

SECTION 82—COMBINED SCHEDULE X

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Summary of Changes

Encourages agencies to consult internal stakeholders when making changes to program activity, in order to maintain alignment with DATA Act reporting (section [82.5](#)).

Clarifies that the 1963-xx to 1966-xx lines are used to show limitations in trust funds, and that the discretionary 1966-xx lines should only be used to report discretionary limitations on mandatory contract authority, and the resulting discretionary outlays, in trust fund accounts in the Department of Transportation (section [82.6\(c\)](#)).

Adds memo lines for investments in non-Federal securities that are treated as means of financing. This will impact Railroad Retirement Board's National Railroad Retirement Trust account (section [82.18](#)).

Summary of Changes—Continued

Consolidates unfunded contract authority memo lines 5050 thru 5053 to remove the distinction of unobligated/obligated balances and adds a new line for adjustment to unfunded contract authority carried forward, Oct 1 (section [82.18](#)).

Adds outstanding debt memo lines to address situations where an agency has fund balance in excess of liquidating requirements for authority to borrow from the US Treasury. Only applies to special and trust non-revolving fund expenditure accounts (section [82.18](#)).

82.1 What is schedule X?

Schedule X facilitates entering like data into MAX A-11 DE. Instead of entering similar or identical data into three different schedules, you use one master worksheet. The data entered into schedule X populates:

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

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

82.2 What are schedules P, A, and S?

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

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

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

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

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

82.3 How is schedule X organized?

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

- | | | |
|-----------------------------------|-------------------|---------------------------------|
| • Obligations by program activity | (lines 0001–0900) | (section 82.5) |
| • Budgetary resources | (lines 1000–1966) | (section 82.6) |
| • Change in obligated balance | (lines 3000–3200) | (section 82.7) |

- Budget authority and outlays, net (lines 4000–4190) (section [82.8](#))
- Memorandum (non-add) entries (lines 5000–5250) (section [82.9](#))
- Unfunded deficiencies (lines 7000–7020) (section [82.10](#))

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

The Budgetary Resources section is a common section used in schedule X, the SF 133 report on budget execution, and the apportionment schedule. The Change in Obligated Balance; the Budget Authority and Outlays, Net is used in schedule X and the SF 133.

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

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

You will do this by using more than one version of the line. For example, for total discretionary appropriations, you will use line X 1160 to populate schedule P, line X 1160–40 to populate schedule A, and line X 1160–50 to populate schedule S. Since baseline and policy should be equal in CY for all data in transmit 0 and for BY through BY+9 in transmit 0 for mandatory receipts and spending, MAX A-11 DE will copy your data entry from baseline lines to policy. MAX A-11 DE will display a CY error if the amounts you enter in schedule X to populate the P and A schedules do not match the corresponding amounts that populate schedule A.

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

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

MAX A-11 DE Line and Line Numbers		Schedule
New Budget Authority and limitations:		
xxxx–40	Policy program	Schedule A
xxxx–50	Baseline program	Schedule S
Outlays (policy):		
xxxx–61	Outlays from new authority	Schedule A
xxxx–62	Outlays from balances	Schedule A
xxxx–63	Outlays from end of PY balances	Schedule A
xxxx–64	Outlay subtotal	Schedule A

MAX A-11 DE Line and Line Numbers		Schedule
Outlays (baseline):		
xxxx-81	Outlays from new authority	Schedule S
xxxx-82	Outlays from balances	Schedule S
xxxx-83	Outlays from end of PY balances	Schedule S
xxxx-84	Outlay subtotal	Schedule S
Offsets:		
xxxx-41	Policy program	Schedule A
xxxx-71	Baseline program	Schedule S
Other:		
xxxx-10	Sum of detail lines	
xxxx-20	Computed totals	
	Sum of the detail lines	
xxxx-30	Pick list placeholders	
	MAX A-11 DE displays these lines only in the pick lists for collapsible lines in schedule X. Choose this line number when you want to enter a line with a new BEA category, BEA subcategory and Spending Committee (e.g., authorizing committee) code combination.	
5250-00	Number of beneficiaries (in thousands)	Schedule S
	Use only with OMB approval	

82.5 How do I report obligations by program activity?

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

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

(a) *Selecting program activities*

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

- Clearly indicate the services to be performed or the programs to be conducted;
- Finance no more than one strategic goal or objective;

- Distinguish investment, developmental, grant and subsidy, and operating programs; and
- Relate to administrative control and operation of the agency.

In cases where a single program activity line is used to group a variety of activities that do not lend themselves to a more specific description, the line title will start with the name of the account and indicate whether the obligations are direct or reimbursable, as follows:

- Account Title (Direct)
- Account Title (Reimbursable)

This naming convention will better standardize and improve the program activity line descriptions reported in the Budget.

Unless otherwise noted, you must:

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

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

Obtain OMB approval for any changes to program activities compared to the most recent published [President's Budget Appendix](#) volume.

The Digital Accountability and Transparency Act ("DATA Act", P.L. 113-101) requires that agencies report obligations and gross outlays using the program activities published in the President's Budget Appendix volume. Because DATA Act reporting is done monthly, and is based on agency budget execution data, there are often timing issues with the application of program activity from the President's Budget Appendix volume to DATA Act reporting. Agencies are encouraged to coordinate internally to ensure that program activities in the agency's DATA Act submissions are appropriately aligned to the President's Budget Appendix volume and to ensure awareness where changes are being made.

(b) *Allocating expenses to activities*

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

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

(c) *Reimbursable programs*

If your account includes reimbursable obligations (see section [20.5](#)), show the obligations financed by reimbursements separately from direct obligations. For classifying obligations as direct or reimbursable see section [83.5](#).

Report all the obligations in credit program, financing, or liquidating account and associated with a credit program as direct. For classifying obligations in non-credit fund accounts see section [83.5](#).

(d) *Program activity codes*

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

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

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

(a) *Unobligated balance*

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

(b) *Budget authority*

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

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

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

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

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

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

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

BUDGETARY RESOURCES

Entry	Description
1160–xx to 1850–xx	<p>Budget Authority. Includes total lines for each BEA category (e.g., discretionary, mandatory,) for the different budgetary authority types (i.e., appropriations, advance appropriations, borrowing authority, contract authority, spending authority from offsetting collections).</p> <p>Policy estimates of advance appropriations (line 1180) for BY+2 and beyond will be set equal to BY+1, unless OMB approves as exception.</p>
1963–xx to 1966–xx	<p>Limitations in Trust Funds. MAX A-11 DE includes data on limitations for selected trust funds where limitations on administrative expenses or contract authority are enacted or proposed.</p> <p>Limitation lines are only used, with OMB approval, in two specific circumstances:</p> <ol style="list-style-type: none"> 1. <i>Mandatory (lines 1963-xx).</i> To report information on mandatory administrative expenses for the social security and Medicare trust funds. The limitation(s) applicable to an account must be specified in advance in OMB database of account information before you can report limitation data in MAX A-11 DE. When more than one limitation is applicable, report each one separately. 2. <i>Discretionary (lines 1966-xx).</i> To report discretionary limitations on mandatory contract authority, and the discretionary outlays therefrom, in trust fund accounts in the Department of Transportation. <p>Supplemental requests and legislative proposals that involve limitations should be reported under the appropriate transmittal code.</p>
xxxx–40	<p>Policy budget authority. The amounts on this line will be copied to schedule A.</p> <p>For <i>discretionary</i> policy budget authority and spending authority from offsetting collections, as a general rule, MAX A-11 DE automatically calculates entries for BY+1 through BY+9 based on the BY budgetary resources entered by the agency and growth factors entered by OMB.</p> <p>For discretionary spending authority from offsetting collections entries (line 1750), you may overwrite these amounts, if necessary.</p> <p>For <i>mandatory</i> budget authority and spending authority from offsetting collections, amounts will be copied from line xxxx–50 in transmittal code 0 only.</p>
xxxx–50	<p>Baseline budget authority. The amounts on this line will be copied to schedule S.</p> <p>As mentioned in section 81.2, amounts on this line should be broken out by civilian pay/ military pay/ non-pay.</p> <p>For <i>discretionary</i> baseline budget authority and spending authority from offsetting collections, as a general rule, MAX A-11 DE automatically calculates entries for BY through BY+9 based on the CY budgetary resources entered by the agency and growth factors entered by OMB.</p> <p>For discretionary spending authority from offsetting collections (line 1750), you may overwrite these amounts, if necessary, to accurately reflect levels of activity anticipated under current law.</p> <p>For <i>mandatory</i> budget authority and offsetting collections, entries should reflect the levels of activity anticipated under current law.</p>

(d) *Entering policy and baseline outlay data*

Discretionary outlays. MAX A-11 DE automatically calculates discretionary outlays (policy and baseline) for CY through BY+9 based on the information reported in schedule X for:

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

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

Mandatory outlays. If you enter outlay rates for mandatory resources, MAX A-11 DE will automatically generate the outlays. Remember to include information on outlays from PY balances if you use the automatic feature. Otherwise, you must enter mandatory outlays by hand for all years. A benefit of using outlay rates to calculate outlays is that MAX A-11 DE will automatically generate revised outlays if you change the BA, saving you the work of calculating and entering revised outlay estimates.

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

The following line numbers indicate the type of outlays. You will enter these data in schedule X, and MAX A-11 DE will automatically copy them to schedules A and S.

OUTLAYS

Policy	Baseline	Description
xxxx-61	xxxx-81	<p><i>Outlays from new authority.</i> The outlays from new budget authority for that year.</p> <p>For outlays from discretionary and mandatory authority, the sum of all outlays from new authority may not exceed the sum of new budget authority entries (lines 11xx through 16xx) for that year.</p> <p>For outlays from spending authority from offsetting collections, outlays may not exceed the total amount reported on lines 1750 and 1850.</p> <p>Policy (xxxx-61) and baseline (xxxx-81) outlays from new authority will generally be the same for mandatory programs in all years and discretionary programs in the CY. Discretionary policy outlays may be different from baseline outlays if budget authority amounts are different between the two.</p>
xxxx-62	xxxx-82	<p><i>Outlays from balances.</i> The outlays from balances (both obligated and unobligated) of budget authority brought forward from CY to BY+9.</p> <p>Policy (xxxx-62) and baseline (xxxx-82) outlays from balances will generally be the same for mandatory programs in all years and discretionary programs in the BY.</p>

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

82.7 How do I report the change in obligated balances?

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

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

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

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

Next, cash collections of offsetting collections are shown as negative amounts that offset both gross budget authority and gross outlays. Following that are several items that further adjust only gross budget authority: changes in uncollected customer payments; offsetting collections credited to expired accounts; and recoveries of prior year paid obligations.

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

means that a portion of the offsetting collections (cash) received has been applied to liquidate obligations for which an offset was already counted.

- (2) Offsetting collections credited to expired accounts are shown as positive amounts here so that there is no total effect on budget authority of receiving a cash collection that is credited to an expired account. The amount on this line (line 4052 or 4142) and the amount in the cash collection line (e.g., 4030) have opposite signs and sum to zero. We do this because gross budget authority includes only unexpired amounts.
- (3) Recoveries of prior-year paid obligations credited to unexpired accounts are shown as positive amounts here so that there is no total effect on budget authority of receiving a cash refund that is credited to an unexpired account. The amounts on this line (line 4053 or 4143) and the amount on the cash collection line (e.g., line 4030) have opposite signs and sum to zero. We do this because gross budget authority does not include recoveries of prior-year paid obligations.

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

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

OFFSETS

Entry	Description
4030–xx to 4144–xx	<i>Offsets against gross budget authority and outlays</i> Includes total lines for each BEA category (e.g., discretionary, mandatory, see section 82.3 for line definitions) within the different sources of offsetting collections (e.g., Federal sources, interest on Federal securities, interest on uninvested funds, non-Federal sources, offsetting governmental collections from non-Federal sources, change in uncollected customer payments from Federal sources unexpired accounts and offsetting collections credited to expired accounts and recoveries of prior-year paid obligations credited to unexpired accounts).
xxxx–41	<i>Policy offsetting collections.</i> The amounts on this line will be copied to schedule A. For discretionary policy offsetting collections, as a general rule, MAX A-11 DE automatically calculates entries for BY+1 through BY+9 based on the BY amounts entered by the agency and growth factors entered by OMB. You may overwrite these amounts, if necessary.
xxxx–71	<i>Baseline offsetting collections.</i> The amounts on this line will be copied from policy offsetting collections (xxxx–41) and will be copied to schedule S. For discretionary baseline offsetting collections, MAX A-11 DE automatically calculates entries for BY through BY+9 based on the CY amounts entered by the agency and growth factors entered by OMB.

82.9 What memorandum information must I report in schedule X?

Lines 0910 and 0911 of schedule X display supplementary information related to amount of appropriations used to liquidate deficiencies of lease payments. Use only with OMB approval.

While lines 1940 and 1941 of schedule X display supplemental information related to unobligated balances at the end of the fiscal year for all accounts, lines 1950 through 1955 specifically address unobligated balances of special and trust non-revolving trust funds including canceling amounts.

Lines 5000–5201 of schedule X display supplementary information related to investments in Federal securities; investments in non-Federal securities, balances of contract authority, unavailable unobligated balances (derived from appropriations, borrowing authority, contract authority, offsetting collections), and discretionary mandated transfers.

Additionally, certain accounts will use line 5250–00 to report on the annual average number of beneficiaries who are served by Federal hospital insurance, supplementary medical insurance, unemployment insurance, and rail industry pension fund programs. MAX A-11 DE uses this data to generate discretionary baseline budget authority for administrative expenses for these programs. Use only with OMB approval.

None of the amounts on the lines above are added or deducted from the budget authority or outlay amounts reported above.

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

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

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

82.11 What control totals do I need to tie to?

Some of the data you enter into MAX A-11 DE needs to tie to control totals. The following list is not exhaustive:

(a) *Controls reported by the agency*

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

GTAS. This data is drawn from the 4th quarter U.S. Standard General Ledger (USSGL) accounting information reported by your agency accounting office at the Treasury Appropriation Fund Symbol-level into a Treasury-operated system named Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS).

Almost all the lines that are used to populate schedule X/P will be edit checked against your GTAS submission. The PY amounts on the edit checked schedule X/P lines must also equal the amounts reported in GTAS within a +/- one or two million tolerance. The following types of lines are not edit checked against GTAS:

- Individual obligations by program activities (X0001–X0899)
- Non-expenditure transfers, e.g. appropriation transfers from other accounts (–) (X1120)*
- Specific MAX A-11 DE -generated detail entries, e.g. new obligations, unexpired accounts (X3010)
- Specific MAX A-11 DE-generated subtotals and totals, e.g., total discretionary appropriations (X1160)
- Specific memorandum (non-add) entries, e.g. unobligated balance, SOY: contract authority (X5050)

*OMB will begin to edit check between Treasury accounts (i.e., AID plus main) in different OMB accounts the net amount of non-expenditure transfers for unobligated balances, contract authority, exercised borrowing authority, and obligated balances between schedule P and GTAS data.

PY net outlays (line X4190) and PY receipts (schedule R). This data is drawn from the following budget execution documents: CTA, FS 1219, and FS 1220. The data is loaded into MAX A-11 DE by OMB and locked. The PY net outlay amount on schedule X/P line 4190 must equal the net outlays reported in GTAS within a +/- one million tolerance.

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

Non-Federal securities (Market value). Line X5011, Total investments, end of year: non-Federal securities: Market value is checked against amounts agencies report to Treasury's Bureau of the Fiscal Service in Business Event Type Codes associated with the previous subclasses 42 and 43 on the Statements of Transactions.

Credit. For Federal credit programs, credit subsidy cost data must match amounts approved by OMB. Control totals for schedule X reestimate and interest on reestimate obligations are verified against agency submissions to OMB through the Credit Supplement Report Exercise (CSR). For most programs, both control totals and schedule X obligation data for reestimates are automatically loaded into MAX A-11 DE, upon OMB approval.

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

(b) *Controls reported by Treasury*

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

Federal securities (Par value). Lines X5000 and X5001, Total investments, start and end of year: Federal securities: Par value is checked against amounts reported by Treasury's Bureau of the Fiscal Service.

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

Capital transfers. Lines X1022 (capital transfer of unobligated balances to general fund), X1235 (capital transfer of appropriations to general fund) and X1720/1820 (capital transfer of spending authority from offsetting collections to general fund) are checked against amounts reported by Treasury's Bureau of the Fiscal Service.

Unobligated balance transfers between expired and unexpired accounts. Line X1012 (unobligated balance transfers between expired and unexpired accounts) is checked against amounts reported by Treasury's Bureau of the Fiscal Service.

(c) *Controls reported by OMB*

For both the formulation of the Budget and for mid-session review, OMB provides control totals for net discretionary levels. There are four types of edit checks which compare net discretionary levels in MAX A-11 DE to OMB control totals. Control total amounts are in whole millions.

For each OMB account, these lines are included in each type of check:

- **BA/Obligation Limitation:** The sum of lines X1160, X1340, X1540, and X1966, which are associated with budget authority (excluding advance appropriations) and obligation limitations.
- **Advance Appropriation:** Line X1180 associated with advance appropriations.
- **Spending Authority and Offsetting Collections (Net Offset):** The sum of line X1750 (discretionary spending authority and orders on hand) and lines X4030, X4031, X4032, X4033, X4034, X4050, X4052, X4053, and X4054 (offsetting collections) are compared to the net totals for each OMB account.
- **Offsetting Receipts:** The total for lines R2004-03 and R1330-03 for discretionary offsetting receipts.

Contact your OMB representative about how to view reports comparing live MAX A-11 DE data to the OMB discretionary control totals.

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

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

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

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

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

82.12 How do I resolve issues with my GTAS control totals?

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

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

- SF 133 Report on Budget Execution and Budgetary Resources (used to monitor SF 132 Apportionments and used as the basis of the audited Statement of Budgetary Resources); and
- Much of the PY column of schedule P.
- For more information about GTAS and the USSGL and crosswalks from the USSGL to schedule P, see USSGL Treasury Financial Manual (TFM) supplement located at <http://www.fms.treas.gov/ussgl/index.html>.

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

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

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

- MAX A-11 DE Issue Status Report – GTAS only
- GTAS submissions that will lead to errors in MAX A-11 DE
- GTAS suppression requests ([link](#))
- GTAS revision reports ([link](#))
- GTAS TAFSs revised after 4th quarter window
- GTAS TAFSs with budgetary changes
- GTAS TAFSs with budgetary and proprietary changes

The following table summarizes the actions you need to take if MAX A-11 DE does not agree with GTAS edit-checked amounts:

If an error is found...	Then...
<p><i>Before</i> GTAS and MAX A-11 DE agency lock-out</p> <p>AND</p>	<ul style="list-style-type: none"> • Consult with your accounting office. • Correct the amount in MAX A-11 DE.

If an error is found...	Then...
Financial audit was ongoing or complete	<ul style="list-style-type: none"> • Ensure that your accounting office revises the amount in GTAS. Your accounting office <i>must</i> revise both material and non-material amounts in GTAS. • Work with your accounting office to determine the source of the problem and internally develop a plan to make sure the problem does not recur in the future. Your accounting office will also need to talk with the financial statement auditors to determine whether your financial statements for the next reporting cycle should be restated or a footnote to the financial statements is required for the changes made in GTAS. • For limited situations where there appears to be insufficient budgetary accounting to support the budget presentation, submit a PY GTAS-related suppression request to https://community.max.gov/x/kQJuFw. OMB will review the suppression requests on a case-by-case basis. Agency requests should include affected Treasury Appropriation Fund Symbol, MAX A-11 DE edit error, the amount of the adjustment in actual dollars, agency contact information, and an action plan that explores the various options to improve the budgetary accounting.
<p><i>After</i> GTAS and MAX A-11 DE agency lock-out</p> <p>AND</p> <p>Financial audit was on-going or complete</p>	<ul style="list-style-type: none"> • Consult with OMB representative. • Submit a PY GTAS-related suppression request to https://community.max.gov/x/kQJuFw for any situation where appropriate revisions were not made in the FY 2023 GTAS revision window. Refer to section 82.12(d) below. • Submit a CY GTAS-related suppression request to https://community.max.gov/x/kQJuFw for any situation where the certified end of year unobligated and/or obligated balance(s) differ from the balances shown in MAX A-11 DE. Refer to section 82.12(d) below. • Ensure that your accounting office revises the amount in GTAS no later than 2nd quarter FY 2023 GTAS reporting window for both PY and CY changes. Include a statement in your action plan of your GTAS-related suppression request. Your accounting office <i>must</i> revise both material and non-material amounts in GTAS. • OMB will review the suppression requests on a case-by-case basis.
	<ul style="list-style-type: none"> • The GTAS revision window will be open to agency accounting offices at the same time agency budget offices are working on the actual column (PY) data in the budget database. During this time, the GTAS-related suppression request exercise (https://community.max.gov/x/kQJuFw) will also be available. Agencies may prepare suppression requests during and after the GTAS revision window. As a general rule, OMB will not suppress any MAX A-11 DE edit-checks related to GTAS data before the GTAS revision window closes.

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

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

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

(c) *What do I need to do if a backdated Treasury document is required to revise MAX A-11 DE to report corrections to data for previous fiscal years?*

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

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

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

If an error is found...	Then...
<p><i>Before</i> GTAS and MAX A-11 DE agency lock-out</p> <p>AND</p> <p>Financial audit was ongoing or complete</p>	<ul style="list-style-type: none"> • Consult with your accounting office. • Submit a backdated Treasury document (Classification Transactions and Accountability, non-expenditure transfer, or warrant) request to https://community.max.gov/x/6YLrHQ. If your action impacts line X/P 4190 "Outlays (net)" or receipt data, and your request is approved, line X/P 4190 or the receipt data will be centrally changed. • If the action impacts any line X/P other than line P 4190, ensure that your accounting office revises the amount in GTAS. Refer to section 82.11. Your accounting office <i>must</i> revise both material and non-material amounts in GTAS.

If an error is found...	Then...
	<ul style="list-style-type: none"> Work with your accounting office to determine the source of the problem and internally develop a plan to make sure the problem does not recur in the future. Your accounting office will also need to talk with the financial statement auditors to determine whether your financial statements for the next reporting cycle should be restated or a footnote to the financial statements is required for the changes made in GTAS.
<p>After GTAS and MAX A-11 DE agency lock-out</p> <p>AND</p> <p>Financial audit was on-going or complete</p>	<ul style="list-style-type: none"> Consult with OMB representative. Submit a backdated Treasury document (Classification Transactions and Accountability, non-expenditure transfer, and/or warrant) request to https://community.max.gov/x/6YLrHQ. If the action impacts line X/P 4190 "Outlays (net)" or receipt data, and your request is approved, line X/P 4190 or the receipt data will be centrally changed where appropriate. If the action impacts any line X/P other than line X/P 4190, submit a PY GTAS-related suppression request to https://community.max.gov/x/kQJuFw for any situation where appropriate revisions were not made in the FY 2023 GTAS revision window. Refer to section 82.12(d) below. If the action impacts any line X/P other than line X/P 4190, submit a CY GTAS-related suppression request to https://community.max.gov/x/kQJuFw for any situation where the certified end of year unobligated and/or obligated balance(s) differ from the balances shown in MAX A-11 DE. Refer to section 82.12 (d) below. OMB will review the suppression requests on a case-by-case basis.

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

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

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

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

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

If the changes *do not affect ending balances* (e.g., changes to discretionary versus mandatory coding), you do not need to make changes in GTAS in the next fiscal year GTAS reporting window. For example, if you changed an appropriation from mandatory to discretionary, this change does not impact the ending balances. Therefore, no change is required in GTAS after the revision window has closed.

If the changes *affect ending balances* (e.g., changes to amounts of budget authority, new obligations and upward adjustments, gross outlays, beginning balances), you will need to make changes in GTAS in the next fiscal year GTAS reporting window. You should consult with the person who entered the data into GTAS. If you both agree that the amount should have been revised in GTAS, then the person who entered the information in GTAS should adjust the appropriate beginning balances (whether material or non-material) in the next fiscal year GTAS reporting window. For example, if you increased the amount of new obligations (but not disbursed) by 100, then the ending unobligated balance would decrease by 100, and the obligated balance would increase by 100. Therefore, the beginning unobligated balance reported in the preceding fiscal year GTAS reporting window should be decreased by 100, and the beginning obligated balance reported in the preceding fiscal year GTAS reporting window should be increased by 100.

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

- (f) *How can I prepare?*

Actuals reported in the budget must be consistent with amounts reported to Treasury and must be based on actual accounting data. Review any differences from last year's actuals reported to Treasury at <https://community.max.gov/x/HAAQAw> to prevent these differences from reoccurring. The website also includes reports that show FY 2020 quarterly GTAS submissions and how they would crosswalk into schedule P.

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

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

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

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

(a) *Other schedules in the same account*

All accounts, not including financing accounts

- Schedule O (obligations): The total obligations you report in the Obligations by program activities section of schedule X must equal the total obligations you report in schedule O, the object classification schedule. In addition, the breakdown of direct vs. reimbursable obligations must be the same as in O, with a small rounding tolerance.
- Schedule C (net BA and outlays): Net policy BA and outlays you report in schedule X must match, by subfunction, the net BA and outlays reported in schedule C, the character classification schedule. If you have only one BA line and one outlay line in schedule C, MAX A-11 DE will generate these amounts for you.
- Schedule T (pre-transfer appropriations): The pre-transfer policy BA you report in schedule X as controlled by the appropriations committee must match the BA you report in schedule T, the schedule for the budget year appropriations request in thousands of dollars.

Credit accounts only

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

(b) *Schedules in other accounts*

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

82.14 How do I present transfers of resources?

Transfers between agencies resulting from Presidential reorganization plans or enacted reorganization legislation may involve unique problems. Agency staff must consult with OMB representatives in each instance. When the gaining agency assumes *all* of the activities previously financed under a single account in another agency, as a general rule, the losing agency should omit budget schedules and appropriation language for the affected account and the gaining agency should show the transferred activities and appropriation language with its schedules. Use footnotes to identify the amounts involved. (See section [82.13](#) for an example of how the footnote should be worded and section [95](#) for guidance on submitting the footnotes for printing.)

82.15 How do I present transfers in the estimates?

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

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

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

PY CY

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

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

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

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

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

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

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

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

82.16 How do I present merged accounts?

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

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

82.17 How should I treat allocation accounts?

Combine schedule P information for allocation accounts with the parent account without separate identification (see section [20.4\(1\)](#)).

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

Use the entries in the following tables to prepare the individual lines in schedule X. MAX A-11 DE will automatically generate the line entries indicated in **bold face**.

OBLIGATIONS BY PROGRAM ACTIVITY

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

Entry	MAX A-11 DE Details
All accounts:	
0xxx	The first digit will always be zero (0).
Non-credit programs:	
	The line codes are unique to each account and have no relationship to information shown in other schedules.
Direct programs (0001–0799):	
0Xxx	For the second digit, use the values 0 through 7 to identify the activity or subactivity group.
0xXX	For the third and fourth digits, use the values 01 through 89 to identify activity or subactivity detail items. Any number sequence in this range is valid.
	For subtotals, use the values 91 through 98 as follows: <ul style="list-style-type: none"> • Xx91—Subtotal for a single group of detail lines (e.g., 0001–0089) • Xx92—Subtotal of two groups of detail lines (e.g., 0001–0189) • Xx93—Subtotal of three groups of detail lines (e.g., 0001–0289)
	Use the value 0x00 for running subtotals (e.g., 0500 = the sum of detail lines 0001–0489).
	MAX A-11 DE will generate line 0799 for the total direct obligations if there are multiple direct detail lines and at least one reimbursable detail line.
Reimbursable programs (0800–0899):	
	If coding requirements for reimbursable programs create difficulties in developing the account display, consult with OMB.
	The second digit will always be 8.
08Xx	For the third digit, use the values 0 through 8; for the fourth digit, use the values 1 through 8 to identify activity or subactivity detail items.
08xX	For subtotals, use the value 9 for the fourth digit as follows:

Entry	MAX A-11 DE Details
	<ul style="list-style-type: none"> • 0809—Subtotal of activities on lines 0801 through 0808 • 0819—Subtotal of activities on lines 0810 through 0818 • 0829—Subtotal of activities on lines 0820 through 0828 • 0839—Subtotal of activities on lines 0830 through 0838 • 0859—Subtotal of activities on lines 0840 through 0858 • 0869—Subtotal of activities on lines 0860 through 0868 • 0879—Subtotal of activities on lines 0870 through 0878 • 0889—Subtotal of activities on lines 0880 through 0888
	MAX A-11 DE will generate line 0899 for the total reimbursable obligations if there are multiple reimbursable detail lines and at least one direct detail line.
Credit activities:	Use the following standard line coding scheme for credit programs. See sections 185.11 and 185.12 for more information on requirements related to credit financing and liquidating accounts.
Credit program accounts:	The following lines are generated from information submitted through the Credit Supplement Report Exercise (CSR): 0705, 0706, 0707, 0708, 0742, and 0743.
0701	Direct loan subsidy
0702	Loan guarantee subsidy
0703	Subsidy for modifications of direct loans
0704	Subsidy for modifications of loan guarantees
0705	Reestimates of direct loan subsidy
0706	Interest on reestimates of direct loan subsidy
0707	Reestimates of loan guarantee subsidy
0708	Interest on reestimates of loan guarantee subsidy
0709	Administrative expenses
Credit financing accounts:	
0710	Direct loan obligations
0711	Default claim payment on principal
0712	Default claim payments on interest
0713	Payment of interest to Treasury
0715–0739	Other
0740	Negative subsidy obligations
0741	Modification savings
0742	Downward reestimates paid to receipt accounts
0743	Interest on downward reestimates
0744	Adjusting payments to liquidating account

Entry	MAX A-11 DE Details
All accounts:	
0900	Total new obligations, unexpired accounts. MAX A-11 DE will generate this line from the detail amounts on the detail lines 0001 to 0899. Equals line 3010.

Memorandum (non-add) entries:
Entries only include data from unexpired Treasury Appropriation Fund Symbols.

Entry	MAX A-11 DE Details	
0910	Appropriations used to liquidate unpaid lease obligations	Amount of appropriations used to liquidate deficiencies of lease payments. Use only with OMB approval.
0911	Total new obligations, unexpired accounts; and lease payments	Automatically generated from the sum of lines 0900 and 0910.

BUDGETARY RESOURCES

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

Entry	MAX A-11 DE Details	
Unobligated balance:		
1000	Unobligated balance brought forward, Oct 1	For CY and BY, MAX A-11 DE automatically generates this entry from the end of year amounts reported on line 1941 for the previous year. If unobligated balances are used to liquidate deficiencies, report the amount used as an adjustment on line 1901; do not reduce the amount on line 1000. For PY, this amount must tie to the PY end of year amounts reported in GTAS for PY-1, including all changes made during the PY-1 GTAS revision window.
1001	Discretionary unobligated balance brought forward, Oct 1	Portion of amount shown on line 1000 that is classified as discretionary in PY and CY. The amount on this line cannot exceed the amount on line 1000.

Non-expenditure transfers:

1010	Unobligated balance transferred to other accounts (-)	Note: You must identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
1011	Unobligated balance transferred from other accounts	Note: You must identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).

SECTION 82—COMBINED SCHEDULE X

Entry	MAX A-11 DE Details	
1012	Unobligated balance transfers between expired and unexpired accounts	Use lines 1105/1204 for reporting expired balance transfers that are classified as reappropriations.
1013	Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)	This line is only for use by the Department of Transportation. Note: You must identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).

Adjustments:

1020	Adjustment to unobligated balance carried forward, Oct 1 (+ or -)	Changes to the PY start of year balances made after the PY-1 GTAS revision window closed. Use only for PY, unless specifically approved by OMB for CY.
1021	Recoveries of prior year unpaid obligations	Equals line 3040, but with opposite sign. Use only for PY or CY if recoveries have already occurred prior to transmittal of the budget—unless specifically approved in advance by OMB. Note: Report recoveries of prior-year obligations in expired accounts on line 3041.
1022	Capital transfer of unobligated balances to general fund (-)	
1023	Unobligated balances applied to repay debt (-)	
1024	Unobligated balance of borrowing authority withdrawn (-)	The sum of the amounts on lines 1024 and 1025 with the opposite sign cannot exceed the amount on line 1021. Note: When new appropriations or new offsetting collections are used to liquidate obligations initially incurred against borrowing authority, report the amounts on lines 1139, 1239, 1728, or 1827, as appropriate.
1025	Unobligated balance of contract authority withdrawn (-)	The sum of the amounts on lines 1024 and 1025 cannot exceed the amount on line 1021. Note: When new appropriations or new offsetting collections are used to liquidate obligations initially incurred against contract authority, report the amounts on lines 1137, 1238, 1727, or 1826, as appropriate.
1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	This line is only for use by the Social Security Administration, the Department of Health and Human Services, and the Department of the Treasury.
1027	Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)	Use only for special and non-revolving trust funds.
1028	Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)	Use only for revolving funds.
1029	Other balances withdrawn to Treasury (-)	

Entry	MAX A-11 DE Details
1030 Other balances withdrawn to special or trust funds (–)	Equals line 1950, but with opposite sign.
1031 Other balances not available (–)	
1032 Refunds and recoveries temporarily precluded from obligation (special and trust funds)(–)	
1033 Recoveries of prior year paid obligations	Equals the sum of lines 4053 and 4143. Use only for PY or CY if recoveries have already occurred prior to transmittal of the budget—unless specifically approved in advance by OMB.
1034 Adjustment for unobligated balance used to liquidate deficiencies (–)	Report the amount of unobligated balance used to liquidate obligations that were incurred in a prior fiscal year without sufficient budget authority to legally cover such obligations.
1035 Unobligated balance precluded from obligation (limitation on obligations) (special and trust) (–)	
1036 Adjustment for debt forgiveness	
1037 Unobligated balance of appropriations withdrawn (–)	
1038 Sequester (previously unavailable) for withdrawal	
1039 Offset to adjustment for change in allocation of trust fund limitation	This line is only for use by the Social Security Administration.
1040 Adjustment to prior year indefinite appropriation in subsequent fiscal year	
1041 Other balances previously not available	
1042 Adjustment for change in allocation (general fund portion)	This line is only for use by the Corps of Engineers – Civil Works.
1043 Adjustment for change in allocation (offsetting collection/collected portion)	This line is only for use by the Corps of Engineers – Civil Works.
1045 Adjustment for change in allocation (trust fund portion)	This line is only for use by the Corps of Engineers – Civil Works.
1046 Adjustment for change in net principal	This line is only for use by the Department of the Treasury.
1070 Unobligated balance (total)	Automatically generated by MAX A-11 DE.

SECTION 82—COMBINED SCHEDULE X

Entry	Discretionary	Mandatory	MAX A-11 DE Details
Budget authority:			
Appropriations:			
Appropriation	1100	1200	For indefinite authority, record only the amount that will be obligated.
Appropriation (special or trust)	1101	1201	
Appropriation (previously unavailable)	1102	1202	This line is used to calculate line 5093 for revolving funds that had appropriations previously sequestered. Use only with OMB approval.
Appropriation (previously unavailable)(special or trust)	1103	1203	
Appropriation available from subsequent year	1104	n/a	Use only in PY and CY and only with OMB approval.
Appropriation available in prior year (-)	1105	n/a	Use only in PY and CY and only with OMB approval.
Reappropriation	1106	1206	Use line 1012 for transfers of expired balances to unexpired accounts that are not considered to be reappropriations.
<i>Non-expenditure transfers:</i>			
Appropriations transferred to other accounts (-)	1120	1220	<p>For transfers pursuant to proposed appropriations law of mandatory funding to be used for otherwise discretionary activities, show the transfer on line 1120 in the losing account, using the BBEDCA classification for a discretionary, modification of a mandatory program and on line 1121 in the receiving account, using the appropriate BBEDCA classification for that account. However, if the losing account is an entitlement program, report the transfer on line 1220 in the losing account and on line 1121 in the receiving account, using the appropriate BBEDCA classifications for the respective accounts.</p> <p>For transfers pursuant to existing law of mandatory funding to be used for otherwise discretionary activities (generally in PY and CY), show the transfer on line 1220 in the losing account and on line 1121 in the receiving account, using the appropriate BBEDCA classifications for the respective accounts. Consult your OMB representative about suppressing any MAX A-11 DE error messages that occur.</p> <p>Identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).</p>

Entry	Discretionary	Mandatory	MAX A-11 DE Details
Appropriations transferred from other accounts	1121	1221	For transfers of mandatory funding to be used for otherwise discretionary activities, see the guidance under lines 1120/1220. Identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
Exercised borrowing authority transferred from other accounts	1122	1222	This line is only for use by the U.S. Department of Agriculture. Identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
<i>Adjustments:</i>			
Appropriations permanently reduced (-)	1130	n/a	
Unobligated balance of appropriations permanently reduced (-)	1131	n/a	
Appropriations and/or unobligated balance of appropriations permanently reduced (-)	n/a	1230	
Appropriations temporarily reduced (-)	1132	n/a	This line is used to calculate line 5093 for revolving funds that have sequestered appropriations.
Unobligated balance of appropriations temporarily reduced (-)	1133	n/a	Use only for special and non-revolving trust funds in PY and CY.
Appropriations and/or unobligated balance of appropriations temporarily reduced (-)	n/a	1232	This line is used to calculate line 5093 revolving funds that have sequestered appropriations.
Appropriations precluded from obligation (-)	1134	1234	When the amount on line 1134 becomes available for obligation, report it on line 1102. When the amount on line 1234 becomes available for obligation, report it on line 1202. Use only with OMB approval.
Appropriations precluded from obligation (special or trust) (-)	1135	1235	When the amount on line 1135 becomes available for obligation, report it on line 1103. When the amount on line 1235 becomes available for obligation, report it on line 1203. Use only with OMB approval.
Appropriations applied to repay debt (-)	1136	1236	
Appropriations applied to liquidate contract authority (-)	1138	1238	

SECTION 82—COMBINED SCHEDULE X

Entry	Discretionary	Mandatory	MAX A-11 DE Details
Appropriations substituted for borrowing authority (-)	1139	1239	
Capital transfer of appropriations to general fund (-)	1140	1240	This line is only for use by the Department of Agriculture, the Department of Education and the Department of Defense.
Appropriations applied to liquidate contract authority withdrawn (-)	1141	n/a	Use only in PY or CY and only with OMB approval.
Appropriation (total)	1160	1260	Automatically generated by MAX A-11 DE.
Advance Appropriations:			
Advance appropriation	1170	1270	
Advance appropriation (special or trust fund)	1171	1271	
<i>Non-expenditure transfers:</i>			
Advance appropriations transferred to other accounts (-)	1172	1272	Identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
Advance appropriations transferred from other accounts	1173	1273	
<i>Adjustments:</i>			
Advance appropriations permanently reduced (-)	1174	1274	For line 1274, no BY amount can be entered.
Advance appropriations temporarily reduced (-)	1175	1275	
Advance appropriation (total)	1180	1280	Automatically generated by MAX A-11 DE.
Borrowing authority:			
Borrowing authority	1300	1400	Amount of new borrowing authority. For indefinite authority, record only the amount that will be obligated.
<i>Adjustments:</i>			
Borrowing authority permanently reduced (-)	1320	1420	
Borrowing authority temporarily reduced (-)	n/a	1421	Use only for revolving, special, and non-revolving trust funds.
Borrowing authority applied to repay debt (-)	n/a	1422	Use only in financing accounts in PY unless specifically approved by OMB.
Borrowing authority precluded from obligation (limitation on obligations) (-)	n/a	1423	This line is only for use by the U.S. Department of Agriculture.

Entry	Discretionary	Mandatory	MAX A-11 DE Details
Capital transfers of borrowing authority to general fund (–)	n/a	1424	
Borrowing authority (total)	1340	1440	Automatically generated by MAX A-11 DE.
Contract authority:			
Contract authority	1500	1600	Amount of new contract authority. For indefinite authority, record only the amount that will be obligated.
Contract authority (previously unavailable)	n/a	1603	Use only with OMB approval.
<i>Non-expenditure transfers:</i>			
Contract authority transferred to other accounts (–)	1510	1610	Identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
Contract authority transferred from other accounts	1511	1611	Identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
<i>Adjustments:</i>			
Contract authority and/or unobligated balance of contract authority permanently reduced (–)	1520	1620	For contract authority permanently reduced, no amount can be entered for BY. For unobligated balance of contract authority permanently reduced, use only for PY of CY unless specifically approved by OMB.
Contract authority temporarily reduced (–)	n/a	1621	This line is only used by the Departments of the Interior and Transportation.
Contract authority precluded from obligation (limitation on obligations) (–)	1522	1622	Use only with OMB approval.
Contract authority (total)	1540	1640	Automatically generated by MAX A-11 DE.
Spending authority from offsetting collections:			As a general rule, spending authority from offsetting collections from Federal sources should be classified as mandatory or discretionary based on the activities for which the offsetting collections are outlayed and spending authority from offsetting collections from non-Federal sources should be classified based on whether the legislative language that created the collection is in authorizing legislation or appropriations act (see section 81.2).
Collected	1700	1800	
Change in uncollected payments, Federal sources (+ or –)	1701	1801	The amounts reported on these lines are added and automatically copied to line 3080, but with the opposite sign.

SECTION 82—COMBINED SCHEDULE X

Entry	Discretionary	Mandatory	MAX A-11 DE Details
			Additionally, lines 1701 and 1801 are automatically copied to lines 4050 and 4140 respectively, but with the opposite sign.
Offsetting collections (previously unavailable)	1702	1802	Amount previously reported as precluded from obligation on line 1725 or 1824 and as temporary reduction on line 1723 or 1823 that will be available for obligation.
<i>Non-expenditure transfers:</i>			
Spending authority from offsetting collections transferred to other accounts (–)	1710	1810	Identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C). Note: Although the spending authority is transferred to another account, the offsetting collection will be credited to the account that initially received the collection on lines 4030 through 4034 or 4120 through 4124, as appropriate.
Spending authority from offsetting collections transferred from other accounts	1711	1811	Identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C). Note: Although the spending authority is transferred from another account, the offsetting collection will be credited to the account that initially received the collection on lines 4030 through 4034 or 4120 through 4124.
<i>Adjustments:</i>			
Capital transfer of spending authority from offsetting collections to general fund (–)	1720	1820	Primarily used by revolving funds; however, may be used by other accounts with OMB approval.
Spending authority from offsetting collections permanently reduced (–)	1721	1821	
Unobligated balance of spending authority from offsetting collections permanently reduced (–)	1722		
New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (–)	1723	1823	
Spending authority from offsetting collections precluded from obligation (limitation on obligations) (–)	1724	1824	When the amount becomes available for obligation, report it on line 1702 or 1802. Use only with OMB approval.
Spending authority from offsetting collections applied to repay debt (–)	1725	1825	

Entry	Discretionary	Mandatory	MAX A-11 DE Details
Spending authority from offsetting collections applied to liquidate contract authority (-)	1726	1826	
Spending authority from offsetting collections substituted for borrowing authority (-)	1727	1827	
Spending authority from offsetting collections (total)	1750	1850	Automatically generated by MAX A-11 DE.
Budget authority (total)	1900	1900	Automatically generated by MAX A-11 DE.
Adjustment for budget authority used to liquidate deficiencies (-)	1901	1901	Report the amount of new budget authority used to liquidate obligations that were incurred in a prior fiscal year without sufficient budget authority to legally cover such obligations. The line adjusts the total budgetary resources available for new obligations without reducing the amount of budget authority appropriated.
Total budgetary resources available	1930	1930	Automatically generated by MAX A-11 DE. Sums the adjusted amounts of unobligated balances and budget authority.

Memorandum (non-add) entries:

Entries include data from unexpired and expired Treasury Appropriation Fund Symbols.

Entry	MAX A-11 DE Details
All Accounts:	
1940 Unobligated balance expiring (-)	
1941 Unexpired unobligated balance, end of year	Automatically generated from the sum of the detailed entries on lines 1930 plus 1940 minus 0900.
<i>Special and non-revolving trust funds only:</i>	
1950 Other balances withdrawn and returned to unappropriated receipts	Automatically copied from line 1030, but with the opposite sign.
1951 Unobligated balance expiring	Use only for accounts with schedule J (see section 86.3). Automatically generated by MAX A-11 DE.
1952 Expired unobligated balance, start of year	Use only for accounts with schedule J (see section 86.3). Automatically generated by MAX A-11 DE. Amount excluded in the start of year unobligated balances reported on line 1000 in special and non-revolving trust funds that must be included in the unexpended balances reported on schedule J line 0100.

	Entry	MAX A-11 DE Details
1953	Expired unobligated balance, end of year	Use only for accounts with schedule J (see section 86.3). Amount excluded from the end of year unobligated balances reported on line 1941 in special and non-revolving trust funds that must be included in the unexpended balances reported on schedule J line 4999.
1954	Unobligated balance canceling	
1955	Other balances withdrawn and returned to general fund	

CHANGE IN OBLIGATED BALANCE

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

	Entry	MAX A-11 DE Details
<i>Unpaid obligations:</i>		
3000	Unpaid obligations, brought forward, Oct 1	MAX A-11 DE copies CY and BY from the end of year amount reported on line 3050 for the previous year. For PY, this amount must tie to the PY end of year amounts reported in GTAS for PY-1, including all changes made during the PY-1 GTAS revision window.
3001	Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -)	Report any changes to the PY start of year balances made after the PY-1 GTAS revision window closed. Use only for PY, unless specifically approved by OMB.
3010	New obligations, unexpired accounts	Automatically generated by MAX A-11 DE.
3011	Obligations ("upward adjustments"), expired accounts	Use only for PY, unless specifically approved by OMB.
3020	Outlays (gross) (-)	Automatically generated by MAX A-11 DE.
3030	Unpaid obligations transferred to other accounts (-)	Note: You must identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
3031	Unpaid obligations transferred from other accounts	Note: You must identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
3040	Recoveries of prior year unpaid obligations, unexpired accounts (-)	Automatically copied from line 1021, but with the opposite sign.
3041	Recoveries of prior year unpaid obligations, expired accounts (-)	Use only for PY, unless specifically approved by OMB.
3050	Unpaid obligations, end of year	Automatically generated by MAX A-11 DE.

Entry	MAX A-11 DE Details
<i>Uncollected payments:</i>	
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 (-)	MAX A-11 DE copies CY and BY from the end of year amount reported on line 3090 for the previous year. For PY, this amount must tie to the PY end of year amounts reported in GTAS for PY-1, including all changes made during the PY-1 GTAS revision window.
3061 Adjustment to uncollected pymts, Fed sources, brought forward, Oct 1 (+ or -)	Report any changes to the PY start of year balances made after the PY-1 GTAS revision window closed. Use only for PY, unless specifically approved by OMB.
3070 Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)	Automatically generated by MAX A-11 DE.
3071 Change in uncollected pymts, Fed sources, expired accounts (+ or -)	
3072 Adjustment for change in allocation (offsetting collections/receivable portion) (-)	Automatically generated by MAX A-11 DE.
3080 Uncollected pymts, Fed sources transferred to other accounts	Note: You must identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
3081 Uncollected pymts, Fed sources transferred from other accounts (-)	Note: You must identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
3090 Uncollected pymts, Fed sources, end of year (-)	Automatically generated by MAX A-11 DE.

Memorandum (non-add) entries:

Entries include data from unexpired and expired Treasury Appropriation Fund Symbols.

Entry	MAX A-11 DE Details
3100 Obligated balance, start of year (+ or -)	For PY, this amount must tie to the PY end of year amounts reported in GTAS for PY-1 including all changes made during the PY-1 GTAS revision window. Automatically generated by MAX A-11 DE.
3200 Obligated balance, end of year (+ or -)	Automatically generated by MAX A-11 DE.

BUDGET AUTHORITY AND OUTLAYS, NET

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

Entry	Discre- tionary	Man- datory	MAX A-11 DE Details
<i>Gross budget authority and outlays:</i>			
Budget authority, gross	4000	4090	Automatically generated by MAX A-11 DE.
Outlays, gross			
Outlays from new authority	4010	4100	
Outlays from balances	4011	4101	
Outlays, gross (total)	4020	4110	Automatically generated by MAX A-11 DE. For credit financing accounts, use line 4110 instead of lines 4100 and 4101.
<i>Offsets against gross budget authority and outlays:</i>			
Offsetting collections (collected) from:			
<i>Identify the source of the payment (see the descriptions below). Use subentries when there are significant amounts of different types of income, such as insurance premiums, loan repayments, interest, fees, etc.</i>			
Federal sources (–)	4030	4120	
Interest on Federal securities (–)	4031	4121	
Interest on uninvested funds (–)		4122	
Non-Federal sources (–)	4033	4123	Use line titles to identify separately the primary sources of collections. Small amounts may be aggregated. See exhibits 185C , 185F and 185I .
Offsetting governmental collections (–)	4034	4124	Use line titles to identify separately the primary sources of collections.
Offsets against gross budget authority and outlays (total) (–)	4040	4130	Automatically generated by MAX A-11 DE.
<i>Additional offsets against gross budget authority only:</i>			
Change in uncollected pymts, Fed sources, unexpired accounts (+ or –)	4050	4140	Automatically generated by MAX A-11 DE.
Offsetting collections credited to expired accounts	4052	4142	
Recoveries of prior year paid obligations, unexpired accounts	4053	4143	The sum of lines 4053 and 4143 equals the amount on line 1033.

Entry	Discretionary	Mandatory	MAX A-11 DE Details
Adjustment for change in allocation (offsetting collection portion)	4055		Automatically generated by MAX A-11 DE.
Additional offsets against budget authority only (total)	4060	4150	Automatically generated by MAX A-11 DE.
Budget authority, net	4070	4160	Automatically generated by MAX A-11 DE.
Outlays, net	4080	4170	Automatically generated by MAX A-11 DE.
<i>Budget authority and outlays, net (total):</i>			
Budget authority, net (total)	4180	4180	Automatically generated by MAX A-11 DE. This line will always be used, even if the amount is zero.
Outlays, net (total)	4190	4190	Automatically generated by MAX A-11 DE. This line will always be used, even if the amount is zero.

Memorandum (non-add) entries:

Entry	MAX A-11 DE Details
<i>Investments in Federal securities:</i>	<i>Report the par value of Federal securities; do not reflect unrealized discounts. Include all the balances invested at the start of the year, including those that are not available for obligation, i.e., those reported in the schedule on special and trust fund receipts (schedule N). If a special or trust fund has multiple expenditure accounts, report the invested portion of the unavailable collections in schedule P of the account that receives the largest appropriation from the fund.</i>
5000 Total investments, SOY: Federal securities: Par value	MAX A-11 DE copies CY and BY from the end of year amounts reported on line 5001 for the previous year.
5001 Total investments, EOY: Federal securities: Par value	
<i>Investments in non-Federal securities:</i>	<i>Report the market value of non-Federal securities. Include all the balances invested at the start of the year, including those that are not available for obligation, i.e., those reported in the schedule on special and trust fund receipts (schedule N). Include changes in the value of the account's portfolio due to purchases, sales, and market conditions.</i>
5010 Total investments, SOY: non-Federal securities: Market value	MAX A-11 DE copies CY and BY from the end of year amounts reported on line 5011 for the previous year. If the non-Federal securities are treated as a means of financing, report the amount on line 5012.
5011 Total investments, EOY: non-Federal securities: Market value	If the non-Federal securities are treated as a means of financing, report the amount on line 5013.
5012 Total investments, SOY: non-Federal securities: Market value (means of financing)	Only applies to Railroad Retirement Board's National Railroad Retirement Investment Trust account.

Entry	MAX A-11 DE Details
5013 Total investments, EOY: non-Federal securities: Market value (means of financing)	Only applies to Railroad Retirement Board's National Railroad Retirement Investment Trust account.
<i>Contract authority:</i>	
	<i>Contract authority is unfunded. When appropriation or offsetting collections are provided to liquidate contract authority, the amounts are no longer considered to be contract authority, and should be excluded from the balances of contract authority reported below.</i>
5050 Contract authority, SOY:	Cannot exceed the amount on line 1000 of the program and financing schedule. MAX A-11 DE copies CY and BY from the end of year amounts reported on line 5052 for the previous year. If the amount on this line is negative, report the amount on line 5054.
5051 Adjustment to Contract authority brought forward, Oct 1 (+ or -)	Changes to the PY start of year balances made related to contract authority after the PY-1 GTAS revision window closed. Use only for PY, unless specifically approved by OMB for CY. Cannot exceed the amount on line 1020 of the program and financing schedule.
5052 Contract authority, EOY:	If the amount on this line is negative, report the amount on line 5055.
5054 Fund balance in excess of liquidating requirements, SOY: Contract authority	MAX A-11 DE copies CY and BY from the end of year amounts reported on line 5055 for the previous year.
5055 Fund balance in excess of liquidating requirements, EOY: Contract authority	
5061 Limitation on obligations (Transportation trust funds)	Automatically generated by MAX A-11 DE from information on limitations reported in schedule X (see section 81.3).
<i>Outstanding debt (special and non-revolving trust funds only):</i>	
	<i>The amount of outstanding debt, SOY and EOY and borrowing including repayable advances, appropriated debt and traditional borrowing authority. Only applies to special and non-revolving trust funds in USDA, DoC, DoE, DoL and RRB.</i>
5080 Outstanding debt, SOY (-)	MAX A-11 DE copies CY and BY from the end of year amounts reported on line 5081 for the previous year.
5081 Outstanding debt, EOY (-)	Automatically generated by MAX A-11 DE.
5082 Borrowing (-)	
5083 Fund balance in excess of liquidating requirements, SOY: Authority to Borrow	Amount of borrowing authority exercised and converted to cash in excess of ability to incur obligations against borrowing authority at the beginning of the year. MAX A-11 DE copies CY and BY from the end of year amounts reported on line 5084 for the previous year.
5084 Fund balance in excess of liquidating requirements, EOY: Authority to Borrow	Amount of borrowing authority exercised and converted to cash in excess of ability to incur obligations against borrowing authority at the end of the year.

Entry	MAX A-11 DE Details
<i>Unavailable unobligated balances:</i>	<i>The amount of offsetting collections previously precluded from obligation, or temporarily reduced that have not yet become budget authority available for obligation. The amount of appropriations, borrowing authority, and contract authority that have been sequestered in revolving, special, and non-revolving trust funds.</i>
5090 Unexpired unavailable balance, SOY: Offsetting collections	Does not generally apply to special and non-revolving trust funds. MAX A-11 DE copies CY and BY from the end of year amounts reported on line 5092 for the previous year.
5091 Expiring unavailable balance: Offsetting collections (-)	
5092 Unexpired unavailable balance, EOY: Offsetting collections	Automatically generated by MAX A-11 DE.
5093 Expired unavailable balance, SOY: Offsetting collections	Does not generally apply to special and non-revolving trust funds. MAX A-11 DE copies CY and BY from the end of year amounts reported on line 5095 for the previous year.
5094 Canceling unavailable balance: Offsetting collections (-)	
5095 Expired unavailable balance, EOY: Offsetting collections	Automatically generated by MAX A-11 DE.
5096 Unexpired unavailable balance, SOY: Appropriations	<i>Does not generally apply to special and non-revolving trust funds.</i> MAX A-11 DE copies CY and BY from the end of year amounts reported on line 5098 for the previous year.
5097 Expiring unavailable balance: Appropriations (-)	
5098 Unexpired unavailable balance, EOY: Appropriations	Automatically generated by MAX A-11 DE.
5099 Unexpired unavailable balance, SOY: Contract authority	MAX A-11 DE copies CY and BY from the end of year amounts reported on line 5100 for the previous year.
5100 Unexpired unavailable balance, EOY: Contract authority	Automatically generated by MAX A-11 DE.
5101 Unexpired unavailable balance, SOY: Borrowing authority	MAX A-11 DE copies CY and BY from the end of year amounts reported on line 5102 for the previous year.
5102 Unexpired unavailable balance, EOY: Borrowing authority	
5103 Unexpired unavailable balance, SOY: Fulfilled purpose	MAX A-11 DE copies CY and BY from the end of year amounts reported on line 5104 for the previous year.
5104 Unexpired unavailable balance, EOY: Fulfilled purpose	Automatically generated by MAX A-11 DE.
<i>International Monetary Fund:</i>	
5110 IMF quota reserve tranche increase (P.L. xxx-xxx)	Identify the public law. An example is the Consolidated Appropriations Act of 2018 (e.g., P.L. 115-41).
5111 IMF quota letter of credit increase (P.L. xxx-xxx)	Identify the public law. An example is the Consolidated Appropriations Act of 2018 (e.g., P.L. 115-41).
5112 IMF quota reserve tranche, total	

SECTION 82—COMBINED SCHEDULE X

Entry	MAX A-11 DE Details	
5113	IMF quota letter of credit, total	
5114	New Arrangements to Borrow (P.L. xxx-xxx)	Identify the public law. An example is the Consolidated Appropriations Act of 2018 (e.g., P.L. 115-41).
5115	New Arrangements to Borrow (exchange rate)	
5116	New Arrangements to Borrow, total	
<i>Discretionary mandated transfers:</i>		
5200	Discretionary mandated transfer to other accounts (–)	The line shows the amount of discretionary transfers mandated by law that are included in line 1120. In exceptional cases, this line may represent the discretionary transfers mandated by law included in line 1010. Use in PY. If the account has enacted appropriations, also use for CY. Identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
5201	Discretionary mandated transfer from other accounts	The line shows the amount of discretionary transfers mandated by law that are included in line 1121. In exceptional cases, this line may represent the discretionary transfers mandated by law included in line 1011. Use in PY. If the account has enacted appropriations, also use for CY. Identify each account involved in each transfer (gaining and losing) in MAX A-11 DE using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
<i>Unexpended balances:</i>		<i>Identifies the amount of available unobligated and obligated balances as direct or reimbursable and discretionary or mandatory for start of year and end of year. Use only for PY.</i>
<i>Unobligated balance:</i>		<i>Applies to unexpired accounts.</i>
5311	Direct unobligated balance, start of year	The sum of lines 5311 and 5312 equals the amount on line 1000. Additionally, the sum of lines 5313 and 5314 equals the amount on line 1000.
5312	Reimbursable unobligated balance, start of year	
5313	Discretionary unobligated balance, start of year	
5314	Mandatory unobligated balance, start of year	
5321	Direct unobligated balance, end of year	The sum of lines 5321 and 5322 equals the sum of lines 1940 (with the opposite sign) and 1941 for unexpired accounts only. Additionally, the sum of lines 5323 and 5324 equals the sum of lines 1940 (with the opposite sign) and 1941 for unexpired accounts only
5322	Reimbursable unobligated balance, end of year	
5323	Discretionary unobligated balance, end of year	
5324	Mandatory unobligated balance, end of year	

Entry	MAX A-11 DE Details
<i>Obligated balance:</i>	
5331	Direct obligated balance, start of year
5332	Reimbursable obligated balance, start of year
5333	Discretionary obligated balance, start of year
5334	Mandatory obligated balance, start of year
5341	Direct obligated balance, end of year
5342	Reimbursable obligated balance, end of year
5343	Discretionary obligated balance, end of year
5344	Mandatory obligated balance, end of year

Applies to both unexpired and expired accounts.

The sum of lines 5331 and 5332 equals the sum of lines 3000 and 3061. Additionally, the sum of lines 5333 and 5334 equals the sum of lines 3000 and 3061. Also equals line 3100.

The sum of lines 5341 and 5342 equals the sum of lines 3050 and 3090. Additionally, the sum of lines 5343 and 5344 equals the sum of lines 3050 and 3090. Also equals line 3200.

UNFUNDED DEFICIENCIES

Note: See section [145](#) for additional reporting requirements on deficiencies.

Entry	MAX A-11 DE Details
7000	Unfunded deficiency, start of year (-)
7010	New deficiency (-)
7012	Budgetary resources used to liquidate deficiencies
7020	Unfunded deficiency, end of year (-)

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

New Line #	Line Description	Schedule		
		P	A	S
	Obligations by program activity			
	Direct obligations			
0001-0799	Direct Program Activity	✓		
	Credit program obligations			
0701	Direct loan subsidy	✓		
0702	Loan guarantee subsidy	✓		
0703	Subsidy for modifications of direct loans	✓		
0704	Subsidy for modifications of loan guarantees	✓		
0705	Reestimates of direct loan subsidy	✓		
0706	Interest on reestimates of direct loan subsidy	✓		
0707	Reestimates of loan guarantee subsidy	✓		
0708	Interest on reestimates of loan guarantee subsidy	✓		
0709	Administrative expenses	✓		
0710	Direct loan obligations	✓		
0711	Default claim payments on principal	✓		
0712	Default claim payments on interest	✓		
0713	Payment of interest to Treasury	✓		
0715-0739	Other	✓		
0740	Negative subsidy obligations	✓		
0741	Modification savings	✓		
0742	Downward reestimates paid to receipt accounts	✓		
0743	Interest on downward reestimates	✓		
0744	Adjusting payments to liquidating accounts	✓		
	Reimbursable obligations			
0800-0899	Reimbursable program activity	✓		
0900	Total new obligations, unexpired accounts	✓		
	Memorandum (non-add) entries			
0910	Appropriations used to liquidate unpaid lease obligations	✓		
0911	Total new obligations, unexpired accounts; and lease payments	✓		
	Budgetary resources			
	Unobligated balance			
1000	Unobligated balance brought forward, Oct 1	✓		
1001	Discretionary unobligated balance brought forward, Oct 1	✓		
1010	Unobligated balance transferred to other accounts	✓		
1011	Unobligated balance transferred from other accounts	✓		
1012	Unobligated balance transfers between expired and unexpired accounts	✓		
1013	Unobligated balance of contract authority transferred to or from other accounts (net)	✓		
1020	Adjustment to unobligated balance brought forward, Oct 1	✓		
1021	Recoveries of prior year unpaid obligations	✓		
1022	Capital transfer of unobligated balances to general fund	✓		
1023	Unobligated balances applied to repay debt	✓		
1024	Unobligated balance of borrowing authority withdrawn	✓		
1025	Unobligated balance of contract authority withdrawn	✓		
1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	✓		
1027	Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)	✓		
1028	Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)	✓		
1029	Other balances withdrawn to Treasury	✓		
1030	Other balances withdrawn to special or trust funds	✓		
1031	Other balances not available	✓		
1032	Refunds and recoveries temporarily precluded from obligation (special and trust funds)	✓		
1033	Recoveries of prior year paid obligations	✓		
1034	Adjustment for unobligated balance used to liquidate deficiencies	✓		
1035	Unobligated balance precluded from obligation (limitation on obligations) (special and trust)	✓		
1036	Adjustment for debt forgiveness	✓		
1037	Unobligated balance of appropriations withdrawn	✓		
1038	Sequester (previously unavailable) for withdrawal	✓		
1039	Offset to adjustment for change in allocation of trust fund limitation	✓		
1040	Adjustment to prior year indefinite appropriation in subsequent fiscal year	✓		
1041	Other balances previously not available	✓		
1042	Adjustment for change in allocation (general fund portion)	✓		
1043	Adjustment for change in allocation (offsetting collection/collected portion)	✓		
1045	Adjustment for change in allocation (trust fund portion)	✓		
1046	Adjustment for change in net principal	✓		
1070	Unobligated balance (total)	✓		

+Updated line

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

New Line #	Line Description	Schedule		
		P	A	S
	Budgetary resources			
	Budget authority			
	Appropriations, discretionary			
1100	Appropriation	✓		
1101	Appropriation (special or trust)	✓		
1102	Appropriation (previously unavailable)	✓		
1103	Appropriation (previously unavailable) (special or trust)	✓		
1104	Appropriation available from subsequent year	✓		
1105	Appropriation available in prior year	✓		
1106	Reappropriation	✓		
1120	Appropriations transferred to other accounts	✓		
1121	Appropriations transferred from other accounts	✓		
1122	Exercised borrowing authority transferred from other accounts	✓		
1130	Appropriations permanently reduced	✓		
1131	Unobligated balance of appropriations permanently reduced	✓		
1132	Appropriations temporarily reduced	✓		
1133	Unobligated balance of appropriations temporarily reduced	✓		
1134	Appropriations precluded from obligation	✓		
1135	Appropriations precluded from obligation (special or trust)	✓		
1136	Appropriations applied to repay debt	✓		
1138	Appropriations applied to liquidate contract authority	✓		
1139	Appropriations substituted for borrowing authority	✓		
1140	Capital transfer of appropriations to general fund	✓		
1141	Appropriations applied to liquidate contract authority withdrawn	✓		
1160	Appropriation, discretionary (total)	✓		
	Discretionary, {BEA Subcategory}			
1160-40	Appropriation [Text]		✓	
1160-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
	Policy Outlays			
1160-61	New Authority		✓	
1160-62	Balances (excl of EOY PY Bal)		✓	
1160-63	End of PY Balances		✓	
1160-64	Subtotal, outlays		✓	
	Baseline Outlays			
1160-81	New Authority			✓
1160-82	Balances (excl of EOY PY Bal)			✓
1160-83	End of PY Balances			✓
1160-84	Subtotal, outlays			✓
	Advance appropriations, Discretionary			
1170	Advance appropriation	✓		
1171	Advance appropriation (special or trust fund)	✓		
1172	Advance appropriations transferred to other accounts	✓		
1173	Advance appropriations transferred from other accounts	✓		
1174	Advance appropriations permanently reduced	✓		
1175	Advance appropriations temporarily reduced	✓		
1180	Advance appropriation, discretionary (total)	✓		
	Discretionary, {BEA Subcategory}			
1180-40	Advance appropriation [Text]		✓	
1180-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
	Policy Outlays			
1180-61	New Authority		✓	
1180-62	Balances (excl of EOY PY Bal)		✓	
1180-63	End of PY Balances		✓	
1180-64	Subtotal, outlays		✓	
	Baseline Outlays			
1180-81	New Authority			✓
1180-82	Balances (excl of EOY PY Bal)			✓
1180-83	End of PY Balances			✓
1180-84	Subtotal, outlays			✓

+Updated line

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

New Line #	Line Description	Schedule		
		P	A	S
Budgetary resources (cont.)				
Appropriations, Mandatory				
1200	Appropriation	✓		
1201	Appropriation (special or trust fund)	✓		
1202	Appropriation (previously unavailable)	✓		
1203	Appropriation (previously unavailable) (special or trust)	✓		
1206	Reappropriation	✓		
1220	Appropriations transferred to other accounts	✓		
1221	Appropriations transferred from other accounts	✓		
1222	Exercised borrowing authority transferred from other accounts	✓		
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	✓		
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	✓		
1234	Appropriations precluded from obligation	✓		
1235	Appropriations precluded from obligation (special or trust)	✓		
1236	Appropriations applied to repay debt	✓		
1238	Appropriations applied to liquidate contract authority	✓		
1239	Appropriations substituted for borrowing authority	✓		
1240	Capital transfer of appropriations to general fund	✓		
1260	Appropriations, mandatory (total)	✓		
Mandatory, {BEA Subcategory}				
1260-40	Appropriation [Text]		✓	
1260-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
Policy Outlays				
1260-61	New Authority		✓	
1260-62	Balances (excl of EOY PY Bal)		✓	
1260-63	End of PY Balances		✓	
1260-64	Subtotal, outlays		✓	
Baseline Outlays				
1260-81	New Authority			✓
1260-82	Balances (excl of EOY PY Bal)			✓
1260-83	End of PY Balances			✓
1260-84	Subtotal, outlays			✓
Advance appropriations, mandatory				
1270	Advance appropriation	✓		
1271	Advance appropriation (special or trust fund)	✓		
1272	Advance ppropriations transferred to other accounts	✓		
1273	Advance ppropriations transferred from other accounts	✓		
1274	Advance appropriations permanently reduced	✓		
1275	Advance appropriations temporarily reduced	✓		
1280	Advance appropriation, mandatory (total)	✓		
Mandatory, {BEA Subcategory}				
1280-40	Advance appropriation [Text]		✓	
1280-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
Policy Outlays				
1280-61	New Authority		✓	
1280-62	Balances (excl of EOY PY Bal)		✓	
1280-63	End of PY Balances		✓	
1280-64	Subtotal, outlays		✓	
Baseline Outlays				
1280-80	New Authority			✓
1280-81	Balances (excl of EOY PY Bal)			✓
1280-82	End of PY Balances			✓
1280-83	Subtotal, outlays			✓
Borrowing authority, Discretionary				
1300	Borrowing authority	✓		
1320	Borrowing authority permanently reduced	✓		
1340	Borrowing authority, discretionary (total)	✓		

+Updated line

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

New Line #	Line Description	Schedule		
		P	A	S
Budgetary resources (cont.)				
	Discretionary, {BEA Subcategory}			
1340-40	Authority to borrow [Text]		✓	
1340-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
	Policy Outlays			
1340-61	New Authority		✓	
1340-62	Balances (excl of EOY PY Bal)		✓	
1340-63	End of PY Balances		✓	
1340-64	Subtotal, outlays		✓	
	Baseline Outlays			
1340-81	New Authority			✓
1340-82	Balances (excl of EOY PY Bal)			✓
1340-83	End of PY Balances			✓
1340-84	Subtotal, outlays			✓
Borrowing authority, Mandatory				
1400	Borrowing authority	✓		
1410	Exercised borrowing authority transferred to other accounts	✓		
1420	Borrowing authority permanently reduced	✓		
1421	Borrowing authority temporarily reduced	✓		
1422	Borrowing authority applied to repay debt	✓		
1423	Borrowing authority precluded from obligation (limitation on obligations)	✓		
1424	Capital transfers of borrowing authority to general fund	✓		
1440	Borrowing authority, mandatory (total)	✓		
	Mandatory, {BEA Subcategory}			
1440-40	Authority to borrow [Text]		✓	
1440-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
	Policy Outlays			
1440-61	New Authority		✓	
1440-62	Balances (excl of EOY PY Bal)		✓	
1440-63	End of PY Balances		✓	
1440-64	Subtotal, outlays		✓	
	Baseline Outlays			
1440-81	New Authority			✓
1440-82	Balances (excl of EOY PY Bal)			✓
1440-83	End of PY Balances			✓
1440-84	Subtotal, outlays			✓
Contract authority, Discretionary				
1500	Contract authority	✓		
1510	Contract authority transferred to other accounts	✓		
1511	Contract authority transferred from other accounts	✓		
1520	Contract authority and/or unobligated balance of contract authority permanently reduced	✓		
1522	Contract authority precluded from obligation (limitation on obligations)	✓		
1540	Contract authority, discretionary (total)	✓		
	Discretionary, {BEA Subcategory}			
1540-40	Contract authority [Text]		✓	
1540-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
	Policy Outlays			
1540-61	New Authority		✓	
1540-62	Balances (excl of EOY PY Bal)		✓	
1540-63	End of PY Balances		✓	
1540-64	Subtotal, outlays		✓	
	Baseline Outlays			
1540-81	New Authority			✓
1540-82	Balances (excl of EOY PY Bal)			✓
1540-83	End of PY Balances			✓
1540-84	Subtotal, outlays			✓

+Updated line

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

New Line #	Line Description	Schedule		
		P	A	S
Budgetary resources (cont.)				
Contract authority, Mandatory				
1600	Contract authority	✓		
1603	Contract authority (previously unavailable)	✓		
1610	Contract authority transferred to other accounts	✓		
1611	Contract authority transferred from other accounts	✓		
1620	Contract authority and/or unobligated balance of contract authority permanently reduced	✓		
1621	Contract authority temporarily reduced	✓		
1622	Contract authority precluded from obligation (limitation on obligations)	✓		
1640	Contract authority, mandatory (total)	✓		
Mandatory, {BEA Subcategory}				
1640-40	Contract authority [Text]		✓	
1640-50	Baseline Pay and Benefits / Non-Pay and Benefits			✓
Policy Outlays				
1640-61	New Authority		✓	
1640-62	Balances (excl of EOY PY Bal)		✓	
1640-63	End of PY Balances		✓	
1640-64	Subtotal, outlays		✓	
Baseline Outlays				
1640-81	New Authority			✓
1640-82	Balances (excl of EOY PY Bal)			✓
1640-83	End of PY Balances			✓
1640-84	Subtotal, outlays			✓
Spending authority from offsetting collections, discretionary				
1700	Collected	✓		
1701	Change in uncollected payments, Federal sources	✓		
1702	Offsetting collections (previously unavailable)	✓		
1710	Spending authority from offsetting collections transferred to other accounts	✓		
1711	Spending authority from offsetting collections transferred from other accounts	✓		
1720	Capital transfer of spending authority from offsetting collections to general fund	✓		
1721	Spending authority from offsetting collections permanently reduced	✓		
1722	Unobligated balance of spending authority from offsetting collections permanently reduced	✓		
1723	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	✓		
1724	Spending authority from offsetting collections precluded from obligation (limitation on obligations)	✓		
1725	Spending authority from offsetting collections applied to repay debt	✓		
1726	Spending authority from offsetting collections applied to liquidate contract authority	✓		
1727	Spending authority from offsetting collections substituted for borrowing authority	✓		
1750	Spending auth from offsetting collections, discretionary (total)	✓		
Discretionary, {BEA Subcategory}				
1750-40	Spending authority from offsetting collections [Text]		✓	
1750-50	Baseline Program [Text]			✓
Policy Outlays				
1750-61	New Authority		✓	
1750-62	Balances (excl of EOY PY Bal)		✓	
1750-63	End of PY Balances		✓	
1750-64	Subtotal, outlays		✓	

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

New Line #	Line Description	Schedule		
		P	A	S
Budgetary resources (cont.)				
	Baseline Outlays			
1750-81	New Authority			✓
1750-82	Balances (excl of EOY PY Bal)			✓
1750-83	End of PY Balances			✓
1750-84	Subtotal, outlays			✓
Spending authority from offsetting collections, mandatory				
1800	Collected	✓		
1801	Change in uncollected payments, Federal sources	✓		
1802	Offsetting collections (previously unavailable)	✓		
1810	Spending authority from offsetting collections transferred to other accounts	✓		
1811	Spending authority from offsetting collections transferred from other accounts	✓		
1820	Capital transfer of spending authority from offsetting collections to general fund	✓		
1821	Spending authority from offsetting collections permanently reduced	✓		
1822	Unobligated balance of spending authority from offsetting collections permanently reduced	✓		
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	✓		
1824	Spending authority from offsetting collections precluded from obligation (limitation on obligations)	✓		
1825	Spending authority from offsetting collections applied to repay debt	✓		
1826	Spending authority from offsetting collections applied to liquidate contract authority	✓		
1827	Spending authority from offsetting collections substituted for borrowing authority	✓		
1850	Spending auth from offsetting collections, mandatory (total)	✓		
Mandatory, {BEA Subcategory}				
1850-40	Spending authority from offsetting collections [Text]		✓	
1850-50	Baseline Program [Text]			✓
Policy Outlays				
1850-61	New Authority		✓	
1850-62	Balances (excl of EOY PY Bal)		✓	
1850-63	End of PY Balances		✓	
1850-64	Subtotal, outlays		✓	
Baseline Outlays				
1850-81	New Authority			✓
1850-82	Balances (excl of EOY PY Bal)			✓
1850-83	End of PY Balances			✓
1850-84	Subtotal, outlays			✓
1900	Budget authority (total)	✓		
1901	Adjustment for new budget authority used to liquidate deficiencies	✓		
1930	Total budgetary resources available	✓		
Memorandum (non-add) entries				
1940	Unobligated balance expiring	✓		
1941	Unexpired unobligated balance, end of year	✓		
Special and non-revolving trust funds				
1950	Other balances withdrawn and returned to unappropriated receipts	✓		
1951	Unobligated balance expiring	✓		
1952	Expired unobligated balance, start of year	✓		
1953	Expired unobligated balance, end of year	✓		
1954	Unobligated balance canceling	✓		
1955	Other balances withdrawn and returned to general fund	✓		

+Updated line

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

New Line #	Line Description	Schedule		
		P	A	S
Limitations				
1963	Limitations: Not result of G-R-H [Text]			
	Mandatory, {BEA Subcategory}			
1963-40	Limitation [Text]		✓	
1963-50	Baseline Pay/Non-Pay			✓
	Policy Outlays			
1963-61	New Authority		✓	
1963-62	Balances (excl of EOY PY Bal)		✓	
1963-63	End of PY Balances		✓	
1963-64	Subtotal, outlays		✓	
	Baseline Outlays			
1963-81	New Authority			✓
1963-82	Balances (excl of EOY PY Bal)			✓
1963-83	End of PY Balances			✓
1963-84	Subtotal, outlays			✓
1966	Limitations: Not result of G-R-H [Text]			
	Discretionary, {BEA Subcategory}			
1966-40	Limitation [Text]		✓	
1966-50	Baseline Pay/Non-Pay			✓
	Policy Outlays			
1966-61	New Authority		✓	
1966-62	Balances (excl of EOY PY Bal)		✓	
1966-63	End of PY Balances		✓	
1966-64	Subtotal, outlays		✓	
	Baseline Outlays			
1966-81	New Authority			✓
1966-82	Balances (excl of EOY PY Bal)			✓
1966-83	End of PY Balances			✓
1966-84	Subtotal, outlays			✓
Change in obligated balance				
Unpaid obligations				
3000	Unpaid obligations, brought forward, Oct 1	✓		
3001	Adjustment to unpaid obligations, brought forward, Oct 1	✓		
3010	New obligations, unexpired accounts	✓		
3011	Obligations ("upward adjustments"), expired accounts	✓		
3020	Outlays (gross)	✓		
3030	Unpaid obligations transferred to other accounts	✓		
3031	Unpaid obligations transferred from other accounts	✓		
3040	Recoveries of prior year unpaid obligations, unexpired accounts	✓		
3041	Recoveries of prior year unpaid obligations, expired accounts	✓		
3050	Unpaid obligations, end of year	✓		
Uncollected payments				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	✓		
3061	Adjustment to uncollected pymts, Fed sources, brought forward, Oct 1	✓		
3070	Change in uncollected pymts, Fed sources, unexpired accounts	✓		
3071	Change in uncollected pymts, Fed sources, expired accounts	✓		
3072	Adjustment for change in allocation (offsetting collections/receivable portion)	✓		
3080	Uncollected pymts, Fed sources transferred to other accounts	✓		
3081	Uncollected pymts, Fed sources transferred from other accounts	✓		
3090	Uncollected pymts, Fed sources, end of year	✓		
Memorandum (non-add) entries				
3100	Obligated balance, start of year	✓		
3200	Obligated balance, end of year	✓		

+Updated line

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

New Line #	Line Description	Schedule		
		P	A	S
	Budget authority and outlays, net			
	Discretionary			
4000	Budget authority, gross	✓		
	Outlays, gross			
4010	Outlays from new discretionary authority	✓		
4011	Outlays from discretionary balances	✓		
4020	Outlays, gross (total)	✓		
	Offsets against gross budget authority and outlays			
	Offsetting collections (collected) from			
4030	Federal sources	✓		
	Discretionary, {BEA Subcategory}			
4030-41	Policy Program [Text]		✓	
4030-71	Baseline Program [Text]			✓
4031	Interest on Federal securities	✓		
	Discretionary, {BEA Subcategory}			
4031-41	Policy Program [Text]		✓	
4031-71	Baseline Program [Text]			✓
4033	Non-Federal sources	✓		
	Discretionary, {BEA Subcategory}			
4033-41	Policy Program [Text]		✓	
4033-71	Baseline Program [Text]			✓
4034	Offsetting governmental collections	✓		
	Discretionary, {BEA Subcategory}			
4034-41	Policy Program [Text]		✓	
4034-71	Baseline Program [Text]			✓
4040	Offsets against gross budget authority and outlays (total)	✓		
	Additional offsets against gross budget authority only			
4050	Change in uncollected pymts, Fed sources, unexpired	✓		
	Discretionary, {BEA Subcategory}			
4050-41	Policy Program [Text]		✓	
4050-71	Baseline Program [Text]			✓
4052	Offsetting collections credited to expired accounts	✓		
	Discretionary, {BEA Subcategory}			
4052-41	Policy Program [Text]		✓	
4052-71	Baseline Program [Text]			✓
4053	Recoveries of prior year paid obligations, unexpired accounts	✓		
	Discretionary, {BEA Subcategory}			
4053-41	Policy Program [Text]		✓	
4053-71	Baseline Program [Text]			✓
4055	Adjustment for change in allocation (offsetting collection portion)	✓		
	Discretionary, {BEA Subcategory}			
4055-41	Policy Program [Text]		✓	
4055-71	Baseline Program [Text]			✓
4060	Additional offsets against budget authority only (total)	✓		
4070	Budget authority, net (discretionary)	✓		
4080	Outlays, net (discretionary)	✓		

+Updated line

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

New Line #	Line Description	Schedule		
		P	A	S
Budget authority and outlays, net (cont.)				
Mandatory				
4090	Budget authority, gross	✓		
	Outlays, gross			
4100	Outlays from new mandatory authority	✓		
4101	Outlays from mandatory balances	✓		
4110	Outlays, gross (total)	✓		
Offsets against gross budget authority and outlays				
Offsetting collections (collected) from				
4120	Federal sources (-)	✓		
	Mandatory, {BEA Subcategory}			
4120-41	Policy Program [Text]		✓	
4120-71	Baseline Program [Text]			✓
4121	Interest on Federal securities (-)	✓		
	Mandatory, {BEA Subcategory}			
4121-41	Policy Program [Text]		✓	
4121-71	Baseline Program [Text]			✓
4122	Interest on uninvested funds (-)	✓		
	Mandatory, {BEA Subcategory}			
4122-41	Policy Program [Text]		✓	
4122-71	Baseline Program [Text]			✓
4123	Non-Federal sources (-)	✓		
	Mandatory, {BEA Subcategory}			
4123-41	Policy Program [Text]		✓	
4123-71	Baseline Program [Text]			✓
4124	Offsetting governmental collections (-)	✓		
	Mandatory, {BEA Subcategory}			
4124-41	Policy Program [Text]		✓	
4124-71	Baseline Program [Text]			✓
4130	Offsets against gross budget authority and outlays (total) (-)	✓		
Additional offsets against gross budget authority only				
4140	Change in uncollected pymts, Fed sources, unexpired (+ or -)	✓		
	Mandatory, {BEA Subcategory}			
4140-41	Policy Program [Text]		✓	
4140-71	Baseline Program [Text]			✓
4142	Offsetting collections credited to expired accounts	✓		
	Mandatory, {BEA Subcategory}			
4142-41	Policy Program [Text]		✓	
4142-71	Baseline Program [Text]			✓
4143	Recoveries of prior year paid obligations, unexpired accounts	✓		
	Mandatory, {BEA Subcategory}			
4143-41	Policy Program [Text]		✓	
4143-71	Baseline Program [Text]			✓
4150	Additional offsets against budget authority only (total)	✓		
4160	Budget authority, net (mandatory)	✓		
4170	Outlays, net (mandatory)	✓		
4180	Budget authority, net (total)	✓		
4190	Outlays, net (total)	✓		

+Updated line

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

New Line #	Line Description	Schedule		
		P	A	S
	Memorandum (non-add) entries			
5000	Total investments, SOY: Federal securities: Par value	✓		
5001	Total investments, EOY: Federal securities: Par value	✓		
5010	Total investments, SOY: non-Federal securities: Market value	✓		
5011	Total investments, EOY: non-Federal securities: Market value	✓		
5012	Total investments, SOY: non-Federal securities: Market value (means of financing)	✓		+
5013	Total investments, EOY: non-Federal securities: Market value (means of financing)	✓		+
5050	Contract authority, SOY:	✓		+
5051	Adjustment to contract authority brought forward, Oct 1 (+ or -)	✓		+
5052	Contract authority, EOY:	✓		+
5054	Fund balance in excess of liquidating requirements, SOY: Contract authority	✓		
5055	Fund balance in excess of liquidating requirements, EOY: Contract authority	✓		
5061	Limitation on obligations (Transportation Trust Funds)	✓		
5080	Outstanding debt, SOY (-)	✓		
5081	Outstanding debt, EOY (-)	✓		
5082	Borrowing (-)	✓		
5083	Fund balance in excess of liquidating requirements, SOY: Authority to borrow	✓		+
5084	Fund balance in excess of liquidating requirements, EOY: Authority to borrow	✓		+
5090	Unexpired unavailable balance, SOY: Offsetting collections	✓		
5091	Expiring unavailable balance: Offsetting collections	✓		
5092	Unexpired unavailable balance, EOY: Offsetting collections	✓		
5093	Expired unavailable balance, SOY: Offsetting collections	✓		
5094	Canceling unavailable balance: Offsetting collections	✓		
5095	Expired unavailable balance, EOY: Offsetting collections	✓		
5096	Unexpired unavailable balance, SOY: Appropriations	✓		
5097	Expiring unavailable balance: Appropriations	✓		
5098	Unexpired unavailable balance, EOY: Appropriations	✓		
5099	Unexpired unavailable balance, SOY: Contract authority	✓		
5100	Unexpired unavailable balance, EOY: Contract authority	✓		
5101	Unexpired unavailable balance, SOY: Borrowing authority	✓		
5102	Unexpired unavailable balance, EOY: Borrowing authority	✓		
5103	Unexpired unavailable balance, SOY: Fulfilled purpose	✓		
5104	Unexpired unavailable balance, EOY: Fulfilled purpose	✓		
5110	IMF quota reserve tranche increase (P.L. xxx-xxx)	✓		
5111	IMF quota letter of credit increase (P.L. xxx-xxx)	✓		
5112	IMF quota reserve tranche, total	✓		
5113	IMF quota letter of credit, total	✓		
5114	New Arrangements to Borrow (P.L. xxx-xxx)	✓		
5115	New Arrangements to Borrow (exchange rate)	✓		
5116	New Arrangements to Borrow, total	✓		
5200	Discretionary mandated transfer to other accounts	✓		
5201	Discretionary mandated transfer from other accounts	✓		
5250-00	Number of beneficiaries (in thousands) - Adj. Baseline			✓
5311	Direct unobligated balance, start of year	✓		
5312	Reimbursable unobligated balance, start of year	✓		
5313	Discretionary unobligated balance, start of year	✓		
5314	Mandatory unobligated balance, start of year	✓		
5321	Direct unobligated balance, end of year	✓		
5322	Reimbursable unobligated balance, end of year	✓		
5323	Discretionary unobligated balance, end of year	✓		
5324	Mandatory unobligated balance, end of year	✓		
5331	Direct obligated balance, start of year	✓		
5332	Reimbursable obligated balance, start of year	✓		
5333	Discretionary obligated balance, start of year	✓		
5334	Mandatory obligated balance, start of year	✓		
5341	Direct obligated balance, end of year	✓		
5342	Reimbursable obligated balance, end of year	✓		
5343	Discretionary obligated balance, end of year	✓		
5344	Mandatory obligated balance, end of year	✓		
	Unfunded deficiencies			
7000	Unfunded deficiency, start of year (-)	✓		
7010	New deficiency (-)	✓		
7012	Budgetary resources used to liquidate deficiencies	✓		
7020	Unfunded deficiency, end of year (-)	✓		

+Updated line

