

CHAPTER 13**PROGRAM AND FINANCING SCHEDULE**1301 GENERAL

130101. The Program and Financing (P&F) schedule presents information on National Aeronautics and Space Administration (NASA) programs, the allocation of budgetary resources by activity, the status of those resources, and spending patterns. 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.

The P&F schedule covers Prior Year (PY) through Budget Year (BY).

130102. Schedule parts. The Program and Financing Schedule consists of the following parts (OMB Circular A-11, Section 82):

- A. Obligations by program activity.
- B. Budgetary resources available for obligation
- C. New budget authority (gross), detail
- D. Change in obligated balances
- E. Outlays (gross), detail
- F. Offsets to gross budget authority and outlays
- G. Net budget authority and outlays
- H. Memorandum (non-add) entries

1302 BACKGROUND

130201. Information is submitted to the Office of Management and Budget (OMB) in two stages.

A. As part of NASA's initial budget submission. This stage includes the information and materials supporting NASA's budget request that is normally submitted to OMB in September, at the beginning of the OMB Presidential decision-making process.

B. After passback of NASA's initial budget submission. This stage usually begins in late November and includes MAX computer data, print materials, and additional information used to prepare the budget documents and supporting database. Also, if necessary, it includes revised materials included in the initial submission to reflect the effects of final decisions.

1303 DUE DATE

The Program and Financing Schedule is produced from data submitted through the MAX budget system. The MAX budget system is a comprehensive OMB system used to collect and process most of the information required for preparing the budget. This data is usually submitted in late November. NASA's OMB representative will provide the specific deadline each year.

The deadlines provided by NASA's OMB representative are based on the very tight schedule under which OMB operates. In order to meet the deadlines, the required information must be provided immediately following passback decisions made by the OMB. Do not wait until NASA appeals have been resolved. OMB will provide an opportunity to change the information as necessary to reflect the appeal resolution. Unless NASA's OMB representative agrees, do not submit information that assumes an appeal resolution different from passback. When an appeal results in changes to OMB passback decisions, the changes often differ from the agency proposal.

1304 SUBMISSION

Program and Financing Schedule data must be submitted via the MAX system for each applicable budget account.

The MAX system automatically generates Program and Finance Schedule totals and subtotals, start of year balances, and selected other entries including net outlays for the past year (see OMB Circular A-11, [Section 82, Program and Financing \(MAX Schedule P\)](#)). In some cases, the amounts generated by MAX can be overridden; in others, the amounts are protected. OMB Circular A-11, [Section 79, Budget Data System](#), describes the MAX budget system, and the MAX A-11 User's Guide provides detailed information on the system.