

SECTION 82 -- PROGRAM AND FINANCING (MAX SCHEDULE P)

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Ex-82A Program and Financing (MAX Schedule P)

Ex-82B Automatic Generation of MAX Schedule P Data

Summary of Changes

Classifies budget authority according to whether it is discretionary or mandatory rather than current or permanent (section 82.4).

Much of the initial prior year data in the program and financing schedule will be imported electronically from Treasury's Federal Agencies Centralized Trial-Balance System II (FACTS II) (section 82.19).

82.1 Purpose and structure.

The program and financing schedule (P&F) provides information on agency programs, the allocation of budgetary resources by activity, the status of those resources, and spending patterns. It is used to:

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- 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 P&F consists of the following sections:

- Obligations by program activity (see section 82.3).
- Budgetary resources available for obligation (see section 82.4).
- Detailed information on new budget authority (gross) (see section 82.4).
- Change in unpaid obligations (see section 82.5).
- Detailed information on outlays (gross) (see section 82.6).
- Offsets to gross budget authority and outlays (see section 82.7).
- Net budget authority and outlays (see section 82.7).
- Memorandum (non-add) entries (see section 82.8).

Obligations by program activity shows the activities or projects conducted under 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.

Budgetary resources available for obligation shows the budgetary resources available to finance obligations. These resources include unobligated balances carried over from prior years, new budget authority, and adjustments, such as recoveries resulting from downward adjustments of prior year obligations. New obligations are subtracted from these amounts to arrive at the end-of-year unobligated balances.

New budget authority (gross), detail provides detailed information on the new budget authority available for the account. It indicates the type of authority that is available (for example, discretionary, definite appropriations; mandatory, indefinite contract authority; discretionary offsetting collections); reductions or rescissions to that authority; and amounts precluded from obligation.

Change in unpaid obligations provides a bridge between start and end of year unpaid obligations. New obligations are added to obligations incurred in previous years that have not been liquidated. Disbursements (outlays, gross) are subtracted from these amounts. Adjustments (such as downward adjustments in obligations in expired accounts) are included, as appropriate, resulting in the end-of-year balance of unpaid obligations. If the account has receivables or unpaid, unfilled orders from Federal sources these amounts are shown separately from the obligated balances (which are the unpaid obligations less receivables and unpaid, unfilled orders from Federal sources).

Outlays (gross), detail shows the account's outlays distributed on the basis of the type of budget authority that financed the outlay. The section presents separately, outlays from discretionary and mandatory budget authority and outlays from new authority and carryover balances.

Offsets to gross budget authority and outlays shows the amounts (that is, offsetting collections (cash) and the change in receivables and unpaid, unfilled orders from Federal sources) that will be deducted from gross budget authority and outlays to arrive at net budget authority and outlay amounts.

- Both offsetting collections (cash) and the change in receivables and unpaid, unfilled orders from Federal sources (from the start to the end of the year) are deducted from gross budget authority. (Increases in receivables and unpaid, unfilled orders from Federal sources increase the amount of the offset against budget authority; decreases reduce the amount of the offset.)
- Only offsetting collections (cash) are deducted from gross outlays.

Net budget authority and outlays shows the net budget authority and outlay totals for the account. Budget authority is net of both offsetting collections (cash) and the change in receivables and unpaid, unfilled orders from Federal sources from the start to the end of the year. Outlays are only net of offsetting collections (cash).

Memorandum (non-add) entries display supplementary information related to G-R-H sequesters; obligations in excess of available budgetary resources; and investments in U.S. securities.

82.2 General requirements.

Use MAX schedule P to submit P&F data for PY through BY. Defense agencies must also report information for BY+1 in the years they are required to submit a biennial budget request. 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. Sections 82.3 through 82.8 provide detailed instructions for preparing the P&F.

82.3 Obligations by program 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.

You must clear any changes in activity structure with OMB prior to 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

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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 section of the P&F. Report them on line 7340 of the P&F (see section 82.5).

You must report all amounts in this section of the P&F as positive in the regular budget schedules (transmittal code 0).

(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.

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Entry	Description
	<p>For subtotals, use the values 91 through 98 as follows:</p> <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 <p>Use the value 00 for running subtotals (i.e., previous subtotal plus additional activity or subactivity group).</p>
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.
	<p>For subtotals, use the value 9 for the fourth digit as follows:</p> <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 <p>Use the value 0999 for reporting total reimbursable obligations when both direct and multiple reimbursable activities are reported.</p>
Credit programs:	Credit schedules will use the following standard line coding scheme. 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
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

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Entry	Description
0803	Adjusting payments to liquidating accounts
<i>All accounts:</i>	
1000	Total new obligations shown in the obligations by program activity section of the P&F. This is the final entry in this section of the P&F. It is required whenever new obligations are reported. MAX will automatically generate this line from the detail you enter in this section. However, if this is the only entry you will use for this section, you must enter the appropriate amounts for this line into MAX.

82.4 Budgetary resources available for obligation and new budget authority (gross) detail.

(a) Budgetary resources available for obligation.

This section of 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. You report total budgetary resources in terms of 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, transfers to capital transfer receipt accounts, repayments of outstanding borrowing, and G-R-H reductions.) New obligations are deducted from those amounts. You then report on the disposition of the resulting balances in terms of expiring amounts and the unobligated balances available at the end of the year that will be carried forward to the next year.

Do not include expired amounts or amounts unavailable for obligation in the unobligated balances and new budgetary resources.

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.

BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION

Entry	Description
2140 Unobligated balance available, start of year	Amount of unobligated balance of appropriations or other budgetary resources brought forward from the preceding year and available for obligation without new action by Congress. Equal to the preceding year's entry "Unobligated balance available, end of year." This entry includes 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 start of the year, except for unobligated balances of contract authority, which are reported on line 2149. Do not include expired unobligated balances. Also 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).

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Entry	Description
2149 Unobligated balance available, start of year: Contract authority	Contract authority is unfunded. After an appropriation to liquidate the contract authority is provided, you do not report the balance as contract authority any longer.
2199 Total unobligated balance, start of year	Sum of lines 2140 and 2149. Use only if there are entries on both 2140 and 2149.
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 unexpired multiple-year accounts through downward adjustments of prior year obligations. This entry will always equal the amounts on line 7345, but with the opposite sign.
<i>Use 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 available unobligated balances transferred to other accounts that represent an adjustment to the accounts involved and that do 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 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 should not exceed the unobligated balance at the start of the year.
2222 Unobligated balance transferred from other accounts [xx-xxxx]	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. <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>

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Entry	Description
2240 Capital transfer to general fund (-)	Amount of balances deposited to Treasury capital transfer receipt accounts, such as "Earnings of Government-owned enterprises," or "Repayments of capital investment, Government-owned enterprises." Don't include interest payments or capital transfers of offsetting collections received during the year (see lines 6827 and 6927). For capital transfers of appropriations, contact OMB.
2260 Portion applied to repay debt (-)	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 and 6847 and 6947).
2270 Balance of authority to borrow withdrawn (-)	Use these entries to withdraw unobligated balances of indefinite budget authority realized in no-year or multiple year accounts through downward adjustments of prior year obligations reported on lines 2210 and 7345. <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>
2275 Balance of contract authority withdrawn (-)	
2380 Reduction pursuant to P.L. 99-177 in unobligated balances (discretionary) (-)	
2385 Reduction pursuant to P.L. 99-177 in unobligated balances (mandatory) (-)	Amount of cancellation of unobligated balances of budgetary resources pursuant to G-R-H. <i>Use only for PY and CY and only in accounts in the national defense function (050).</i>
2390 Total budgetary resources available for obligation	Sum of lines 21xx or 2199 through 2385. Use only if 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, etc. Include unobligated balances of unexpired amounts written off or withdrawn by administrative action. Do not include unobligated balances that expired in prior years. Also, do not use for the withdrawal of indefinite contract

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Entry	Description
	authority or borrowing authority when balances previously obligated are liquidated by offsetting collections (see lines 6849, 6949, 6853, and 6953).
2440 Unobligated balance available, end of year	Amount of available unobligated balance at end of year, carried forward and available for obligation in the following year. Equals the sum of lines 2390 through 2398. This entry includes 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. Also 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 available, end of year: Contract authority	Contract authority is unfunded. After an appropriation to liquidate the contract authority is provided, you do not report the balance as contract authority any longer.
2499 Total unobligated balance, end of year	Sum of lines 2440 and 2449. Use only if there are entries on both 2440 and 2449.

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

This section of the P&F contains very specific information on the new budget authority reported in the account. In addition to indicating the basic type of authority (such as appropriations, contract authority, spending authority from offsetting collections), you must specify whether the authority:

- Is discretionary or mandatory (see section 20.4);
- Pertains to a special or trust fund account; and
- Is definite or indefinite (see section 20.4).

You must also separately identify the adjustments to new budget authority resulting from transfers to or from other accounts, 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. MAX will automatically generate the line entries indicated in **boldface**. Consult with OMB if you want to modify the standard line titles.

NEW BUDGET AUTHORITY (GROSS) DETAIL

Entry	Description
<i>Discretionary</i>	<p>Discretionary budget authority means budget authority under the jurisdiction of appropriations committees. It includes spending authority provided in appropriations acts except where such authority funds direct-spending programs such as appropriated entitlements.</p> <p>Use entries coded 4000 through 5590 to report budget authority that is controlled by annual appropriations acts and considered to be discretionary under the BEA (see sections 20.4 and 81.3). Except for spending authority from offsetting collections, use these entries for all budget authority that is classified as <i>discretionary</i> (such as discretionary; discretionary, mass transit; discretionary, user fees, discretionary, violent crime reduction fund). Report discretionary spending authority from offsetting collections on line 68xx.</p>
<i>Discretionary appropriations:</i>	
4000 Appropriation (definite)	Amount appropriated or requested to be appropriated from general funds. Include amounts for liquidation of contract authority, debt reduction, and deficiency appropriations, when applicable. Do not include emergency appropriations.
4005 Appropriation (indefinite)	Amount appropriated or estimated to be appropriated for general fund accounts. 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.
4015 Appropriation (emergency)	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.
4020 Appropriation (special fund, definite)	Amount appropriated or requested to be appropriated from special fund receipts.
4025 Appropriation (special fund, indefinite)	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.

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Entry	Description
4026 Appropriation (trust fund, definite)	Amount appropriated or requested to be appropriated from trust fund receipts.
4027 Appropriation (trust fund, indefinite)	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.
<i>Advance funding:</i>	
4028 Appropriation available from subsequent year	Portion of the succeeding year's appropriation made available for obligation as advance funding by Congress.
4029 Appropriation available in prior year (-)	Portion of the appropriation made available for obligation as advance funding in the preceding year.
<i>Rescissions:</i>	
4035 Appropriation rescinded (-)	Amount of discretionary rescissions of PY and CY appropriations or 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 will be reported on line 4936. Also use these lines in P&F schedules under transmittal code 5 that propose rescissions (see section 82.10). <i>Normally these entries are only applicable to PY and CY.</i>
4036 Unobligated balance rescinded (-)	
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, show the deferred amount as a rescission. Show a reappropriation (on line 5000 or 5005) in the first year of the extended availability.	
<i>Adjustments:</i>	
4047 Portion applied to repay debt (-)	Amount appropriated to repay debt. (Amounts appropriated for the purpose of repaying debt should be specified in appropriations language.)
4048 Portion applied to liquidate deficiencies (-)	Amount appropriated to eliminate a prior year deficiency.
4049 Portion applied to liquidate contract authority (-)	Amount appropriated to liquidate contract authority. (Amounts appropriated for the purpose of liquidating

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Entry	Description
	contract authority should be specified in appropriations language.)
4050 Balance of appropriation to liquidate contract authority withdrawn (-)	Amount withdrawn or lapsed from appropriations to liquidate contract authority. <i>Use only in PY or CY and only with OMB approval.</i>
4060 Contingent emergency appropriation not available for obligation (-)	Portion of emergency appropriation reported on line 4015 that has not been released by the President and is not available for obligation as of the end of the year.
4065 Contingent emergency appropriation released	Amount of contingent emergency appropriations provided in a previous fiscal year that has been or will be released.
<i>Reductions pursuant to appropriations acts or G-R-H reductions:</i>	
4075-4079 Reduction pursuant to P.L. xxx-xxx (-)	Use these entries for reductions in budget authority mandated in appropriations law (percentage or other) and allocated to affected accounts. OMB will tell you which code to use to identify the appropriation act mandating the reduction. <i>Use only in PY and CY.</i>
4085 Reduction pursuant to P.L. 99-177 (-)	Amount of cancellation of appropriations pursuant to the G-R-H law. <i>Use only in PY and CY.</i> <i>Note: For special and trust fund accounts, budget authority is not generally permanently canceled and is available for subsequent appropriation. Therefore, MAX will automatically report these amounts in schedule N as an adjustment. Advise OMB if these amounts are permanently canceled and should be excluded from schedule N.</i>
<i>Transfers:</i>	
4100 Transferred to other accounts (-) [xx-xxxx]	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: <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.

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Entry	Description
	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.)
4200 Transferred from other accounts [xx-xxxx]	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: <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 transfers of balances resulting from general transfer authority on line 2222.)</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>
4300 Appropriation (total discretionary)	Sum of lines 4000 through 4200. Use only if there are multiple entries on lines 4000 through 4200.
	<i>Discretionary authority to borrow:</i>
4700 Authority to borrow (definite)	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.
4705 Authority to borrow (indefinite)	
47xx [See section 82.9]	Amount of rescissions, reductions in appropriations acts and G-R-H reductions.

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Entry	Description
4790 Authority to borrow (total discretionary)	Sum of lines 4700 through 4785. Use only if there are multiple entries on lines 4700 through 4785.
<i>Discretionary contract authority:</i>	
4900 Contract authority (definite)	Amount of new authority to incur obligations in advance of collections or an appropriation for liquidation.
4905 Contract authority (indefinite)	
4935 Contract authority rescinded	Amount of discretionary rescissions of PY and CY contract authority. Also use these lines in P&F schedules under transmittal code 5 that propose rescissions.
4936 Unobligated balance rescinded (-)	
4945 Portion not available for obligation (limitation on obligations) (-)	Amount of contract authority that is not available for obligation in a fiscal year because of a limitation included in an appropriations act. <i>Use only with OMB approval.</i>
49xx [See section 82.9]	Amount of reductions in appropriations acts and G-R-H reductions.
4990 Contract authority (total discretionary)	Sum of lines 4900 through 4985. Use only if there are multiple entries on lines 4900 through 4985.
<i>Discretionary reappropriations:</i>	
5000 Reappropriation (definite)	Amount of new budget authority resulting from congressional actions to continue the availability of funds that have expired or would otherwise expire. Such extensions of availability are counted as new budget authority in the first year of the extended availability (see section 20.4).
5005 Reappropriation (indefinite)	
50xx [See section 82.9]	Amount of rescissions, reductions in appropriations acts and G-R-H reductions.
5300 Reappropriation (total discretionary)	Sum of lines 5000 through 5085. Use only if there are multiple entries on lines 5000 through 5085.
<i>Discretionary advance appropriations:</i>	
5500 Advance appropriation (definite)	Amount of 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.
5505 Advance appropriation (indefinite)	
5526 Advance appropriation (trust fund, definite)	

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Entry	Description
55xx [See section 82.9]	Amount of rescissions, reductions in appropriations acts and G-R-H reductions.
5590 Advance appropriation (total discretionary)	Sum of lines 5500 through 5585. Use only if there are multiple entries on lines 5500 through 5585.

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Entry	Description
<i>Mandatory</i>	<p>Mandatory budget authority means budget authority resulting from permanent laws and includes programs the BEA defines as “appropriated entitlements and mandatories.”</p> <p>Use entries coded 6000 through 6790 to report budget authority that results from permanent law and is classified as mandatory under the BEA (see sections 20.4 and 81.3). Except for mandatory spending authority from offsetting collections, use these entries for all budget authority that is classified as <i>mandatory</i> (such as mandatory, appropriations committee; mandatory user fees) as well for budget authority that is classified as <i>net interest</i>. Report mandatory spending authority from offsetting collections on line 69xx.</p>
<i>Mandatory appropriations:</i>	
6000 Appropriation (definite)	Use these entries to report mandatory budget authority. See the definitions for the various types of authority in the corresponding lines under discretionary appropriations.
6005 Appropriation (indefinite)	
6020 Appropriation (special fund, definite)	
6025 Appropriation (special fund, indefinite)	
6026 Appropriation (trust fund, definite)	
6027 Appropriation (trust fund, indefinite)	
6028 Appropriation (unavailable balances)	For permanently appropriated special and trust fund accounts with amounts precluded from obligation by provisions of law, the amount of budget authority that becomes available for obligation from balances of receipts previously unavailable and included in the amounts reported in a schedule on unavailable collections (see section 86.7). <i>Use only with OMB approval.</i>
<i>Rescissions:</i>	
6035 Appropriation rescinded (-)	Use these entries to report mandatory rescissions of appropriations or unobligated balances of prior year resources. Use line 6036 for all mandatory rescissions of balances.
6036 Unobligated balance rescinded (-)	
	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 amount as a rescission. Report a reappropriation (on line 6300 or 6305) in the first year of the extended availability.

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Entry	Description	
6045	Portion precluded from obligation (-)	Amount of mandatory budget authority in a special or trust fund 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. MAX will automatically report this amount in schedule N (see section 86.7). <i>Use only with OMB approval.</i>
<i>Adjustments:</i>		
6047	Portion applied to repay debt (-)	Amount used to repay debt.
6048	Portion applied to liquidate deficiencies (-)	Amount used to eliminate a prior year deficiency.
6049	Portion applied to liquidate contract authority (-)	Amount used to liquidate contract authority.
6053	Portion substituted for borrowing authority (-)	Amount of used to liquidate obligations initially incurred against authority to borrow.
60xx	[See section 82.9]	Amount of G-R-H reductions.
<i>Transfers:</i>		
6100	Transferred to other accounts (-) [xx-xxxx]	Use these entries to report mandatory transfers of mandatory budget authority. See the definitions in the corresponding lines under discretionary appropriations.
6200	Transferred from other accounts [xx-xxxx]	
		<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>
6250	Appropriation (total mandatory)	Sum of lines 6000 through 6200. Use only if there are multiple entries on lines 6000 through 6200.
<i>Mandatory reappropriations:</i>		
6300	Reappropriation (definite)	Use these entries to report the amount of new budget authority resulting from congressional actions to continue the availability of funds that have expired or would otherwise expire. Such extensions of availability are counted as new budget authority in the first year of the extended availability (see section 20.4).
6305	Reappropriation (indefinite)	
63xx	[See section 82.9]	Amount of rescissions and G-R-H reductions.

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Entry	Description
6390 Reappropriation (total mandatory)	Sum of lines 6300 through 6390. Use only if there are multiple entries on lines 6300 through 6385.
<i>Mandatory proceeds of loan asset sales with recourse:</i>	
6400 Proceeds of loan asset sales with recourse	Amount of new budget authority resulting from the sale of financial assets with recourse (see section 20.4).
6447 Portion applied to debt redemption (-)	Amount used to liquidate debt.
6490 Proceeds of loan asset sales with recourse (total mandatory)	Sum of lines 6400 and 6447. Use only if there are entries on both 6400 and 6447.
<i>Mandatory advance appropriations:</i>	
6500 Advance appropriation (definite)	Amount of 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.
6505 Advance appropriation (indefinite)	
6526 Advance appropriation (trust fund, definite)	
65xx [See section 82.9]	Amount of rescissions and G-R-H reductions.
6590 Advance appropriation (total mandatory)	Sum of lines 6500 through 6585. Use only if there are multiple entries on lines 6500 through 6585.
<i>Mandatory contract authority:</i>	
6610 Contract authority (definite)	
6615 Contract authority (indefinite)	
66xx [See section 82.9]	Amount of rescissions and G-R-H reductions.
6690 Contract authority (total mandatory)	Sum of lines 6610 through 6685. Use only if there are multiple entries on lines 6610 through 6685.
<i>Mandatory authority to borrow:</i>	
6710 Authority to borrow (definite)	See the definitions for the corresponding lines under discretionary appropriations (4700 and 4705).
6715 Authority to borrow (indefinite)	
6716 Authority to borrow (indefinite) (12 U.S.C. 2281-96)	Amount of authority to borrow for direct loan obligations from the Federal Financing Bank. <i>Use only for liquidating accounts.</i>
67xx [See section 82.9]	Amount of rescissions and G-R-H reductions.

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Entry	Description
6790 Authority to borrow (total mandatory)	Sum of lines 6710 through 6785. Use only if there are multiple entries on lines 6710 through 6785.
<i>Spending authority from offsetting collections</i>	Use entries coded 6800 through 6990 to report spending authority from offsetting collections. Report discretionary amounts on lines coded 68xx and mandatory amounts on lines coded 69xx.
<i>Discretionary spending authority from offsetting collections:</i>	<i>Note: As a general rule, you classify spending authority from offsetting collections as discretionary for accounts classified as discretionary by the BEA.</i>
6800 From offsetting collections (cash)	Amount of offsetting collections (cash) credited to the account and refunds that pertain to obligations recorded in prior fiscal years.
6810 From Federal sources: Change in receivables and unpaid, unfilled orders	Difference between lines 7295 and 7495. Report increases from the start of year to the end of year as positive entries; report decreases as negative entries.
6815 From Federal sources: Adjustments to receivables and unpaid, unfilled orders	Net amount of upward adjustments (-) or downward adjustments (+) to accounts receivable and unpaid, unfilled orders from Federal sources resulting from adjustments to prior year obligations. <i>Use for PY only, unless specifically approved by OMB.</i>
6826 From offsetting collections (unavailable balances)	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>	
6827 Capital transfer to general fund (-)	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>
6833 Portion applied to liquidate deficiencies (-)	Amount of offsetting collections used to cover deficiencies incurred in a prior year
6845 Portion not available for obligation (limitation on obligations) (-)	Amount of offsetting collections credited to the account that are not available for obligation because of limitations on program level in appropriations acts. This will be reflected in the schedule on unavailable collections (see section 86.7).

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Entry	Description
6847 Portion applied to repay debt (-)	Amount of offsetting collections used for repayments of outstanding borrowing.
6849 Portion applied to liquidate contract authority (-)	Amount of offsetting collections used to liquidate contract authority.
6853 Portion substituted for borrowing authority (-)	Amount of offsetting collections used to liquidate obligations initially incurred against authority to borrow when the borrowing is not exercised.

Transfers:

6861 Transferred to other accounts (-) [xx-xxxx]	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.
6862 Transferred from other accounts [xx-xxxx]	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:

6875-6879 Reduction pursuant to P.L. xxx-xxx (-)	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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Entry	Description
6885 Reduction pursuant to P.L. 99-177 (-)	Amount of cancellation of spending authority from offsetting collections pursuant to the G-R-H law.
6890 Spending authority from offsetting collections (total discretionary)	Sum of lines 6800 through 6885. Use only if there are multiple entries on lines 6800 through 6885.
<i>Mandatory spending authority from offsetting collections:</i>	
	<i>Note: As a general rule, you classify spending authority from offsetting collections as mandatory for accounts classified as mandatory under the BEA.</i>
6900 From offsetting collections (cash)	Amount of offsetting collections (cash) credited to the account and refunds that pertain to obligations recorded in prior fiscal years.
6910 From Federal sources: Change in receivables and unpaid, unfilled orders	Difference between lines 7295 and 7495. Report increases from the start of year to the end of year as positive entries; report decreases as negative entries.
6915 From Federal sources: Adjustments to receivables and unpaid, unfilled orders	Net amount of upward adjustments (-) or downward adjustments (+) to accounts receivable and unpaid, unfilled orders from Federal sources resulting from adjustments to prior year obligations. <i>Use for PY only, unless specifically approved by OMB.</i>
6926 From offsetting collections (unavailable balances)	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>	
6927 Capital transfer to general fund (-)	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>
6933 Portion applied to liquidate deficiencies (-)	Amount of offsetting collections used to cover deficiencies incurred in a prior year.
6945 Portion not available for obligation (limitation on obligations) (-)	Amount of offsetting collections credited to the account that are not available for obligation because of limitations on program level included in appropriations acts. MAX will automatically report this amount in schedule N (see section 86.7).

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Entry	Description
6947 Portion applied to repay debt (-)	Amount of offsetting collections used for repayments of outstanding borrowing.
6949 Portion applied to liquidate contract authority (-)	Amount of offsetting collections used to liquidate contract authority.
6953 Portion substituted for borrowing authority (-)	Amount of offsetting collections used to liquidate obligations initially incurred against authority to borrow when the borrowing is not exercised.

Transfers:

6961 Transferred to other accounts (-) [xx-xxxx]	Amount of offsetting collections 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.
6962 Transferred from other accounts [xx-xxxx]	Amount of offsetting collections 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:

6975-6979 Reduction pursuant to P.L. xxx-xxx (-)	Use these entries 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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Entry	Description
6985 Reduction pursuant to P.L. 99-177 (-)	Amount of cancellation of spending authority from offsetting collections pursuant to the G-R-H law.
6990 Spending authority from offsetting collections (total mandatory)	Sum of lines 6900 through 6985. Use only if there are multiple entries on lines 6900 through 6985.
7000 Total new budget authority (gross)	Use to summarize 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.

82.5 Change in unpaid obligations.

This section of the P&F tracks the status of unpaid obligations from the start of the fiscal year to the end of the fiscal year. You report total unpaid obligations in terms of obligated balances and receivables and unpaid, unfilled orders 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, are added or subtracted, as appropriate, to determine the unpaid obligations at the end of the year. In addition to reporting transactions in unexpired accounts, reflect adjustments in expired (but not canceled) accounts in the balances of unpaid obligations and outlays you report and include the outlays that result from liquidating obligations in expired accounts.

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.

CHANGE IN UNPAID OBLIGATIONS

Entry	Description
<i>Unpaid obligations, start of year:</i>	
7240 Obligated balance, start of year	Net unpaid obligations (appropriations, authority to borrow, fund balances), except for balances of contract authority, which are reported on line 7249. Equals accounts payable plus undelivered orders minus both accounts receivable from Federal sources and unfilled orders from Federal sources. Includes uninvested balances, as well as balances invested in U.S. securities (par value), adjusted for unrealized discounts (a negative amount). Equals the corresponding entry at the end of the preceding year

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Entry	Description
7249 Obligated balance, start of year: Contract authority	Accounts payable and undelivered orders obligated against contract authority. Contract authority is unfunded. When appropriations or offsetting collections are provided to liquidate contract authority, report any unliquidated balance on line 7240. Equals the corresponding entry at the end of the preceding year.
7295 From Federal sources: Receivables and unpaid, unfilled orders	Amount of receivables from Federal sources (i.e., earned reimbursements) and valid unfilled orders from Federal sources (i.e., unfilled customers orders) at the start of the year 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). Exclude accounts receivable and orders from the public, unless specifically authorized by law.
7299 Total unpaid obligations, start of year	Amount of accounts payable plus undelivered orders at the start of the year. Sum of lines 7240 through 7295. Use only if there are multiple entries on lines coded 7240 through 7295.
7310 Total new obligations	Equals line 1000.
7320 Total outlays (gross) (-)	Total disbursements made by the account. This entry should be consistent with 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]	Amount of unpaid obligations 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>
7340 Adjustments in expired accounts (net)	Net amount of upward adjustments (+) or downward adjustments (-) in obligations that were made in accounts that expired prior to the beginning of the fiscal year. Do not include unobligated balances that are canceled. Upon cancellation, unpaid obligations are a negative entry and receivables that are transferred to the general fund receipt account are a positive entry. <i>Use only for PY, unless specifically approved by OMB.</i>
7345 Adjustments in unexpired accounts (-)	Amount made available for obligation in no-year and unexpired multiple year accounts through deobligation or downward adjustments of prior year obligations. Equals line 2210, but with the opposite sign.

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Entry	Description
<i>Unpaid obligations, end of year:</i>	
7440 Obligated balance, end of year:	Sum of lines 72xx or 7299 through 7345. Net unpaid obligations (appropriations, authority to borrow, fund balances) carried forward to the succeeding year, except for balances of contract authority, which are reported on line 7449. Equals accounts payable plus undelivered orders minus accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources. Includes uninvested balances as well as balances invested in U.S. securities (par value), adjusted for unrealized discounts (a negative amount).
7449 Obligated balance, end of year: Contract authority	Accounts payable and undelivered orders obligated against contract authority. Contract authority is unfunded. When appropriations or offsetting collections are provided to liquidate contract authority, report any unliquidated balance on line 7440.
7495 From Federal sources: Receivables and unpaid, unfilled orders	Amount of receivables from Federal sources (i.e., earned reimbursements) and valid unfilled orders from Federal sources (i.e., unfilled customers orders) at the end of the year 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). Exclude accounts receivable and orders from the public, unless specifically authorized by law.
7499 Total unpaid obligations, end of year	Accounts payable plus undelivered orders at the end of the year. Equals the sum of lines 7440 through 7495. Use only if there are multiple entries on lines 7440 through 7495.

82.6 Outlays (gross), detail.

Gross outlays represent the total disbursements made by the account. This section of the P&F provides detailed information on gross outlays. It indicates the amounts attributable to discretionary authority and mandatory authority and to new authority and balances. MAX will automatically generate all of the line entries that appear in this section from the data reported in MAX schedule A.

OUTLAYS (GROSS), DETAIL

Entry	Description
8690 Outlays from new discretionary authority	MAX will calculate these entries based on the outlays reported in MAX schedule A on lines 9111 through 9322.
8693 Outlays from discretionary balances	
8697 Outlays from new mandatory authority	
8698 Outlays from mandatory balances	

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Entry	Description
8700 Total outlays (gross)	Use this line 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.

82.7 Offsets and net budget authority and outlays.

This section of the P&F identifies the offsets to gross budget authority and outlays 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.

Offsetting collections (cash) are deducted from gross budget authority and gross outlays. This section 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.

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.) 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.
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.

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Entry	Description
8820 Interest on U.S. securities	Amount of interest earned or estimated to be received on investments in marketable and nonmarketable Treasury securities. Use for general and revolving fund accounts only.
8825 Interest on uninvested funds	Amount of interest paid by Treasury on balances not invested in public debt securities.
8840 Non-Federal sources	Amount received from outside the 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 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	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.
	<i>Note: Amounts for lines 8800 through 8890 under transmittal code 0 should be reported as positive amounts in MAX but will appear with the opposite sign in the printed Budget Appendix.</i>
Against gross budget authority only:	
8895 From Federal sources: Change in receivables and unpaid, unfilled orders	Difference between lines 7295 and 7495. Equals the sum of amounts on lines 6810 and 6910. Report increases in 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. Amounts will appear in the Budget Appendix with the opposite sign.
8896 From Federal sources: Adjustment to receivables and unpaid, unfilled orders	Net amount of upward (-) or downward (+) adjustments to accounts receivables and unpaid, unfilled orders from Federal sources. Equals the sum of amounts on lines 6815 and 6915. Amounts will appear in the Budget Appendix with the opposite sign.

NET BUDGET AUTHORITY AND OUTLAYS

Entry	Description
8900 Budget authority (net)	Equals total new budget authority (gross) minus the amounts on lines 8800 through 8845 and on lines 8895 and 8896. This line entry will always be included in the P&F even if the amounts are zero.
9000 Outlays (net)	Equals total gross outlays minus the amounts on lines 8800 through 8845. This line entry will always be included in the P&F even if the amounts are zero.

82.8 Memorandum (non-add) entries.

This section of 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.
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.)

Note: See OMB Circular No. A-34 for additional reporting requirements on deficiencies.

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Entry	Description
<i>Investments in U.S. securities:</i>	Report the par value of U.S. 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.
	If an account has a status of funds schedule (MAX schedule J), these amounts must agree with the corresponding entries on MAX schedule J (i.e., lines 0101 and 0701). These entries should also be consistent with balances reported in the P&F and unavailable collections schedules for the account.
9201 Total investments, start of year: U.S. securities: Par value	Amount of start of year balances that have been invested in U.S. securities, brought forward from the end of the preceding year. Equals the corresponding entry at the end of the preceding year.
9202 Total investments, end of year: U.S. securities: Par value	Amount of end of year balances that have been invested in U. S. securities.

82.9 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 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>

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Entry	Description
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.

82.10 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.

82.11 Proposed supplemental appropriations 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 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)

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- 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.

82.12 Transfers of resources.

Transfers between agencies resulting from Presidential reorganization plans or enacted reorganization legislation may involve unique problems. 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 97.6 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 in its schedules. Agency staff must consult with OMB representatives in each instance.

82.13 Transfers in the estimates.

Where 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 97.6 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, 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.

82.14 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 71.7), 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 97.6 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 71.8), 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 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 97.6 for guidance on submitting the distribution table for printing.)

82.15 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 MAX database but the line entries should generally conform to the line entries described in sections 82.3 through 82.7, as applicable.

State the program totals in terms of obligations or other measures, depending upon 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.

SECTION 82 -- PROGRAM AND FINANCING (MAX SCHEDULE P)

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 MAX 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).

82.16 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 83.15).

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

Note.—Obligations to 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 97.6 for guidance on submitting the note for printing.)

82.17 Credit financing accounts.

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

Standard program and financing schedule stub entry	Credit financing account program and financing account stub entry
Budget authority	Financing authority
Outlays	Financing disbursements
From Federal sources: Receivables and unpaid, unfilled orders	Receivables from program accounts

Detailed information on gross outlays (lines 8690 through 8698) are not required for credit financing accounts and will not be generated by MAX. 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 82.3. See section 85 for requirements associated with credit accounts.

82.18 Consistency with past year amounts (actuals) reported to Treasury.

PY amounts reported for 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.

SECTION 82 -- PROGRAM AND FINANCING (MAX SCHEDULE P)

Each agency provides Treasury the “Year-End Closing Statement” (Treasury FMS Form 2108) and the “Undisbursed Appropriation Account Ledger” (Treasury FMS Form 6653) that Treasury uses to create the Treasury Annual Report (TAR). Each agency also provides OMB, via a Treasury computer system, with the fourth quarter “Report on Budget Execution” (SF 133). These financial reports must be consistent. Check the amounts before Treasury distributes advance copies of the Treasury Annual Report.

If your agency does not agree with the net outlay amount reported in the Treasury Annual Report (TAR) and automatically loaded into the P&F (on line 9000), submit a written explanation of the difference to your OMB representative with a revised FMS 2108 and/or FMS 6653. Similarly, submit a written explanation if your agency does not agree with the receipts estimates that have been loaded into MAX schedule R from Treasury data (see section 81.1). Submit revisions to SF 133s the next time the SF 133 database is open for revisions (opens quarterly).

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

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

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, FMS 224, FMS 2108, and the published Treasury Annual Report. In addition, OMB Circular No. A-34 contains a crosswalk between the P&F schedule and the SF 133.

82.19 Importing past year amounts (actuals) into the program and financing schedule.

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, starting with the preparation of the FY 2001 Budget, much of the initial data in the past year column of P&F schedules will be imported electronically from Treasury's Federal Agencies Centralized Trial-Balance System II (FACTS II). FACTS II will collect year-end and periodic budget data, starting in the Fall of 1999, and replace requirements for separate reporting for the FMS 2108 and the SF 133.

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, (dated June 3, 1999), a supplement to the Treasury Financial Manual (TFM). It is available from the internet at:

<http://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.

Program and Financing (MAX Schedule P)

Total new obligations should be broken out by significant activity, as appropriate. Obligations funded by reimbursements will be shown separately on lines coded 09xx. Note: All obligations in noncredit revolving funds should be reported as reimbursable on lines 09XX.

PY—past year
CY—current year
BY—budget year

Program and Financing (in millions of dollars)

Identification code 16-1182-0-1-755	PY actual	CY est.	BY est.
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.....	-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 From Federal sources: Change in receivables and unpaid, unfilled orders.....	-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:			
Unpaid obligations, start of year:			
72.40 Obligated balance.....	3	6	9
72.95 From Federal sources: Receivables and unpaid, unfilled orders.....	1		1
72.99 Total unpaid obligations, start of year.....	4	6	10
73.10 Total new obligations.....	130	133	140
73.20 Total outlays (gross).....	-127	-129	-134
73.40 Adjustments in expired accounts.....	-1		
Unpaid obligations, end of year:			
74.40 Obligated balance.....	6	9	15
74.95 From Federal sources: Receivables and unpaid, unfilled orders.....		1	1
74.99 Total unpaid obligations, end of year.....	6	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 budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources.....	43	43	45
Against gross budget authority only:			
88.95 From Federal sources: Change in receivables and unpaid, unfilled orders.....	-1	1	
Net budget authority and outlays:			
89.00 Budget authority.....	90	89	95
90.00 Outlays.....	84	86	89

Obligated balance represents the net unpaid obligations brought forward from the preceding year. It corresponds to the unpaid obligations (undelivered orders and contracts and accounts payable and other liabilities) minus the accounts receivable and unpaid, unfilled orders from Federal sources that will be credited to the account when collected.

Receivables and unpaid, unfilled orders from Federal sources represent accounts receivable and unfilled orders for which payment has not been received that have been reported as budgetary resources of the account. When payment is received, it will be reported as offsetting collections (cash).

Total unpaid obligations corresponds to the account's total undelivered orders and accounts payable. It is equal to the sum of the obligated balance and the accounts receivable and unpaid, unfilled orders from Federal sources.

Obligated balances and receivables and unpaid, unfilled orders from Federal sources will be separately identified.

Spending authority from offsetting collections consists of cash collections plus the change in receivables and unpaid, unfilled orders from Federal sources.

Cash collections and the change in receivables and unpaid, unfilled orders from Federal sources will be separately identified.

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.

PY—past year
CY—current year
BY—budget year

Also see MAX drop down menu "Help/Formula" for specific lines.

Line 2200 is calculated from budget authority entries on lines 4000.-6885.

Program and financing schedules will always include lines 8900, and 9000.

When a total is copied, an edit check will compare the total with the sum of detail lines.

Past year outlays are automatically loaded from data reported to Treasury.

Program and Financing (in millions of dollars)			
Identification code 16-1186-0-1-755	PY actual	CY est.	BY est.
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 above line 1000.	
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 available, start of year	Calculated if multiple lines 2140-2149 are reported.	
21.49	Unobligated balance, start of year: Contract authority		
21.99	Total unobligated balance, start of year		
22.00	New budget authority (gross)	Calculated if multiple lines 2140-2385 are reported.	
22.10	Resources available from recoveries of prior year obligations		
23.90	Total budgetary resources available for obligation		
23.95	Total new obligations	Copied from line 1000, with opposite sign.	
23.98	Unobligated balance expiring		
24.40	Unobligated balance available, end of year		
24.49	Unobligated balance, end of year: Contract authority		
24.99	Total unobligated balance, 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	From Federal sources: Change in receivables and unpaid, unfilled orders	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:			
Unpaid obligations, start of year:			
72.40	Obligated balance	For CY and BY, detail lines 7240-7295 are copied from corresponding end-of-year lines.	
72.95	From Federal sources: Receivables and unpaid, unfilled orders		
72.99	Total unpaid obligations, start of year	Calculated if multiple lines 7240-7295 are reported.	
73.10	Total new obligations		
73.20	Total outlays (gross)	Copied from line 1000.	
73.40	Adjustments in expired accounts		
73.45	Adjustments in unexpired accounts	Copied from line 2210.	
Unpaid obligations, end of year:			
74.40	Obligated balance		
74.95	From Federal sources: Receivables and unpaid, unfilled orders		
74.99	Total unpaid obligations, end of year	Calculated if multiple lines 7440-7495 are reported.	
Outlay (gross), detail:			
86.90	Outlays from new discretionary authority		
86.93	Outlays from discretionary balances	Lines 86xx are calculated from schedule A data.	
86.97	Outlays from new mandatory authority		
86.98	Outlays from mandatory balances		
87.00	Total outlays (gross)	Copied from line 7230 if multiple lines 8690-8698 are reported.	
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00	Federal sources	Calculated if multiple lines 8800-8845 are reported.	
88.40	Non-Federal sources		
88.90	Total offsetting collections (cash)	Calculated from sum of lines 6810 and 6910.	
Against gross budget authority only:			
88.95	From Federal sources: Change in receivables and unpaid, unfilled orders	Calculated from sum of lines 6815 and 6915.	
88.96	From Federal sources: Adjustments to receivables and unpaid, unfilled orders		
Net budget authority and outlays:			
89.00	Budget authority	Calculated (line 7000 minus (lines 8800-8845 and lines 8895 and 8896)).	
90.00	Outlays	Calculated for CY and BY (line 8700 minus (lines 8800-8845)).	