

## SECTION 71—REPORTING BY BUDGET ACCOUNT

## Table of Contents

- 71.1 At what level of detail do I report MAX data, proposed appropriations language, and narratives?
- 71.2 How do budget accounts relate to Treasury accounts?
- 71.3 How do I align budget accounts with programs?
- 71.4 What do I need to know about changing account and budget structure?
- 71.5 How do I account for reimbursements?
- 71.6 How do I account for allocations?
- 71.7 When should I merge accounts?
- 71.8 When should I consolidate accounts?
- 71.9 What do I need to know about accounting adjustments under 31 U.S.C. 1534?

## Summary of Changes

Incorporates information on reporting level of detail previously included in old section 70.2 (section 71.1).

### 71.1 At what level of detail do I report MAX data, proposed appropriations language, and narratives?

Budget accounts are the basic building block of the President's Budget. You report data at the budget account level in the MAX A-11 system. Budget information is presented at the budget account level in the *Budget Appendix* and is aggregated to provide the totals in many tables in all volumes of the President's budget. In addition, budget accounts are the basis for congressional action on the budget. Section [79](#) contains more information about account structure and types of accounts. Receipt accounts are also included in the budget database and used to derive budget totals. Receipt data are printed in the *Budget Appendix* and reflected in printed budget summary tables.

You must update all the data in the MAX budget system and provide print materials for each budget account. Section [79.5](#) lists and describes the various MAX budget schedules, and section [95.4](#) lists the materials that will be printed in the detailed budget estimates by agency portion of the *Budget Appendix*.

### 71.2 How do budget accounts relate to Treasury accounts?

When Congress provides budget authority for a particular purpose or under a particular title, it also provides a specific period for which the budget authority is available for obligation. This period of availability may be annual, multi-year, or no-year. Treasury establishes appropriations and fund accounts based on the availability of the resources in the account. Treasury establishes separate accounts for each annual, multi-year, or no-year amount appropriated.

For presentation of information in the budget, appropriations and other types of budget authority provided to an account with the same or similar titles for the years covered by the budget are considered to be a single account under a single title. In addition, two or more Treasury accounts may be merged or consolidated for budget presentation purposes into a single budget account (see sections [71.7](#) and [71.8](#)). Note that this differs from budget execution requirements, where you must report data for each separate appropriation or fund account established by Treasury (see sections [79.2](#) and [130](#)).





