

## SECTION 95—BUDGET APPENDIX AND PRINT MATERIALS

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**Summary of Changes**

Clarifies the workflow for getting print materials published in budget *Appendix* (section [95.4](#)).

Clarifies that changes to appropriations language, including general provisions, with a budgetary impact require OMB approval (section [95.5](#)).

Further clarifies that legislative language proposed for enactment in authorizing legislation is not included in the budget *Appendix* (section [95.6](#)).

Adds additional entries to and reorders the General Style Guidelines for clarity ([Exhibit 95A](#)).

**THE APPENDIX****95.1 What is the budget *Appendix*?**

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

## 95.2 How is the *Appendix* organized?

The *Appendix* consists of these parts:

Detailed Budget Estimates by Agency—This is the main part of the *Appendix* and contains general provisions of law that apply to all Government activities, and print materials for accounts organized by agency. Section [95.3](#) describes the organization of this part in more detail.

Other Materials—This part may contain:

- ▶ A summary of proposed changes to current year estimates through supplemental appropriations and rescissions;
- ▶ Detailed print materials for proposed supplemental appropriations;
- ▶ A list of amendments and revisions to budget authority requested between transmittal of the previous and current budgets; and
- ▶ A list of advance appropriations.

Financing Vehicles and the Board of Governors of the Federal Reserve—Contains descriptions of and data on certain entities that are excluded from the main part of the *Appendix*.

Government-Sponsored Enterprises—Contains descriptions of and data on Government-sponsored enterprises (private corporations chartered by Federal law), such as Fannie Mae.

## 95.3 How is the “Detailed Budget Estimates” section organized?

This part of the *Appendix* presents materials in the following general order:

- Legislative Branch
- Judicial Branch
- Cabinet agencies in alphabetical order
- Large or prominent non-departmental agencies (for example, the Environmental Protection Agency and the Executive Office of the President) and accounts grouped under the heading, “Other Defense—Civil Programs”
- The remaining agencies, under the heading “Other Independent Agencies,” in alphabetical order.

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

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

- General fund accounts
- Special fund accounts
- Public enterprise funds
- Intragovernmental revolving funds and management funds
- Credit reform accounts, with related accounts grouped together in the following order:
  - ▶ Program account
  - ▶ Financing accounts
  - ▶ Liquidating account
- Trust funds
- Trust revolving funds
- General fund receipt accounts

Certain materials are required for each account. The following table shows the print requirements and print sequence for all materials that could be required for an account. Because not all materials apply to a given account, the second column describes the circumstances in which they apply. The fourth column tells you which materials are generated from MAX and which ones you must revise using the MAX A-11 Data Entry (DE) software, as outlined in the User's Guide.

**BUDGET APPENDIX PRINT MATERIALS**

Type of material	Applicability	See A-11 section...	How is it generated?
Appropriations language	Required for each account with appropriations enacted for the current year (CY) or proposed for the budget year (BY). Language is usually not submitted for legislative proposals—transmittal codes 2, 4, or 5.	<a href="#">95.5</a>	MAX edited directly
Special and trust fund receipts schedule	Required for all special and non-revolving trust fund accounts.	<a href="#">86.4</a>	Generated from schedule N
Program and financing schedule	Required for all accounts.	<a href="#">82</a>	Generated from schedule X
Summary of budget authority and outlays	Required for each regular account that also has a non-zero transmittal code.	<a href="#">86.5</a>	Generated from schedule A for accounts reporting data under multiple transmittal codes
Status of direct loans	Required for all credit liquidating and financing accounts with direct loan activity, including Government-sponsored enterprises.	<a href="#">185.11</a>	Generated from schedule G
Status of guaranteed loans	Required for all credit liquidating and financing accounts with guaranteed loan activity, including Government-sponsored enterprises.	<a href="#">185.11</a>	Generated from schedule H

Type of material	Applicability	See A-11 section...	How is it generated?
Summary of loan levels, subsidy budget authority, and outlays by program	Required for all credit program accounts with direct loan or loan guarantee subsidies.	<a href="#">185.10</a>	Generated from schedule U
Narrative statement	Required for all active accounts.	<a href="#">95.11</a>	MAX edited directly
Schedule on the status of funds	Required for major trust funds and certain other accounts specified in section <a href="#">86.5</a> .	<a href="#">86.3</a>	Generated from schedule J
Balance sheet	Required for Government-sponsored enterprises and credit liquidating accounts. For noncredit revolving funds, optional at the discretion of OMB.	<a href="#">86.1</a>	Generated from schedule F
Object classification	Required for all accounts.	<a href="#">83</a>	Generated from schedule O
Employment summary	Required for each account that reports personnel compensation in object class 11.1 or 11.3. Also required when FTE are funded by allocations from other accounts.	<a href="#">85.5</a>	Generated from schedule Q

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

To submit appropriations language or narrative text for the *Appendix* during the preparation of the 2018 Budget, use the web-based MAX A-11 DE application, which is available to registered users at <https://a11de.max.gov>. You will need a MAX ID to access MAX A-11 DE. For information about how to obtain a MAX ID, visit the MAX homepage: <https://max.omb.gov/maxportal/>.

Appropriations language appears in the “PA20xx” exercises; narrative language appears in exercises under “PN20xx” and schedules under “PB20xx.” When the MAX database opens in early November, you will be able to edit your narrative in MAX A-11 DE.

The process for getting print materials published includes these steps:

When the Congress passes appropriations bills, OMB will load the appropriations language into the MAX database. You will then be notified that your appropriations language is ready to be edited. At this time, begin updating the appropriations language. When you have finished editing the appropriations language and narrative, you will move it forward to the next stage in the workflow. This notifies OMB that you are finished and gives editing permission to OMB. If you miss your deadline, OMB may move accounts from the agency editing stage to the OMB editing stage.

OMB will review the text and make changes as necessary. Once OMB has completed its review, the text will move to the next stage in the workflow—the “amounts only” stage—which permits changes to the funding levels requested in the appropriations language.

OMB will contact you, as needed, to update the funding level in the “amounts only” stage. Accordingly, if your agency has outstanding funding decisions and no outstanding policy decisions that require new language, use a funding placeholder that is \$0,000,000 when submitting your language to the first stage of the workflow.

At any time during the process, you can print out the latest text by account or (depending on your user permissions) for your whole *Appendix* chapter in draft form. OMB may also, from time to time during the process, provide a PDF of your chapter for your review. For detailed information on how to use the MAX

A-11 software to edit and print your text, see the user's guide: <https://max.omb.gov/maxportal/webPage/a11/maxA11UsersGuide>

## **APPROPRIATIONS LANGUAGE**

### **95.5 What do I need to know about the appropriations language included in the *Appendix*?**

The *Appendix* includes appropriations language that reflects the President's annual request to the Congress for budget authority or other statutory authority. For each account for which appropriations language was enacted in the CY or is proposed for the BY, the *Appendix* proposes appropriations language.

Legislative proposals that request authorizing legislation are not included in the *Appendix*. Proposed appropriations language that would change budget authority or outlays in a mandatory program (also known as “CHIMPs,” see section [20.3](#)) requires advance approval from OMB.

In most cases, you will submit proposed BY appropriations language by marking up language enacted as part of a regular CY appropriations act provided by OMB in MAX A-11 DE. However, if regular appropriations have not been enacted, OMB will provide you with special instructions.

If you propose new provisions or changes to enacted language (other than changes in amounts) for individual accounts or administrative and general provisions, include an explanation and justification either with the budget submission to OMB or separately to your RMO if the proposal occurs after that time. Any change to appropriations language with a budgetary impact, including changes to general provisions, requires OMB approval (see section [51.2](#)).

If you propose language that relates to employment of personnel without regard to civil service or classification laws, send a copy of the letter from the Office of Personnel Management approving the new provision(s) to your OMB contact. Submit this information separately from the language submissions; do not write any explanations in MAX A-11 DE. Whenever possible, try to include proposed substantive changes in appropriations language with the budget submission to provide adequate time for review by OMB. When you edit your appropriations language in MAX A-11 DE, do not provide additional parenthetical statutory references following the text of the appropriations language.

When making technical edits to appropriations language, follow the guidelines below (See exhibit [95B](#) for illustrations of technical edits for appropriations language):

1. Inserting language.

If you are inserting language to replace deleted language, insert such language *after* the deleted language; also, add new General Provisions at the very end of existing General Provisions.

2. Punctuation.

- a. **Dollar Symbols.** Include the \$ dollar symbol for funding levels, whether you are inserting or deleting text. If funding levels are not yet available, use “\$0,000,000” as a placeholder (not “\$X,XXX,XXX” and not “\$0”)
- b. **Existing Punctuation.** When inserting text, do so before existing punctuation (and, in so doing, *retain* existing punctuation).

3. Provisos.

- a. Use colons before provisos (not semi-colons or periods);

- b. Use “Provided” for the first proviso (capitalized), and “Provided further” for any subsequent proviso in the paragraph [note, new paragraphs begin this rule again];
- c. Place a comma after “Provided” or “Provided further” (as the case may be); and
- d. Capitalize “That”.

If no change to the enacted amount is requested in the BY appropriations language, do not strike the amount and re-insert the same amount. In this case, no change to the amount requested is required.

**95.6 Is legislative language for mandatory proposals included in the *Appendix* or with other Budget materials?**

No. The *Appendix* only includes the President's request to the Congress for budget authority or other legislative authority to be provided through the annual appropriations process. Legislative language for mandatory proposals is not included in the Budget materials transmitted by OMB. OMB may undertake a separate process subsequent to the Budget release to transmit authorizing language for mandatory proposals. Questions on the development of authorizing legislation should be directed to your OMB representative.

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

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

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

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

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

In cases where the Budget will propose to transfer administrative expenses to a salaries and expenses account, substitute the following for the last sentence above:

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

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

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

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

*Provided*, That such sums are to remain available through 20XX for the liquidation of valid obligations incurred in fiscal year 20XX.

**95.9 What are the special language requirements for cancellations of unobligated balances?**

When developing legislative language for cancellations of unobligated balances, you must consider whether:

- (1) the account contains funds that were designated as an emergency requirement, as overseas contingency operations/global war on terrorism (OCO), or as disaster funding; and
- (2) the cancellation is permanent or temporary.

Each issue is discussed below.

(1) Appropriations language must be clear that the cancelled funds do not include funds that were designated pursuant to a Concurrent Resolution on the Budget or the Balanced Budget and Emergency Deficit Control Act of 1985, as amended (BBEDCA), as an emergency requirement, as OCO, or as disaster funding. This is important because cancellations of such funds are not counted as discretionary offsets for appropriations of non-emergency, non-OCO, or non-disaster funds (see section 20.4(i)). Unless the appropriations language specifies to the contrary, cancellations may be executed from funding that was provided using either a congressional or statutory emergency, OCO, or disaster designation.

Include the following proviso whenever you are drafting language that would cancel funds from an account that has ever contained emergency or OCO funding:

*Provided*, That no amounts may be cancelled from amounts that were designated by the Congress [as an emergency requirement] [for Overseas Contingency Operations/Global War on Terrorism] [for disaster funding] pursuant to the Concurrent Resolution on the Budget or the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.

(2) Appropriations language must specify whether or not the cancellation is intended to be permanent, meaning that the funds should be returned to the General Fund of the U.S. Treasury or temporary, meaning that the funds are not returned to the General Fund and could become available for obligation in the future depending on whether they are permanently appropriated or subject to appropriations. (see section [20.4\(i\)](#)).

If you intend for a cancellation of funds to be *permanent*, use the following standard language, modified as appropriate. The phrase “hereby permanently cancelled” should be used for reductions of general fund appropriations and for reductions of contract or borrowing authority.

Of the unobligated balances from prior year appropriations available under this heading, \$ \_\_\_\_ are hereby permanently cancelled:

If you intend for a cancellation of funds from special or trust receipts or spending authority from offsetting collections to be *temporary*, use the following standard language, modified as appropriate.

Of the unobligated balances from prior year appropriations available under this heading, \$\_\_\_\_ are hereby cancelled:

Temporary and permanent reductions are recorded on distinct line numbers in MAX A-11 DE (see section [82](#)).

**95.10 What are the special language requirements for requests for emergencies, Overseas Contingency Operations/Global War on Terrorism (OCO), or disaster funding?**

If your request includes amounts that the Administration intends the Congress to designate as an emergency requirement or for OCO as defined by the BBEDCA, use the following proviso, modified as appropriate:

*Provided*, That such amount is designated by the Congress [as an emergency requirement] [for Overseas Contingency Operations/Global War on Terrorism] pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended: *Provided further*, That such amount shall be available only if the President designates such amount [as an emergency requirement] [for Overseas Contingency Operations/Global War on Terrorism] pursuant to section 251(b)(2)(A).

If your request includes amounts that the Administration intends the Congress to designate as disaster funding as defined by the BBEDCA, use the following proviso, modified as appropriate:

For [specify the type of expenses] resulting from major disasters declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.), \$\_\_\_\_: *Provided*, That such amount is designated by the Congress as being for disaster relief pursuant to section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.

If the Administration intends the Congress to designate only a portion of the amount being requested as disaster funding, use the following proviso, modified as appropriate:

*Provided*, That, of the funds provided herein, \$\_\_\_\_ shall be for major disasters declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.): *Provided further*, That the amount for major disasters in the previous proviso is designated by the Congress as being for disaster relief pursuant to section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.

Use of any of these three designations is not permitted without the prior approval of your OMB Representative.

**NARRATIVE STATEMENTS**

**95.11 How do I prepare narrative statements?**

Exhibit [95A](#) provides general style guidance for use in preparing narrative statements. The exhibit also describes other conventions, such as those used for capitalizing account titles and program activities.

- (a) Active accounts.

You must prepare a narrative statement (revising last year's statement, if there was one) for every active account, including supplemental requests and legislative proposals. An account is active if the program



and financing schedule shows obligations in the CY or BY, or you estimate that the account will incur obligations in the outyears. Follow these guidelines when writing the narrative for an active account:

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

The separate activities (and any subactivities) listed in the obligations by program activity section of the program and financing schedule should present a meaningful breakdown of the total program (see section [82.5](#)). Therefore, it usually makes sense to address them separately in the narrative statements. You should identify the activities in side headings by the title used in the program and financing schedule and present them in the same order.

(b) Inactive accounts.

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

**95.12 How should performance information be incorporated into the narrative statements?**

The statements should support the performance plan by explaining what outcomes the agency expects to achieve with the requested funding and how the agency is working to improve performance and efficiency. Statements should also highlight how quarterly assessments are used to inform funding allocations and what follow-up the agency is taking to improve program performance. Additionally, statements should describe, where appropriate, how implementation of the Priority Goals helps the agency improve its operations and make better use of taxpayer dollars.

**95.13 Are there any special requirements for narrative statements?**

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

(a) Narrative statements for revolving funds.

For revolving funds, the narrative statement should include the information required for active accounts in general (see section [95.11](#)) using the side heading *Budget program*. In addition, the narrative statement should address the following topics, with the side headings shown:

*Financing.* Provide significant information on the fund's means of financing, such as sources of income and authority to borrow (including limits on such authority, amounts actually borrowed and repaid during the year). For funds with a statutory limit on the amount of borrowing or on the amount of debt that can be outstanding at any one time, indicate the amount of the limit and discuss the position of the fund with

respect to the limit during the budget year. Include in the statement a discussion of how close to the limit the fund will approach during the year.

*Operating results.* Provide significant information relating to levels of revenue, expense, and net income or loss. Explain the steps being taken to dispose of any deficits and the planned disposition of net earnings. Include an analysis of retained income on a cumulative basis, disclosing any budget authority amounts used to offset deficits for non-revenue producing outlays since the inception of the fund.

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

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

(b) Narrative statements for Federal credit programs.

Narrative statements for Federal credit programs should address these items:

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

(c) Narrative statements in special cases.

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

*Mandatory spending.* Indicate the legal basis for the budget authority (since no appropriations language is presented for such items).

*Offsetting collections and receipts.* When offsetting collections or receipts earmarked in a special or trust fund finance a significant portion of the obligations of the account, discuss the source of the collections or receipts and the purposes of and restrictions on their use. For example, discuss user charges to the public, reimbursable work performed for other organizations, and asset sales. The narrative should also discuss receipts generated by the program but deposited into the General Fund of the Treasury, when pertinent to the operations of the program.

*Agency debt issued and investments in agency debt.* Unless the information is provided in a balance sheet for the account, the narrative statement should include the following information, as applicable, for the year before the past year (PY-1) through BY. For accounts that issue debt instruments to other Federal accounts (excluding debt issued to Treasury or to the Federal Financing Bank) or to non-Federal entities, indicate the par value of outstanding debt securities issued by the account to other Federal accounts (in total) and non-Federal entities (in total). For accounts that own securities issued by other Federal accounts (excluding securities issued by the Treasury or the Federal Financing Bank) or by non-Federal entities, indicate the par value of the securities owned that were issued by Federal accounts (in total) and non-Federal entities (in total).

*Limitations on borrowing or debt.* For accounts with a statutory limit on the amount of borrowing or on the amount of debt that can be outstanding at any one time, indicate the amount of the limit and discuss the position of the fund with respect to the limit during the budget year. Include in the statement a discussion of how close to the limit the fund will approach during the year.

## GENERAL STYLE GUIDELINES

The following two tables cover general style guidelines for OMB documents. The first table includes guidelines for formatting, punctuation, and the use of symbols including, for instance, whether to capitalize a word and whether to use a hyphen. The second table includes guidelines for spelling and usage including whether a word or phrase should be used in a particular situation.

Table 1. Formatting, Punctuation, and Symbols	Usage
14 <sup>th</sup>	use superscript for "th"
1970s, 1980s, 1950s, 2000s, etc.	no apostrophe before the letter "s"
2018 Budget	Budget has initial cap; do not use "FY" in front of cited year in any of the Budget of the U.S. documents (all years are presumed to be fiscal years unless otherwise stated). For other documents, include "FY"
2018 President's Budget or the President's Budget	President and Budget have initial caps
20 <sup>th</sup> Century; 21 <sup>st</sup> Century	Century has an initial cap; use superscript for "th" and/or "st"
account titles	initial caps, e.g., Salaries and Expenses. Do not apply initial caps to conjunctions, prepositions, or articles included in the account title (e.g., and, to, from, the)
Administration	initial cap when referring to the current Administration. Past and future administrations are not capitalized unless referred to by a specific name (The Washington Administration).
Agency	initial cap
America	initial cap
* (asterisk) in tables	in Excel-based tables use an asterisk to indicate: an amount less than \$500 million (thousand) or less than 0.5 percent. The corresponding footnote should read: "Less than \$500 million (or thousand)" or "Less than 0.5 percent," as appropriate
Armed Forces	initial caps
biodefense	no hyphen
biosurveillance	no hyphen
bioterrorist	no hyphen
Budget	initial cap when referring to the FY 20XX Budget of the United States
budget	lowercase usage: for estimates, such as "budget totals"; or for departments, such as "the Department of Education's budget"
Budget volume names	italicize, such as <i>Budget</i> volume, <i>Appendix</i> or <i>Analytical Perspectives</i>
carry over	no hyphen, separate words, as in "to carry over"
carryover	no hyphen, as in "carryover" balances
clean up	no hyphen when used as a verb (to clean up the beach)

Table 1. Formatting, Punctuation, and Symbols	Usage
clean-up	hyphenate when used as a noun (as in "oil spill clean-up) or an adjective (as in "clean-up crew")
colon	two spaces after a colon: for example
colons and semi-colons are on outside of quotes	"sample": or "sample";
comma placement examples: "Imposes limits, or 'caps,' through 2012 on annual funding."	commas and periods should be placed inside quotation marks. Put a dash, question mark, or exclamation point within closing quotation marks when the punctuation applies to the quotation itself and outside when it applies to the whole sentence. Colons and semi-colons are outside closing quotation marks
comma placement example (the "Oxford comma")	in a sequence of words separated by commas, with "and" linked to the last phrase, use a comma before "and." (Example: "eat, drink, and be merry"; not "eat, drink and be merry.")
Congress's	possessive
congressional	lower case
counterterrorism	no hyphen
crosscut or crosscutting	no hyphen
D.C.	include periods when abbreviating District of Columbia
Department	initial cap if part of a name (Department of Defense), or if standing alone and referring to a Federal unit
DOD	Department of Defense abbreviation (all upper case); same for other departments/agencies
e.g.,	means "for example"; use periods and a comma following the abbreviation
E-Government	initial cap E and G with hyphen
Federal	initial cap
Federal Government	initial cap F and G
federally funded	all lower case; no hyphen
Government	initial cap when referring to the United States
Government-sponsored	initial cap G when referring to the U.S. and is hyphenated
Government-wide	initial cap G when referring to the U.S. and is hyphenated
high-quality	hyphenate
i.e.,	from the latin (id est) phrase meaning "that is"; comma follows abbreviation
internet	no initial cap (change from previous guidance)
its or it's; whose or who's	"its" (with no apostrophe) is possessive, meaning "belonging to it." "It's" is a contraction that means <i>only</i> "it is." Similarly, "whose" means "belonging to who," and "who's" means "who is"
law cases, citation of	italicize when citing law cases; use "v." and not "vs." e.g., <i>Olmstead v. L.C.</i>
low-income	hyphenate

Table 1. Formatting, Punctuation, and Symbols	Usage
low priority; lowest priority	no hyphen
M-dash (—)	frequent use of the M-dash, or long dash, within sentences is discouraged. <i>The Chicago Manual of Style</i> defines the M-dash as a device "to denote a sudden break in thought that causes an abrupt change in sentence structure." Thus, it should be used on the rare occasion when a tangential phrase within a sentence is absolutely unavoidable. To add a normal subordinate clause, use of a semi-colon is preferred
multiyear	one word, no hyphen
narrative headers	initial caps, e.g., Interstate Maintenance
Nation	upper case when referring to the United States
nationwide	lower case
non-Defense	hyphenated, generally
nonsecurity	not hyphenated
numbers listed as 1); 2); 3); etc.	use closed parenthesis only, i.e., not (1); (2); (3), etc.
online	one word, no hyphen
outyear	one word, no hyphen
percent	spell out; do not use % symbol except in tables
pro rata	two words, no hyphen
R&D	use an ampersand (&) instead of "and"
reestimate	no hyphen
<i>Report</i> names	italicize
repropose	no hyphen
rightsize	no hyphen
semi-colons	use semi-colon in series: ; when following a colon
spring/summer	no initial caps for seasons
south; north; east; west; Northeast; Southwest, etc.	initial cap in reference to a proper name or region, e.g., the Southeast; lower case when identifying compass directions, e.g., southeastern United States
State	initial cap when referring to one or more of the 50 United States
territorial	lower case
Territory	initial cap when referring to one or more of the U.S. Territories
Tribes	initial cap T but lower case for "tribal"
U.S.	can abbreviate when used as an adjective, i.e., U.S. exports
United States	initial caps and spelled out when used as a proper noun, i.e., the United States will remain strong...
web-based	hyphenate
web addresses	italicize web addresses, e.g., <i>www.net.gov</i>

<b>Table 1. Formatting, Punctuation, and Symbols</b>	<b>Usage</b>
worldwide	one word, no hyphen
year-over-year percent change	hyphenate as noted

<b>Table 2. Spelling and Usage</b>	<b>Description</b>
2017–2018 school year	not 2017-18
all told	use "in total" rather than "all told"
the Budget not "this" Budget	general rule
the Congress	use "the" in front of Congress
conjunctions, use of	avoid beginning sentences with conjunctions such as "And" or "But."
dates	dates generally get a comma after the year when used in a clause, e.g., "on December 12, 2011, we bought our Christmas tree"
finally and further	avoid use of "finally" instead use "also" or "further"
FY	use of "FY" is unnecessary in the various Budget volumes because "all years are fiscal unless stated otherwise" (typically noted at front of the volume)
an FY	not a FY
initiative or program activity names	initial caps, e.g., American Competitiveness Initiative, or Cooperative Extension Systems (in narrative text/non-MAX schedules). Do not use quotation marks
numbers in text	spell out zero to nine; 10 and up use numerals, e.g., nine, 10
numbers in text referencing a range, e.g., 8 to 23	although the numbers zero through nine should be written out when standing alone, do not spell out numbers 0 through 9 when providing them in a range such as 2 to 11, or 9 to 24 (e.g., <u>not</u> two to 11 or nine to 24)
numbers in tables	use numerals e.g., an increase of 3 percent
over	use "slightly more than" rather than "over"
passive voice, use of	avoid use of the passive voice (not "use of the passive voice is to be avoided")
percent	adjective (use of hyphen), e.g., 65-percent response rate generally no more than one decimal place, e.g., 0.8 percent
percentage point or percentage points	use "percentage points" for amounts greater than one and "percentage point" for one or less (e.g. 0.7 percentage point)
possessives	most singular-case usages receive " 's" to create the possessive, including singular words ending in "s." Examples: Charles's; James's (see "Congress's," above). Plural words receive just an apostrophe where appropriate, e.g., States', when referring to more than one State. The possessive of "who" is "whose," not "who's." "Its" is also an exception, as noted above

Table 2. Spelling and Usage	Description
presently	means “in the near future” or “soon.” To refer to the present, use “currently” or “at present.”
pronouns	avoid use of personal pronouns such as "our," "we," or "us" in narratives
rescission	note spelling
seeks	use "provides" or "proposes" rather than "the Budget seeks"
servicemember	one word
State names	in <u>text</u> passages, spell out State names, e.g., Louisiana, Michigan, Alabama, etc. in <u>tables</u> , use 2-letter Postal Service abbreviation for State names (due to space considerations), e.g., LA, MI, AL (no periods)
toward, not towards	do not use the "s"
<del>the</del> DOD, <del>the</del> HHS	no "the" before department/agency acronym
website	one word
workforce	one word
workplace	one word



### Additional Guidance for Making Technical Edits in Appropriations Language

1. Inserting language. If you are inserting language to replace deleted language, insert such language after the deleted language; also, add new General Provisions (GPs) at the very end of existing GPs:

LIKE THIS:

DEPARTMENT OF AGRICULTURE  
OFFICE OF THE SECRETARY

For necessary expenses of the Office of the Secretary of Agriculture, ~~[\$5,285,000]~~ \$5,936,000: *Provided*, That not to exceed \$11,000 of this amount shall be available for official reception and representation expenses, not otherwise provided for, as determined by the Secretary.  
(FY 2011 *Appendix* to the President's Budget, p.65)

**NOT** LIKE THIS:

~~DEPARTMENT OF AGRICULTURE  
OFFICE OF THE SECRETARY~~

~~For necessary expenses of the Office of the Secretary of Agriculture, \$5,936,000 ~~[\$5,285,000]~~: *Provided*, That not to exceed \$11,000 of this amount shall be available for official reception and representation expenses, not otherwise provided for, as determined by the Secretary.~~

LIKE THIS:

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
GENERAL PROVISIONS

SEC. [218]216. Of the amounts made available for the National Institutes of Health, 1 percent of the amount made available for National Research Service Awards (“NRSA”) shall be made available to the Administrator of the Health Resources and Services Administration to make NRSA awards for research in primary medical care to individuals affiliated with entities who have received grants or contracts under section 747 of the Public Health Service Act, and 1 percent of the amount made available for NRSA shall be made available to the Director of the Agency for Healthcare Research and Quality to make NRSA awards for health service research.

[SEC. 219. By May 1, 2010, the Secretary of the Department of Health and Human Services shall amend regulations at 42 CFR Part 50 Subpart F for the purpose of strengthening Federal and institutional oversight and identifying enhancements, including requirements for financial disclosure to institutions, governing financial conflicts of interest among extramural investigators receiving grant support from the National Institutes of Health. ]

SEC. 217. (a) *IN GENERAL*. The Health Education Assistance Loan (HEAL) program under title VII, part A, subpart 1 of the Public Health Service Act (42 U.S.C. 292-292p), and the authority to administer such program, including servicing, collecting, and enforcing any loans that were made under such program that remain outstanding, shall be permanently transferred from the Secretary of Health and Human Services to the Secretary of Education;...

(FY 2011 *Appendix* to the President's Budget, p. 511-512)

**NOT LIKE THIS:**

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
GENERAL PROVISIONS

~~SEC. 216. (a) IN GENERAL. The Health Education Assistance Loan (HEAL) program under title VII, part A, subpart 1 of the Public Health Service Act (42 U.S.C. 292-292p), and the authority to administer such program, including servicing, collecting, and enforcing any loans that were made under such program that remain outstanding, shall be permanently transferred from the Secretary of Health and Human Services to the Secretary of Education;~~

~~(b) TRANSFER OF FUNCTIONS, ASSETS, AND LIABILITIES. The functions, assets, and liabilities of the Secretary of Health and Human Services relating to such program shall be transferred to the Secretary of Education;~~

~~(c) USE OF AUTHORITIES UNDER HIGHER EDUCATION ACT OF 1965—In servicing, collecting, and enforcing the loans described in subsection (a), the Secretary of Education shall have available any and all authorities available to such Secretary in servicing, collecting, or enforcing a loan made, insured, or guaranteed under part B of title IV of the Higher Education Act of 1965;~~

~~(d) CONFORMING AMENDMENTS. Effective as of the date on which the transfer of the HEAL program under subsection (a) takes effect, section 749 of the Public Health Service Act (42 U.S.C. 292) is amended by adding at the end the following new paragraph: “(6) The term “Secretary” means the Secretary of Education.”.~~

~~SEC. [218]217. Of the amounts made available for the National Institutes of Health, 1 percent of the amount made available for National Research Service Awards (“NRSA”) shall be made available to the Administrator of the Health Resources and Services Administration to make NRSA awards for research in primary medical care to individuals affiliated with entities who have received grants or contracts under section 747 of the Public Health Service Act, and 1 percent of the amount made available for NRSA shall be made available to the Director of the Agency for Healthcare Research and Quality to make NRSA awards for health service research.~~

~~[SEC. 219. By May 1, 2010, the Secretary of the Department of Health and Human Services shall amend regulations at 42 CFR Part 50 Subpart F for the purpose of strengthening Federal and institutional oversight and identifying enhancements, including requirements for financial disclosure to institutions, governing financial conflicts of interest among extramural investigators receiving grant support from the National Institutes of Health. ]~~

## 2. Punctuation.

a. **Dollar Symbols.** Include the \$ dollar symbol for funding levels, whether you are inserting or deleting text. If BY funding levels are not yet available, use “\$0,000,000” as a placeholder (not “\$X,XXX,XXX” and not “\$0”).

**LIKE THIS:**

DEPARTMENT OF AGRICULTURE  
OFFICE OF THE SECRETARY

For necessary expenses of the Office of the Secretary of Agriculture, ~~[\$5,285,000]~~ \$5,936,000:  
*Provided*, That not to exceed \$11,000 of this amount shall be available for official reception and representation expenses, not otherwise provided for, as determined by the Secretary.  
(FY 2011 *Appendix* to the President's Budget, p.65)

**NOT LIKE THIS:**

DEPARTMENT OF AGRICULTURE  
OFFICE OF THE SECRETARY

For necessary expenses of the Office of the Secretary of Agriculture, ~~[\$5,285,000]~~ 5,936,000:  
*Provided*, That not to exceed \$11,000 of this amount shall be available for official reception and representation expenses, not otherwise provided for, as determined by the Secretary.

b. Existing Punctuation. When inserting text, do so before existing punctuation (and, in so doing, retain existing punctuation).

LIKE THIS:

OFFICE OF THE CHIEF FINANCIAL OFFICER

For necessary expenses of the Office of the Chief Financial Officer, [\$6,566,000: *Provided*, That no funds made available by this appropriation may be obligated for FAIR Act of Circular A-76 activities until the Secretary has submitted to the Committees on Appropriations of both Houses of Congress and the Committee on Oversight and Government Reform of the House of Representatives a report on the Department’s contracting out policies, including agency budgets for contracting out] \$6,632,000.  
(FY 2011 *Appendix* to the President's Budget, p.69)

**NOT** LIKE THIS:

~~OFFICE OF THE CHIEF FINANCIAL OFFICER~~

~~For necessary expenses of the Office of the Chief Financial Officer, \$6,632,000. [\$6,566,000: *Provided*, That no funds made available by this appropriation may be obligated for FAIR Act of Circular A-76 activities until the Secretary has submitted to the Committees on Appropriations of both Houses of Congress and the Committee on Oversight and Government Reform of the House of Representatives a report on the Department’s contracting out policies, including agency budgets for contracting out.]~~

LIKE THIS:

DEPARTMENT OF AGRICULTURE  
OFFICE OF THE SECRETARY

For necessary expenses of the Office of the Secretary of Agriculture, [\$5,285,000] \$5,936,000: *Provided*, That not to exceed \$11,000 of this amount shall be available for official reception and representation expenses, not otherwise provided for, as determined by the Secretary.  
(FY 2011 *Appendix* to the President's Budget, p.65)

**NOT** LIKE THIS:

~~DEPARTMENT OF AGRICULTURE  
OFFICE OF THE SECRETARY~~

~~For necessary expenses of the Office of the Secretary of Agriculture, [\$5,285,000:] \$5,936,000: *Provided*, That not to exceed \$11,000 of this amount shall be available for official reception and representation expenses, not otherwise provided for, as determined by the Secretary.~~

3. Provisos.

Use colons before provisos (not semi-colons or periods);

Use "Provided" for the first proviso (capitalized), and "Provided further" for any subsequent proviso in the paragraph [note, new paragraphs begin this rule again];

Place a comma after "Provided" or "Provided further" (as the case may be); and

Capitalize "That".

LIKE THIS:

DEPARTMENT OF AGRICULTURE  
ADMINISTRATIVE PROVISIONS, FOREST SERVICE

Funds appropriated to the Forest Service shall be available for interactions with and providing technical assistance to rural communities and natural resource-based businesses for sustainable rural development purposes: *Provided, That no more than 2 percent of any unit's budget may be used for such purposes: Provided further, That no more than 5 percent of the funds in any budget line item may be used for such purposes.*

(FY 2011 Appendix to the President's Budget, p. 194)

**NOT** LIKE THIS:

~~DEPARTMENT OF AGRICULTURE  
ADMINISTRATIVE PROVISIONS, FOREST SERVICE~~

~~Funds appropriated to the Forest Service shall be available for interactions with and providing technical assistance to rural communities and natural resource-based businesses for sustainable rural development purposes; *provided further, that no more than 2 percent of any unit's budget may be used for such purpose. Provided that no more than 5 percent of the funds in any budget line item may be used for such purposes.*~~