

FACTS II Adjusted Trial Balance Report

9/28/2010 11:56:34

3rd Quarter, FY 2010

SGL Acct	Begin/End	Amount	Dr/Cr	Ab Bal	Auth. Type	Public Law	Def./Indef	Avail Time	Appor Cat	Prog Rpt CAT #	Appor Cat B #	Reimb Flag	Trans. Partner	Credit Cohort	Borrowing Source	Trans. Agency	Trans. Acct	Year of BA	Adv Code	Func Code	Def. Flag	Bea Cat	PYA
Title: Department of Agriculture: Department of Agriculture: Salaries and Expenses																							
TAFS: 12- - X-1600-000-000-0 Undisbursed Balance: \$469,366,716.73																							
Status: Certified																							
Preparer: , WALTER SCOTT BODET, Phone : 5044265102																							
1010	E	\$469,796,384.62	D							0													X
4119	E	\$62,953,008.42	D		P		D			0									X			D	X
4170	E	\$5,000,000.00	D		P					0							12	4336				M	X
4170	E	\$36,116,216.00	D		P					0							12	4336				D	X
4170	E	\$275,380,500.00	D		P					0							12	1600				D	X
4190	E	\$25,750,000.00	D							0							75	0140					X
4201	B	\$349,309,803.87	D							0													
4201	E	\$349,309,803.87	D							0													
4210	E	\$21,585,329.88	D							0												D	
4222	B	\$0.00	C	X						0			E									D	X
4222	E	\$5,000.00	C	X						0			E									D	X
4251	B	\$14,285,940.65	D							0			E									D	X
4251	B	\$349,701.80	D							0			F									D	X
4251	E	\$8,801,707.39	D							0			E									D	X
4251	E	\$665,124.51	D							0			F									D	X
4252	E	\$73,675,701.13	D							0			E									D	X
4252	E	\$8,491,886.65	D							0			F									D	X
4450	B	\$182,769,708.19	C							0													X
4450	E	\$19,184,560.07	C							0													X
4510	E	\$14,225,273.48	C					A		0													
4610	E	\$249,117,754.36	C					A		0													
4700	E	\$13,304,464.51	C					A		0													
4801	B	\$110,670,674.76	C						A	99			D										X
4801	B	\$8,257,939.31	C						A	99			R										X
4801	B	\$41,662,388.00	C						B	99	1		D										X
4801	B	\$3,070,778.19	C						B	99	2		D										X
4801	B	\$0.00	C						B	99	3		D										X
4801	E	\$142,199,967.15	C						A	99			D										X
4801	E	\$13,755,883.55	C						A	99			R										X
4801	E	\$49,680,479.33	C						B	99	1		D										X
4801	E	\$1,991,585.75	C						B	99	2		D										X
4801	E	\$1,015,677.90	C						B	99	3		D										X
4802	B	\$0.00	C						A	99			D					NEW				D	X
4802	B	\$15,811.40	D	X					A	99			D					BAL				D	X
4802	B	\$0.00	C						A	99			R					NEW				D	X
4802	B	\$521,808.58	C						B	99	1		D					BAL				D	X
4802	B	\$0.00	C						B	99	3		D					NEW				D	X
4802	E	\$17,612.06	C						A	99			D					NEW				D	X



**HANDOUT 2**

Part 1

Fiscal Year 2010 Reporting

**SUPPLEMENT**

**SECTION V**

USSGL Crosswalks for Fiscal 2010 Reporting:								USSGL Account Attributes Supplied by the Agency														TAFS Attributes Supplied by FACTS II								
SF 133: Report on Budget Execution and Budgetary Resources																														
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																														
Applicability to SF133	Old SF-133 Line	Old P&F Line No.	SF 133/P&F Line	Debit Function	Credit Function	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior Year Adj.	P&F TAFS Status	SF133 TAFS	Availability Type	Expiration Flag	Fund Type	Fin. Acct. Ind.	
							<b>BUDGETARY RESOURCES</b>																							
							Budget authority:																							
							Appropriations:																							
							Discretionary:																							
			3A1 4000	1100			Appropriation																							
Y	Y	3A1 4000	1100	+	-	4111	Debt Liquidation	E						P			D							X	U	U			1/3/4	
Y	Y	3A1 4000	1100	+	-	4112	Liquidation of	E									D							X	U	U			1/3/4	
Y	Y	3A1 4000	1100	+	-	4115	Loan Subsidy	E						P			D							X	U	U			1/3/4	
Y	Y	3A1 4000	1100	+	-	4117	Loan Administrative	E						P			D							X	U	U			1/3/4	
Y	Y	3A1 4000	1100	+	-	4119	Other Appropriations	E						P	X		D							X	U	U				
Y	Y	3A1 4000	1100	+	-	4138	Appropriation To	E									D							X	U	U			1/3/4	
Y	Y	3A1 4000	1100	+	-	4391	Adjustments to	E									D							X	U	U			1/3/4	
			3A1 4020	1101			Appropriation (special fund)																							
Y	Y	3A1 4020	1101	+	-	4114	Appropriated Trust or	E						P			D							X	U	U			2	
Y	Y	3A1 4020	1101	+	-	4121	Amounts Appropriated From Specific Invested	E						P			D							X	U	U			2	
Y	Y	3A1 4020	1101	+	-	4123	Amounts Appropriated From Specific Invested	E						P			D							X	U	U/E			1	
Y	Y	3A1 4020	1101	+	-	4124	Amounts Appropriated From Specific Invested	E									D							X	U	U			2	
Y	Y	3A1 4020	1101	+	-	4128	Amounts Appropriated	E						P			D							X	U	U/E			1	
Y	Y	3A1 4020	1101	+	-	4129	Amounts Appropriated	E						P			D							X	U	U/E			2	
Y	Y	3A1 4020	1101	+	-	4129	Amounts Appropriated	E						P			D							X	U	U			1	
Y	Y	3A1 4020	1101	+	-	4138	Appropriation To	E									D							X	U	U			2	
Y	Y	3A1 4020	1101	+	-	4384	Temporary	E						P			D							X	U	U			2	
Y	Y	3A1 4020	1101	-	+	4384	Temporary	B						P			D							X	U	U			2	
Y	Y	3A1 4020	1101	+	-	4394	Receipts Unavailable	E									D							X	U	U			2	
Y	Y	3A1 4020	1101	-	+	4394	Receipts Unavailable	B									D							X	U	U			2	

<http://www.fms.treas.gov/ussgl/>

09/11/10  
17:46:21  
(MAX-BEEXEC011)

OFFICE OF MANAGEMENT AND BUDGET  
FY 2010 FACTS II Cross Walk to the SF 133 -- REALIGNMENT FORMAT  
(Dollars In Thousands)

Budget Agency: Department of Agriculture  
Budget Bureau: Animal and Plant Health Inspection Service  
Budget Account: Salaries and Expenses  
Treasury Account: Salaries and Expenses  
Budget Account Id: 005-32-1600 Treasury Account Id: 12- - /X -1600  
FACTS II User: Walter Scott Bodet / (504) 426-5102 / scott.bodet@usda.gov

Line No	Line Description	Q1 Amount	Q2 Amount	Q3 Amount	Q4 Amount
<b>Budgetary Resources</b>					
1000	Unob Bal: Brought forward, October 1	182,770	182,770	182,770	0
1011	Unob Bal: Transferred from other accounts	0	25,750	25,750	0
1021	Unob Bal: Recov of prior year unpaid obligations	7,092	11,965	16,202	0
1050	Unob Bal: Unobligated balance (total)	=====	=====	=====	0
		189,862	220,485	224,721	
1100	BA: Disc: Appropriation	62,843	62,843	62,953	0
1121	BA: Disc: Approps transferred from other accounts	305,131	307,262	311,497	0
1160	BA: Disc: Appropriation (total)	=====	=====	=====	0
		367,974	370,105	374,450	
1221	BA: Mand: Approps transferred from other accounts	5,000	5,000	5,000	0
1260	BA: Mand: Appropriations (total)	=====	=====	=====	0
		5,000	5,000	5,000	
1700	BA: Disc: Spending auth: Collected	25,562	53,266	82,163	0
1701	BA: Disc: Spending auth: Chng uncoll paymt Fed src	-4,524	-5,704	-5,169	0
1740	BA: Disc: Spending auth: Antic colls, reimbs, other	74,400	48,852	21,585	0
1750	BA: Disc: Spending auth: Total	=====	=====	=====	0
		95,439	96,414	98,579	
1900	Budget authority total (disc. and mand.)	=====	=====	=====	0
		468,412	471,519	478,029	
1910	Total budgetary resources (disc. and mand.)	=====	=====	=====	0
		658,274	692,004	702,750	

<https://max.omb.gov/community/x/HAAQAw>

09/11/10  
17:46:21  
(MAX-BEEXEC011)

OFFICE OF MANAGEMENT AND BUDGET  
FY 2010 FACTS II Cross Walk to the SF 133 -- REALIGNMENT FORMAT  
(Dollars In Thousands)

Budget Agency: Department of Agriculture  
Budget Bureau: Animal and Plant Health Inspection Service  
Budget Account: Salaries and Expenses  
Treasury Account: Salaries and Expenses  
Budget Account Id: 005-32-1600 Treasury Account Id: 12- - /10-1600  
FACTS II User: Walter Scott Bodet / (504) 426-5102 / scott.bodet@usda.gov

Line No	Line Description	Q1 Amount	Q2 Amount	Q3 Amount	Q4 Amount
<b>Budgetary Resources</b>					
1100	BA: Disc: Appropriation	844,710	844,710	844,710	0
1120	BA: Disc: Approps transferred to other accounts	-279,381	-279,381	-275,381	0
1121	BA: Disc: Approps transferred from other accounts	0	0	144	0
1160	BA: Disc: Appropriation (total)	=====	=====	=====	0
		565,330	565,330	569,474	0
1221	BA: Mand: Approps transferred from other accounts	45,000	45,000	45,000	0
1260	BA: Mand: Appropriations (total)	=====	=====	=====	0
		45,000	45,000	45,000	0
1700	BA: Disc: Spending auth: Collected	45	2,183	6,437	0
1701	BA: Disc: Spending auth: Chng uncoll paymt Fed src	2,563	4,601	5,662	0
1740	BA: Disc: Spending auth: Antic colls, reimbs, other	22,130	18,373	13,223	0
1750	BA: Disc: Spending auth: Total	=====	=====	=====	0
		24,738	25,157	25,323	0
1900	Budget authority total (disc. and mand.)	=====	=====	=====	0
		635,067	635,486	639,796	0
1910	Total budgetary resources (disc. and mand.)	=====	=====	=====	0
		635,067	635,486	639,796	0

**Status of Budgetary Resources**

2001	Direct obs incurred: Category A (by quarter)	158,431	308,969	422,669	0
2002	PLANT PEST & DISEASE MGT	0	2,287	23,389	0
2004	Direct obligations incurred (total)	=====	=====	=====	0
		158,431	311,256	446,059	0
2101	Reimbursable obs incurred: Category A (by quarter)	2,168	5,283	12,051	0
2102	RECOVERY ACT	0	279	475	0
2104	Reimbursable obligations incurred (total)	=====	=====	=====	0
		2,168	5,562	12,526	0

07/23/10  
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(MAX-BEXEC016)

OFFICE OF MANAGEMENT AND BUDGET  
FY 2010 3rd Quarter FACTS II Cross Walk  
to the P&F Schedule -- NEW REALIGNMENT REPORT

Budget Agency: Department of Agriculture  
Budget Bureau: Animal and Plant Health Inspection Service  
Budget Account: Salaries and Expenses  
Treasury Account: Salaries and Expenses  
Budget Account Id: 005-32-1600 Treasury Account Id: 12- - /X -1600 -000-0  
FACTS II User: Walter Scott Bodet / (504) 426-5102 / scott.bodet@usda.gov

Line Num	SGL Acct	Dr Cr	Begn /End	Auth Type	Avl Time	Part- ner	Bor Src	BEA Cat	Yr BA	Xfr Agy	Xfer Acct	PY Adj	Err Flg	Adv Flg	TAPS Stat	Def Flg	Exp Flg	Fnd Typ	Fin Acct	Amount
<b>Schedule of Budgetary Resources</b>																				
1000	4201	D	B													U	N	1		349,309,803.87
1000	4251	D	B			E		DISC					X			U	N	1		14,285,940.65
1000	4251	D	B			F		DISC					X			U	N	1		349,701.80
1000	4801	C	B										X			U	N	1		-3,070,778.19
1000	4801	C	B										X			U	N	1		-41,662,388.00
1000	4801	C	B										X			U	N	1		-8,257,939.31
1000	4801	C	B										X			U	N	1		-110,670,674.76
1000	4802	C	B					DISC BAL					X			U	N	1	N	-521,808.58
1000	4802	D	B					DISC BAL					X			U	N	1	N	15,811.40
1000	4901	C	B										X			U	N	1		-12,073.62
1000	4901	C	B										X			U	N	1		-3,508,376.49
1000	4901	C	B										X			U	N	1		-4,808,377.10
1000	4901	C	B										X			U	N	1		-8,679,133.48
<b>Sub-Total, 1000</b>																			<b>182,769,708.19</b>	
1011	4190	D	E							75	0140		X			U	N			25,750,000.00
1021	4871	D	E										X			U	N			16,201,540.93
<b>1050, Unob Bal: Unobligated balance (total)</b>																			<b>=====</b>	
																			<b>224,721,249.12</b>	
1100	4119	D	E	P				DISC					X	X		U	N	1		62,953,008.42
1121	4170	D	E	P				DISC	12	1600			X			U	N			275,380,500.00
1121	4170	D	E	P				DISC	12	4336			X			U	N			36,116,216.00
<b>Sub-Total, 1121</b>																			<b>311,496,716.00</b>	
<b>1160, BA: Disc: Appropriation (total)</b>																			<b>=====</b>	
																			<b>374,449,724.42</b>	

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(MAX-BEXEC016)

OFFICE OF MANAGEMENT AND BUDGET  
FY 2010 3rd Quarter FACTS II Cross Walk  
to the P&F Schedule -- NEW REALIGNMENT REPORT

Budget Agency: Department of Agriculture  
Budget Bureau: Animal and Plant Health Inspection Service  
Budget Account: Salaries and Expenses  
Treasury Account: Salaries and Expenses  
Budget Account Id: 005-32-1600 Treasury Account Id: 12- - /10-1600 -000-0  
FACTS II User: Walter Scott Bodet / (504) 426-5102 / scott.bodet@usda.gov

Line Num	SGL Acct	Dr Cr	Begn /End	Auth Type	Avl Time	Part- ner	Bor Src	BEA Cat	Yr BA	Xfr Agy	Xfer Acct	PY Adj	Err	Adv Flg	TAFS Stat	Def Flg	Exp Flg	Fnd Typ	Fin Acct	Amount
<b>Program Activity Total Obligations</b>																				
0900	4801	C	E									X			U		Y	1		20,187,975.76
0900	4801	C	E									X			U		Y	1		1,784,213.62
0900	4801	C	E									X			U		Y	1		81,387,807.76
0900	4801	C	E									X			U		Y	1		7,002.12
0900	4802	C	E					DISC				X			U		Y	1	N	52,754.73
0900	4901	C	E									X			U		Y	1		159,529.86
0900	4901	C	E									X			U		Y	1		447,079.49
0900	4901	C	E									X			U		Y	1		25,887,103.89
0900	4901	C	E									X			U		Y	1		21,258.83
0900	4902	C	E					DISC				X			U		Y		N	315,341,816.92
0900	4902	C	E					DISC				X			U		Y		N	446,282.58
0900	4902	C	E					DISC				X			U		Y		N	9,819,701.40
0900	4902	C	E					MAND				X			U		Y		N	3,041,646.06
<b>Sub-Total, 0900</b>																			<b>458,584,173.02</b>	

Schedule of Budgetary Resources

1100	4119	D	E	P				DISC				X	X		U		Y	1		844,710,000.00
1120	4170	C	E	P				DISC	12	1600		X			U		Y			-275,380,500.00
1121	4170	D	E	P				DISC	12	0122		X			U		Y			144,000.00
<b>1160, BA: Disc: Appropriation (total)</b>																			<b>=====</b>	
																			<b>569,473,500.00</b>	
1221	4170	D	E	P				MAND	12	4336		X			U		Y			45,000,000.00
<b>1260, BA: Mand: Appropriations (total)</b>																			<b>=====</b>	
																			<b>45,000,000.00</b>	
1700	4252	D	E		E			DISC				X			U		Y			94,054.13
1700	4252	D	E		F			DISC				X			U		Y			6,343,407.91
<b>Sub-Total, 1700</b>																			<b>6,437,462.04</b>	

<https://max.omb.gov/community/x/HAAQAaw>

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(MAX-BEXEC016)

OFFICE OF MANAGEMENT AND BUDGET  
FY 2010 3rd Quarter FACTS II Cross Walk  
to the P&F Schedule -- NEW REALIGNMENT REPORT

Budget Agency: Department of Agriculture  
Budget Bureau: Animal and Plant Health Inspection Service  
Budget Account: Account Total, Salaries and Expenses  
Treasury Account:  
Budget Account Id: 005-32-1600 Treasury Account Id: - - / - - -  
FACTS II User:

Line Num	SGL Acct	Dr Cr	Begn /End	Auth Type	Avl Time	Part- ner	Bor Src	BEA Cat	Yr BA	Xfr Agy	Xfer Acct	PY Adj	Err	Adv Flg	TAFS Stat	Def Flg	Exp Flg	Fnd Typ	Fin Acct	Amount
<b>Program Activity Total Obligations</b>																				
0900, Total new obligations																			1,005,095,086.09	

**Schedule of Budgetary Resources**

1000, Unob Bal: Brought forward, October 1																			238,854,212.02
1010, Unob Bal: Transferred to other accounts																			-50,860,111.11
1011, Unob Bal: Transferred from other accounts																			25,750,000.00
1021, Unob Bal: Recov of prior year unpaid obligations																			18,032,652.65
1050, Unob Bal: Unobligated balance (total)																			231,776,753.56
<b>1100, BA: Disc: Appropriation</b>																			<b>907,663,008.42</b>
1120, BA: Disc: Approps transferred to other accounts																			-275,380,500.00
1121, BA: Disc: Approps transferred from other accounts																			311,640,716.00
1160, BA: Disc: Appropriation (total)																			943,923,224.42
1201, BA: Mand: Appropriation (special fund)																			370,587,954.12
1220, BA: Mand: Approps transferred to other accounts																			-158,401,683.89
1221, BA: Mand: Approps transferred from other accounts																			

<https://max.omb.gov/community/x/HAAQAw>

## HANDOUT 5

The following report is based on putting FACTS II data, which passed all applicable edits, into the prior year column of the P&F Schedule. The report shows errors that will come up when OMB opens MAX A-11 (the budget preparation system) to agencies in November – if year-end FACTS II submissions match the submissions you made earlier and that appear in these reports. Note: The MAX A-11 arrays information for expiring TAFSs in a slightly manner than the SF-133s. It is important to refer to the FACTS II – Budget Program and Financing Schedule reports <https://max.omb.gov/community/x/HAAQAw>

We are providing this report to provide agencies with advance notice of these errors so you can do one of two things. First, you can adjust your year-end FACTS II submissions to make the errors go away. Second, if you cannot change your year-end FACTS II submissions in a manner that resolves the errors, you will be asked by OMB to provide documentation that explains why the errors were not fixed in year-end reporting and what your agency will do in the first quarter of FY 20011 to ensure these errors do not occur in the future.

AGEUP	BURUP	ACCT	TRAG ENCY	FY1	FY2	TRACCT	TAFS_SUB ACCT	LINENO	F2 AMT	ERROR_AMT MILLIONS	ERROR MESSAGE	MAX_RULE_ NUMBER	F2 USER NAME	F2 USER PHONE	F2 USER EMAIL
005	05	0117	12		X	0117	000	1000	-30423442.24	-23	All values on this line must be positive or zero in transmit 0.	1164	Walter Scott Bodet	(504) 426-5102	scott.bodet@usda.gov
005	05	0117						1000		-12	The sum of adjustments to unobligated balances and nonexpenditure transfers (e.g., lines 1010-1031) and other adjustments to balances recorded as budget authority (e.g., line 1131) cannot exceed unobligated balances brought forward, start of year (line 1000).	1761			
005	05	0117	12		X	0117	000	1050	-19794520.72	-12	All values on this line must be positive or zero in transmit 0.	1164	Walter Scott Bodet	(504) 426-5102	scott.bodet@usda.gov
005	08	0900	12		05	0900	000	3031	-5841.17	-1	All values on this line must be positive or zero in transmit 0.	1164	Marcele Herringshaw	(504) 426-5114	marcele.herringshaw@usda.gov
005	08	0900	12		08	0900	000	3031	-36087.49	-1	All values on this line must be positive or zero in transmit 0.	1164	Marcele Herringshaw	(504) 426-5114	marcele.herringshaw@usda.gov
005	08	0900	12		09	0900	000	3031	-882939.9	-1	All values on this line must be positive or zero in transmit 0.	1164	Marcele Herringshaw	(504) 426-5114	marcele.herringshaw@usda.gov
005	20	1003	12		X	1003	000	0900	-779089.2	-1	All values on this line must be positive or zero in transmit 0.	1164	Carolyn Merrell	(504) 426-5116	carolyn.merrell@usda.gov

<https://max.omb.gov/community/x/HAAQAw>

**OMB Circular No. 136, Section II.4.2 Financial Section – PAR Section 3, Qs and As****4. What steps should agencies take to ensure consistency between information presented in the SBR and the Budget of the United States Government?**

Better linkage between budgetary information presented in the financial statements and the Budget of the United States Government is critical to ensuring the integrity of the numbers presented. Agencies should follow the steps identified below to avoid inconsistencies between the two documents.

Agencies should ensure that the budgetary information used to prepare the SBR is consistent with the budgetary information reported to the Federal Agencies' Centralized Trial-balance System II (FACTS II) during the 4th quarter window. The information submitted through the FACTS II system will be used to produce the 4th quarter Standard Form (SF) 133, Report on Budget Execution and Budgetary Resources; the FMS 2108, Year-end Closing Statement; and much of the initial data that will appear in the prior year column of the Program and Financing Schedule of the Budget. The budgetary information reported should be coordinated with the agency's budget office.

Due to timing differences, subsequent changes may be made to budgetary information included in the Budget but after the SBR has been published. Agencies should post all subsequent changes, whether material or non-material, to OMB's MAX Circular No. A-11 budget preparation system during the time frames provided by OMB. Agencies should also post all subsequent changes made to OMB's MAX Circular No. A-11 budget preparation system, whether material or non-material, to FACTS II during its revision window (November/December timeframe). These efforts should also be coordinated with the agency's budget office.

Agencies should discuss any material changes to budgetary information subsequent to the publication of the audited SBR with their auditors to determine if restatement or note disclosure is necessary. At a minimum, any material differences between comparable information contained in the SBR and the actual information presented in the Budget of the United States Government must be disclosed in the notes to the SBR.

[http://www.whitehouse.gov/omb/assets/agencyinformation\\_circulars\\_federalfinancial\\_pdf/a136\\_revised\\_2009.pdf](http://www.whitehouse.gov/omb/assets/agencyinformation_circulars_federalfinancial_pdf/a136_revised_2009.pdf)

**OMB Circular No. 136, Section II.4.6 Statement of Budgetary Resources**

*FACTS II revision period:* The primary purpose of the FACTS II revision period is to make FACTS II consistent with the amounts in the prior-year column of the Budget. Due to timing differences, subsequent changes whether material or non-material may be made to the budgetary information included in the Budget after the SBR has been published. All subsequent changes whether material or non-material must be made in FACTS II during the revision period.

Any changes to budgetary information subsequent to the publication of the audited SBR, that are material to the SBR, should be discussed between the agencies and their auditors to determine if restatement or note disclosure is necessary. Any material differences between comparable information contained in the SBR and the Budget, at a minimum must be disclosed in the notes to this statement (Note 34).

Budgetary information aggregated for purposes of the SBR should be disaggregated for each of the reporting entity's major budget accounts and presented as RSI. (see Section II.4.11.5)

Recognition and measurement of budgetary information reported on this statement should be based on budget terminology, definitions, and guidance in Circular No. A-11, *Preparation, Submission, and Execution of the Budget*. Circular A-11 provides definitions and instructions for each line item reported in this statement ([www.whitehouse.gov/omb](http://www.whitehouse.gov/omb)).

[http://www.whitehouse.gov/omb/assets/agencyinformation\\_circulars\\_federalfinancial\\_pdf/a136\\_revised\\_2009.pdf](http://www.whitehouse.gov/omb/assets/agencyinformation_circulars_federalfinancial_pdf/a136_revised_2009.pdf)

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OFFICE OF MANAGEMENT AND BUDGET  
Comparison of Program & Financing (P&F) Schedule in the President's Budget  
and a P&F Schedule Created from FY 2009 4th Quarter FACTS II Submissions and Revisions  
(in millions of dollars)

Agency : Department of Agriculture  
Bureau : Animal and Plant Health Inspection Service  
Account: Salaries and Expenses [Animal and Plant Health Inspection Servic  
005-32-1600

Line No and Title	2009 P&F In Budget	P&F From FACTS II	Difference
1000 Total new obligations	1,296	1,296	
2140 Unobligated balance carried forward, start of year	312	312	
2210 Resources available from recoveries of prior year obligations	41	41	
2221 Unobligated balance transferred to other accounts [Treas Acct]	0	-347	347
2398 Unobligated balance expiring or withdrawn	-2	-2	
2440 Unobligated balance carried forward, end of year	237	239	-2
4000 Appropriation	877	877	
4100 Transferred to other accounts [Treas Acct]	0	-265	265
4200 Transferred from other accounts [Treas Acct]	29	311	-282
5800 Offsetting collections (cash)	99	99	
5810 Change in uncollected customer payments from Federal sources (unexpired)	13	13	
6020 Appropriation (special fund)	494	494	
6100 Transferred to other accounts [Treas Acct]	-347	0	-347
6200 Transferred from other accounts [Treas Acct]	17	0	17
7240 Obligated balance, start of year	381	381	
7320 Total outlays (gross)	-1,268	-1,268	
7340 Adjustments in expired accounts (net)	-7	-7	
7410 Change in uncollected customer payments from Federal sources (expired)	5	5	
7440 Obligated balance, end of year	353	353	
8690 Outlays from new discretionary authority	784	783	1
8693 Outlays from discretionary balances	260	260	
8697 Outlays from new mandatory authority	95	187	-92
8698 Outlays from mandatory balances	129	37	92
8800 Federal sources	-25	-24	-1
8840 Non-Federal sources	-80	-80	
8896 Portion of offsetting collections (cash) credited to expired accounts	6	6	
9000 Outlays	1,163	1,163	
9502 Unpaid obligation, end of year	380	380	

<https://max.omb.gov/community/x/HAAQAaw>