

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Table of Contents*Overview*

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

Detailed Guidance on the Program and Financing Schedules

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

Special Requirements

- 82.8 How do I present enacted rescissions and reductions of budget authority?
 82.9 How do I present rescission proposals?
 82.10 How do I present supplemental appropriations requests and items proposed for later transmittal?
 82.11 How do I present transfers of resources?
 82.12 How do I present transfers in the estimates?
 82.13 How do I present merged accounts and consolidated schedules?
 82.14 How do I present annual limitations on trust or revolving funds?
 82.15 How should I treat allocation accounts?
 82.16 How do I present credit financing accounts?
 82.17 What actuals in the P&F are imported from the actuals I reported to Treasury?
 82.18 Do the actuals I report in the P&F need to tie to the actuals I reported to Treasury?
 82.19 What do I do if I do not agree with the PY amount on line P 9000 "Outlays (net)?"
 82.20 What do I do if I do not agree with other PY amounts imported from Treasury?

- Ex-82A Program and Financing (MAX Schedule P)
 Ex-82B Automatic Generation of MAX Schedule P Data

Summary of Changes

Requires you to distinguish general fund amounts from special fund amounts for selected lines (sections 82.3 and 82.4).

Reflects new treatment of contingent emergency funding (section 82.3).

Restructures the presentation of unpaid obligations (section 82.4).

Substitutes the term "uncollected customer payments from Federal sources" for "Receivables and unpaid, unfilled orders from Federal sources" (section 82.4).

Clarifies requirements related to PY amounts in schedule P (sections 82.17 - 82.20).

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

This Appendix schedule presents information on agency programs, the allocation of budgetary resources by activity, the status of those resources, and spending patterns. It is used to:

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

The schedule covers PY through BY, except Defense agencies must also report on BY+1 in the years they are required to submit a biennial budget request. MAX generates schedule P from data that you enter:

- Directly into schedule P;
- Into schedule A; and
- Into Treasury systems for preparation of the Treasury Annual Report.

The MAX system automatically generates totals and subtotals, start of year balances, and selected other entries, including net outlays for the past year (see exhibit 82B). In some cases, you can override the generated amounts; in others, the amounts are protected. Section 79 describes the MAX budget system, and the MAX A-11 User's Guide provides detailed information on the system.

The P&F consists of the following parts:

- Obligations by program activity (section 82.2).
- Budgetary resources available for obligation (section 82.3).
- New budget authority (gross), detail (section 82.3).
- Change in unpaid obligations (section 82.4).
- Outlays (gross), detail (section 82.5).
- Offsets to gross budget authority and outlays (section 82.6).
- Net budget authority and outlays (section 82.6).
- Memorandum (non-add) entries (section 82.7).

Sections 82.2 through 82.7 provide detailed instructions for completing these parts of the P&F.

82.2 How do I report obligations?

The P&F shows the activities or projects financed by the account and the amount of budgetary resources required to finance these activities and projects. It presents the new obligations incurred or estimated to be incurred for each activity.

(a) *Selecting program activities.*

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

- Clearly indicate the services to be performed or the programs to be conducted;
- Distinguish investment, developmental, grant and subsidy, and operating programs;
- Distinguish direct obligations from reimbursable programs;
- Have adequate accounting support; and
- Relate to administrative control and operation of the agency.

Obtain approval for any changes in activity structure with OMB prior to your initial submission.

(b) *Allocating expenses to activities.*

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

Do not report adjustments to obligations in expired accounts in this part of the P&F. Report them under changes in unpaid obligations, on line 7340 of (see section 82.4). For the regular budget schedules (transmittal code 0), you must report all obligations as positive amounts.

(c) *Reimbursable programs.*

If your account includes reimbursable obligations (see section 20.5), show the obligations financed by reimbursements separately from direct obligations. Use the side headings "Direct program" and "Reimbursable program" (illustrated in exhibit 82A) to distinguish between the different types of obligations. List activities under each side heading if the amounts are significant or add to the understanding of the program. If the same activities are conducted on both a direct and reimbursable basis, you may list the same entries in both sections.

Report all the obligations in non-credit revolving fund accounts as reimbursable; report all the obligations in credit program and liquidating accounts as direct. You must report direct and reimbursable obligations in the P&F and in the object classification schedule on a consistent basis, and the amounts must tie (see section 83).

(d) *Program activity codes.*

Program activity codes are unique to each account and have no relationship to the codes shown in other schedules, except for credit programs (as described below). Use the four-digit line numbering scheme described in the following table to code the activities and subactivities listed in the P&F. Code descriptive side headings only if no activities are listed under the side heading and amounts are reported opposite the side heading.

OBLIGATIONS BY PROGRAM ACTIVITY

Entry	Description
<i>All accounts:</i>	
0xxx	The first digit will always be zero (0).
<i>Noncredit programs:</i>	The line codes are unique to each account and have no relationship to information shown in other schedules.
Direct programs:	
0Xxx	For the second digit, use the values 0 through 8 to identify the activity or subactivity group.
0xXX	For the third and fourth digits, use the values 01 through 89 to identify activity or subactivity detail items. Any number sequence in this range is valid. For subtotals, use the values 91 through 98 as follows: <ul style="list-style-type: none"> • xx91- Single activity or subactivity group subtotal • xx92- Subtotal of two activity or subactivity groups • xx93- Subtotal of three activity or subactivity groups Use the value 00 for running subtotals (i.e., previous subtotal plus additional activity or subactivity group).
Reimbursable programs:	If coding requirements for reimbursable programs create difficulties in developing the account display, consult with OMB.
09xx	The second digit will always be 9.
09XX	For the third digit, use the values 0 through 8; for the fourth digit, use the values 1 through 8 to identify activity or subactivity detail items. For subtotals, use the value 9 for the fourth digit as follows: <ul style="list-style-type: none"> • 0909--Subtotal of activities on lines 0901 through 0908 • 0919--Subtotal of activities on lines 0910 through 0918 • 0929--Subtotal of activities on lines 0920 through 0928 • 0939--Subtotal of activities on lines 0930 through 0938 Use the value 0999 for reporting total reimbursable obligations when both direct and multiple reimbursable activities are reported.
<i>Credit programs:</i>	Use the following standard line coding scheme for credit programs. See sections 85.10 and 85.11 for more information on requirements related to credit financing and liquidating accounts.
Credit program accounts:	
0001	Direct loan subsidy

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Description
0002	Loan guarantee subsidy
0003	Subsidy for modifications of direct loan terms
0004	Subsidy for modifications of loan guarantees
0005	Reestimates of direct loan subsidy
0006	Interest on reestimates of direct loan subsidy
0007	Reestimates of loan guarantees
0008	Interest on reestimates of loan guarantee subsidy
0009	Administrative expenses
Credit financing accounts:	
0001-0009	Obligations for post-1991 direct loan disbursements, default claims, interest supplements to lenders, interest on debt owed to Treasury
0801	Negative subsidies paid to receipt accounts
0802	Downward reestimates paid to receipt accounts
0803	Adjusting payments to liquidating accounts
All accounts:	
1000	Total new obligations. This is the final entry in this part of the P&F. MAX requires this line whenever new obligations are reported and will generate this line from the detail you enter. If this is the only entry you will use for this part, you must manually enter the appropriate amounts into MAX.

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

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

(a) *Budgetary resources available for obligation.*

The P&F tracks the status of budgetary resources available for obligation from the start of the fiscal year to the end of the fiscal year. The resources include unobligated balances carried over from prior years, new budget authority, and adjustments to those amounts (such as transfers of balances to and from other budget accounts and recoveries resulting from downward adjustments of prior year obligations). You deduct new obligations and expiring or withdrawn amounts to arrive at the end-of-year unobligated balances. Do not include expired amounts or amounts unavailable for obligation.

Use the entries in the following table to prepare this section of the P&F. Consult with OMB if you want to modify the standard line titles. MAX will automatically generate the line entries indicated in **boldface**.

MAX needs to distinguish general fund from special fund amounts to generate schedules J and N. If special funds are merged or consolidated within a general fund account, then you must use a line serial number in

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

the range 50-59 for the special fund portion of the account when using the lines indicated with an asterisk (*). Use any other line serial number for the general fund portion of the account.

BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION

Entry	Description
2140 Unobligated balance carried forward, start of year	Unobligated balance of appropriations or other budgetary resources carried forward from the preceding year and available for obligation without new action by Congress. MAX copies CY and BY from the end of year amounts reported on line 2440 for the previous year. Includes uninvested balances and balances invested in U.S. securities (par value), adjusted for unrealized discounts (a negative amount). Includes all unobligated balances (appropriations, authority to borrow, fund balances) at the start of the year, except for unobligated balances of contract authority, which are reported on line 2149. Does not include expired unobligated balances. Also does not include special and trust fund amounts and offsetting collections that are not available for obligation because provisions of law, such as benefit formulas or limitations on obligations (see section 20.4).
2149 Unobligated balance carried forward, start of year: Contract authority	Contract authority is unfunded. After an appropriation is enacted to liquidate the contract authority, don't report the balance as contract authority any longer.
2199 Total unobligated balance carried forward, start of year	Sum of lines 2140 and 2149, when there are entries on both lines.
2200 New budget authority (gross)	The total amount of gross budget authority. Equals the sum of the detailed budget authority entries on lines 4000 through 6990.
2210 Resources available from recoveries of prior year obligations	Amount made available for obligation in no-year and <i>unexpired</i> multiple-year accounts through recoveries (i.e., deobligation or downward adjustments) of obligations incurred in prior years. Exclude recoveries of prior year obligations that are accompanied by reductions in accounts receivables from Federal sources. Equals line 7345, but with opposite sign.
<i>Use line 2210 only for PY-or CY if recoveries have already occurred prior to transmittal of the budget--unless specifically approved in advance by OMB.</i>	<i>Note: Net recoveries of current year obligations against new obligations for the same year without further identification. Report recoveries of prior year obligations in expired annual and multiple-year accounts on line 7340.</i>
2221 Unobligated balance transferred to other accounts (-) [xx-xxxx]*	Amount of unobligated balance transferred to other accounts that represents an adjustment to the accounts involved and does not involve an obligation or an outlay (see section 20.4). Use only for transfers of balances of prior year resources when the purpose of the funding has not changed (e.g., transfers of activities under reorganization plans) or transfers of balances resulting from

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Description
	<p>general transfer authority. Show transfers of balances of prior year resources that result from legislation that changes the purpose for which the amounts are available as adjustments to budget authority on line 4100. Generally, transfers to other accounts cannot exceed the unobligated balance at the start of the year.</p>
2222 Unobligated balance transferred from other accounts [xx-xxxx]*	<p>Amount of available unobligated balances transferred from other accounts that represents an adjustment to the accounts involved and do not involve an obligation or an outlay (section 20.4). Use only for transfers of balances of prior year resources when the purpose of the funding has not changed (e.g., transfers of activities under reorganization plans) or transfers of balances resulting from general transfer authority. Show transfers of balances of prior year resources that result from legislation that changes the purpose for which the amounts are available as adjustments to budget authority on line 4200.</p> <p><i>Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).</i></p>
2240 Capital transfer to general fund (-)*	<p>Amount of balances deposited to Treasury capital transfer receipt accounts, such as "Earnings of Government-owned enterprises," or "Repayments of capital investment, Government-owned enterprises." Don't include interest payments or capital transfers of offsetting collections received during the year (see lines 6827 and 6927). For capital transfers of appropriations, contact OMB.</p>
2260 Portion applied to repay debt (-)*	<p>Amount of balances used for repayments of borrowing outstanding. Do not include appropriations or new offsetting collections used to retire outstanding debt (see lines 4047, 6047, 6847, and 6947).</p>
2270 Balance of authority to borrow withdrawn (-)	<p>Use these entries to report withdrawn unobligated balances of indefinite borrowing or contract authority realized in no-year or multiple year accounts through deobligation or downward adjustments of prior year obligations reported on lines 2210 and 7345.</p> <p><i>Note: When new appropriations or spending authority from offsetting collections are used to liquidate obligations initially incurred against authority to borrow, report the amounts on lines 6053, 6853, or 6953, as appropriate.</i></p>
2275 Balance of contract authority withdrawn (-)	
2380 Reduction pursuant to P.L. 99-177 in unobligated balances (discretionary) (-)*	<p>Amount of cancellation of unobligated balances of budgetary resources pursuant to G-R-H. Use only for PY and CY and only in accounts in the national defense function (050).</p>
2385 Reduction pursuant to P.L. 99-177 in unobligated balances	

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Description
(mandatory) (-)*	
2390	Total budgetary resources available for obligation
	Sum of lines 21xx or 2199 through 2385, when there are multiple entries on lines 21xx through 2385.
2395	Total new obligations (-)
	Equals line 1000. Use only if line 1000 is used.
2397	Deficiency
	Amount of obligations (as of the end of the year) that exceed the budgetary resources available for obligation, which are reportable as violations of the Antideficiency Act. Use this entry in the year in which the deficiency is incurred. Also report the deficiency on line 9190 until liquidated.
2398	Unobligated balance expiring or withdrawn (-)*
	Amount available for obligation during the year that ceased to be available for obligation during or at the end of the fiscal year (other than amounts rescinded by law). Include unobligated balances expiring for obligation (even if they have been reappropriated) and unobligated balances returned to unappropriated receipts. Also, include unobligated balances of unexpired amounts written off or withdrawn by administrative action. Do not include cancellation of unobligated balances that expired in prior years. Also, do not use for the withdrawal of indefinite contract authority or borrowing authority when obligated balances are liquidated by offsetting collections (see lines 6849, 6949, 6853, and 6953).
2440	Unobligated balance carried forward, end of year
	Unobligated balance carried forward and available for obligation in the following year. Equals the sum of lines 2390 through 2398. Include uninvested balances and balances invested in U.S. securities (par value), adjusted for unrealized discounts (a negative amount). Include all unobligated balances available for obligation (appropriations, authority to borrow, fund balances) at the end of the year, except for unobligated balances of contract authority, which are reported on line 2449. Do not include expired unobligated balances. Do not include special and trust fund amounts and offsetting collections that are not available for obligation because provisions of law, such as benefit formulas or limitations on obligations (see section 20.4).
2449	Unobligated balance carried forward, end of year: Contract authority
	Contract authority is unfunded. After an appropriation is enacted to liquidate the contract authority, don't report the balance as contract authority any longer.
2499	Total unobligated balance carried forward, end of year
	Sum of lines 2440 and 2449. Use only if there are entries on both lines.

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

The P&F contains very specific information on the new budget authority reported in the account. The entries indicate the basic type of authority (such as appropriations, contract authority, spending authority from offsetting collections) and whether the authority:

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

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

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

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

Mandatory budget authority means budget authority resulting from permanent laws and includes programs the BEA defines as "appropriated entitlements and mandatories." Use the appropriate mandatory entries to report all budget authority that is classified as *mandatory* under the BEA as well as budget authority that is classified as *net interest*. Also use the appropriate mandatory entries to report budget authority associated with credit financing accounts.

Use the entries in the following table to prepare this section of the P&F. Consult with OMB if you want to modify the standard line titles. MAX will automatically generate the line entries indicated in **boldface**.

MAX needs to distinguish general fund from special fund amounts to generate schedules J and N. If special funds are merged or consolidated within a general fund account, then you must use a line serial number in the range 50-59 for the special fund portion of the account when using the lines indicated with an asterisk (*). Use any other line serial number for the general fund portion of the account.

NEW BUDGET AUTHORITY (GROSS), DETAIL

Entry	Discre- tionary	Man- datory	Description
<i>APPROPRIATIONS</i>			
Appropriation (definite)	4000	6000	Amount appropriated or requested to be appropriated from general funds. Include amounts for liquidation of contract

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discretionary	Mandatory	Description
			authority, debt reduction, and deficiency appropriations, when applicable. Do not include emergency appropriations.
Appropriation (indefinite)	4005	6005	Amount appropriated or estimated to be appropriated from general funds. The past year amount will equal the amount certified by appropriation warrants for the year after being reduced by any excess resources returned to the Treasury.
Appropriation (emergency)	4015	n/a	Amount of emergency appropriations enacted or requested. Include amounts that are contingent on the President submitting a budget request to Congress designating the amount as an emergency requirement.
Appropriation (special fund, definite)	4020	6020	Amount appropriated or requested to be appropriated from special fund receipts
Appropriation (special fund, indefinite)	4025	6025	Amount appropriated or estimated to be appropriated from special fund receipts. The past year amount will equal the amount certified by appropriation warrants for the year after being reduced by any excess resources returned to the Treasury.
Appropriation (trust fund, definite)	4026	6026	Amount appropriated or requested to be appropriated from trust fund receipts.
Appropriation (trust fund, indefinite)	4027	6027	Amount appropriated or estimated to be appropriated from trust fund receipts. The past year amount will equal the amount certified by appropriation warrants for the year after being reduced by any excess resources returned to the Treasury.
Appropriation (unavailable balances)	n/a	6028	For special and trust funds with mandatory appropriations that are precluded from obligation by provisions of law (see the description of line 6045), the amount of budget authority that becomes available for obligation from balances of receipts previously unavailable and included in the amounts reported in schedule N (see section 86.7). <i>Use only with OMB approval.</i>
<i>Advance funding:</i>			Advance funding is generally used to finance higher than anticipated costs in benefit programs. <i>Use only in PY and CY and only with OMB approval.</i>
Appropriation available from subsequent year	4028	n/a	Portion of the succeeding year's appropriation made available for obligation as advance funding.
Appropriation available in prior year (-)	4029	n/a	Portion of the appropriation made available for obligation as advance funding in the preceding year.

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discretionary	Mandatory	Description
<i>Rescissions:</i>			
Appropriation rescinded (-)*	4035	6035	Amount of rescission of appropriations. <i>Use only in PY or CY.</i>
Unobligated balance rescinded (-)*	4036	6036	Amount of rescission of unobligated balances of prior year budgetary resources. Use line 4036 for all discretionary rescissions of balances except for rescissions of balances of contract authority, which should be reported on line 4936. Use line 6036 for all mandatory rescissions of balances. When legislation defers existing budget authority (or unobligated balances) from a year in which it was available for obligation to a year in which it was not available for obligation, report the deferred amount as a rescission and show reappropriations in the first year of the extended availability.
Portion precluded from obligation (-)	n/a	6045	For special and trust funds with mandatory appropriations, amount precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations or a benefit formula). This amount is treated as a balance of budgetary resources (see the description of line 6028). MAX will automatically report this amount in schedule N (see section 86.7). <i>Use only with OMB approval.</i>
<i>Adjustments:</i>			<i>Use the following lines only if the appropriations language specifies that the appropriations are for these purposes:</i>
Portion applied to repay debt (-)*	4047	6047	Amount used to repay debt.
Portion applied to liquidate deficiencies (-)	4048	6048	Amount used to eliminate a prior year deficiency.
Portion applied to liquidate contract authority (-)*	4049	6049	Amount used to liquidate contract authority.
Balance of appropriation to liquidate contract authority withdrawn (-)*	4050	n/a	Amount withdrawn or lapsed from appropriations to liquidate contract authority. <i>Use only in PY or CY and only with OMB approval.</i>
Portion substituted for borrowing authority*	n/a	6053	Amount used to liquidate obligations incurred against authority to borrow instead of borrowed amounts.

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discretionary	Mandatory	Description
<i>Reductions pursuant to appropriations acts or G-R-H reductions:</i>			
Reduction pursuant to P.L. xxx-xxx (-)*	4074, 4075, 4076, 4077, 4078, 4079	6075, 6076, 6077, 6078, 6079	Amount of reductions in budget authority (percentage or other) mandated in appropriations law and allocated to affected accounts. OMB will tell you which code to use to identify the appropriate appropriation acts. <i>Use only in PY and CY.</i>
Reduction pursuant to P.L. 99-177 (-)*	4085	6085	Amount of cancellation of appropriations pursuant to the G-R-H law. <i>Use only in PY and CY.</i>
<i>Transfers:</i>			
Transferred to other accounts (-) [xx-xxxx]*	4100	6100	<p>Amount transferred to another account in the same year the authority becomes available for obligation when the transfer does not involve an obligation or an outlay. Use this line to show adjustments in budget authority resulting from:</p> <ul style="list-style-type: none"> • Transfers under reorganization plans; • Transfers authorized by Congress in lieu of appropriations; and • Transfers where the purpose of the funding has changed. <p>Also use for transfers of unobligated balances that result from legislation that changes the purpose for which the balances are available. (Show transfers of balances for which the purpose has not changed or resulting from general transfer authority on line 2221.)</p>
Transferred from other accounts [xx-xxxx]*	4200	6200	<p>Amount transferred from other accounts in the same year the authority becomes available for obligation when the transfer does not involve an obligation or an outlay. Use this line to show adjustments in budget authority resulting from:</p> <ul style="list-style-type: none"> • Transfers under reorganization plans; • Transfers authorized by Congress in lieu of appropriations; and • Transfers where the purpose of the funding has changed. <p>Also use for transfers of unobligated balances that result from legislation that changes the purpose for which the balances are available. (Show transfers of balances for</p>

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discretionary	Mandatory	Description
			which the purpose has not changed or transfers of balances resulting from general transfer authority on line 2222.)
			<i>Identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).</i>
Appropriation (total)	4300	6250	Sum of lines 4000 through 4200 is the discretionary total. Sum of lines 6000 through 6200 is the mandatory total. Use only if there are multiple entries on these lines.
AUTHORITY TO BORROW			
Authority to borrow (definite)	4700	6710	Amount authorized or requested to be authorized to be expended from moneys derived from borrowing from the Treasury or from investors other than Treasury. To the extent that indefinite borrowing authority is used to cover obligations, report authority to borrow for all such obligations even though subsequent appropriations or offsetting collections will ultimately be used to liquidate the obligations.
Authority to borrow (indefinite)	4705	6715	
Authority to borrow (indefinite) (12 U.S.C. 2281-96)	n/a	6716	Amount of authority to borrow for direct loan obligations from the Federal Financing Bank. <i>Use only for liquidating accounts.</i>
Authority to borrow rescinded (-)	4735	6735	Amount of rescissions of authority to borrow. Report rescissions of unobligated balances of authority to borrow on line 4036 (discretionary) or line 6036 (mandatory). <i>Use only in PY or CY.</i>
Reduction pursuant to P.L. 99-177 (-)	4785	6785	Amount of cancellation of authority to borrow pursuant to the G-R-H law. <i>Use only in PY and CY.</i>
Authority to borrow (total)	4790	6790	Sum of lines 4700 through 4785 is the discretionary total. Sum of lines 6710 through 6785 is the mandatory total. Use only if there are multiple entries on these lines.
CONTRACT AUTHORITY			
Contract authority (definite)	4900	6610	Amount of new authority to incur obligations in advance of collections or an appropriation for liquidation.
Contract authority (indefinite)	4905	6615	
Contract authority rescinded (-)	4935	6635	Amount of rescissions of contract authority. <i>Use only in PY or CY.</i>
Unobligated balance rescinded (-)	4936	n/a	

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discretionary	Mandatory	Description
Portion precluded from obligation (limitation on obligations) (-)	4945	n/a	Amount of contract authority precluded from obligation in a fiscal year by a limitation on obligations. <i>Use only with OMB approval.</i>
Reduction pursuant to P.L. xxx-xxx (-)	4975, 4976, 4977, 4978, 4979	n/a	Amount of reductions in budget authority (percentage or other) mandated in appropriations law and allocated to affected accounts. OMB will tell you which code to use to identify the appropriate appropriation acts. <i>Use only in PY and CY.</i>
Reduction pursuant to P.L. 99-177 (-)	4985	6685	Amount of cancellation of contract authority pursuant to the G-R-H law. <i>Use only in PY and CY.</i>
Transferred to other accounts (-) [xx-xxxx]	n/a	6661	Amount of contract authority transferred to other accounts.
Transferred from other accounts (+) [xx-xxxx]	n/a	6662	Amount of contract authority transferred from other accounts.
<i>Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).</i>			
Contract authority (total)	4990	6690	Sum of lines 4900 through 4985 is the discretionary total. Sum of lines 6610 through 6685 is the mandatory total. Use only if there are multiple entries on these lines.
REAPPROPRIATIONS			
Reappropriation (definite)	5000	6300	Amount of new budget authority resulting from legislation that extends the period of availability of general funds that have expired or would otherwise expire. Such extensions of availability are counted as new budget authority in the first year of the extended availability (see section 20.4).
Reappropriation (indefinite)	5005	6305	
Reappropriation rescinded (-)	5035	6335	Amount of rescissions of reappropriations. Report rescissions of unobligated balances on line 4036 (discretionary) or line 6036 (mandatory). <i>Use only in PY and CY.</i>
Reduction pursuant to P.L. 99-177 (-)	5085	6385	Amount of cancellation of reappropriations pursuant to the G-R-H law. <i>Use only in PY and CY.</i>
Reappropriation (total)	5300	6390	Sum of lines 5000 through 5085 is the discretionary total. Sum of lines 6300 through 6385 is the discretionary total. Use only if there are multiple entries on these lines.

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discre- tionary	Man- datory	Description
<i>ADVANCE APPROPRIATIONS</i>			
Advance appropriation (definite)	5500	6500	Appropriation that becomes available for obligation one fiscal year or more beyond the fiscal year for which the legislation is enacted. Report amount in the year in which it first becomes available for obligation.
Advance appropriation (indefinite)	5505	6505	
Advance appropriation (trust fund, definite)	5526	6526	
Advance appropriation rescinded (-)	5535	6535	Amount of rescissions of advance appropriations. Report rescissions of unobligated balances on line 4036 (discretionary) or line 6036 (mandatory). <i>Use only in PY and CY.</i>
Reduction pursuant to P.L. xxx-xxx (-)	5575, 5576, 5577, 5578, 5579	n/a	Amount of reductions in budget authority (percentage or other) mandated in appropriations law and allocated to affected accounts. OMB will tell you which code to use to identify the appropriate appropriation acts. <i>Use only in PY and CY.</i>
Reduction pursuant to P.L. 99-177 (-)	5585	6585	Amount of cancellation of advance appropriations pursuant to the G-R-H law. <i>Use only in PY and CY.</i>
Advance appropriation (total)	5590	6590	Sum of lines 5500 through 5585 is the discretionary total. Sum of lines 6500 through 6585 is the mandatory total. Use only if there are multiple entries on these lines.
<i>MANDATORY PROCEEDS OF LOAN ASSET SALES WITH RECOURSE</i>			
Proceeds from loan asset sales with recourse	n/a	6400	Amount of new budget authority resulting from the sale of financial assets with recourse (see section 20.4).
Portion applied to repay debt (-)	n/a	6447	Amount used to repay debt.
Proceeds of loan asset sales with recourse (total mandatory)	n/a	6490	Sum of lines 6400 and 6447. Use only if there are entries on both of these lines.
<i>SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS</i>			As a general rule, you classify spending authority from offsetting collections as discretionary for accounts classified as discretionary by the BEA and as mandatory for accounts classified as mandatory under the BEA.

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discre- tionary	Man- datory	Description
Offsetting collections (cash)	6800	6900	Amount of offsetting collections (cash) credited to the account and refunds that pertain to obligations recorded in prior fiscal years.
Change in uncollected customer payments from Federal sources	6810	6910	Difference between lines 7295 and 7495. Report increases in the amount of accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources from the start of year to the end of year as positive entries; report decreases as negative entries. The total amounts reported on these lines will equal the difference between 7295 and 7495.
Adjustments to uncollected customer payments from Federal sources	6815	6915	Net amount of upward (-) or downward adjustments (+) to accounts receivable and unpaid, unfilled orders from Federal sources resulting from adjustments to obligations incurred in prior years. <i>Use only with OMB approval.</i>
From offsetting collections (unavailable balances)	6826	6926	For accounts with limitations on the use of offsetting collections, the amount of budget authority that becomes available for obligation from unavailable balances of offsetting collections reflected in the schedule on unavailable collections (see section 86.7).
<i>Adjustments:</i>			
Capital transfer to general fund (-)*	6827	6927	Amount of offsetting collections deposited to Treasury receipt accounts for "Earnings of Government-owned enterprises," or "Repayments of capital investment, Government-owned enterprises." Do not include interest payments. <i>Use only for revolving funds.</i>
Portion applied to liquidate deficiencies (-)	6833	6933	Amount of offsetting collections used to cover deficiencies incurred in a prior year.
Portion precluded from obligation (limitation on obligations) (-)	6845	6945	Amount of offsetting collections credited to the account that are not available for obligation because of limitations on program level in appropriations acts.
Portion applied to repay debt (-)	6847	6947	Amount of offsetting collections used for repayments of outstanding borrowing.
Portion applied to liquidate contract authority (-)	6849	6949	Amount of offsetting collections used to liquidate contract authority.
Portion substituted for borrowing authority (-)	6853	6953	Amount of offsetting collections used to liquidate obligations initially incurred against authority to borrow when the borrowing is not exercised.

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discre- tionary	Man- datory	Description
Portion credited to expired accounts (-)	6854	6954	Amount of offsetting collections (cash) and refunds that pertain to an account that has expired but is not yet canceled (see section 20.10).
Portion of change in uncollected customer payments from Federal sources in expired accounts	6855	6955	Amount of change in accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources that pertain to an account that has expired but is not yet canceled.
			Report increases from the start of the year to the end of year as negative entries; report decreases as positive entries.

Transfers:

Transferred to other accounts (-) [xx-xxxx]	6861	6961	Amount transferred to another account in the same year the authority becomes available for obligation when the transfer is treated as an adjustment in budget authority to the accounts and does not involve an obligation or outlay (see the description of line 4100 for more information). Transfers of balances should be reported on lines 2221 or 7331, as appropriate. Although the spending authority is transferred to another account, the offsetting collection will be credited to the account that initially received the collection on line 88xx.
Transferred from other accounts [xx-xxxx]	6862	6962	Amount transferred from other accounts in the same year the authority becomes available for obligation when the transfer is treated as an adjustment in budget authority to the accounts and does not involve an obligation or outlay (see the description of line 4200 for more information). Transfers of balances should be reported on lines 2222 or 7332, as appropriate. Although the spending authority is transferred from another account, the offsetting collection will be credited to the account that initially received the collection on line 88xx.

Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).

Reductions pursuant to appropriations acts or G-R-H reductions:

Reduction pursuant to P.L. xxx-xxx (-)	6875, 6876, 6877, 6878, 6879	6975, 6976, 6977, 6978, 6979	Use these lines for reductions mandated in appropriations law (percentage or other) allocated to affected accounts. OMB will tell you which code to use to identify the appropriation act mandating the reduction.
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SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discretionary	Mandatory	Description
Reduction pursuant to P.L. 99-177 (-)	6885	6985	Amount of cancellation of spending authority from offsetting collections pursuant to the G-R-H law. <i>Use only in PY and CY.</i>
Spending authority from offsetting collections (total)	6890	6990	Sum of lines 6800 through 6885 is the discretionary total. Sum of lines 6900 through 6995 is the mandatory total. Use if there are multiple entries on these lines.
Total new budget authority (gross)	7000	7000	Sum of combined total of mandatory and discretionary budget authority when more than one type is used.

(c) *Financing obligations and adjustments.*

As a general rule, if unobligated balances from prior years and new budget authority are commingled in an account, charge new obligations against unobligated balances brought forward before budget authority. Similarly, charge capital transfers, redemption of debt, and liquidating of contract authority against unobligated balances before adjusting new budget authority.

82.4 How do I report obligated balances?

The P&F includes a section that bridges between start and end of year obligated balances. Report the start of year obligated balance in terms of unpaid obligations and uncollected payments from Federal sources. New obligations are added to the start of year balances, and gross outlays are deducted. Adjustments, such as transfers of obligated balances and the change in uncollected customer payments from Federal sources, are added or subtracted, as appropriate, to determine the obligated balance at the end of the year. In addition to reporting transactions in unexpired accounts, you reflect outlays from and adjustments in expired (but not canceled) accounts.

Use the entries in the following table to prepare this section of the P&F. Consult with OMB if you want to modify the standard line titles. MAX will automatically generate the line entries indicated in **boldface**.

MAX needs to distinguish general fund from special fund amounts to generate schedules J and N. If special funds are merged or consolidated within a general fund account, then you must use a line serial number in the range 50-59 for the special fund portion of the account when using the lines indicated with an asterisk (*). Use any other line serial number for the general fund portion of the account.

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

CHANGE IN UNPAID OBLIGATIONS

Entry	Description
7240 Unpaid obligations, start of year	Amount of accounts payable plus undelivered orders at the start of the year.
7295 Uncollected customer payments from Federal sources, start of year (-)	Amount of: <ul style="list-style-type: none"><li data-bbox="735 478 1263 537">• Receivables from Federal sources (i.e., earned reimbursements); and<li data-bbox="735 546 1398 638">• Unfilled customer orders from Federal sources without advance at the start of the year (i.e., orders that have been recorded as budgetary resources for which payment has

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Description
	<p>not been received and for which offsetting collections will be credited to the account when payment is received; see section 20.4).</p> <p>Exclude:</p> <ul style="list-style-type: none"> • Accounts receivable; and • Orders from Non-Federal sources, unless specifically authorized by law.
7299 Obligated balance, start of year	<p>Amount of:</p> <ul style="list-style-type: none"> • Unpaid obligations reported on line 7240 (i.e., accounts payable plus undelivered orders); minus • Uncollected customer payments reported on line 7295 (i.e., minus both <i>accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources</i>). <p>Include:</p> <ul style="list-style-type: none"> • Uninvested balances; • Balances invested in U.S. securities (par value), adjusted for unrealized discounts (a negative amount); and • Amounts obligated against contract authority.
7310 Total new obligations	Equals line 1000.
7320 Total outlays (gross) (-)	Total disbursements made by the account. This must equal the total gross outlays reported in MAX schedule A.
7331 Obligated balance transferred to other accounts (-) [xx-xxxx]*	Amount of unpaid obligations transferred to other accounts.
7332 Obligated balance transferred from other accounts (+) [xx-xxxx]*	<p>Amount of unpaid obligations transferred from other accounts.</p> <p><i>Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).</i></p>
7340 Adjustments in expired accounts (net)*	<p>Net amount of upward (+) or downward adjustments (-) in obligations in accounts that <i>expired</i> prior to the beginning of the fiscal year.</p> <p><i>Use only for PY, unless specifically approved by OMB.</i></p>
7345 Recoveries of prior year obligations (-)	Amount made available for obligation in no-year and <i>unexpired</i> multiple-year accounts through recoveries (i.e., deobligation or downward adjustments) of obligations incurred in prior years. Exclude recoveries of prior year obligations that are accompanied by reductions in accounts receivables from Federal sources. Equals line 2210, but with opposite sign.
7400 Change in uncollected customer payments from Federal sources	Equals the difference between amounts on lines 7295 and 7495. It also equals the sum of the amounts on lines 6810 and

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Description
	6910, but with the opposite sign. (For this entry, you show increases in uncollected orders as negative amounts and decreases as positive amounts.)
7440 Unpaid obligations, end of year	Accounts payable plus undelivered orders at the end of the year.
7495 Uncollected customer payments from Federal sources, end of year (-)	<p>Amount of:</p> <ul style="list-style-type: none"> • Receivables from Federal sources (i.e., earned reimbursements); and • Unfilled customer orders from Federal sources without advance at the end of the year (i.e., orders that have been recorded as budgetary resources for which payment has not been received and for which offsetting collections will be credited to the account when payment is received; see section 20.4). <p>Exclude:</p> <ul style="list-style-type: none"> • Accounts receivable; and • Orders from Non-Federal sources, unless specifically authorized by law.
7499 Obligated balance, end of year	<p>Amount of:</p> <ul style="list-style-type: none"> • Unpaid obligations reported on line 7440 (i.e., the sum of accounts payable plus undelivered orders); minus • Uncollected customer payments reported on line 7495 (i.e., minus both <i>accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources</i>). <p>Include:</p> <ul style="list-style-type: none"> • Uninvested balances; • Balances invested in U.S. securities (par value), adjusted for unrealized discounts (a negative amount); and • Amounts obligated against contract authority.
<i>Memorandum entries:</i>	
	Contract authority is unfunded. When appropriations or offsetting collections are provided to liquidate contract authority, the amounts are no longer considered to be contract authority, and you should not include the unpaid obligations on these lines.
7501 Obligated balance, start of year: Contract authority	Portion of the obligated balance reported on line 7299 obligated against contract authority.
7502 Obligated balance, end of year: Contract authority	Portion of the obligated balance reported on line 7499 obligated against contract authority.

82.5 How do I report outlays?

The P&F shows the account's gross outlays distributed on the basis of the type of budget authority that financed the outlay. This part presents separately, outlays from discretionary and mandatory budget authority and outlays from new authority and carryover balances.

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

OUTLAYS (GROSS), DETAIL

Entry	Description
8690	Outlays from new discretionary authority
8693	Outlays from discretionary balances
8697	Outlays from new mandatory authority
8698	Outlays from mandatory balances
8700	Total outlays (gross)
	Use line 8700 if there are multiple entries coded 8690 through 8698. MAX copies the amount reported on line 7320, with the opposite sign. The amount on line 7320 must equal the sum of the amounts on lines 8690 through 8698.

82.6 How do I show net budget authority and outlays?

The P&F shows the offsets used to arrive at net budget authority and outlays for the account. Gross outlays are offset by cash collections. Gross budget authority is offset by cash collections *and* orders from Federal sources that are not accompanied by cash. (Increases in receivables and unpaid, unfilled orders from Federal sources increase the amount of the offset against budget authority 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) was applied to liquidate obligations for which an offset was already counted.)

The *offsets* part of the P&F indicates the source of the offsetting collections (e.g., Federal sources, interest on U.S. securities, non-Federal sources).

The change in receivables and unpaid, unfilled orders from Federal sources from the start to the end of the year is deducted from gross budget authority only. An increase in receivables and unpaid, unfilled orders from the start to the end of the year increases the total amount of the offset against budget authority because the increase constitutes an increase in gross budget authority; a decrease reduces the total offset against gross budget authority 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.

Use the entries in the following table to prepare this section of the P&F. MAX will automatically generate the line entries indicated in **boldface**. Consult with OMB if you want to modify the standard line titles.

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

OFFSETS

Entry	Description
<i>Against gross budget authority and outlays:</i>	
<i>Offsetting collections (cash) from:</i>	
	Amount of cash credited to the account. (Includes refunds that pertain to obligations recorded in prior fiscal years, as long as the account has not been canceled.) Identify the source of the payment (see the descriptions below). Use subentries when there are significant amounts of different types of income, such as insurance premiums, loan repayments, interest, fees, etc.
	<i>Note: Amounts for lines 8800 through 8890 under transmittal code 0 should be reported as positive amounts in MAX, but will appear in the Budget Appendix with the opposite sign.</i>
8800 Federal sources	Amount from other government accounts except interest received from investments in U.S. securities. Do not include orders and contracts that are valid obligations of ordering accounts that are not accompanied by advances. Include collections from general, special, trust, revolving, and management fund accounts. Also include collections from off-budget Federal entities.
8820 Interest on Federal securities	Amount of interest on investments in marketable and nonmarketable Treasury securities. Use for general and revolving fund accounts only.
8825 Interest on uninvested funds	Amount of interest from Treasury on balances not invested in marketable and nonmarketable Treasury securities.
8840 Non-Federal sources	Amount received from outside the Federal Government as a result of business-type transactions (e.g., repayments of loan principal, interest on outstanding loans, user charges) and amount of orders received from outside the Federal Government that are accompanied by advances. Exclude collections that arise from the Government's sovereign or governmental powers. Report such amounts on line 8845.
8845 Offsetting governmental collections (from non-Federal sources)	Amount received from non-Federal sources that are governmental in nature (e.g., tax receipts, compulsory user charges, custom duties, license fees) but required by law to be credited to the account (see section 20.7).
8890 Total offsetting collections (cash)	Sum of lines 8800 through 8845. Use only if there are multiple entries on lines 8800 through 8845.

Against gross budget authority only:

8895 Change in uncollected customer payments from Federal sources	Difference between amounts on lines 7295 and 7495. Equals the sum of amounts on lines 6810 and 6910. Report increases in
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SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Description
	accounts receivable and unpaid, unfilled orders from Federal sources from the start of year to the end of year as positive amounts; report decreases as negative amounts. <i>Amount will appear in the Budget Appendix with the opposite sign.</i>
8896 Adjustment to uncollected customer payments from Federal sources	Net amount of upward (-) or downward (+) adjustments to accounts receivables and unpaid, unfilled orders from Federal sources resulting from adjustments to obligations incurred in prior years. Equals the sum of amounts on lines 6815 and 6915. <i>Amount will appear in the Budget Appendix with the opposite sign. Use only with OMB approval.</i>

NET BUDGET AUTHORITY AND OUTLAYS

Entry	Description
8900 Budget authority (net)	Equals total new budget authority (gross) on line 2200 minus the amounts on lines 8800 through 8845 and on lines 8895 and 8896. Always include this line, even if the amount is zero.
9000 Outlays (net)	Equals total outlays (gross) on line 8700 minus the amounts on lines 8800 through 8845. Always include this line, even if the amount is zero.

82.7 What additional information must I report on schedule P?

The P&F displays supplementary information related to G-R-H sequesters; obligations in excess of available budgetary resources; and investments in U.S. securities. The amounts are not added or deducted from the budget authority or outlay amounts reported above. Use the entries in the following table to prepare this section of the P&F. MAX will automatically generate the line entries indicated in **boldface**. Consult with OMB if you want to modify the standard line titles.

MEMORANDUM (NON-ADD) ENTRIES

Entry	Description
9110 Outlays prior to reduction pursuant to P.L. 99-177	Amount of outlays that would have occurred <i>in the current year only</i> if resources had not been sequestered under G-R-H. Use only if line 9180 or 9185 is used.
9180 Sequestration pursuant to P.L. 99-177 (discretionary) (-)	Amount of reduction in outlays <i>in the current year only</i> associated with a G-R-H sequester of budgetary resources for discretionary programs.

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Entry	Description
9185 Sequestration pursuant to P.L. 99-177 (mandatory) (-)	Amount of reduction in outlays <i>in the current year only</i> associated with a G-R-H sequester of budgetary resources for mandatory programs.
9190 Unpaid obligations, end of year: Deficiency	Amount of obligations included in unpaid obligations, end of year that exceeded the resources available when the obligations were incurred and will require a deficiency appropriation or will be liquidated by future offsetting collections. For any year, the amount will equal the amount reported on this line in the previous year, plus any amount on line 2397, minus amounts on lines 4048, 6048, 6833, and 6933 plus or minus any adjustments to the amount reported in the previous year. (These adjustments are not reflected on the P&F schedule.) <i>Note: See OMB Circular No. A-34 for additional reporting requirements on deficiencies.</i>
<i>Investments in Federal securities:</i>	Report the par value of U.S. Federal securities; do not reflect unrealized discounts. Include all the balances invested at the start of the year, including those that are not available for obligation, i.e., those reported in the unavailable collections schedule (MAX schedule N). If a special or trust fund has multiple expenditure accounts, report the invested portion of the unavailable collections in the P&F of the account that receives the largest appropriation from the fund.
9201 Total investments, start of year: Federal securities: Par value	Amount of start of year balances that have been invested in U.S. Federal securities, brought forward from the end of the preceding year. For CY and BY, equals the corresponding entry at the end of the preceding year.
9202 Total investments, end of year: Federal securities: Par value	Amount of end of year balances that have been invested in U. S. Federal securities.

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

Include enacted rescissions, reductions mandated in appropriations acts, and G-R-H reductions in the regular (transmittal code zero) budget schedules. If enacted legislation defers existing budget authority from a year in which it was available for obligation to a year in which it was not available for obligation, then reflect this deferred amount as a rescission in the regular budget schedules. Show a reappropriation in the first year of the extended availability (see section 20.4). Show rescissions and reductions separate from the budget authority initially appropriated for all years covered by the P&F schedule.

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

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

balances of contract authority will be reported on line 4936. The two-digit suffixes listed below are used to denote rescissions and reductions of budget authority. (See the corresponding entries under appropriations (lines 40xx and 60xx) in section 82.4 for more information on how the suffixes are used.)

Entry	Description
xx35 [type of authority] rescinded (-)	Amount rescinded. <i>Note: Rescission proposals will be shown in a separate program and financing schedule with transmittal code "5," and the stub title will be modified to read "Rescission proposal."</i>
xx75-79 Reduction pursuant to P.L. xxx-xxx. (-)	Reductions in appropriations law mandating reductions (percentage or other) allocated to affected accounts. OMB will tell you which code to use to identify the appropriation act. <i>Note: For special and trust fund accounts, these amounts generally are available for subsequent appropriation. They will be automatically reported in MAX schedule N as an adjustment on line 0620; agencies should advise OMB if these amounts are permanently canceled and should be excluded from schedule N.</i>
xx85 Reduction pursuant to P.L. 99-177 (-)	Amount of G-R-H reduction.

82.9 How do I present rescission proposals?

Omit the effect of rescission proposals from the regular P&F schedule for the affected account and present it in a separate schedule under transmittal code 5 (see section 79.2). The combination of the regular and rescission schedules should display the condition of the account if Congress accepts the rescission proposal.

The rescission schedule under transmittal code 5 should reflect the changes to amounts in the regular schedule that would result from the rescission. For example, if the budget authority would otherwise be obligated in the event that the rescission is not accepted, display negative amounts for obligations and outlays (outlay savings) in the rescission schedule. In cases where the amounts proposed for rescission could not otherwise be obligated and are shown as expiring in the regular schedule, show a positive entry on line 2398 "Unobligated balance expiring or withdrawn," on the rescission proposal schedule. Enter this same amount as a rescission proposal on the appropriate budget authority line.

OMB Circular No. A-34 describes the materials that must be submitted for rescission proposals and deferrals.

82.10 How do I present supplemental appropriations requests and items proposed for later transmittal?

The account identification code includes a transmittal code that identifies the nature of the request (e.g., supplementals and items proposed for later transmittal (see section 79.2)). Most requests that are transmitted to the Congress in the President's Budget are for appropriations for the upcoming fiscal year. These requests are normally reported under transmittal code zero. Separate schedules using non-zero transmittal codes are required to identify proposed rescissions, pending supplementals, supplementals requested in the budget, and

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

items proposed for later transmittal under either existing or proposed authorizing legislation and their effect on the information presented in the regular schedule for the account. The combination of the regular schedule and the non-zero transmittal code schedule should display the condition of the account as it would exist if Congress enacts the proposals.

One of the following titles will be shown, as appropriate, at the top of the P&F schedule to identify proposed supplementals and items proposed for later transmittal:

- Supplemental now requested (transmittal code 1)
- Legislative proposal, not subject to PAYGO (transmittal code 2)
- Legislative proposal, subject to PAYGO (transmittal code 4)

When a supplemental proposal involves a transfer between accounts, omit the transaction from the regular schedules and display it in separate schedules for each of the affected accounts.

82.11 How do I present transfers of resources?

Transfers between agencies resulting from Presidential reorganization plans or enacted reorganization legislation may involve unique problems. Agency staff must consult with OMB representatives in each instance. As a general rule, exclude the transferred activities from the schedules of the losing agency and show them in the gaining agency on a three year comparable basis. Use footnotes to identify the amounts involved. (See section 82.13 for an example of how the footnote should be worded and section 97.7 for guidance on submitting the footnotes for printing.) When the gaining agency assumes *all* of the activities previously financed under a single account in another agency, the losing agency should omit budget schedules and appropriation language for the affected account and the gaining agency should show the transferred activities and appropriation language with its schedules.

82.12 How do I present transfers in the estimates?

When a transfer in the estimates (see section 20.3) for the budget year results in a significant increase to or decrease from the amount of budget authority for the past or current year, include footnotes explaining the transfer after the program and financing schedule. (See section 97.7 for guidance on submitting the footnotes for printing.)

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

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

	PY	CY
--	----	----

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

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

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

Note.—Excludes \$-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.

82.13 How do I present merged accounts and consolidated schedules?

(a) Merged accounts.

Where two or more appropriations have been or are proposed to be replaced by a single appropriation (see section 71.6), submit a single set of schedules for the new appropriation covering PY through BY. Show a distribution of budget authority and outlays by account at the end of each merged program and financing schedule. Also use the following footnote:

Note.—The activities previously financed under [agency title, bureau title, account title in PY and CY are presented in these schedules and are proposed to be financed in this account in BY. Budget authority and outlays are distributed by account above.

(See section 97.7 for guidance on submitting the footnotes for printing.)

(b) Consolidated schedules.

When two or more accounts are consolidated in a single set of schedules (see section 71.7), list the title of each unexpired account as an activity. You may use subentries to identify activities carried under the individual accounts when the amounts are significant. Show a distribution of budget authority and outlays by account at the end of the program and financing schedule.

(c) Distribution of budget authority and outlays.

When you consolidate or merge accounts, append a distribution of budget authority and outlays by account to the bottom of the program and financing schedule. List each merged or consolidated budget account by name and provide data for PY through BY. (See section 97.7 for guidance on submitting the distribution of budget authority and outlays for printing.)

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

Prepare a schedule that mirrors the format of the P&F to present annual limitations on administrative expenses and other annual limitations on the use of trust or revolving funds. These schedules are not included in the

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

MAX database but the line entries should generally conform to the applicable line entries described in sections 82.2 through 82.6.

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

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

Limitations on direct loans and loan guarantees are treated separately (see sections 85.9 and 85.10).

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

82.15 How should I treat allocation accounts?

Combine P&F information for allocation accounts with the parent account without separate identification (see section 71.5). 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 83.16).

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

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

(See section 97.7 for guidance on submitting the note for printing.)

82.16 How do I present credit financing accounts?

Modify program and financing schedule line entries associated with certain concepts for credit financing accounts, as follows:

Non-credit financing account stub entry	Credit financing account stub entry
Budget authority	Financing authority
Outlays	Financing disbursements
Uncollected customer payments from Federal sources	Receivables from program accounts

You do not have to provide detailed information on gross outlays (lines 8690 through 8698) for credit financing accounts. Identify negative subsidies and downward reestimates paid to receipt accounts and adjusting payments to liquidating accounts in the obligations by program activity section of the P&F as indicated in section 82.2. See section 85 for requirements associated with credit accounts.

82.17 What actuals in the P&F are imported from the actuals I reported to Treasury?

In order to reduce duplicate reporting while improving the consistency of year-end data published in the President's Budget and the Treasury Annual Report, much of the initial data in the PY column of P&F schedule is imported electronically from Treasury's Federal Agencies Centralized Trial-Balance System II (FACTS II). FACTS II collects year-end and quarterly budget data and replaces previous requirements for separately reporting the FMS 2108 "Year-End Closing Statement" and the SF 133 "Report on Budget Execution".

In instructions issued by Treasury, agencies are required to capture certain kinds of data in their financial systems and to report them using FACTS II. See Treasury Transmittal Letter No. S2 99-01, a supplement to the Treasury Financial Manual (TFM), and subsequent versions. It is available from the internet at www.fms.treas.gov/ussgl.

The TFM shows how each budget account (i.e. account presented in the President's budget) relates to one or more Treasury accounts (i.e. accounts used to report budget execution data) and presents a crosswalk between data in the agency financial systems (i.e. Standard General Ledger accounts and attributes) and the P&F schedules, FMS 2108, and SF 133.

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

Yes. Pursuant to 31 U.S.C. 1512, actuals reported in the budget must be consistent with amounts reported to Treasury and must be based on actual accounting data. If one group within your agency (for example, accounting) reports amounts to Treasury while another group (for example, the budget office) prepares budget schedules, then you must take action to ensure that the amounts reported are conceptually and numerically consistent. FACTS II facilitates, and to a large extent eliminates the need for, this reconciliation. If you find an error, then please see sections 82.19 and 82.20.

At year-end, your agency provides Treasury the FMS 2108 "Year-End Closing Statement", which is one of the primary sources for the Treasury Annual Report (TAR). The TAR and FMS 2108 must tie to the final SF 133/Statement of Budgetary Resources, and the P&F.

Each month, Treasury provides your agency with the SF 6653 "Undisbursed Appropriation Account Ledger" on the fifteenth workday of each month. The SF 6653 reflects all activity reported to Treasury. You are required to reconcile the SF 6653 with your accounting system each month. At year-end, this reconciliation should be accomplished before submitting your FACTS II data.

Appendix E contains several crosswalks between budget and Treasury data. Exhibit 8E identifies relationships between the MAX A-11/TAR Comparison (in the MAX A-11 drop-down menu), MAX schedule P, and the Treasury Annual Report (TAR). Exhibit 9E identifies selected relationships between MAX schedule P, SF 133, SF 224, FMS 2108, and the published Treasury Annual Report. In addition, OMB Circular No. A-34 contains a crosswalk from the SF 133/Statement of Budgetary Resources to the P&F schedule.

Invested balances reported in MAX should equal invested balances reported to the Treasury Department, as follows:

SECTION 82 -- PROGRAM AND FINANCING (SCHEDULE P)

Reported to Treasury Department	MAX data
Invested balances, start of year	<p><i>For all accounts:</i> Schedule P (program and financing schedule): 9201—Total investments, start of year: U.S. securities: Par value</p> <p><i>For accounts with schedule J:</i> Schedule J (status of funds schedule): 0101—Unexpended balance, start of year, U.S. Securities Par value</p>
Invested balances, end of year	<p><i>For all accounts:</i> Schedule P (program and financing schedule): 9202—Total investments, end of year: U.S. securities: Par value</p> <p><i>For accounts with schedule J:</i> Schedule J (status of funds schedule): 0701—Unexpended balance, end of year, U.S. Securities Par value</p> <p><i>Note: Amounts reported in these MAX schedules represent total invested balances, including those that are not available for obligation.</i></p>

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

If you do not agree with the amount on line P 9000 "Outlays (net)", after the FACTS II database is locked (mid-November), and the outlay is reported in the Treasury Annual Report and imported into MAX A-11, then you must submit a written explanation of the difference to your OMB representative. The explanation must be signed by your budget office and accounting office and explain why the error happened. Include affected accounts and amounts. Include a revised SF 224 if appropriate. If the explanation is accepted, then line P 9000 will be changed centrally. Ensure that the actuals are revised in FACTS II as described in the previous section. You should get PY-related matters like this taken care of as soon as the budget database opens so that you can concentrate on the BY column later.

Similarly, submit a written explanation if your agency does not agree with the receipts estimates that have been imported into MAX schedule R from Treasury data. (see section 81.1). Receipt account information is not collected via FACTS II.

82.20 What do I do if I do not agree with other PY amounts imported from Treasury?

Before over-writing an amount in the PY column of the P&F schedule in MAX A-11, you should talk with the person who entered the data into FACTS II to see why they entered that amount. If you both find that an amount reported via FACTS II was incorrect, then over-write the amount and let the person who entered the information in FACTS II know, so that they can revise it. After the budget database is locked, and once the FACTS II database opens for revisions, ensure that the revision is submitted properly. Although it will be too late to revise the FMS 2108 and TAR, the revision may affect the SF 133 or Monthly Treasury Statement. Revisions are intended to help you correct errors (not to give you extra time to verify your data) and should be used sparingly. For FACTS II reporting periods see www.fms.treas.gov/ussgl/FACTSII.

Program and Financing (MAX Schedule P)

Program and Financing (in millions of dollars)		PY actual	CY est.	BY est.
Identification code 16-1182-0-1-755				
Obligations by program activity:				
Direct program:				
00.01	Default claims.....	38	39	42
00.02	Advances on behalf of borrowers.....	39	38	38
00.03	Interest on Treasury borrowings.....	11	12	15
09.01	Reimbursable program.....	42	44	45
10.00	Total new obligations.....	130	133	140
Budgetary resources available for obligation:				
22.00	New budget authority (gross).....	132	133	140
23.95	Total new obligations.....	-130	-133	-140
23.98	Unobligated balance expiring or withdrawn.....	-2	.....	.....
New budget authority (gross), detail:				
Discretionary:				
40.00	Appropriation (definite).....	90	89	95
Mandatory: Spending authority from offsetting collections:				
69.00	Offsetting collections (cash).....	43	43	45
69.10	Change in uncollected customer payments from Federal sources.....	-1	1	.....
69.90	Spending authority from offsetting collections (total mandatory).....	42	44	45
70.00	Total new budget authority (gross).....	132	133	140
Change in unpaid obligations:				
72.40	Unpaid obligations, start of year.....	5	7	11
72.95	Uncollected customer payments from Federal sources, start of year.....	-1	.....	-1
72.99	Obligated balance, start of year.....	4	7	10
73.10	Total new obligations.....	130	133	140
73.20	Total outlays (gross).....	-127	-129	-134
73.40	Adjustments in expired accounts (net).....	-1	.....	.....
74.00	Change in uncollected customer payments from Federal sources.....	1	-1	.....
74.40	Unpaid obligations, end of year.....	7	11	17
74.95	Uncollected customer payments from Federal sources, end of year.....	.....	-1	-1
74.99	Obligated balance, end of year.....	7	10	16
Outlays (gross), detail:				
86.90	Outlays from new discretionary authority.....	83	82	87
86.93	Outlays from discretionary balances.....	2	3	2
86.97	Outlays from new mandatory authority.....	42	44	45
87.00	Total outlays (gross).....	127	129	134
Offsets:				
Against gross authority and outlays:				
Offsetting collections (cash) from:				
88.00	Federal sources.....	43	43	45
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources.....	-1	1	.....
Net budget authority and outlays:				
89.00	Budget authority (net).....	90	89	95
90.00	Outlays (net).....	84	86	89

Separately identify new obligations by significant activity, as appropriate. Report obligations funded by reimbursements separately on lines coded 09XX. Report all obligations in noncredit revolving funds as reimbursable on lines 09XX.

This is the sum of the accounts payable and undelivered orders.

This is the difference between the end of year (line 7495) and start of year (line 7295) uncollected customer payments from Federal sources.

This is the sum of unpaid obligations (line 7440) and uncollected customer payments from Federal sources (line 7495).

Separately identify cash collections and the change in uncollected customer payments from Federal sources.

Always include lines 8900 and 9000.

Spending authority from offsetting collections consists of cash collections plus the change in uncollected customer payments from Federal sources.

This is the sum of the accounts receivables and unfilled orders without advance from Federal sources.

Separately identify customer payments from Federal sources..

Automatic Generation of MAX Schedule P Data

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

Program and Financing (in millions of dollars)		PY actual	CY est.	BY est.
Identification code 16-1186-0-1-755				
Obligations by program activity:				
Direct program:				
00.01	Policy and program development.....			
00.02	Departmental management and administration.....			
00.03	Facilities operations, maintenance, and repair.....			
00.91	Total direct program.....	Calculated from direct program detail.		
09.01	Reimbursable program.....	Calculated from direct and reimbursable program detail.		
10.00	Total new obligations.....	For CY and BY, detail lines 2140-2149 are copied from corresponding end-of-year lines.		
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year.....	Calculated if multiple lines 2140-2385 are reported.		
21.49	Unobligated balance carried forward, start of year: Contract authority.....	Calculated if multiple lines 2140-2385 are reported.		
21.99	Total unobligated balance carried forward, start of year.....	Calculated from budget authority entries on lines 4000-6985.		
22.00	New budget authority (gross).....	Calculated from budget authority entries on lines 4000-6985.		
22.10	Resources available from recoveries of prior year obligations.....	Calculated if multiple lines 21xx-2385 are reported.		
23.90	Total budgetary resources available for obligation.....	Calculated if multiple lines 21xx-2385 are reported.		
23.95	Total new obligations.....	Copied from line 1000, with opposite sign.		
23.98	Unobligated balance expiring or withdrawn.....			
24.40	Unobligated balance carried forward, end of year.....			
24.49	Unobligated balance, carried forward: Contract authority.....			
24.99	Total unobligated balance carried forward, end of year.....	Calculated if multiple lines 2440-2449 are reported.		
New budget authority (gross), detail:				
Discretionary:				
40.00	Appropriation (definite).....			
Discretionary spending authority from offsetting collections:				
68.00	Offsetting collections (cash).....			
68.10	Change in uncollected customer payments from Federal sources.....	Total budget authority lines by type (e.g., 6890) are calculated, if multiple detail lines (e.g., 6800-6885) are reported.		
68.90	Spending authority from offsetting collections (total discretionary).....			
70.00	Total new budget authority (gross).....	Calculated from budget authority entries on lines 4000-6985.		
Change in unpaid obligations:				
72.40	Unpaid obligations, start of year.....	For CY and BY, detail lines 7240-7295 are copied from corresponding end-of-year lines.		
72.95	Uncollected customer payments from Federal sources, start of year.....			
72.99	Obligated balance, start of year.....	Sum of lines 7240 and 7295.		
73.10	Total new obligations.....	Copied from line 1000.		
73.20	Total outlays (gross).....			
73.40	Adjustments in expired accounts (net).....			
73.45	Recoveries of prior year obligations.....	Copied from line 2210.		
74.00	Change in uncollected customer payments from Federal sources.....	Sum of lines 6810 and 6910, with opposite sign.		
74.40	Unpaid obligations, end of year.....			
74.95	Uncollected customer payments from Federal sources, end of year.....			
74.99	Obligated balance, end of year.....	Sum of lines 7440 and 7495.		
Outlays (gross), detail:				
86.90	Outlays from new discretionary authority.....	Lines 86xx are calculated from schedule A data.		
86.93	Outlays from discretionary balances.....			
86.97	Outlays from new mandatory authority.....			
86.98	Outlays from mandatory balances.....			
87.00	Total outlays (gross).....	Copied from line 7320 if multiple lines 8690-8698 are reported.		
Offsets:				
Against gross authority and outlays:				
Offsetting collections (cash) from:				
88.00	Federal sources.....			
88.40	Non-Federal sources.....			
88.90	Total offsetting collections (cash).....	Calculated if multiple lines 8800-8845 are reported.		
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources.....	Sum of lines 6810 and 6910.		
88.96	Adjustment to uncollected customer payments from Federal sources.....	Sum of lines 6815 and 6915.		
Net budget authority and outlays:				
89.00	Budget authority (net).....	Calculated (line 7000 minus (lines 8800-8845) and lines 8895 and 8896).		
90.00	Outlays (net).....	Calculated for CY and BY (line 8700 minus (lines 8800-8845)).		