

## SECTION 135—PROCEDURES FOR MONITORING FEDERAL OUTLAYS

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### Summary of Changes

Requires monthly outlay plans to be submitted through the new outlay plan application (sections [135.2](#), [135.9](#), and exhibit [135B](#)).

Revises the list of agencies required to submit outlay plans (exhibit [135A](#)).

#### 135.1 What is the purpose for these procedures?

Cabinet departments and certain agencies submit reports on Federal outlays to assist in the monitoring of spending and to improve Treasury Department forecasts of the Government's daily cash operating balances, borrowing requirements, and debt subject to legal limits, including trust and special fund investment activity. Realistic estimates, particularly for the immediate six-month period, enable Treasury to borrow only amounts needed to finance Government activities, thus reducing interest costs and overall cash balances maintained in the Treasury.

OMB needs reports on Federal outlays to monitor the deficit/surplus and to assess the reliability of each agency's financial management system. Reports are also used by Treasury for its monthly review of "Statement of Transactions" (FMS 224 and FMS 1220) reporting, prior to publication of the *Monthly Treasury Statement of Receipts and Outlays of the U.S. Government (MTS)*, and for periodic evaluations of the accuracy of the reports. These plans must be as accurate as possible—an inability to forecast spending with reasonable accuracy can be a weakness in program and financial management. Problems of this nature need the attention of OMB and the agencies alike.

#### 135.2 Who is required to submit a plan?

If your department or agency is listed in exhibit 135A, prepare a monthly outlay plan for the current and budget years as required by OMB and Treasury and submit periodic reports on and revisions to that plan. Coverage of the reports should be identical to the coverage in the annual budget documents and should include outlay information for all appropriations and funds administered by your department or agency.

OMB and/or Treasury may require a forecast of deposit fund activity for specific agencies and will notify you of this requirement.

OMB and Treasury have implemented a web-based system for collecting monthly outlay plan information, which can be found at <https://max.omb.gov/mop>. The historical database of outlay plan information that results from this effort can improve outlay forecasting abilities government-wide.

The system will preload and display actual outlays reported in the MTS and full fiscal year estimates from the most recent Budget or Mid-Session Review. Please reconcile any discrepancies between this data in the system and the data you expect with your OMB contact. Agencies should then enter estimates of expected outlays for months where actual outlays are not yet available.

### 135.3 What are the general reporting requirements?

Base estimates on your best current judgment of the amount to be spent by month in the period(s) covered by the report. Use the President's most recent annual budget or Mid-Session Review estimates as a base, but update those estimates to reflect subsequent actions of the Congress, including both completed actions and those that are almost certain to be completed. Also reflect recent trends and expected events on a realistic basis.

**Budget and Mid-Session Review estimates serve as reference points only, not as targeted fiscal year totals. Do not force estimated monthly totals to conform to the Budget or Mid-Session totals, but reflect your best information at the time the forecast is prepared.** Accordingly, if realistic estimates yield differences between agency and official estimates, knowing this difference is critical to Treasury's general financing requirements and medium and long-term planning. The format for agency reports (Exhibits 135B, 135C, 135D, and 135E) includes columns for "OMB estimates" and "Differences" that will highlight changes from the most recent official estimates.

Between submission dates, you should provide updated plans to OMB and Treasury whenever there are significant changes in agency outlay totals (\$500 million or more), large transactions (\$50 million or more), or patterns (such as those that may be associated with an unanticipated increase in claims for an entitlement program or a change in the timing or amount of upward or downward credit re-estimates between budgetary subsidy and non-budgetary financing accounts). You should also cooperate with OMB and Treasury by providing additional details as requested.

**You must submit with each outlay report a brief summary explaining the assumptions used in developing the outlay plan and any unusual or special circumstances affecting the plan.** The summary is instrumental in Treasury's assessment of the reliability of the estimates and must be included with all outlay report submittals. The summary will, for example, enumerate expected Congressional actions that will raise or lower estimates, discuss any other events that have caused or are expected to cause significant fluctuations in the normal outlay pattern, and specify whether they have been included or excluded from the plan. Summaries are to be uploaded as attachments in the web-based system. A comment added to the plan in the system can be used in place of the summary in cases where the estimates are exclusively based on historical patterns and not on economic/legislative assumptions.

### 135.4 What are the reporting requirements for large transactions?

You must identify large (\$50 million or more) *cash* and *non-cash* payment and deposit transactions. "Large transaction" refers to a single payment or deposit or a *group* of payments or deposits of a similar nature that occur, *typically*, on one day. Large transactions may be recurring, i.e., monthly, quarterly, semi-annual, or annual. Cash transactions result in a decrease or increase in Treasury's operating cash balance. Non-cash transactions are typically transfers between general fund and trust fund, deposit fund, or financing accounts.

List large transactions in a separate spreadsheet or footnote the transaction in the investment account or financing account report. Exhibit 135B provides examples of how the following information should be presented:

- Description of payment or deposit;
- Appropriation account symbol;
- MTS line code;
- Dollar amount(s);
- Assumed date of transaction;
- Agency contact;
- Telephone number; and
- E-mail address.

The point of contact for a large transaction should be the individual who is responsible for ensuring that Treasury is informed *between submission dates* of revisions to dollar amount, transaction date, or any special circumstances related to the transaction. This individual is typically in your program and/or finance office.

In order to improve Treasury's ability to manage the Government's daily cash position and to make more informed financing decisions, all agency financial officers are required to provide advance notice of all large cash deposits and withdrawals. (See Financial Management Service's *Treasury Financial Manual* (TFM), Volume 1, Part 6, Chapter 8500, available at <http://www.fms.treas.gov/>.) The amount of advance notice varies from two to five business days or more prior to the transaction date, depending on the size of the transaction. For further information regarding TFM Chapter 8500, contact the Cash Forecasting Division, Financial Management Service, Department of the Treasury, (202) 874-9790. Additionally, Treasury's Office of the Fiscal Assistant Secretary (OFAS)/Office of Fiscal Projections (OFP) must be notified of all large transactions that have a high probability of occurrence, even if not yet finalized. Association with other Treasury units does not replace the requirement of separate notification to OFAS by the agencies ([outlays@do.treas.gov](mailto:outlays@do.treas.gov) or 202-622-0580).

Selected examples of large transactions:

- Agency for International Development:
  - ▶ Economic support fund payments
  - ▶ Economic assistance loans, repayments
- Agriculture:
  - ▶ Federal Crop Insurance Corporation Fund—Premium collections
  - ▶ Forest Service—Payments to States
  - ▶ Commodity Credit Corporation—Export Guarantee Program
- Defense—Military:
  - ▶ International restoration payments and receipts
- Defense Security Cooperation Agency:
  - ▶ Foreign military financing program

- Interior:
  - ▶ Bureau of Land Management—  
Oregon and California Grant Lands payments  
Payments in lieu of taxes
  - ▶ Bureau of Reclamations
  - ▶ Minerals Management Service
  - ▶ Insular Affairs
  
- Treasury:
  - ▶ Presidential Election Campaign Fund disbursements
  - ▶ Payment REFCORP
  - ▶ Credit Reform Interest
  - ▶ Lend Lease Agreements
  - ▶ Comptroller of the Currency—Assessment collections
  - ▶ Office of Thrift Supervision—Assessment collections

### **135.5 What are the requirements for investment account reporting?**

Departments that administer major investment accounts are required to submit reports of investment account income and outgo in the format of Exhibit 135C. Reports are required for the following investment accounts:

- Health and Human Services:
  - ▶ Federal hospital insurance trust fund
  - ▶ Federal supplementary medical insurance trust fund
  
- Housing and Urban Development:
  - ▶ Mutual mortgage and cooperative housing insurance fund liquidating account
  
- Labor:
  - ▶ Unemployment trust fund
  - ▶ Pension Benefit Guaranty Corporation fund
  
- State:
  - ▶ Foreign Service retirement and disability fund
  
- Transportation:
  - ▶ Highway trust fund
  - ▶ Airport and airway trust fund
  
- Environmental Protection Agency:
  - ▶ Hazardous substance superfund
  
- Other Defense Civil Programs:
  - ▶ Military retirement fund
  - ▶ Uniformed services retiree health care fund

- Office of Personnel Management:
  - ▶ Civil Service retirement and disability fund
  - ▶ Federal employees health insurance fund
  - ▶ Federal employees life insurance fund
- Social Security Administration:
  - ▶ Federal old-age and survivors insurance trust fund
  - ▶ Federal disability insurance trust fund
- Railroad Retirement Board:
  - ▶ Railroad retirement accounts—
    - Rail industry pension fund
    - National railroad retirement investment trust
    - Supplemental annuity pension fund
    - Railroad Social Security equivalent benefit account

### 135.6 What are the requirements for credit financing account reporting?

All departments and agencies that administer financing accounts are required to report estimated and actual monthly net disbursements for all accounts as an attachment to the monthly outlay plan application.

The following agencies also are required to submit detailed financing account reports in the format of exhibit 135D for the specified accounts:

- Education:
  - ▶ Direct student loans
  - ▶ Federal family education loans
- Export-Import Bank:
  - ▶ Direct loan financing account
  - ▶ Guaranteed loan financing account
- Federal Communications Commission:
  - ▶ Spectrum auction direct loan financing account
- Housing and Urban Development:
  - ▶ FHA—General and special risk guaranteed loan financing account
  - ▶ FHA—Mutual mortgage insurance guaranteed loan financing account
- Small Business Administration:
  - ▶ Business guaranteed loan financing account
  - ▶ Business direct loan financing account
  - ▶ Disaster direct loan financing account
- Veterans Affairs:
  - ▶ Direct loan financing account
  - ▶ Guaranteed loan financing account

Include significant activities as shown in the Budget *Appendix* Program and financing schedules in your detailed financing account reports.

Estimate monthly totals for non-Federal transactions such as:

- Cash loan disbursements
- Cash collections for loan repayments
- Net cash proceeds of asset sales

Forecast all non-cash transactions between:

- Credit financing accounts
- Credit liquidating, subsidy, governmental receipt, and Treasury interest accounts

Specify whether the timing for such transactions is monthly, quarterly, semiannually, or annually. Include the best available estimate of the dollar amount in the month or months during which you expect the transaction to be processed.

*Actual data for credit financing accounts.*—As discussed in section 135.9 below, the *Monthly Treasury Statement (MTS)* is the source of actual data for outlay plans. However, the *MTS* and the *FMS 224* reports may not provide the activity detail necessary for detailed financing account forecasting. Agency budget and accounting areas are expected to develop internal agency procedures that will produce the detail required for the plans.

*Sales of loans.*—In general, cash proceeds from sales of loans are now being credited to non-budgetary financing accounts instead of to budgetary liquidating accounts. Exhibit 135D reflects the financing account presentation for loan sale proceeds. Detailed reporting for individual asset sales is required by Treasury offices under asset sale reporting (section 135.7) below.

*Reporting format.*—Show both financing accounts and corresponding liquidating and/or subsidy (program) accounts on the report.

You must show activities as shown in the *Budget Appendix* (see section 185.10 for a description of the requirements for program accounts and section 185.11 for a description of the requirements for financing accounts) in order to:

- Improve Treasury's cash forecasting by identifying non-cash transactions and ensuring consistent treatment on "both sides" of the transaction, i.e., the same amount and timing for both budgetary and non-budgetary credit account entries.
- Ensure the integrity of the *MTS*, the Federal Government's monthly budget report. Treasury will use financing account reports to review and monitor the agency Statement of Transactions (*FMS 224*) reports, prior to publication of the *MTS*.

*Forecasting methodology.*—For financing account reports:

- Non-cash transactions between financing and (1) liquidating or subsidy accounts, or (2) Treasury interest accounts must reflect the best available dollar amount estimate, and timing must be based on actual due dates or past experience with the timing of the payments.
- If actual experience supports the method, you may estimate monthly amounts for some categories, such as loan disbursements and repayments, by pro-rating the estimated fiscal year total, based on recent monthly patterns.

### 135.7 What are the requirements for asset sale reporting?

Departments and agencies that conduct sales of assets are required to submit forecast reports in the format of exhibit 135E. A report must be submitted for each sale included in the agency report on outlays (exhibit 135B) or financing account report (exhibit 135D). Asset sale reporting is also required by TFM Volume I, Part 6, Chapter 8500. Asset sales are typically large dollar transactions (\$50 million or more), for which advance notification must be provided to Treasury. The same reporting form, exhibit 135E, is to be used for both outlay plans and large dollar reporting to Treasury.

**Between submissions, the original report for each individual sale is to be updated by the agency and provided to Treasury offices as soon as new estimated and/or actual information is available, until the sale has been completed.** Agency and OMB estimates provided for Treasury's budget, cash, and debt forecasting purposes are considered highly confidential and for internal Treasury use only. If unusual circumstances call for disclosure of additional detail, the estimates are characterized as Treasury Department estimates and not attributed to OMB or the agency.

Departments and agencies that currently must submit detailed asset sale reports are listed below:

- Federal Communications Commission
- Federal Housing Administration (HUD)
- Minerals Management Service (Interior)
- Small Business Administration
- Veterans Affairs

Other departments or agencies should be prepared to provide asset sale reports and timely, on-going updates if asset sale transactions are assumed in their official OMB estimates.

### 135.8 What are the responsibilities of OMB and the Treasury Department?

Both OMB and Treasury will review the agency outlay plans for reasonableness in the light of experience, consistency with the President's policies and objectives, enacted appropriations and other legislation, and other factors. When circumstances warrant, OMB and/or Treasury may require you to make revisions in the outlay plans.

### 135.9 When do I submit reports?

Submit the initial report to OMB and Treasury (Office of the Fiscal Assistant Secretary/Office of Fiscal Projections) simultaneously based on the timing of the transmittal of the Budget in the format of exhibits 135B, 135C, and 135D, as applicable. The report provides monthly outlay estimates for the budget year. Updated reports are due throughout the current year, with coverage expanded to include estimates for the subsequent budget year as shown below.

Use the *MTS* (available at <http://www.fms.treas.gov/>) as the source of actual data reported. However, it should be noted that the published *MTS* is subject to prior-month revisions for back-dated transactions. Such revisions will affect both a prior month (or months) and the published "Current Fiscal Year to Date" amounts shown in *MTS* Table 5. The automated collection application (<https://max.omb.gov/mop>) will load actual data as reported by the *MTS* for all months available. **It is imperative that actual data reflect amounts reported by the agency and recorded in the *MTS*.** Differences between actual data in the application and actual data reported in the *MTS* should be reconciled with your OMB contact. The actual data should be followed by updated monthly outlay estimates for the balance of the period(s). Reports are due to OMB and to Treasury through the automated collection application as shown in the

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accompanying table. From time-to-time, it may be necessary for Treasury to request the reports in advance of this time line in order to meet its internal cash and debt forecasting requirements.

<b>Reports due by</b>	<b>Monthly outlay actual required for the period <sup>1</sup></b>	<b>Monthly outlays estimates required for the period</b>
October 1st (current year). (Explain differences from latest public estimate.) <sup>2</sup>	—	October through September (current year).
Early-to mid-January, to be specified by Treasury and OMB. (Explain differences from the current year amounts contained in the MSR.)	October through December (current year).	January through September (current year). October through September (budget year).
Early-to mid-April, to be specified by Treasury and OMB. (Explain differences from the current year amounts contained in the Budget.)	October through March (current year).	April through September (current year). October through September (budget year).
As specified by Treasury and OMB, based on the timing of the Mid-Session Review of the budget update (current year). (Explain differences from current year amounts contained in the Budget.)	October through May (current year).	June through September (current year). October through September (budget year).

<sup>1</sup> The system will preload MTS data for actual outlays before the system opens for agency use. Agencies should enter MTS data that becomes available after the system opens for agency use. When the plans are due before MTS data becomes available, agencies should enter the best possible estimate of actual outlays.

<sup>2</sup> Normally, the latest public estimate will be that in the most recent Mid-Session Review of the President's Budget. Reconcile significant differences between previously reported estimated outlays and revised estimates or actual outlays and explain these changes in the accompanying statements. Additional updated reports may be requested at other times to better accommodate and support Treasury's quarterly borrowing announcements.



## Reports on Outlays—Agency and Program Coverage

<p><b>Department of Agriculture:</b><sup>1</sup></p> <ul style="list-style-type: none"> <li>Farm Service Agency:           <ul style="list-style-type: none"> <li>Commodity Credit Corporation</li> <li>All other</li> </ul> </li> <li>Foreign Agricultural Service</li> <li>Food and Nutrition Service:           <ul style="list-style-type: none"> <li>Food stamp program</li> <li>Child nutrition programs</li> <li>All other</li> </ul> </li> <li>Forest Service</li> <li>All other</li> <li>Deductions for offsetting receipts (-)</li> <li>Total, Department of Agriculture</li> </ul> <p><b>Department of Commerce</b></p> <p><b>Department of Defense, Military:</b></p> <ul style="list-style-type: none"> <li>Military personnel</li> <li>Operation and maintenance</li> <li>Procurement</li> <li>Research, development, test, and evaluation</li> <li>Military construction</li> <li>Family housing</li> <li>Revolving and management funds</li> <li>All other</li> <li>Total, Department of Defense</li> </ul> <p><b>Department of Education:</b></p> <ul style="list-style-type: none"> <li>Elementary and secondary education:           <ul style="list-style-type: none"> <li>Education for the Disadvantaged</li> <li>All other</li> </ul> </li> <li>Special Education and Rehabilitative Services:           <ul style="list-style-type: none"> <li>Special Education</li> <li>All other</li> </ul> </li> <li>Postsecondary education</li> <li>Federal Student Aid:           <ul style="list-style-type: none"> <li>Student financial assistance</li> <li>All other</li> </ul> </li> <li>All other</li> <li>Total, Department of Education</li> </ul> <p><b>Department of Energy:</b></p> <ul style="list-style-type: none"> <li>National Nuclear Security Administration</li> <li>Environmental and other defense activities</li> <li>Energy programs</li> <li>All other</li> <li>Total, Department of Energy</li> </ul> <p><b>Department of Health and Human Services:</b></p> <ul style="list-style-type: none"> <li>Public Health Service           <ul style="list-style-type: none"> <li>National Institutes of Health</li> <li>Indian Health Service</li> <li>All other</li> </ul> </li> <li>Centers for Medicare and Medicaid Services:           <ul style="list-style-type: none"> <li>Grants to States for Medicaid</li> <li>Payment to health care trust funds</li> <li>Federal hospital insurance trust fund</li> <li>Children's health insurance program</li> <li>Federal supplementary medical insurance trust fund</li> <li>Health care fraud and abuse control</li> <li>Medicare Prescription Drugs</li> <li>All other</li> </ul> </li> <li>Administration for Children and Families:           <ul style="list-style-type: none"> <li>Temporary Assistance for Needy Families</li> <li>Child support enforcement</li> <li>Low income home energy assistance</li> <li>Social services block grant</li> <li>All other</li> </ul> </li> <li>All other</li> <li>Deductions for offsetting receipts (-)</li> <li>Total, Department of Health and Human Services</li> </ul> <p><b>Department of Homeland Security:</b><sup>1</sup></p> <ul style="list-style-type: none"> <li>Citizenship and Immigration Services</li> <li>United States Secret Service</li> <li>Transportation Security Administration</li> <li>Immigration and customs</li> </ul>	<ul style="list-style-type: none"> <li>Customs and border protection</li> <li>United States Coast Guard</li> <li>Federal Emergency Management Administration:           <ul style="list-style-type: none"> <li>Disaster relief</li> <li>National flood insurance fund</li> <li>All other</li> </ul> </li> <li>All other</li> <li>Proprietary receipts from the public</li> <li>Deductions for offsetting receipts (-)</li> <li>Total, Department of Homeland Security</li> </ul> <p><b>Department of Housing and Urban Development:</b><sup>1</sup></p> <ul style="list-style-type: none"> <li>Public and Indian Housing Programs:           <ul style="list-style-type: none"> <li>Tenant-based rental assistance</li> <li>Housing certificate fund</li> <li>All other</li> </ul> </li> <li>Community development fund</li> <li>Federal Housing Administration credit accounts</li> <li>Offsetting receipts, FHA credit accounts (-)</li> <li>All other</li> <li>Total, Department of Housing and Urban Development</li> </ul> <p><b>Department of the Interior:</b><sup>3</sup></p> <ul style="list-style-type: none"> <li>Bureau of Land Management</li> <li>Minerals Management Service</li> <li>Office of Surface Mining and Enforcement</li> <li>Bureau of Reclamation</li> <li>Bureau of Indian Affairs</li> <li>Office of Insular Affairs</li> <li>All other</li> <li>Deductions for offsetting receipts (-)</li> <li>Total, Department of the Interior</li> </ul> <p><b>Department of Justice:</b></p> <ul style="list-style-type: none"> <li>Federal Bureau of Investigation</li> <li>Federal Prison System</li> <li>All other</li> <li>Total, Department of Justice</li> </ul> <p><b>Department of Labor:</b></p> <ul style="list-style-type: none"> <li>Pension Benefit Guaranty Corporation</li> <li>Training and employment services</li> <li>Unemployment trust fund</li> <li>Black lung disability trust fund</li> <li>All other</li> <li>Deductions for offsetting receipts (-)</li> <li>Total, Department of Labor</li> </ul> <p><b>Department of State and Other International Programs:</b></p> <ul style="list-style-type: none"> <li>Department of State</li> <li>International security assistance:           <ul style="list-style-type: none"> <li>Foreign military loan program</li> <li>Foreign military financing program</li> <li>Economic support fund</li> <li>All other</li> </ul> </li> <li>Multilateral assistance:           <ul style="list-style-type: none"> <li>Contribution to the International Development Association</li> <li>International organizations and programs</li> <li>Deductions for offsetting receipts (-) and all other</li> </ul> </li> <li>International Development Assistance:           <ul style="list-style-type: none"> <li>Agency for International Development:               <ul style="list-style-type: none"> <li>Economic assistance loans</li> <li>All other</li> </ul> </li> <li>All other</li> </ul> </li> <li>Military sales programs:           <ul style="list-style-type: none"> <li>Foreign military sales trust fund outlays</li> <li>Foreign military sales trust fund proprietary receipts</li> </ul> </li> </ul> <p><b>Department of Transportation:</b></p> <ul style="list-style-type: none"> <li>Federal Aviation Administration</li> <li>Federal Highway Administration</li> <li>Federal Railroad Administration</li> <li>Federal Transit Administration</li> <li>All other</li> <li>Total, Department of Transportation</li> </ul>
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## Reports on Outlays—Agency and Program Coverage—Continued

**Department of the Treasury:**

Exchange Stabilization Fund  
 Financial Management Service  
 Other Departmental Offices  
 Federal Financing Bank  
 BATF: Salaries and Expenses and Lab Facilities  
 Internal Revenue Collections for Puerto Rico  
 Bureau of Engraving and Printing  
 United States Mint  
 Bureau of the Public Debt  
 Internal Revenue Service:  
   Earned income tax credit (outlay portion)  
   Child tax credit (outlay portion)  
   Interest  
   All other  
 Comptroller of the Currency  
 Office of Thrift Supervision  
 Interest on the Public Debt  
 All other  
 Deductions for offsetting receipts (-)  
   Total, Department of the Treasury

**Department of Veterans Affairs:** <sup>1</sup>

Medical care  
 Compensation and pensions  
 Readjustment benefits  
 Insurance trust funds (both revolving and nonrevolving)  
 All other  
 Deductions for offsetting receipts (-)  
   Total, Department of Veterans Affairs

**Corps of Engineers**
**Other Defense Civil Programs:** <sup>2</sup>

Military Retirement  
 Uniformed services retiree health  
 All other

**Environmental Protection Agency**
**Executive Office of the President**
**General Services Administration:**
**National Aeronautics and Space Administration**
**National Science Foundation**
**Office of Personnel Management:**

Civil Service retirement and disability fund  
 Employee life insurance trust fund  
 Other trust funds  
 Postal Service contributions  
 All other  
   Total, Office of Personnel Management

**Small Business Administration** <sup>1</sup>
**Social Security Administration:**

Payment to social security trust funds

Supplemental security income  
 Federal old-age and survivors insurance trust fund  
 Federal disability insurance trust fund  
 All other  
 Deductions for offsetting receipts (-)  
   Total, Social Security Administration

**Corporation for Public Broadcasting**
**District of Columbia Courts**
**Export-Import Bank** <sup>1</sup>
**Federal Communications Commission**

Universal Service Fund  
 Spectrum Auction Program Account  
 All other  
   Total, FCC

**Federal Deposit Insurance Corporation:**

Deposit Insurance Fund  
 FSLIC Resolution Fund (including RTC)  
 All other  
   Total, FDIC

**Postal Service** <sup>4</sup>

Public Enterprise Funds  
 Payment to the Postal Service Funds

**Railroad Retirement Board**

Federal Windfall subsidy  
 Benefit Payments  
 Administrative expenses  
 All other  
   Total, RRB

**Tennessee Valley Authority**
**Rents and royalties on Outer Continental Shelf (Interior)**
**Spectrum auction receipts (Federal Communications Commission)**

<sup>1</sup> Provide as a separate entry for monthly outlay amounts for sales of loans to the open market by attaching a spreadsheet to the application. Net cash proceeds of the sale should be reported.

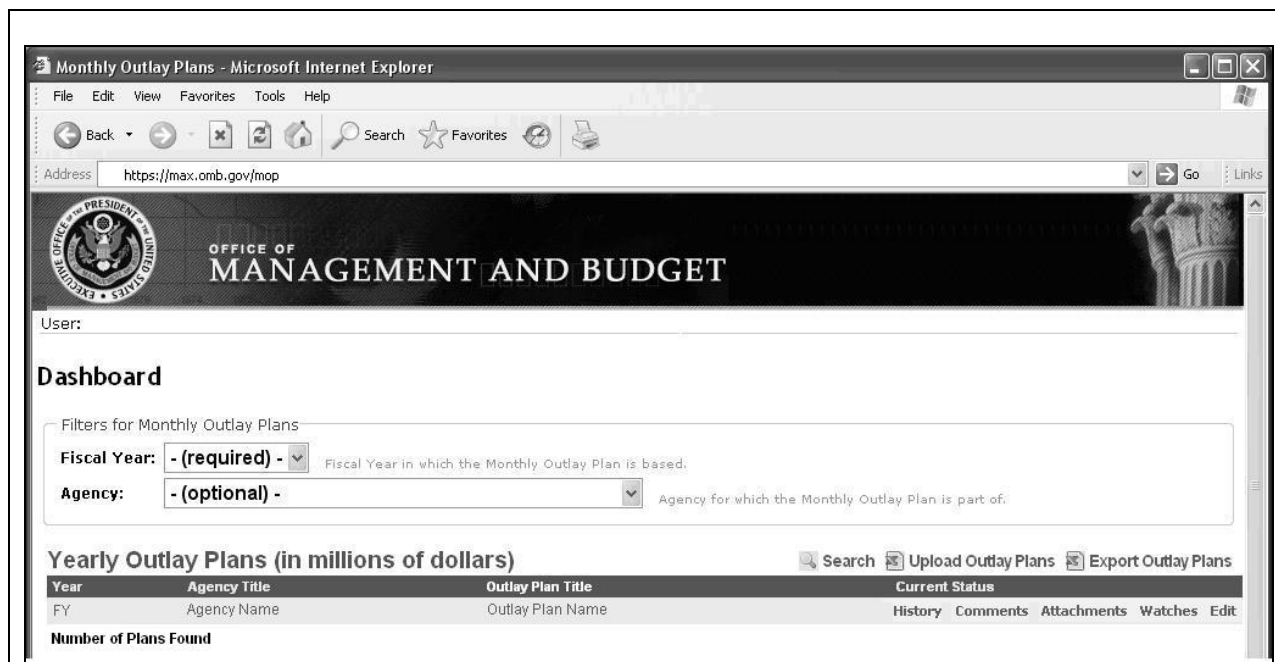
<sup>2</sup> Military retirement also reports receipts collected by them for employer share, employee retirement and health receipts.

<sup>3</sup> Interior also reports the outlays for rents and royalties on Outer Continental Shelf

<sup>4</sup> Postal Service also reports memorandum items for Workers Compensation to the Department of Labor and Payments to OPM Retiree Health Benefits per P.L. 109-435 by attaching a spreadsheet to the application.

### Report on Outlays – Initial Report

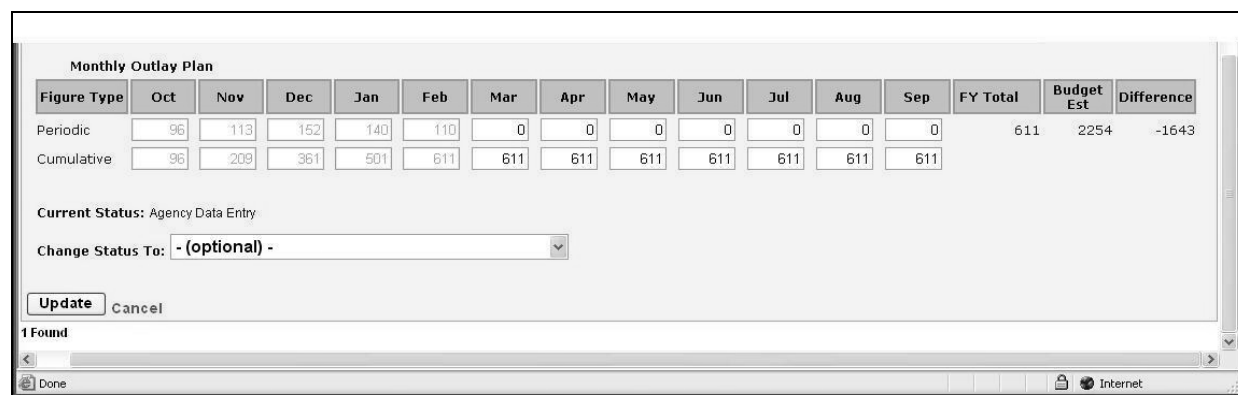
The automated collection application is on the Internet at <https://max.omb.gov/mop>. Further instructions can be found on the MAX Federal Community at <https://max.omb.gov/community/x/XIA5Bg>.



Choose fiscal year and agency.

Click "Attachments" to add summaries, supporting documents, and exhibits 135 C, D, and E.

Click "Edit" to edit an outlay plan. Alternatively, click "Upload Outlay Plans" to use the spreadsheet upload feature.



After clicking "Edit", adjust the periodic or cumulative amounts for the estimate months covered by the plan.

Click "Update" to save the plan.

To submit the estimate to OMB and Treasury, change the status to *OMB/Treasury Review* before clicking "Update".

Investment Account Reporting Format

Categories shown here are illustrative only. Categories on your report should mirror the Budget Appendix Status of Funds schedule.

Footnote the OMB ESTIMATES column to indicate Budget or Mid-Session Review estimates and month of release.

REPORT CODE: XXXXXXXXXX  
 TO: OCDMA34@ocdm.Treas.gov  
 DATE PREPARED: 10/01/20CY  
 CONTACT: Salmon P. Chase  
 TELEPHONE: 202-622-1875  
 E-MAIL: Salmon.P.Chase@DO.Treas.gov

DEPARTMENT OF XXXXXXXXXXXX  
 (Investment Account title)  
 INCOME AND OUTGO REPORT  
 (In millions of dollars)

NOT FOR PUBLIC RELEASE  
 OMB CIRCULAR NO. A-11  
 PART 3, SECTION 135.5  
 EXHIBIT 135C

TIMING OF TRANS	MTS LINE CODE	APPROP ACCOUNT SYMBOL	CATEGORY	FISCAL YEAR												OMB EST. 1	DIFFER- ENCE 2	
				2007 OCT EST	2007 NOV EST	2007 DEC EST	2008 JAN EST	2008 FEB EST	2008 MAR EST	2008 APR EST	2008 MAY EST	2008 JUN EST	2008 JUL EST	2008 AUG EST	2008 SEP EST			2008 TOTAL (1)
<b>INCOME:</b>																		
<b>Governmental:</b>																		
FIRST DAY	XXXX	XX XXXX.XX	Taxes.....													5225		
<b>Intergovernmental:</b>																		
BIWEEKLY 3	XXXX	XX XXXX.XX	Employer contributions	375	375	375	375	375	375	376	375	375	400	400	410	4586	5000	-414
1215	XXXX	XX XXXX.XX	Transfer from XXXX 4	0	0	650	0	0	0	0	0	0	0	0	0	650	650	0
1231; 0630	XXXX	XX XXXX.XX	Interest on investments	10	15	575	20	15	30	10	15	625	75	100	50	1540	1540	0
<b>Proprietary:</b>																		
DAILY	XXXX	XX XXXX.XX	Receipts from XXXXXXXX	25	30	65	25	30	65	25	30	65	25	30	65	480	480	0
<b>TOTAL INCOME...</b>																12895		
<b>OUTGO:</b>																		
DAILY	XXXX	XX XXXX.XX	Benefit payments 5....	675	675	675	650	675	675	650	625	625	625	625	625	7800	7800	0
15TH OF MO	XXXX	XX XXXX.XX	Administrative expenses	35	30	35	35	25	35	35	35	35	35	35	30	400	400	0
LAST DAY	XXXX	XX XXXX.XX	Transfers to XXXX 6	125	0	0	150	0	0	175	0	0	200	0	0	650	650	0
<b>TOTAL OUTGO.....</b>				<b>835</b>	<b>705</b>	<b>710</b>	<b>835</b>	<b>700</b>	<b>710</b>	<b>860</b>	<b>660</b>	<b>660</b>	<b>860</b>	<b>660</b>	<b>655</b>	<b>8850</b>	<b>8850</b>	<b>0</b>
<b>NET INC (+) OR OUTGO</b>																4045		
<b>MEMORANDUM: (Non-add; included above)</b>																		
			Proposed legislation 5	0	0	0	0	0	0	0	-25	-50	-50	-50	-50	-275	-275	0

- ACT=Actual; EST= Estimate
- Footnote should state "Budget" or "Mid-Session Review" and month/year of release.
  - Footnote differences and provide brief explanation.
  - Footnote descriptions that are larger than column. Provide specific timing and amount information.
  - Date contingent on passage of annual authorizing legislation. Footnote (contact name and telephone number).
  - Footnote (contact name and telephone number).
  - Footnote (contact name and telephone number).

Timing of Transactions column shows illustrative examples of frequency of timing and transaction dates.

NOTE: You are **not** required to provide **MONTHLY** estimates for **Governmental receipts**. Monthly estimates are prepared by the Office of Tax Analysis, Department of the Treasury.

Financing Account Reporting Format

Categories will reflect activities shown in the Program and Financing Schedules of the Budget Appendix. Include both Financing and related Liquidating and Subsidy accounts in order to ensure consistency of estimated transactions between budgetary and non-budgetary accounts.

Footnote the OMB ESTIMATES column to indicate Budget or Mid-Session Review estimates and month of release.

REPORT CODE: XXXXXXXXXX  
 TO: OCDMA34@ocdm.Treas.gov  
 DATE PREPARED: 10/01/20CY  
 CONTACT: Salmon P. Chase  
 TELEPHONE: 202-622-1875  
 E-MAIL: Salmon.P.Chase@DO.Treas.gov

DEPARTMENT OF XXXXXXXXXXXXX  
 (Financing Account title)  
 (In millions of dollars)

NOT FOR PUBLIC RELEASE  
 OMB CIRCULAR NO. A-11  
 PART 3, SECTION 135.6  
 EXHIBIT 135D

TIMING OF TRANS	MTS LINE CODE	APPROP ACCOUNT SYMBOL	OBJECT CLASS CODE	ACCOUNT	FISCAL YEAR												OMB		DIFFERENCE 2	
					2007 OCT EST	2007 NOV EST	2007 DEC EST	2008 JAN EST	2008 FEB EST	2008 MAR EST	2008 APR EST	2008 MAY EST	2008 JUN EST	2008 JUL EST	2008 AUG EST	2008 SEP EST	YEAR TOTAL (1)	ESTI-MATES (2)		
<b>FINANCING ACCOUNT:</b>																				
DAILY			?? ??	Loan disbursements	250	365	450	1000	1265	750	370	300	450	600	950	1275	8025	8575	-550	
0930			00.02	Interest paid to Treasury	0	0	0	0	0	0	0	0	0	0	0	150	150	150	0	
ANNUAL			08.02	Downward reestimate of subsidy	0	0	0	0	0	0	0	0	0	0	0	531	531	531	0	
ANNUAL			08.04	Interest on downward reestimate	0	0	0	0	0	0	0	0	0	0	0	147	147	147	0	
<b>Collections:</b>																				
DAILY			?? ??	Loan repayments (P+1)	-100	-125	-225	-100	-100	-100	-100	-125	-225	-100	-100	-1500	-1500	0		
3RD THURS			?? ??	Sales of loans (net) 3	0	0	0	0	-400	0	0	0	-350	0	0	-750	-750	0		
ANNUAL			88.00	Upward reest from program account	0	0	0	0	0	0	0	0	0	0	-1,085	-1085	-1,085	0		
ANNUAL			88.00	Interest on upward reestimate	0	0	0	0	0	0	0	0	0	0	-74	-74	-74	0		
FIRST DAY			?? ??	Collected from liquidating acct.	0	0	-25	0	0	-25	0	0	-50	0	0	-125	-125	0		
FIRST DAY			?? ??	Collected from subsidy account	0	0	-260	0	0	-545	0	-300	0	0	-830	0	-1935	-1,935	0	
0930			88.25	Interest on uninvested funds	0	0	0	0	0	0	0	0	0	0	-495	-495	-495	0		
DAILY				All other	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	XXXX	XX	XXXX	87.00	FINANCING DISB (NET)	150	240	-60	900	765	80	270	-125	-175	500	20	324	2889	3439	-550
<b>BUDGET ACCOUNTS:</b>																				
<b>SUBSIDY (Program) ACCOUNT:</b>																				
ANNUAL			?? ??	Prior Subsidy	0	0	0	10	50	560	0	200	0	0	0	820	820	0		
ANNUAL			?? ??	Current Subsidy	0	0	260	0	0	545	0	300	0	0	830	0	1935	1935	0	
ANNUAL			00.05	Upward reestimate of subsidy	0	0	0	0	0	0	0	0	0	0	1085	1085	1,085	0		
ANNUAL			00.06	Interest on upward reestimate	0	0	0	0	0	0	0	0	0	0	74	74	74	0		
LAST DAY			00.09	Administrative expenses	15	20	10	25	10	15	20	5	25	10	15	180	180	0		
<b>Collections:</b>																				
ANNUAL			69.00	Downward reestimate of subsidy	0	0	0	0	0	0	0	0	0	0	-531	-531	-531	0		
ANNUAL			69.00	Interest on downward reestimate	0	0	0	0	0	0	0	0	0	0	-147	-147	-147	0		
	XXXX	XX	XXXX	90.00	TOTAL OUTLAYS (Net)	15	20	270	35	60	1,120	20	505	25	10	845	491	4094	4,094	0
<b>LIQUIDATING ACCOUNT:</b>																				
			?? ??	Payments to financing account	0	0	0	0	0	0	0	0	0	0	0	225	225	125	100	
			?? ??	Other	5	5	5	5	5	5	5	5	5	5	5	60	60	60	0	
	XXXX	XX	XXXX	TOTAL LIQUIDATING	5	5	5	5	5	5	5	5	5	5	5	230	285	185	100	
<b>OFFSETTING RECEIPT ACCOUNTS:</b>																				
	XXXX	XX	XXXX	Disaster loans, downward reest	0	0	0	0	0	0	0	0	0	0	0	-678	-678	-722	44	
	XXXX	XX	XXXX	Disaster loans, downward reest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				TOTAL OFFSETTING RECEIPTS	0	0	0	0	0	0	0	0	0	0	0	-678	-678	-722	44	
<b>MEMORANDUM:</b>																				
0930	4188	XX	1499	INTEREST TO TREASURY	0	0	0	0	0	0	0	0	0	0	0	-150	-150	-150	0	
<b>TOTAL IMPACT, ALL ACCOUNTS</b>					170	265	215	940	830	1,205	295	385	-145	515	870	217	5,762	7,568	-1,806	

FOOTNOTES:  
 ACT=Actual; EST= Estimate  
 1 Footnote should state "Budget" or "Mid-Session Review" and month released.  
 2 Footnote differences and provide brief explanation.  
 3 Deposit date 022107 062007 091907

