

SECTION 95—BUDGET APPENDIX AND PRINT MATERIALS

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Summary of Changes

Describes the updated process for getting print materials published in the *Appendix* (section [95.4](#)).

Includes general style guidelines for preparing narrative statements and capitalizing account titles ([exhibit 95](#)).

95.1 What is the budget *Appendix*?

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

95.2 How is the *Appendix* organized?

The *Appendix* consists of these parts:

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

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

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

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

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

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

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

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

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

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

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

BUDGET APPENDIX PRINT MATERIALS

Type of material	Applicability	See A-11 section...	How generated?
Appropriations language	Required for each account with appropriations enacted for the CY or proposed for the BY. Language is usually not submitted for legislative or rescission proposals—transmittal codes 2, 4, or 5.	95.5	MAX edited directly
Special and trust fund receipts schedule	Required for all special and non-revolving trust fund accounts.	86.4	Generated from schedule N
Program and financing schedule	Required for all accounts.	82	Generated from schedule P

Type of material	Applicability	See A–11 section...	How generated?
Distribution of budget authority and outlays by account	Required for merged and consolidated accounts.	82.13	Max edited directly
Summary of budget authority and outlays	Required for each regular account that also has a supplemental request, legislative proposal, or rescission proposal.	86.5	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.	185.11	Generated from schedule G
Status of guaranteed loans	Required for all credit liquidating and financing accounts with guaranteed loan activity, including Government-sponsored enterprises.	185.11	Generated from schedule H
Summary of loan levels, subsidy budget authority, and outlays by program	Required for all credit program accounts with direct loan or loan guarantee subsidies.	185.10	Generated from schedule U
Narrative statement	Required for all accounts.	95.9	MAX edited directly
Schedule on the status of funds	Required for major trust funds and certain other accounts specified in section 86.5 .	86.3	Generated from schedule J
Balance sheet	Required for Government-sponsored enterprises and credit liquidating accounts. For noncredit revolving funds, optional at the discretion of OMB.	86.1	Generated from schedule F
Object classification	Required for all accounts and annual limitations.	83	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.	85.5	Generated from schedule Q

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

The process for getting print materials published includes these steps:

1. All appropriations language and narrative now must be updated through the MAX A-11 software, per the User's Guide, available at: <https://max.omb.gov/maxportal/pdf/AutomatedAppendixTextUsersGuide.pdf>
2. When the MAX database opens in mid-November, you will be able to edit your narrative with the MAX A-11 software.
 - a. In order to view and edit your data, you will need a MAX ID and the MAX software. For information about how to obtain them, visit the MAX homepage: <https://max.omb.gov/maxportal/>

3. 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.
4. When you have finished editing the appropriations language or narrative for an account, you will mark it as complete. 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.
5. For appropriations language, you will usually have the opportunity later in the process to change dollar amounts only.
6. 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 will 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 guide: <https://max.omb.gov/maxportal/pdf/AutomatedAppendixTextUsersGuide.pdf>
7. OMB will review the text and make final changes as necessary.

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

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

In most cases, you will submit proposed BY appropriations language by marking up language enacted as part of a regular CY appropriations act provided by OMB in the MAX A-11 software. 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. If you propose language that relates to employment of personnel without regard to civil service or classification laws, include a copy of the letter from the Office of Personnel Management approving the new provision(s). Submit this information on a separate page from the language submissions; do not write any explanations in MAX. Whenever possible, try to include proposed substantive changes in appropriations language with the budget submission to provide adequate time for review by OMB.

95.6 What supporting statutory references must I provide?

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

- Cite the legislation in one of the following forms, in this order of preference:
 - ▶ United States Code;
 - ▶ Public law number;
 - ▶ Popular title of the law (if there is one); or
 - ▶ Date of the Act, followed by the applicable volume and page of the Statutes at Large.

- Do not include references to Government-wide, generally applicable laws (such as Title 5 of the U.S. Code).
- Cite executive orders by number.
- Consolidate citations to the same title of the U.S. Code, and list titles (and sections thereunder) in ascending numerical order.
- Avoid multiple citations to the same statute.
- If a citation is included in statutory text, do not repeat it in parentheses.

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

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

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

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

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

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

In addition, for administrative expenses to carry out the [direct] [and] loan [guarantee] program[s], \$____, which shall be [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 disbursement of [loans] [lease payments] [termination costs] obligated in fiscal year 20XX.

95.9 How do I prepare narrative statements?

[Exhibit 95](#) 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, rescission proposals, and legislative proposals. An account is active if the program and financing schedule shows obligations in the CY or BY, or you estimate that the account will incur obligations in the outyears. Follow these guidelines 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 [82.2](#)). Therefore, it usually makes sense to address them separately in the narrative statements. You should identify the activities in side headings by the title used in the program and financing schedule and present them in the same order.

(b) *Inactive accounts.*

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

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

95.10 How should performance information be incorporated into the narrative statements?

The statements should support the performance budget 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 PART assessments were used to inform funding allocations and what follow-up the agency is taking to improve program performance. Additionally, statements should describe how implementation of the President's Management Agenda is helping the agency improve its operations and make better use of taxpayer dollars.

95.11 Are there any special requirements for narrative statements?

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

(a) *Narrative statements for revolving funds.*

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

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

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

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

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

Narrative statements for Federal credit programs should address these items:

- Significant factors in developing subsidy estimates, such as default rates and interest rates charged to borrowers.

- Where relevant, information about how risk categories are defined (see section [185.3](#)).
- For loan guarantee programs, the percentage of the loan covered by the guarantee.

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

For liquidating accounts:

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

For program accounts:

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

For direct loan financing accounts:

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

For guaranteed loan financing accounts:

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

(c) *Narrative statements in special cases.*

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

- *Mandatory spending.* Indicate the legal basis for the budget authority (since no appropriations language is presented for such items).
- *Offsetting collections and receipts.* When offsetting collections or receipts earmarked in a special or trust fund finance a significant portion of the obligations of the account, discuss the source of the collections or receipts and the purposes of and restrictions on their use. For example, discuss user charges to the public, reimbursable work performed for other organizations, and asset sales. The narrative should also discuss receipts generated by the program but deposited into the general fund of the Treasury, when pertinent to the operations of the program.
- *Agency debt issued and investments in agency debt.* Unless the information is provided in a balance sheet for the account, the narrative statement should include the following information, as

applicable, for PY-1 through BY. For accounts that issue debt instruments to other Federal accounts (excluding debt issued to Treasury or to the Federal Financing Bank) or to non-Federal entities, indicate the par value of outstanding debt securities issued by the account to other Federal accounts (in total) and non-Federal entities (in total). For accounts that own securities issued by other Federal accounts (excluding securities issued by the Treasury or the Federal Financing Bank) or by non-Federal entities, indicate the par value of the securities owned that were issued by Federal accounts (in total) and non-Federal entities (in total).

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

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

Other sections of this Circular require footnotes and tables in certain circumstances (see below). In some cases, these footnotes and tables appear to be part of a MAX schedule or resemble a MAX schedule. Due to the limited column width of the page layout, narrative tables should be concise and only contain essential data.

- *Transfer in the estimates.* To add a footnote for an account with a transfer in the estimates, as defined in section [20.4\(k\)](#), prepare a footnote in the format described in section [82.12](#) and insert it in MAX using the Edit>Footnote option (go to the Edit menu and select the Footnote option).
- *Transfer of resources.* To add a footnote for an account with a transfer of resources as defined in section [20.4\(j\)](#), prepare a footnote in the format described in section [82.11](#) and insert it in MAX using the edit>footnote option.
- *Allocation accounts.* For each bureau (or agency if the agency has no bureaus) that receives an allocation as defined in [20.4\(l\)](#), prepare a footnote in the format described in section [82.14](#) by downloading the appropriate account in MAX.

Consolidated schedules and merged accounts. For a program and financing schedule that contains data for accounts that have been consolidated or merged (see sections [79.3\(h\)](#)), prepare a table distributing budget authority and outlays by account in the format described in section [82.13](#) and Insert it following the program and financing schedule.

GENERAL STYLE GUIDELINES

Word/Phrase	Usage
1970s, 1980s, 1950s, etc.	no apostrophe before the letter "s"
2007–2008 school year	not 2007-08
2009 Budget	Budget has initial cap, do not use FY
2009 President's Budget or the President's Budget	President and Budget have initial caps
20 th Century; 21 st Century	Century is upper case
Administration	initial cap when referring to the current Administration
America	initial cap
an FY	not a FY
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."
carry over	separate words, as in "to carry over"
carryover	as in "carryover" balances
clean up	when used as a verb
clean-up	when used as a noun
the Congress	use "the" in front of Congress
Congress'	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"; comma follows abbreviation
E-Gov	initial cap E and G with hyphen

Word/Phrase	Usage
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 U.S.
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
i.e.,	means "that is"; comma follows abbreviation
Internet	initial cap
multiyear	one word
Nation	upper case when referring to the U.S.
nationwide	lower case
non-Defense	hyphenated, generally
online	one word
pro rata	two words
R&D	use an ampersand (&) instead of "and"
reestimate	no hyphen
repropose	no hyphen
rescission	note spelling
servicemember	one word
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
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
website	one word
workforce	one word
workplace	one word

Word/Phrase	Usage
worldwide	one word
year-over-year percent change	hyphen usage

Other Conventions	Description
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).
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 quote marks.
narrative headers	initial caps, e.g., Interstate Maintenance
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)
Budget volume names	italicize, such as <i>Budget</i> volume, <i>Appendix</i> or <i>Analytical Perspectives</i> .
<i>Report</i> names	italicize
<i>www.net.gov</i> .	italicize web addresses
<i>Olmstead v. L.C.</i>	italicize when citing law cases
in series: ;	use semi-colon
two spaces after a colon	
colons and semi-colons are on outside of quotes	"sample": or "sample";
comma placement examples: "Imposes limits, or "caps," through 2008 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.
further comma placement example	in a sequence of words separated by commas, with "and" linked to the last instance, use a comma before "and." (Example: "eat, drink, and be merry"; not "eat, drink and be merry.")
December 12, 2007,	generally gets a comma after the year when used in a clause
65-percent response rate	adjective (use of hyphen)
numbers listed as 1); 2); 3); etc.	use closed parenthesis only, i.e., not (1); (2); (3), etc.

Other Conventions	Description
its or it's	"its" (with no apostrophe) is possessive, meaning "belonging to it." "It's" is a contraction that means <i>only</i> "it is."
in text: zero to nine spell out, 10 and up use numbers	nine, 10
example of an exception 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).
0.8 percent	generally no more than one decimal place
in tables use numbers	e.g., an increase of 3 percent
* (asterisk) in tables	in Excel-based tables use 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.
use of "FY" is unnecessary in the various Budget volumes.	all years are fiscal unless stated otherwise (typically noted at front of the volume)
the DOD, the HHS	no "the" before department/agency acronym
14 th	use superscript for "th"
9/11 —do not use this reference	use either September 11 th (include superscript when used w/o citing 2001) or September 11, 2001
avoid use of "finally" instead use "also" or "further"	general rule
use "provides" or "proposes"	not "the budget seeks"
"slightly more than" rather than "over"	preferable
toward not towards	do not use the "s"
the Budget not "this" Budget	general rule
In total rather than "all told"	general rule