1160-63 01 551-End of PY Balances		2,807	707	236
1160-64 01 551-Subtotal, outlays	4,167	4,338	4,415	4,239
		1,531	1,563	1,596
		2,807	2,252	2,748
			707	236
		<b>4,338</b>	<b>4,522</b>	<b>4,580</b>
				90
				90
				90

  

**\*\*OL Rates\*\***  
This line has outlay rates already entered. To view, change, or insert rates, click 1160-40, then click Edit/Setup Outlay Calculations. For discretionary amounts, you must enter outlay rates. For mandatory amounts, this feature is optional.

**Updating Outlays:**  
For PY, distribute outlays between "New" (1160-61) and "Balances" (1160-62). Next, enter estimates of how amounts from unobligated and obligated balances, with adjustments, will outlay in CY and future years on "End of PY Balances" (1160-63). All the remaining outlay entries will be automatically calculated for you if you entered outlay rates. If you are not using outlay rates, then estimate the distribution between "New" and "Balances" for all years. These entries are also automatically totaled and entered onto outlay lines 4010, 4011, 4020, 4100, 4101 and 4110.

**Non-Pay / Civilian Pay / Military Pay:**  
Update non-pay, civilian pay, and military pay here. For mandatory amounts, report all years. These detail lines copy to schedule S, and the total copies to schedule A. This example also illustrates how your schedule looks if your account has multiple subfunctions (e.g. 054, 751).

## Updating MAX Combined Schedule X—CONTINUED

**Insert Additional Lines – Spending Authority:**  
 To insert additional detailed discretionary spending authority from offsetting collections lines, click the 1750 line, then click Edit/Insert/1750-30 Budget Enforcement Act Category. This will prompt you through the required decisions and automatically insert blank lines for policy (1750-40); baseline (1750-50); and outlays (1750-61, 1750-62, and 1750-63). The approach is the same for mandatory amounts.

**Updating Spending Authority from Offsetting Collections and the Associated Offset Lines:**  
 For discretionary amounts, update CY budget authority and offsets on "Baseline Program" lines (1750-50, 403x-71); MAX will automatically calculate all the remaining years for baseline, but you can override these amounts (shown in blue). Update BY on "Policy Program" lines (1750-40, 403x-41); MAX will automatically calculate all the remaining years for policy, but you can override these amounts (shown in blue).  
 For mandatory amounts, you must update BY and future years on "Baseline Program" lines.

  

**Updating Outlays – Spending Authority from Offsetting Collections:**  
 Update all outlays on "Policy Outlays" lines. These entries are automatically totaled and entered on lines 4010, 4011, 4020, 4100, 4101 and 4110. The approach is the same for mandatory amounts.

**Updating Spending Authority from Offsetting Collections and the Associated Offset Lines:**  
 For discretionary amounts, update CY budget authority and offsets on "Baseline Program" lines (1750-50, 403x-71); MAX will automatically calculate all the remaining years for baseline, but you can override these amounts (shown in blue). Update BY on "Policy Program" lines (1750-40, 403x-41); MAX will automatically calculate all the remaining years for policy, but you can override these amounts (shown in blue).  
 For mandatory amounts, you must update BY and future years on "Baseline Program" lines.

  

		2010 Actual	2011 CY	2012 BY	2013 BY	2014 BY
<b>Spending Authority and Outlays</b>						
Offsetting collections (collected) from:						
4030 01	Federal sources	-533	-472	-473		
4030-10	Federal sources (total)	-533	-472	-473		
Discretionary, Appropriations Committee						
4030-41 01	551-Policy Program [Text]	-202	-100	-100	-97	-99
4030-71 01	551-Baseline Program [Text]		-100	-102	-103	-105
4030-41 01	552-Policy Program [Text]	-331	-372	-373	-361	-370
4030-71 01	552-Baseline Program [Text]		-372	-378	-384	-391
4033 01	Non-Federal sources	-5	-9	-9		
4033-10	Non-Federal sources (total)	-5	-9	-9		
Discretionary, Appropriations Committee						
4033-41 01	551-Policy Program [Text]	-5	-9	-9	-9	-9
4033-71 01	551-Baseline Program [Text]		-9	-9	-9	-9
4040	Offsets against gross budget authority and outlays (total)	-538	-481	-482		

### Setting Up Outlay Calculations

You can enter multiple outlay rates for an account and show different programs on separate BA lines even if the rates are the same. To do this, use multiple line sequence numbers (01, 02, 03, etc.). MAX will generate separate outlay data that corresponds to each BA line. In schedule X, MAX displays BA and corresponding outlays together. The examples below show how to enter two different outlay rates.

			PY	CY	BY	BY+1	BY+2	BY+3	BY+4	BY+5
Discretionary, Appropriations Committee										
1160-40	01	751-Appropriation [Text] **OL Rates**		8,098	8,341	8,600	8,866	9,141	9,424	9,820

Estimates for BY+6 through BY+9 can be viewed by scrolling across the MAX screen.

To get to the Setup Outlay Calculation screen, make sure you have selected line 1160-40/01. Then go to the MAX menu and select EDIT -> SETUP OUTLAY CALCULATION.

SETUP OUTLAY CALCULATION						
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
CY Rates: <sup>1</sup>	10.00	10.00	10.00	10.00	10.00	10.00
BY Rates: <sup>1</sup>	10.00	10.00	10.00	10.00	10.00	10.00
	Year 7	Year 8	Year 9	Year 10	Year 11	Total <sup>2</sup>
CY Rates:	10.00	10.00	10.00	10.00	---	100.00%
BY Rates:	10.00	10.00	10.00	10.00	---	100.00%

  

			PY	CY	BY	BY+1	BY+2	BY+3	BY+4	BY+5
Discretionary, Appropriations Committee										
1160-40	02	751-Appropriation [Text] **OL Rates**		23,296	24,438	25,464	26,533	27,648	28,809	30,019

To get to the Setup Outlay Calculation screen, make sure you have selected line 1160-40/02. Then go to the MAX menu and select EDIT -> SETUP OUTLAY CALCULATION.

SETUP OUTLAY CALCULATION						
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
CY Rates: <sup>1</sup>	85.00	15.00	--	--	--	--
BY Rates: <sup>1</sup>	85.00	15.00	--	--	--	--
	Year 7	Year 8	Year 9	Year 10	Year 11	Total <sup>2</sup>
CY Rates:	--	--	--	--	---	100.00%
BY Rates:	--	--	--	--	---	100.00%

<sup>1</sup> Enter the outlay rates for the budgetary resources provided in the current and budget years. For CY rates, Year 1 represents CY, Year 2 represents BY, etc. For BY rates, Year 1 represents BY, Year 2 represents BY+1, etc.

<sup>2</sup> Outlay rates should total 100 percent unless the budget authority does not spend out within 11 years. MAX generates an error message if the total exceeds 100 percent.

### Automatic Generation of Discretionary Outlays

To automatically calculate outlays, enter discretionary budgetary resources and outlay rates. Outlays from end of PY balances will have to be manually entered. The steps below show how MAX calculates the discretionary outlays.

Enter Budgetary Resource amounts in Schedule X:

	PY	CY	BY	BY+1	BY+2	BY+3	BY+4	BY+5	BY+6	BY+7	BY+8	BY+9
Discretionary, Appropriations Committee												
1160-40 01 751-Appropriation [Text]												
**OL Rates**	40	45	50	55	60	65	70	75	80	85	90	95
Policy Outlays:												
1160-61 01 751-New Authority	8	9	10	11	12	13	14	15	16	17	18	19
1160-62 01 751-Balances(excl of EOY PY Bal)	14	---	16	22	40	37	47	53	58	63	67	71
1160-63 01 751-End of PY Balances		14	6	12								
1160-64 01 751-Subtotal, outlays	22	54	60	66	72	78	84	90	96	102	108	114

Enter outlay rates in SETUP OUTLAY CALCULATION window:

To get to this window, make sure you have selected the budgetary resource line. Then go to MAX menu and select EDIT-> SETUP OUTLAY CALCULATION

**SETUP OUTLAY CALCULATION**

	Yr1	Yr2	Yr3	Yr4	Yr5	Yr6
CY Rates:	20.00	35.00	15.00	30.00	--	--
BY Rates:	20.00	30.00	20.00	15.00	15.00	--

  

	Yr7	Yr8	Yr9	Yr10	Yr11	Total
CY Rates:	--	--	--	--	--	100%
BY Rates:	--	--	--	--	--	100%

MAX will automatically calculate these lines based on the BA amounts and the outlay rates entered in the Setup Outlay Calculation window.

To calculate outlays from new authority, MAX multiplies the budgetary resource amount by the Year 1 outlay rate:  
 CY: 45\*20=9  
 BY: 50\*20=10  
 BY+1 to BY+9: same as BY

MAX automatically calculates outlays by multiplying the budgetary resource amounts with the outlay rate

	PY	CY	BY	BY+1	BY+2	BY+3	BY+4	BY+5	BY+6	BY+7	BY+8	BY+9
Total - Outlay from New Authority		9	10	11	12	13	14	15	16	17	18	19

	PY	CY	BY	BY+1	BY+2	BY+3	BY+4	BY+5	BY+6	BY+7	BY+8	BY+9
Outlay from Balances - CY			15.8	6.8	13.5							
Outlay from Balances - BY				15	10	7.5	7.5					
Outlay from Balances - BY+1					16.5	11	8.3	8.3				
Outlay from Balances - BY+2						18	12	9	9			
Outlay from Balances - BY+3							19.5	13	9.8	9.8		
Outlay from Balances - BY+4								22.5	15	11.3	11.3	
Outlay from Balances - BY+5									24	16	12	12
Outlay from Balances - BY+6										25.5	17	12.8
Outlay from Balances - BY+7											27	18
Outlay from Balances - BY+8												28.5
Total - Outlays from Balances			16	22	40	37	47	53	58	63	67	71

Schedule X Line Numbers Including Schedule A, S, and P Lines

New Line #	Line Description	Schedule		
		P	A	S
	<b>Obligations by program activity</b>			
	<b>Direct obligations</b>			
0001-0700	Direct Program Activity	✓		
	<b>Credit program obligations</b>			
0701	Direct loan subsidy	✓		
0702	Loan guarantee subsidy	✓		
0703	Subsidy for modifications of direct loans	✓		
0704	Subsidy for modifications of loan guarantees	✓		
0705	Reestimates of direct loan subsidy	✓		
0706	Interest on reestimates of direct loan subsidy	✓		
0707	Reestimates of loan guarantee subsidy	✓		
0708	Interest on reestimates of loan guarantee subsidy	✓		
0709	Administrative expenses	✓		
0710	Direct loan obligations	✓		
0711	Default claim payments on principal	✓		
0712	Default claim payments on interest	✓		
0713	Payment of interest to Treasury	✓		
0715-0739	Other	✓		
0740	Negative subsidy obligations	✓		
0741	Modification savings	✓		
0742	Downward reestimate paid to receipt	✓		
0743	Interest on downward reestimates	✓		
0744	Adjusting payments to liquidating accounts	✓		
	<b>Reimbursable obligations</b>			
0801-0899	Reimbursable program activity	✓		
0900	Total new obligations	✓		
	<b>Budgetary resources</b>			
	<b>Unobligated balance</b>			
1000	Unobligated balance brought forward, Oct 1	✓		
1001	Discretionary unobligated balance brought forward, Oct 1	✓		
1010	Unobligated balance transferred to other accounts	✓		
1011	Unobligated balance transferred from other accounts	✓		
1012	Unobligated balance transfers between expired and unexpired accounts	✓		
1013	Unobligated balance of contract authority transferred to or from other accounts	✓		
1010	Unobligated balance transferred to other accounts	✓		
1011	Unobligated balance transferred from other accounts	✓		
1022	Capital transfer of unobligated balances to general fund	✓		
1023	Unobligated balances applied to repay debt	✓		
1024	Unobligated balance of borrowing authority withdrawn	✓		
1025	Unobligated balance of contract authority withdrawn	✓		
1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	✓		
1027	Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)	✓		
1028	Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)	✓		
1029	Other balances withdrawn	✓		
1031	Refunds and recoveries temporarily precluded from obligation (special and trust funds)	✓		
1050	Unobligated balance (total)	✓		

+Updated line

Schedule X Line Numbers Including Schedule A, S, and P Lines

New Line #	Line Description	Schedule		
		P	A	S
	<b>Budgetary resources</b>			
	<b>Budget authority</b>			
	<b>Appropriations, discretionary</b>			
1100	Appropriation	✓		
1101	Appropriation (special or trust fund)	✓		
1103	Appropriation available from subsequent year	✓		
1104	Appropriation available in prior year (-)	✓		
1105	Reappropriation	✓		
1120	Appropriations transferred to other accounts	✓		
1121	Appropriations transferred from other accounts	✓		
1130	Appropriations permanently reduced	✓		
1131	Unobligated balance of appropriations permanently reduced	✓		
1132	Appropriations temporarily reduced	✓		
1133	Unobligated balance of appropriations temporarily reduced	✓		
1134	Appropriations precluded from obligation	✓		
1135	Appropriations applied to repay debt	✓		
1136	Deficiency appropriation	✓		
1137	Appropriations applied to liquidate contract authority	✓		
1138	Appropriations applied to liquidate contract authority withdrawn	✓		
1139	Appropriations substituted for borrowing authority	✓		
1160	Appropriation, discretionary (total)	✓		
	Discretionary, {BEA Subcategory}			
1160-40	Appropriation [Text]		✓	
1160-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
	Policy Outlays			
1160-61	New Authority		✓	
1160-62	Balances (excl of EOY PY Bal)		✓	
1160-63	End of PY Balances		✓	
1160-64	Subtotal, outlays		✓	
	Baseline Outlays			
1160-81	New Authority			✓
1160-82	Balances (excl of EOY PY Bal)			✓
1160-83	End of PY Balances			✓
1160-84	Subtotal, outlays			✓
	<b>Advance appropriations, Discretionary</b>			
1170	Advance appropriation	✓		
1171	Advance appropriation (special or trust fund)	✓		
1173	Advance appropriations permanently reduced	✓		
1174	Advance appropriations temporarily reduced	✓		
1180	Advance appropriation, discretionary (total)	✓		
	Discretionary, {BEA Subcategory}			
1180-40	Advance appropriation [Text]		✓	
1180-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
	Policy Outlays			
1180-61	New Authority		✓	
1180-62	Balances (excl of EOY PY Bal)		✓	
1180-63	End of PY Balances		✓	
1180-64	Subtotal, outlays		✓	
	Baseline Outlays			
1180-81	New Authority			✓
1180-82	Balances (excl of EOY PY Bal)			✓
1180-83	End of PY Balances			✓
1180-84	Subtotal, outlays			✓

+Updated line

Schedule X Line Numbers Including Schedule A, S, and P Lines

New Line #	Line Description	Schedule		
		P	A	S
<b>Budgetary resources (cont.)</b>				
<b>Appropriations, Mandatory</b>				
1200	Appropriation	✓		
1201	Appropriation (special or trust fund)	✓		
1203	Appropriation (previously unavailable)	✓		
1204	Reappropriation	✓		
1220	Appropriations transferred to other accounts	✓		
1221	Appropriations transferred from other accounts	✓		
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	✓		
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	✓		
1235	Appropriations precluded from obligation	✓		
1236	Appropriations applied to repay debt	✓		
1237	Deficiency appropriation	✓		
1238	Appropriations applied to liquidate contract authority	✓		
1239	Appropriations substituted for borrowing authority	✓		
1260	<b>Appropriations, mandatory (total)</b>	✓		
Mandatory, {BEA Subcategory}				
1260-40	Appropriation [Text]		✓	
1260-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
Policy Outlays				
1260-61	New Authority		✓	
1260-62	Balances (excl of EOY PY Bal)		✓	
1260-63	End of PY Balances		✓	
1260-64	Subtotal, outlays		✓	
Baseline Outlays				
1260-81	New Authority			✓
1260-82	Balances (excl of EOY PY Bal)			✓
1260-83	End of PY Balances			✓
1260-84	Subtotal, outlays			✓
<b>Advance appropriations, mandatory</b>				
1270	Advance appropriation	✓		
1271	Advance appropriation (special or trust fund)	✓		
1272	Advance appropriations permanently reduced	✓		
1273	Advance appropriations temporarily reduced	✓		
1280	<b>Advance appropriation, mandatory (total)</b>	✓		
Mandatory, {BEA Subcategory}				
1280-40	Advance appropriation [Text]		✓	
1280-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
Policy Outlays				
1280-61	New Authority		✓	
1280-62	Balances (excl of EOY PY Bal)		✓	
1280-63	End of PY Balances		✓	
1280-64	Subtotal, outlays		✓	
Baseline Outlays				
1280-80	New Authority			✓
1280-81	Balances (excl of EOY PY Bal)			✓
1280-82	End of PY Balances			✓
1280-83	Subtotal, outlays			✓
<b>Borrowing authority, Discretionary</b>				
1300	Borrowing authority	✓		
1320	Borrowing authority permanently reduced	✓		
1340	<b>Borrowing authority, discretionary (total)</b>	✓		

+Updated line

Schedule X Line Numbers Including Schedule A, S, and P Lines

New Line #	Line Description	Schedule		
		P	A	S
<b>Budgetary resources (cont.)</b>				
	Discretionary, {BEA Subcategory}			
1340-40	Authority to borrow [Text]		✓	
1340-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
	Policy Outlays			
1340-61	New Authority		✓	
1340-62	Balances (excl of EOY PY Bal)		✓	
1340-63	End of PY Balances		✓	
1340-64	Subtotal, outlays		✓	
	Baseline Outlays			
1340-81	New Authority			✓
1340-82	Balances (excl of EOY PY Bal)			✓
1340-83	End of PY Balances			✓
1340-84	Subtotal, outlays			✓
<b>Borrowing authority, Mandatory</b>				
1400	<b>Borrowing authority</b>	✓		
1420	Borrowing authority permanently reduced	✓		
1421	Borrowing authority applied to repay debt	✓		
1440	<b>Borrowing authority, mandatory (total)</b>	✓		
	Mandatory, {BEA Subcategory}			
1440-40	Authority to borrow [Text]		✓	
1440-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
	Policy Outlays			
1440-61	New Authority		✓	
1440-62	Balances (excl of EOY PY Bal)		✓	
1440-63	End of PY Balances		✓	
1440-64	Subtotal, outlays		✓	
	Baseline Outlays			
1440-81	New Authority			✓
1440-82	Balances (excl of EOY PY Bal)			✓
1440-83	End of PY Balances			✓
1440-84	Subtotal, outlays			✓
<b>Contract authority, Discretionary</b>				
1500	Contract authority	✓		
1510	Contract authority transferred to other accounts	✓		
1511	Contract authority transferred from other accounts	✓		
1520	Contract authority and/or unobligated balance of contract authority permanently reduced	✓		
1522	Contract authority precluded from obligation (limitation on obligations)	✓		
1540	<b>Contract authority, discretionary (total)</b>	✓		
	Discretionary, {BEA Subcategory}			
1540-40	Contract authority [Text]		✓	
1540-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
	Policy Outlays			
1540-61	New Authority		✓	
1540-62	Balances (excl of EOY PY Bal)		✓	
1540-63	End of PY Balances		✓	
1540-64	Subtotal, outlays		✓	
	Baseline Outlays			
1540-81	New Authority			✓
1540-82	Balances (excl of EOY PY Bal)			✓
1540-83	End of PY Balances			✓
1540-84	Subtotal, outlays			✓



Schedule X Line Numbers Including Schedule A, S, and P Lines

New Line #	Line Description	Schedule		
		P	A	S
<b>Budgetary resources (cont.)</b>				
<b>Contract authority, Mandatory</b>				
1600	Contract authority	✓		
1610	Contract authority transferred to other accounts	✓		
1611	Contract authority transferred from other accounts	✓		
1620	Contract authority and/or unobligated balance of contract authority permanently reduced	✓		
1622	Contract authority precluded from obligation (limitation on obligations)	✓		
1640	<b>Contract authority, mandatory (total)</b>	✓		
Mandatory, {BEA Subcategory}				
1640-40	Contract authority [Text]		✓	
1640-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
Policy Outlays				
1640-61	New Authority		✓	
1640-62	Balances (excl of EOY PY Bal)		✓	
1640-63	End of PY Balances		✓	
1640-64	Subtotal, outlays		✓	
Baseline Outlays				
1640-81	New Authority			✓
1640-82	Balances (excl of EOY PY Bal)			✓
1640-83	End of PY Balances			✓
1640-84	Subtotal, outlays			✓
<b>Spending authority from offsetting collections, discretionary</b>				
1700	Collected	✓		
1701	Change in uncollected payments, Federal sources	✓		
1702	Offsetting collections (previously unavailable)	✓		
1710	Spending authority from offsetting collections transferred to other accounts	✓		
1711	Spending authority from offsetting collections transferred from other accounts	✓		
1720	Capital transfer of spending authority from offsetting collections to general fund	✓		
1722	Spending authority from offsetting collections permanently reduced	✓		
1723	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	✓		
1725	Spending authority from offsetting collections precluded from obligation (limitation on obligations)	✓		
1726	Spending authority from offsetting collections applied to repay debt	✓		
1727	Spending authority from offsetting collections applied to liquidate contract authority	✓		
1728	Spending authority from offsetting collections substituted for borrowing authority	✓		
1750	<b>Spending auth from offsetting collections, disc (total)</b>	✓		
Discretionary, {BEA Subcategory}				
1750-40	Spending authority from offsetting collections [Text]		✓	
1750-50	Baseline Program [Text]			✓
Policy Outlays				
1750-61	New Authority		✓	
1750-62	Balances (excl of EOY PY Bal)		✓	
1750-63	End of PY Balances		✓	
1750-64	Subtotal, outlays		✓	

Schedule X Line Numbers Including Schedule A, S, and P Lines

New Line #	Line Description	Schedule		
		P	A	S
<b>Budgetary resources (cont.)</b>				
	Baseline Outlays			
1750-81	New Authority			✓
1750-82	Balances (excl of EOY PY Bal)			✓
1750-83	End of PY Balances			✓
1750-84	Subtotal, outlays			✓
<b>Spending authority from offsetting collections, mandatory</b>				
1800	Collected	✓		
1801	Change in uncollected payments, Federal sources	✓		
1802	Offsetting collections (previously unavailable)	✓		
1810	Spending authority from offsetting collections transferred to other accounts	✓		
1811	Spending authority from offsetting collections transferred from other accounts	✓		
1820	Capital transfer of spending authority from offsetting collections to general fund	✓		
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	✓		
1824	Spending authority from offsetting collections precluded from obligation (limitation on obligations)	✓		
1825	Spending authority from offsetting collections applied to repay debt	✓		
1826	Spending authority from offsetting collections applied to liquidate contract authority	✓		
1827	Spending authority from offsetting collections substituted for borrowing authority	✓		
1850	Spending auth from offsetting collections, mand (total)	✓		
Mandatory, {BEA Subcategory}				
1850-40	Spending authority from offsetting collections [Text]		✓	
1850-50	Baseline Program [Text]			✓
Policy Outlays				
1850-61	New Authority		✓	
1850-62	Balances (excl of EOY PY Bal)		✓	
1850-63	End of PY Balances		✓	
1850-64	Subtotal, outlays		✓	
Baseline Outlays				
1850-81	New Authority			✓
1850-82	Balances (excl of EOY PY Bal)			✓
1850-83	End of PY Balances			✓
1850-84	Subtotal, outlays			✓
1900	Budget authority (total)	✓		
1901	Adjustment for new budget authority used to liquidate deficiencies	✓		
1930	Total budgetary resources available	✓		
<b>Memorandum (non-add) entries</b>				
1940	Unobligated balance expiring	✓		
1941	Unexpired unobligated balance carried forward, end of year	✓		
<b>Special and non-revolving trust funds</b>				
1950	Other balances withdrawn	✓		
1951	Unobligated balance expiring	✓		
1952	Expired unobligated balance carried forward, start of year	✓		
1953	Expired unobligated balance carried forward, end of year	✓		
1954	Unobligated balance canceling	✓		

+Updated line

Schedule X Line Numbers Including Schedule A, S, and P Lines

New Line #	Line Description	Schedule		
		P	A	S
<b>Limitations</b>				
1963	Limitations: Not result of G-R-H [Text]			
	Mandatory, {BEA Subcategory}			
1963-40	Limitation [Text]		✓	
1963-50	Baseline Pay/Non-Pay			✓
	Policy Outlays			
1963-61	New Authority		✓	
1963-62	Balances (excl of EOY PY Bal)		✓	
1963-63	End of PY Balances		✓	
1963-64	Subtotal, outlays		✓	
	Baseline Outlays			
1963-81	New Authority			✓
1963-82	Balances (excl of EOY PY Bal)			✓
1963-83	End of PY Balances			✓
1963-84	Subtotal, outlays			✓
1966	Limitations: Not result of G-R-H [Text]			
	Discretionary, {BEA Subcategory}			
1966-40	Limitation [Text]		✓	
1966-50	Baseline Pay/Non-Pay			✓
	Policy Outlays			
1966-61	New Authority		✓	
1966-62	Balances (excl of EOY PY Bal)		✓	
1966-63	End of PY Balances		✓	
1966-64	Subtotal, outlays		✓	
	Baseline Outlays			
1966-81	New Authority			✓
1966-82	Balances (excl of EOY PY Bal)			✓
1966-83	End of PY Balances			✓
1966-84	Subtotal, outlays			✓
<b>Change in obligated balance</b>				
<b>Unpaid obligations</b>				
3000	Unpaid obligations, brought forward, Oct 1	✓		
3001	Adjustments to unpaid obligations, brought forward, Oct 1	✓		
3010	Obligations incurred, unexpired accounts	✓		
3011	Obligations incurred, expired accounts	✓		
3020	Outlays (gross)	✓		
3030	Unpaid obligations transferred to other accounts	✓		
3031	Unpaid obligations transferred from other accounts	✓		
3040	Recoveries of prior year unpaid obligations, unexpired accounts	✓		
3041	Recoveries of prior year unpaid obligations, expired accounts	✓		
3050	Unpaid obligations, end of year	✓		
<b>Uncollected payments</b>				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	✓		
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	✓		
3070	Change in uncollected pymts, Fed sources, unexpired	✓		
3071	Change in uncollected pymts, Fed sources, expired	✓		
3080	Uncollected pymts, Fed sources transferred to other accounts	✓		
3081	Uncollected pymts from Fed sources transferred from other accounts	✓		
3090	Uncollected pymts, Fed sources, end of year	✓		
<b>Memorandum (non-add) entries</b>				
3100	Obligated balance, start of year (+ or -)	✓		+
3200	Obligated balance, end of year (+ or -)	✓		+

+Updated line

## Schedule X Line Numbers Including Schedule A, S, and P Lines

New Line #	Line Description	Schedule		
		P	A	S
	<b>Budget authority and outlays, net</b>			
	<b>Discretionary</b>			
4000	Budget authority, gross	✓		
	Outlays, gross			
4010	Outlays from new discretionary authority	✓		
4011	Outlays from discretionary balances	✓		
4020	Outlays, gross (total)	✓		
	<b>Offsets against gross budget authority and outlays</b>			
	<b>Offsetting collections (collected) from</b>			
4030	Federal sources	✓		
	Discretionary, {BEA Subcategory}			
4030-41	Policy Program [Text]		✓	
4030-71	Baseline Program [Text]			✓
4031	Interest on Federal securities	✓		
	Discretionary, {BEA Subcategory}			
4031-41	Policy Program [Text]		✓	
4031-71	Baseline Program [Text]			✓
4033	Non-Federal sources	✓		
	Discretionary, {BEA Subcategory}			
4033-41	Policy Program [Text]		✓	
4033-71	Baseline Program [Text]			✓
4034	Offsetting governmental collections	✓		
	Discretionary, {BEA Subcategory}			
4034-41	Policy Program [Text]		✓	
4034-71	Baseline Program [Text]			✓
4040	Offsets against gross budget authority and outlays (total)	✓		
	<b>Additional offsets against gross budget authority only</b>			
4050	Change in uncollected pymts, Fed sources, unexpired	✓		
	Discretionary, {BEA Subcategory}			
4050-41	Policy Program [Text]		✓	
4050-71	Baseline Program [Text]			✓
4052	Offsetting collections credited to expired accounts	✓		
	Discretionary, {BEA Subcategory}			
4052-41	Policy Program [Text]		✓	
4052-71	Baseline Program [Text]			✓
4060	Additional offsets against budget authority only (total)	✓		
4070	Budget authority, net (discretionary)	✓		
4080	Outlays, net (discretionary)	✓		
	<b>Mandatory</b>			
4090	Budget authority, gross	✓		
	Outlays, gross			
4100	Outlays from new mandatory authority	✓		
4101	Outlays from mandatory balances	✓		
4110	Outlays, gross (total)	✓		

Schedule X Line Numbers Including Schedule A, S, and P Lines

New Line #	Line Description	Schedule		
		P	A	S
	<b>Budget authority and outlays, net (cont.)</b>			
	<b>Offsets against gross budget authority and outlays</b>			
	<b>Offsetting collections (collected) from</b>			
4120	Federal sources	✓		
	Mandatory, {BEA Subcategory}			
4120-41	Policy Program [Text]		✓	
4120-71	Baseline Program [Text]			✓
4121	Interest on Federal securities	✓		
	Mandatory, {BEA Subcategory}			
4121-41	Policy Program [Text]		✓	
4121-71	Baseline Program [Text]			✓
4122	Interest on uninvested funds	✓		
	Mandatory, {BEA Subcategory}			
4122-41	Policy Program [Text]		✓	
4122-71	Baseline Program [Text]			✓
4123	Non-Federal sources	✓		
	Mandatory, {BEA Subcategory}			
4123-41	Policy Program [Text]		✓	
4123-71	Baseline Program [Text]			✓
4124	Offsetting governmental collections	✓		
	Mandatory, {BEA Subcategory}			
4124-41	Policy Program [Text]		✓	
4124-71	Baseline Program [Text]			✓
4130	Offsets against gross budget authority and outlays (total)	✓		
	<b>Additional offsets against gross budget authority only</b>			
4140	Change in uncollected pymts, Fed sources, unexpired	✓		
	Mandatory, {BEA Subcategory}			
4140-41	Policy Program [Text]		✓	
4140-71	Baseline Program [Text]			✓
4142	Offsetting collections credited to expired accounts	✓		
	Mandatory, {BEA Subcategory}			
4142-41	Policy Program [Text]		✓	
4142-71	Baseline Program [Text]			✓
4150	Additional offsets against budget authority only (total)	✓		
4160	Budget authority, net (mandatory)	✓		
4170	Outlays, net (mandatory)	✓		
4180	Budget authority, net (total)	✓		
4190	Outlays, net (total)	✓		

Schedule X Line Numbers Including Schedule A, S, and P Lines

New Line #	Line Description	Schedule		
		P	A	S
	<b>Memorandum (non-add) entries</b>			
5000	Total investments, SOY: Federal securities: Par value	✓		
5001	Total investments, EOY: Federal securities: Par value	✓		
5010	Total investments, SOY: non-Federal securities: Market value	✓		
5011	Total investments, EOY: non-Federal securities: Market value	✓		
5050	Unobligated balance, SOY: Contract authority	✓		
5051	Unobligated balance, EOY: Contract authority	✓		
5052	Obligated balance, SOY: Contract authority	✓		
5053	Obligated balance, EOY: Contract authority	✓		
5054	Fund balance in excess of liquidating requirements, SOY: Contract authority	✓		
5055	Fund balance in excess of liquidating requirements, EOY: Contract authority	✓		
5061	Limitation on obligations (Transportation Trust Funds)	✓		
5080	Outstanding debt, SOY: Repayable advances (-)	✓		+
5081	Outstanding debt, EOY: Repayable advances (-)	✓		+
5082	Borrowing: Repayable advances	✓		+
5090	Unavailable balance, start of year: Offsetting collections	✓		
5091	Unavailable balance, end of year: Offsetting collections	✓		
5100	Discretionary mandated transfer to other accounts	✓		
5101	Discretionary mandated transfer from other accounts	✓		
5150	Number of beneficiaries (in thousands) - Adj. Baseline			✓
	<b>Unfunded deficiencies</b>			
7000	Unfunded deficiency, start of year	✓		
	<b>Change in deficiency during the year</b>			
7010	New deficiency	✓		
7011	Deficiency appropriation	✓		+
7012	New budget authority used to liquidate deficiencies	✓		+
7020	Unfunded deficiency, end of year	✓		

+Updated line