

SECTION 95—BUDGET APPENDIX AND PRINT MATERIALS

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95.1 What is the budget *Appendix*?

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

95.2 How is the *Appendix* organized?

The *Appendix* consists of these parts:

- Detailed Budget Estimates by Agency—This part, the main part of the *Appendix*, contains general provisions of law that apply to all Government activities and print materials for accounts organized by agency. Section 95.3 describes the organization of this part in more detail.
- Other Materials—This part may contain:

- ▶ A summary of proposed changes to current year estimates through supplemental appropriations and rescissions;
 - ▶ Detailed print materials for proposed supplemental appropriations and rescissions;
 - ▶ A list of amendments and revisions to budget authority requested between transmittal of the previous and current budgets; and
 - ▶ A list of advance appropriations, advance funding, and forward funding proposed in the budget.
- Financing Vehicles and the Board of Governors of the Federal Reserve—This part contains descriptions of and data on certain entities that are excluded from the main part of the *Appendix*.
 - Government-Sponsored Enterprises—This part contains descriptions of and data on Government-sponsored enterprises (private corporations chartered by Federal law), such as Fannie Mae.

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

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

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

We use the term *chapter* to refer to the presentation of print materials for a separate agency or group of agencies. Within the chapter for a department or large agency, the print materials are organized by bureaus or other major subordinate organizations within the agency (for example, the Farm Service Agency in USDA) or by major program areas (for example, Community Planning and Development in HUD). When we establish a new account in the MAX database, we assign a bureau and account sequence code, which determines the order in which bureaus and accounts appear in the *Appendix* (see section 79). For the sake of convenience in these instructions, we refer to all equivalent subdivisions of a chapter as bureaus.

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

- General fund accounts, in the following order:
 - ▶ Accounts for which appropriations are requested for the BY.
 - ▶ Accounts for which appropriations were made in the CY but not requested for the BY.
 - ▶ Other unexpired accounts.

- ▶ Expired accounts.
- Special fund accounts, in the following order:
 - ▶ Accounts for which appropriations are requested for the BY.
 - ▶ Accounts for which appropriations were made in the CY but not requested for the BY.
 - ▶ Other unexpired accounts.
 - ▶ Expired accounts.
- Public enterprise funds.
- Intragovernmental revolving funds and management funds.
- Credit reform accounts, with related accounts grouped together in the following order:
 - ▶ Program account.
 - ▶ Financing account.
 - ▶ Liquidating account.
- Trust funds.
- Trust revolving funds.
- General fund receipt accounts.

A heading and a note for allocations from other accounts is shown at the end of the bureau (see [section 82.14](#)).

Certain materials are required for each account. The following table shows the print requirements and print sequence for all materials that could be required for an account. Because not all materials apply to a given account, the second column describes the circumstances in which they apply. The fourth column tells you which materials are generated from MAX and which ones you must submit as revised galleys.

BUDGET APPENDIX PRINT MATERIALS

Type of material	Applicability	See A–11 section...	MAX generated or revised galley?
Appropriations language	Required for each account with appropriations enacted for the CY or proposed for the BY. Language is usually not submitted for legislative or rescission proposals—transmittal codes 2, 4, or 5.	95.5	Revised galley
Special and trust fund receipts schedule	Required for all special and non-revolving trust fund accounts.	86.6	Generated from schedule N
General fund credit receipt accounts	Required whenever credit programs have negative subsidies and downward reestimate receipt accounts.	185.13	Generated from schedule R
Program and financing schedule	Required for all accounts.	82	Generated from schedule P

SECTION 95—BUDGET APPENDIX AND PRINT MATERIALS

Type of material	Applicability	See A-11 section...	MAX generated or revised galley?
Distribution of budget authority and outlays by account	Required for merged and consolidated accounts.	82.13	Revised galley
Budget plan	Required for selected accounts in the Department of Defense.	86.3	Generated from schedule D
Summary of budget authority and outlays	Required for each regular account that also has a supplemental request, legislative proposal, or rescission proposal.	86.7	Generated from schedule A for accounts reporting data under multiple transmittal codes
Performance metrics	Required for selected accounts that include programs assessed by the PART.	85	Generated from schedule V
Status of direct loans	Required for all credit liquidating and financing accounts with direct loan activity, including Government-sponsored enterprises.	185.11	Generated from schedule G
Status of guaranteed loans	Required for all credit liquidating and financing accounts with guaranteed loan activity, including Government-sponsored enterprises.	185.11	Generated from schedule H
Summary of loan levels, subsidy budget authority, and outlays by program	Required for all credit program accounts with direct loan or loan guarantee subsidies.	185.10	Generated from schedule U
Narrative statement	Required for all accounts.	95.9	Revised galley
Schedule on the status of funds	Required for major trust funds and certain other accounts specified in section 86.5.	86.5	Generated from schedule J
Balance sheet	Required for Government-sponsored enterprises and credit liquidating accounts. For noncredit revolving funds, optional at the discretion of OMB.	86.2	Generated from schedule F
Object classification	Required for all accounts and annual limitations.	83	Generated from schedule O
Personnel summary	Required for each account that reports personnel compensation in object class 11.1 or 11.3. Also required when FTE are funded by allocations from other accounts	86.1	Generated from schedule Q

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

Each year, usually in early December, OMB will provide you detailed instructions that reflect the requirements for that year. In general, however, the process for getting print materials published involves these steps:

1. In December, OMB gives you galley proofs reprinted from last year's *Appendix* except that year headings have been updated, generic changes to stub entries in generated schedules have been made, amounts in generated schedules and narrative tables have been removed, and

enacted appropriations language for the current year as well as any new accounts have been inserted. The printed matter appears in one column. OMB refers to this set of galley proofs as *revised galleys*.

2. You update the revised galleys (using the instructions in this section and exhibits 95A and 95B) and return an original to OMB by the date specified in the instructions. Your revisions should include corrections, new information, updated budget figures, and materials for legislative proposals and rescissions.
3. OMB sends the revised galleys and any additional print materials to GPO for processing.
4. Data from MAX schedules are extracted and merged with the revised galley file to produce new galley proofs.
5. OMB and you review the new galley proofs and make final changes.
6. OMB sends the revised galley proofs to GPO for updating and outputting as *page proofs*, which present the material in two-column format, as it will be published.
7. OMB reviews the page proofs on an extremely short deadline, makes essential corrections of errors, and sends corrected page proofs to GPO for final printing.

95.5 What do I need to know about revising appropriations language?

Appropriations language constitutes the President's request to the Congress for budget authority or other legislative authority (such as general provisions) to be provided through the annual appropriations process. The *Appendix* includes appropriations language for each account for which appropriations or limitation language was enacted in the CY or is proposed for the BY.

In most cases, you will submit proposed BY appropriations language by marking up language enacted as part of a regular CY appropriations act provided by OMB on revised galleys. However, if regular appropriations have not been enacted, OMB will provide you special instructions. Exhibits 95A and 95B provide specific instructions for revising appropriations language.

If you propose new provisions or changes to enacted language (other than changes in amounts) for individual accounts or administrative and general provisions, include an explanation and justification. If you propose language that relates to employment of personnel without regard to civil service or classification laws, include a copy of the letter from the Office of Personnel Management approving the new provision(s). Submit this information on a separate page from the language submissions; do not write any explanations on the galley. Whenever possible, try to include proposed substantive changes in appropriations language with the budget submission to provide adequate time for review by OMB.

95.6 What supporting statutory references must I provide?

Provide the supporting statutory references described below, inserting them following the appropriations language (in parentheses and underscored), in the following sequence: basic authorizing legislation (including currently effective amendments), treaties, or executive orders that continue in effect during the budget year. These references are informational only. Follow these guidelines in referring to basic authorizing legislation:

- Cite the legislation in one of the following forms, in this order of preference:

- ▶ United States Code;
 - ▶ Public law number;
 - ▶ Popular title of the law (if there is one); or
 - ▶ Date of the Act, followed by the applicable volume and page of the Statutes at Large.
- Do not include references to Government-wide, generally applicable laws (such as Title 5 of the U.S. Code).
 - Cite executive orders by number.
 - Consolidate citations to the same title of the U.S. Code, and list titles (and sections thereunder) in ascending numerical order.
 - Avoid multiple citations to the same statute.
 - If a citation is included in statutory text, do not repeat it in parentheses.

95.7 What are the special appropriations language requirements for credit programs?

The Federal Credit Reform Act imposes special appropriations language requirements for credit programs. (See section 185 for general guidance on credit programs.) Each program account for a direct loan or loan guarantee program must contain:

- A request for an appropriation for the subsidy costs on a net present value basis;
- A specification of the loan level supportable by the subsidy cost appropriation; and
- A request for an appropriation for the administrative expenses for operating the credit program.

Use the following standard subsidy appropriation language, using the bracketed elements as appropriate. If you need to transfer the amount for administrative expenses to a salaries and expenses account, modify the language as described below. Where loans are disbursed beyond the five year period after obligation, you need to add the proviso discussed in section 95.8.

[For the cost of direct loans, \$___,] [and] [for the cost of guaranteed loans, \$___,] as authorized by [authorizing statute]: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That these funds are available to subsidize [gross obligations for the principal amount of direct loans not to exceed \$___] [,and] [total loan principal, any part of which is to be guaranteed, not to exceed \$___.] In addition, for administrative expenses to carry out the [direct] [and] [guaranteed] loan program[s], \$___.

Where you propose to transfer administrative expenses to a salaries and expenses account, substitute the following for the last sentence above:

In addition, for administrative expenses to carry out the [direct] [and] loan [guarantee] program[s], \$___, which shall be [transferred to and merged with the appropriation for [name of account]] [or, to the extent necessary,] [used to reimburse the Federal Financing Bank as authorized in section 505(c) of the Congressional Budget Act of 1974].

If you believe that the nature of a program requires a modification of the specified language, you may request an exception (see [section 25.2](#)).

95.8 What are the special language requirements for programs that disburse over a period longer than five fiscal years?

Unless otherwise specified by law, budget authority is available for liquidating obligations (that is, outlays) for only five fiscal years after the authority expires. This could be problematic for programs funded by annual or multi-year budget authority where disbursements are expected to occur more than five fiscal years after the authority expires. Where loans or other costs (such as termination costs for some contracts and annual lease payments under operating leases, capital leases, or lease-purchase agreements) will be disbursed beyond the five-year period, use the following standard proviso, modified as appropriate, to ensure that the budget authority will remain available for disbursement over the full term of the contract:

:Provided, That such sums are to remain available through 20XX for the disbursement of [loans] [lease payments] [termination costs] obligated in fiscal year 20XX.

95.9 How do I prepare narrative statements?

(a) *Active accounts.*

You must prepare a narrative statement (revising last year's statement, if there was one) for every active account, including supplemental requests, rescission proposals, and legislative proposals. An account is active if the program and financing schedule shows obligations in the CY or BY, or you estimate that the account will incur obligations in the outyears. Follow these guidelines and exhibit 95A when writing the narrative for an active account:

- Write the narrative statements in a concise and factual manner, avoiding hyperbole.
- Orient them toward the policies and objectives for the budget year.
- Include quantitative tables that match program performance and dollar data.
- Discuss performance goals and indicators and how the budget request supports them.
- Discuss pertinent legislation enacted since the previous budget and legislative initiatives proposed in the budget.
- Do not discuss the history, authorizing statutes, and other legal references except in special cases, as explained below.

The separate activities (and any subactivities) listed in the obligations by program activity section of the program and financing schedule should present a meaningful breakdown of the total program (see section [82.2](#)). Therefore, it usually makes sense to address them separately in the narrative statements. You should identify the activities in side headings by the title used in the program and financing schedule and present them in the same order.

(b) *Inactive accounts.*

An account is inactive if it shows no obligations in the CY or BY and you estimate that no obligations will be incurred in the outyears. The narrative for inactive accounts should explain why the account is inactive. For example, it may be that the account funded a temporary study commission that is no longer authorized, received no appropriation after the PY, and simply spends out obligated balances. If an

inactive account shows any budgetary resources (budget authority or unobligated balances) in the CY, BY, or outyears, the narrative should explain the expected disposition of the budgetary resources.

95.10 What should narrative statements say about performance goals and indicators?

The statements should be consistent with the strategic plans and your performance budget that are required for your agency in sections 51 and 210 of this Circular. The statements should refer to the metrics (e.g., outcomes and outputs) used in the performance metrics schedule (see [section 85](#)). Explain how the budget year request supports them. You should also address significant increases or decreases in performance or financing from the current to the budget year (including a proposal to terminate a program in the budget year).

95.11 Are there any special requirements for narrative statements?

In addition to the information required for active accounts, the narrative should include certain specific information, described in the following paragraphs, if the account involves any of the following:

(a) *Narrative statements for revolving funds.*

For revolving funds, the narrative statement should include the information required for active accounts in general (see section 95.9) using the side heading *Budget program*. In addition, the narrative statement should address the following topics, with the side headings shown:

- *Financing.* Provide significant information on the fund's means of financing, such as sources of income and authority to borrow (including limits on such authority, amounts actually borrowed and repaid during the year). For funds with a statutory limit on the amount of borrowing or on the amount of debt that can be outstanding at any one time, indicate the amount of the limit and discuss the position of the fund with respect to the limit during the budget year. Include in the statement a discussion of how close to the limit the fund will approach during the year.
- *Operating results.* Provide significant information relating to levels of revenue, expense, and net income or loss. Explain the steps being taken to dispose of any deficits and the planned disposition of net earnings. Include an analysis of retained income on a cumulative basis, disclosing any budget authority amounts used to offset deficits for non-revenue producing outlays since the inception of the fund.

For each fund covered by section 102 of the Government Corporation Control Act, include a specific recommendation on the application of the retained earnings or restoration of capital impairment at the end of the past year. The recommendation should indicate:

- The amount of retained income to be returned to the Treasury and the use to be made of the remainder, if any; and
- Whether restoration of any capital impairment is required and whether this should be done by appropriations or other means.

(b) *Narrative statements for Federal credit programs.*

Narrative statements for Federal credit programs should address these items:

- Significant factors in developing subsidy estimates, such as default rates and interest rates charged to borrowers.
- Where relevant, information about how risk categories are defined (see [section 185.3](#)).
- For loan guarantee programs, the percentage of the loan covered by the guarantee.

Use the following paragraphs, modified as necessary, to describe each account for a credit program.

For liquidating accounts:

As required by the Federal Credit Reform Act of 1990, this account records, for this program, all cash flows to and from the Government resulting from [direct loans obligated] [and] [loan guarantees committed] prior to 1992. All new activity in this program (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year) is recorded in corresponding program accounts and financing accounts.

For program accounts:

As required by the Federal Credit Reform Act of 1990, this account records, for this program, the subsidy costs associated with the [direct loans obligated] [and] [loan guarantees committed] in 1992 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

For direct loan financing accounts:

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond (including modifications of direct loans that resulted from obligations in any year). The amounts in this account are a means of financing and are not included in the budget totals.

For guaranteed loan financing accounts:

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from loan guarantees committed in 1992 and beyond (including modifications of loan guarantees that resulted from commitments in any year). The amounts in this account are a means of financing and are not included in the budget totals.

(c) *Narrative statements in special cases.*

The narrative statement should explain any special circumstances affecting the means of financing the program. Cover the following cases in particular:

- *Mandatory spending.* Indicate the legal basis for the budget authority (since no appropriations language is presented for such items).
- *Offsetting collections and receipts.* When offsetting collections or receipts earmarked in a special or trust fund finance a significant portion of the obligations of the account, discuss the source of the collections or receipts and the purposes of and restrictions on their use. For example, discuss user charges to the public, reimbursable work performed for other organizations, and asset sales.

The narrative should also discuss receipts generated by the program but deposited into the general fund of the Treasury, when pertinent to the operations of the program.

- *Agency debt issued and investments in agency debt.* Unless the information is provided in a balance sheet for the account, the narrative statement should include the following information, as applicable, for PY--1 through BY. For accounts that issue debt instruments to other Federal accounts (excluding debt issued to Treasury or to the Federal Financing Bank) or to non-Federal entities, indicate the par value of outstanding debt securities issued by the account to other Federal accounts (in total) and non-Federal entities (in total). For accounts that own securities issued by other Federal accounts (excluding securities issued by the Treasury or the Federal Financing Bank) or by non-Federal entities, indicate the par value of the securities owned that were issued by Federal accounts (in total) and non-Federal entities (in total).
- *Limitations on borrowing or debt.* For accounts with a statutory limit on the amount of borrowing or on the amount of debt that can be outstanding at any one time, indicate the amount of the limit and discuss the position of the fund with respect to the limit during the budget year. Include in the statement a discussion of how close to the limit the fund will approach during the year.

95.12 What do I need to know about footnotes and tables?

Other sections of this Circular require footnotes and tables in certain circumstances (see below). In some cases, these footnotes and tables appear to be part of a MAX schedule or resemble a MAX schedule. However, you must treat these footnotes and tables as part of the narrative statements because they are not in the MAX A-11 database and are not automatically generated.

- *Transfer in the estimates.* For an account with a transfer in the estimates, as defined in section 20.4(k), prepare a footnote in the format described in [section 82.12](#) and insert it following the program and financing schedule.
- *Transfer of resources.* For an account with a transfer of resources as defined in section 20.4(j), prepare a footnote in the format described in [section 82.11](#) and insert it at the end of the program and financing schedule.
- *Allocation accounts.* For each bureau (or agency if the agency has no bureaus) that receives an allocation as defined in 20.4(l), prepare a footnote in the format described in [section 82.14](#) and insert it at the end of the print materials for the bureau that receives allocations.
- *Consolidated schedules and merged accounts.* For a program and financing schedule that contains data for accounts that have been consolidated or merged (see sections [71.6](#) and [71.7](#)), prepare a table distributing budget authority and outlays by account in the format described in [section 82.13](#) and insert it following the program and financing schedule.

Revising Appropriations Language and Narrative Statements

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

"Extension" number

Return a complete set of revised galley proofs to OMB. Do not reduce the size of the galleys.

GALLEY PROOF

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

General and special funds:

SALARIES AND EXPENSES

For expenses necessary for the Office of the Secretary, including not to exceed \$90,000 for expenses of travel; purchase (not to exceed [one] for replacement only) and hire of passenger motor vehicles; and services as authorized by 5 U.S.C. 3109; [\$3,220,000] *Provided*, That not to exceed three, of which two shall be \$3,500,000 \$20,000 of the amount appropriated under this heading in the Department of Government Appropriation Act, 2004, shall remain available during the current fiscal year. (*Department of Government Appropriations Act, 2005.*)

[For an additional amount for "Salaries and Expenses," \$200,000.] (*Supplemental Appropriations Act, 2005.*)

Program and Financing (in millions of dollars)

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

"Frame" number

Key points for appropriations language:

1. Enclose deletions with brackets [].
2. Show new material in the right margin or include as an attachment. Use a caret (^) and line to clearly show where to insert the new material. New material follows bracketed [] material and must be underscored.
3. Round requested dollars to the nearest thousand (e.g., \$10,951,000; not \$10,950,768).
4. Use pencil where possible and do not obliterate any text or punctuation marks.

For generated schedules, MAX data will be printed automatically; do not enter amounts on the revised galleys.

VerDate 22-Nov-XX 0:950 Jan 15, XXXX Jkt 162001 PO 00000 Frm 0001 Fmt 3619 Sbfm 3643 E:\BUDGET\GOV.xxx pfm01

Revising Appropriations Language and Narrative Statements (continued)

INSERT A to extension GOV.000, frame 0002

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

Water Pollution Program Activities (in millions of dollars)			
	PY	CY	BY
Total project costs.....	37	53	46
Federal share.....	25	31	34
Projects completed.....	21	33	31
Training program costs.....	1	1	2
Number of persons trained.....	7,732	8,496	10,340

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

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

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

For supplemental and rescission proposals, include new material at the end of your galleys, even though they will print in a different part of the Appendix.

For new accounts and legislative proposals, follow the account and print material sequence described in section 95.3. Clearly mark where new material should be inserted and update the generated schedules through MAX.

← INSERT A

KEY POINTS for narrative statements:

1. Show deletions by *strikeout*; *do not use brackets* (as you do for appropriation language).
2. Mark short inserts in pencil directly on galley proof. Submit longer inserts on separate sheets of paper, identify the appropriate galley extension and frame number, and attach to the galley proof. For all inserts, draw an arrow to the proper insertion point. Do not underline new material (as you do for new appropriations language).
3. Follow the capitalization rules of the Government Printing Office Style Manual except capitalize only the first word of account titles and titles of programs and activities (unless the title also contains proper nouns that would otherwise be capitalized).
4. Use leader dots in columns of figures rather than zeros.
5. Omit dollar signs from amounts in tables.
6. Do not use minus signs in line stubs of tables.
7. Do use minus signs to show negative amounts; do not use parenthesis to show an amount being subtracted in a table.
8. Round dollars to the nearest million. In tables, show amounts of \$500,000 or less as zero (...). In narrative statements, follow the same rounding rule but include the word "million."

"Frame" number

VerDate 22-Nov-XX 0:950 Jan 15, XXXX Jkt 162001 PO 00000 Frm 0002 Fmt 3619 Sbfm 3643 E:\BUDGET\GOV.000 pfm01

Revising General Provisions

GALLEY PROOF

TITLE VII--GENERAL PROVISIONS

[SEC. 701. Within the unit limit of cost fixed by law, appropriations and authorizations made for the Department of Government for the fiscal year 1996 under this Act shall be available for purchase, in addition to those specifically provided for, of not to exceed 665 passenger motor vehicles, of which 664 shall be for replacement only, and for the hire of such vehicles]

SEC. [702] ⁷⁰¹. Funds in this Act available to the Department of Government shall be available for 701 uniforms or allowances therefore as authorized by law (5 U.S.C. 5901-5902).

[SEC. 703. Not less than \$1,500,000 for the appropriations of the Department of Government in this Act for research and service work authorized by the Acts of August 14, 1946 and July 28, 1954 (7. U.S.C. 427, 1621-1629), and chapter 63 of title 31, United States Code, shall be available for contracting in accordance with the said Acts and chapters.]

SEC. [704] ⁷⁰². 702 The cumulative total of transfers to the Working Capital Fund for the purpose of accumulating growth capital for data services and National Finance Center operations shall not exceed[\$2,000,000] ; *Provided*, That 702 funds in this Act appropriated to an agency of the Department shall be transferred to the Working Capital Fund without the approval of the agency administrator.

SEC. [705] ⁷⁰³. 703 No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 704. From funds made available to the Department of Government in this Act, the Secretary may transfer amounts to "Department Administration," to be merged with such account and available for the same purpose.

KEY POINTS for general provisions:

1. Show deletions of entire sections by using brackets [] around the entire section.
2. When entire sections are proposed for deletion, renumber the remaining sections, placing the new numbers in the margin, underscored.
3. Include any proposed new sections at the end of the current law provisions as underscored.

