## SECTION 121—SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

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### **Summary of Changes**

Requires conventions in using footnote indicators beginning with all FY 2009 apportionments (section 121.12).

### 121.1 How is the apportionment (SF 132) organized?

The apportionment (SF 132) contains two general sections: **Budgetary Resources** and **Application of Budgetary Resources**. Under Budgetary Resources, you display the sources of actual and anticipated resources as well as actual and anticipated reductions to those resources. Under the Application of Budgetary Resources, you display how you intend to use those resources, whether by fiscal quarter, activity, project, object, or a combination thereof.

The apportionment is divided into four columns:

- Amount on Latest Apportionment
  - ▶ *Initial apportionment requests.* Leave the column blank. See exhibits <u>121E</u>, and <u>121F</u>, and <u>121H</u> for examples of an annual appropriation, a no-year appropriation, and appropriations provided by a continuing resolution.
  - Reapportionment requests. Include the amounts in the "Action by OMB" column of the previously approved apportionment. Unless OMB determines otherwise, when amounts are automatically apportioned (as specified in section 123.5, section 120.36 or section 120.37) and there is a subsequent need for reapportionment, reflect adjustments previously made as automatic apportionments in the "Amount on Latest SF 132" column. Footnote the changes made as automatic apportionments. See exhibits 121G, 121J, 121K, 121M, and 121L for examples of reapportionments.
- Agency Request—Include amounts in the column for each applicable line. Report the detailed information on each line of the form as explained below.
- Action by OMB— When you validate your request, the web apportionment system places formulas in the OMB Action column to set it equal to the Agency Request column. OMB will adjust the OMB Action values as necessary when reviewing your request.
- Memo obligations (YYYY-MM-DD). Include memorandum obligations in this column. Also include the date of the obligations using the YYYY-MM-DD format.

Apportionment (SF 132) line numbers are shown on exhibit <u>121A</u>. <u>Appendix F</u> includes descriptions of the items that you must include on each line (e.g., line 8C, apportioned for future fiscal years).

Usually, lines for reporting actual amounts will apply only to reapportionment requests. Unless more recent figures are available, verify that all amounts agree with the most recent SF 133. Include a footnote on the SF 132) to indicate the period covered by the actual amounts reported on the form.

### 121.2 How do program reporting categories fit into the apportionment process?

Agencies and OMB use the apportionment process to identify those program reporting categories that agencies will report obligations against in their SF 133 reports. (As noted in section 120.3, not every

TAFS uses program reporting categories.) The program reporting categories are included as an attachment to the apportionment. The total obligations identified in program reporting categories may or may not add to the total amount apportioned. The program reporting categories are <u>not</u> used to apportion funds, are not subject to the Antideficiency Act, and are not presented on the actual apportionment form itself.

Here is how program reporting categories relate to Category A and Category B apportioned lines.

You will sometimes use two or more reporting categories for a single, specific Category B project. You must always use at least two reporting categories in these cases, one for each significant program reporting category, and one as an "All Other" component where you will report other obligations related to the Category B project.

You will sometimes use two or more reporting categories for Category A apportionments. As noted earlier, if you use more than one reporting category, one of them must be "All Other."

See Exhibit 121C for a sample format of program reporting categories. This exhibit is consistent with the apportionment information in Exhibits 121F and 121B.

# 121.3 Why does OMB send the names of program reporting categories and Category B projects to Treasury for use in FACTS II?

OMB sends program reporting categories from approved apportionment attachments to the Department of the Treasury's Financial Management Service (FMS), which operates the FACTS II system that agencies use to report their SF 133 budget execution information. When reporting their obligations, FACTS II provides agencies with the list of program reporting categories to report upon; these are the same categories that OMB provides from the apportionment attachments.

For those TAFSs that use Category B projects but do not use program reporting categories, OMB sends FMS the list of Category B projects for use in FACTS II reporting.

OMB sends this information to FMS so OMB can use automated tools to align program reporting categories and Category B projects on the apportionments to the budget execution reports. Prior to this change, OMB was unable to create automated reports that show apportioned amounts (from the SF 132) and obligations (from the SF 133) by program reporting category or Category B project. The reason is that the SF 132s and SF 133s used slightly different names for the Category B projects, so it was impossible to use a computer program to line up the projects by name.

# 121.4 Can agencies add new program reporting categories or Category B projects when reporting their FACTS II data?

Yes, but only when it makes sense to do so. Here are some examples.

First, you must report all obligations that took place during the reporting period. If FACTS II does not provide you with a comprehensive list of program reporting categories or Category B projects to report all your obligations, you must add more categories or projects to report your obligations against.

Second, if you are aware that OMB has apportioned funds using Category B projects that are not presented in FACTS II, then you must add the missing Category B projects names, and report your obligations for those projects.

Third, if you are aware that OMB has used program reporting categories that are not presented in FACTS II, then you should add the missing program reporting category names, and report the obligations for those categories.

## 121.5 What apportionment formats are available, and what information must I include in these formats?

Unless OMB approves otherwise, all agencies must prepare apportionment requests using OMB's secure web-based apportionment application system. The system allows you to easily create apportionment requests using either an expanded (SF 132) or condensed (letter) format. The following exhibits show what these formats look like:

- Exhibit 121A shows the Expanded (SF 132) format including credit-only rows.
- Exhibit 121D shows the Expanded (SF 132) format.
- Exhibit 121B shows the Condensed (letter) format.

Here are links to information on the apportionment application and the apportionment application user guide:

Apportionment application

Apportionment application user guide

All formats ask you to provide a variety of information. Some, but not all, of the information required is shown below:

The <u>fiscal year</u> being apportioned.

The <u>Treasury Appropriation Fund Symbol</u> (TAFS) being apportioned, and the titles for the TAFS, bureau, and agency.

The SF 132 line number; see Appendix F.

The <u>SF 132 line number split</u>. You can use the line split to distinguish between two or more amounts that are reported on a single line. For example, you may use line number split to distinguish between two or more sources of collections. You may <u>not</u> use line number splits for apportioned amount lines.

The <u>SF 132 line stub</u> is used for all lines on the SF 132 apportionment. For letter apportionments, you must use the line stub on apportioned lines.

All applicable amounts, e.g., the amount on the latest SF 132, the agency request, and the action by OMB.

For either format, all amounts must be rounded to the nearest dollars; do not use cents. Do <u>not</u> round to thousands. Do not use dollar signs.

## 121.6 Will all apportioned amounts be shown on the expanded or condensed formats?

No. At times, OMB will approve apportionments when the amounts are not known at the time the apportionment is prepared. Common examples are:

• When OMB issues an OMB Bulletin automatically apportioning amounts made available by a continuing resolution (see section 123.6). Because amounts apportioned under continuing

resolutions are for relatively short periods and are derived by formula, the formats described in section 121.5 are not used. If you or OMB determines that your program or account should be apportioned separately during a continuing resolution because you need an amount different than the automatic apportionment, you should use one of the formats described in section 121.5.

- Adjustments permitted by section 120.38. Adjustments of specified apportioned amounts are permitted without the submission of a reapportionment request.
- Adjustments permitted in writing by OMB (section 120.39). OMB may include in an apportionment a statement that, to the extent provided in law, allows actual unobligated balances, actual recoveries, or actual earned reimbursements to be available without further OMB action. This is an expansion of the type of adjustment permitted by section 120.38.

Reapportionment requests submitted through the year should include the amounts automatically apportioned in the columns entitled "Amount on Latest SF 132" and "Agency Request."

## 121.7 What format do I use to show program reporting categories?

If the agency and OMB decide to use program reporting categories, you must include a worksheet, named Pgm\_Cat, to show the program reporting categories. **The name of the worksheet must be Pgm\_Cat, and cannot be changed.** You do not need to include a Pgm\_Cat worksheet if you are not using program reporting categories.

The program reporting categories worksheet includes columns for the Treasury agency, Treasury account, first year of availability (FY1), second year of availability (FY2), SF 132 Line, and Report Cat No. When you fill out all of these columns, OMB will send those rows with a reporting category from 1–98 to FMS for use in FACTS II reporting. You may include rows that OMB will not send to FMS. For example, you may find it helpful to have rows with sub-totals. For any sub-total row, you must blank out the Treasury agency, Treasury account, first year of availability (FY1), second year of availability (FY2), SF 132 Line, and Report Cat No.

When completing the program reporting categories worksheet for Category A apportionments, you should include one row for each reporting category, rather than one row for each quarter. For example, if you have two reporting categories for Category A obligations, one for salaries, the second for all other, then the program reporting categories worksheet would only include two rows; the worksheet should not include separate rows that correspond to each quarter.

The expanded (SF 132) and condensed (letter) apportionment templates available from OMB's web page include the Pgm\_Cat worksheet. Instructions on how to prepare this worksheet can be found on OMB's web site.

# 121.8 Why do I need to report information on transfer appropriation (allocation) accounts in my apportionment request?

Since FY 2004, OMB has sent Category B project and program reporting category stubs from approved apportionments to FACTS II, and since FY 2005 OMB has sent BEA category information from the apportionments to FACTS II. Sending this information to FACTS II makes it easier for agency staff to respond to the FACTS II reporting requirements.

Unless OMB requests otherwise, for allocation transfers, A-11 instructs agencies administering the parent appropriation to submit a single, consolidated apportionment request that encompasses the parent TAFS and all allocation accounts. (In a limited number of cases, OMB also apportions the allocations.) When submitting consolidated apportionment requests, you must provide a list of the allocations. This

information will enable OMB to send stubs and BEA information to FACTS II for the allocation accounts, rather than just the parent accounts.

If you have an apportionment that includes allocations, you must include a worksheet, named Allocations, to show the required information. **The name of the worksheet must be Allocations, and cannot be changed.** You can use the Allocations worksheet with either the expanded SF 132 or the condensed SF 132 (letter) apportionment. You do not need to include an Allocations worksheet if you are not using allocations.

## 121.9 Why do I need to report Budget Enforcement Act classifications in my apportionment request?

To make it easier for FACTS II users to do their jobs and to improve the quality of the FACTS II BEA classifications, agencies are now required to indicate on their apportionment requests whether each TAFS is discretionary, mandatory, or split (receiving both discretionary and mandatory funding). OMB will provide this BEA information to Treasury so that it will be available as a FACTS II edit check.

## 121.10 How do I treat extensions of the availability of unobligated balances?

Extensions of the availability of unobligated balances of budget authority are treated as new budget authority (e.g., reappropriations) or balance transfers depending on:

- The underlying authority to extend the availability; and
- Whether availability is extended before or after the balances have expired.

Not all extensions of the availability of unobligated balances are considered to be reappropriations. The term "reappropriation" applies only to those extensions of availability resulting from laws enacted after the law that provided the budget authority. Reappropriations can be enacted before or after the balances have expired. The definition *excludes* extensions resulting from provisions included in the same law that appropriated the funds or from standing provisions of law enacted before the budget authority was provided. Extensions of availability of unobligated balances that also involve transfers between accounts will be handled on a case by case basis in consultation with OMB. A graphic display of the treatment of extensions of availability of unobligated balances is included at the end of this section.

## (a) Extensions that are treated as new budget authority.

Reappropriations of amounts that have expired are recorded as new budget authority in the year in which the reappropriated amounts become newly available for obligation. In addition, reappropriations of amounts that would expire before the legislation takes affect (e.g., a reappropriation of funds that would expire at the end of FY 2008 included in an FY 2009 appropriations act enacted in August, 2008) would be treated as new budget authority (reappropriations).

An example of this type of extension is found in section 137 (Division F) of the Consolidated Appropriations Act, 2003, which states:

"....the funds provided in Labor, Health and Human Services, Education and Related Agencies Appropriations Act of 2002, Public Law 107–116, for the National Museum of African American History and Culture Plan for Action Presidential Commission shall remain available until expended."

In this example the FY 2002 appropriated funds were annual and therefore expired at the end of September 30, 2002. The language in the FY 2003 appropriation reappropriated the expired funds to unexpired no-year funds.

## (b) Extensions that are treated as balance transfers.

Reappropriations of amounts that would not otherwise expire until a future fiscal year (e.g., a FY 2008 reappropriation of amounts that would otherwise expire at the end of FY 2009) are treated as **balance transfers.** In addition, extensions of the availability of unobligated balances that result from standing provisions of law or provisions included in the same law that appropriated the funds are treated as balance transfers. An example of an extension included in the same law that appropriated the funds is section 511 of the Treasury and General Government Appropriations Act, 2003, which allows agencies to extend the period of availability (expired to unexpired) of unobligated balances of appropriations (annual or multiyear) provided in the same act. The Act states:

"... not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2002 from appropriations made available for salaries and expenses for fiscal year 2002 in this Act, shall remain available through September 30, 2003, ..."

## (c) Apportionment.

Reappropriations described in paragraph (a) are reflected on line 3A1: "Budget authority: Appropriation." Initial apportionments for FY 2009 should reflect an estimate of the amount to be reappropriated from the estimated expiring FY 2008 balances. A reapportionment may be required after the actual amount of the expiring balances is known. You may wish to reflect these amounts on line 5 "Temporarily not available pursuant to Public Law xxx–xxx" until an appropriate time after the required reprogramming notice has been transmitted to Congress.

Balance transfer amounts from expired to unexpired funds, described in paragraph (b) are reflected on line 4C: Actual Transfers, unobligated Balance (+ or –).

## (d) SF 133 Report on Budget Execution and Budgetary Resources.

For the SF 133 for September 30, all expiring balances, including amounts subject to reappropriation or balance transfer in the following fiscal year, should be reflected on either line 9A1 "Unobligated balance apportioned: Balance currently available" or line 10C "Unobligated balance not available: Other," as appropriate.

SF 133s prepared for later years should treat reappropriations and balance transfers in the same manner as the apportionment in the available columns. The amounts moved from the expired columns to the available columns should show as negative amounts on line 6B (see exhibit 130G).

(Treasury Financial Manual U.S. Government Standard General Ledger Supplement, which contains crosswalks from the U.S. Standard General Ledger to the SF 133, FMS 2108, and Program and Financing Schedule is available at <a href="http://www.fms.treas.gov/ussgl">http://www.fms.treas.gov/ussgl</a>).

#### (e) *FY 2010 Budget*.

When the MAX A-11 database opens, all amounts expiring on September 30, 2008 should be reflected on schedule P line 2398 "Unobligated balance expiring or withdrawn" in the 2008 actual column.

Amounts reappropriated (such as the example in paragraph (a)) should be reflected on line 5000 "Reappropriation" in the 2009 column. If there is no approved use for the funds, you may reflect them on line 2398 of the 2008 column as "Unobligated balance expiring or withdrawn."

Amounts treated as balance transfers between expired to unexpired funds (such as the example in paragraph (b)) should be reflected on line 2230 "Expired unobligated balance transfer to unexpired account (+)" in the 2009 column.

### **Extensions of the Availability of Unobligated Balances**

If the authority is provided by	Then the extension is treated as					
A standing provision of law enacted before the	For unexpired funds:					
budget authority was provided.	BA transfer if the transfer occurs in the same year the resource became available for obligation; balance transfer for transfers of prior year resources.					
	For expired funds:					
	Balance transfer for transfers of prior y resources.					
A provision <i>enacted in the same law</i> that provides the	For unexpired funds:					
budget authority.	BA transfer if the transfer occurs in the same year the resource became available for obligation; balance transfer for transfers of prior year resources.					
	For expired funds:					
	Balance transfer for transfers of prior ye resources.					
Legislation enacted after the budget authority was	For unexpired funds:					
provided.	BA transfer if the transfer occurs in the same year the resource became available for obligation; balance transfer for transfers of prior year resources.					
	For expired funds:					
	Reappropriation if the transfer occurs in the year for which the legislation is enacted; balance transfer for transfers in subsequent years.					

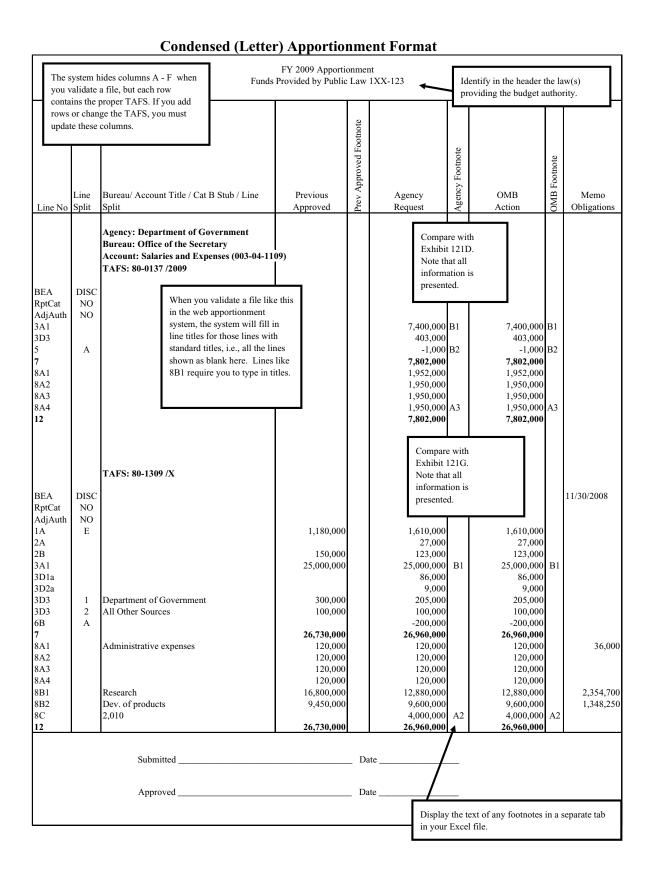
### 121.11 What amounts should I allot?

The agency system of administrative control of funds (section <u>150</u>) should be designed to keep obligations and expenditures from exceeding apportionments and allotments or from exceeding budgetary resources available for obligation, whichever is smaller. No obligations should be incurred against any anticipated budgetary resources, even if the funds are apportioned and allotted (section <u>145.6</u>).

## 121.12 Are there conventions I must follow in using footnote indicators?

authorizes that not more than one half of one percent of the funding may be used for evaluations. Other statutes provide similar directives. Nearly every apportionment request is prepared and transmitted as an MS-Excel spreadsheet. Apportionments will put previous approved, agency request, and OMB approved footnotes on separate tabs in the Excel file.

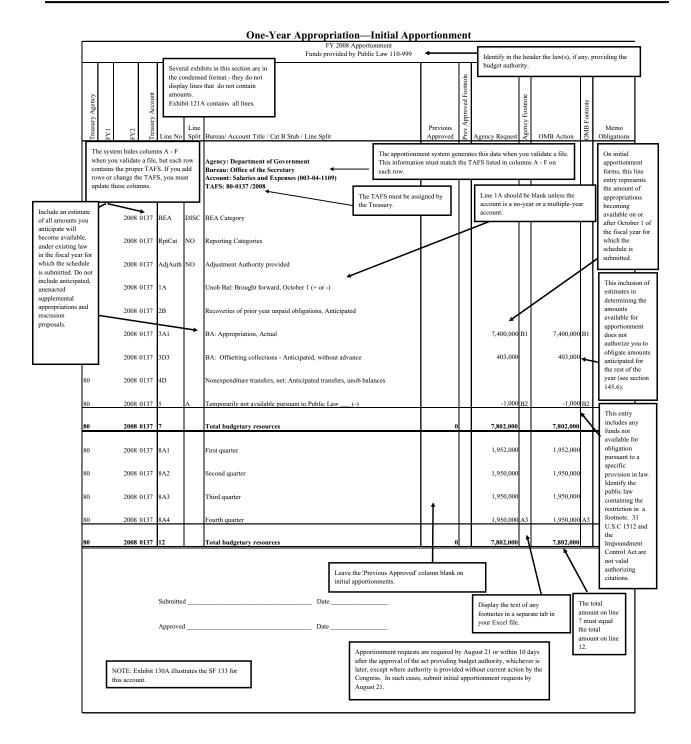
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Temporarily not available pursuant to Public Law (-)  When using lines 5, 6B, 6  Permanently not available:  must identify the resource									
	When using lines 5, 6B, 6C, or 6D, the line split column must identify the resource being reduced. For lines 5, 6B, or 6D, use A (for appropriation), B (for borrowing), C (for								
Permanently not available: Enacted reductions (-) CO Permanently not available: Capital transfer and redemption of debt (-) Permanently not available: Other authority withdrawn (-) COI ections). For line 6C,	ending authority from offse								
5E Permanently not available: Pursuant to Public Law(-) 5F Permanently not available: Anticipated for rest of year (-) 7 Total budgetary resources APPLICATION OF BUDGETARY RESOURCES									
Apportioned: First quarter Second quarter									
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0 Budgetary Resources: Deferred 1 Budgetary Resources: Unapportioned balance of revolving fund 2 Total budgetary resources	<u>/</u>								

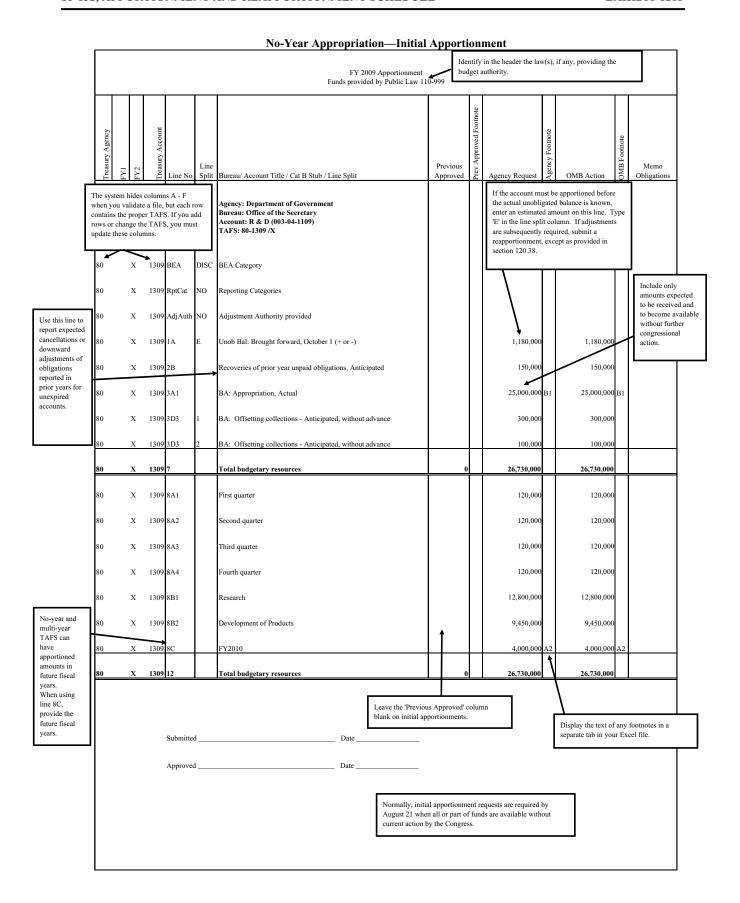


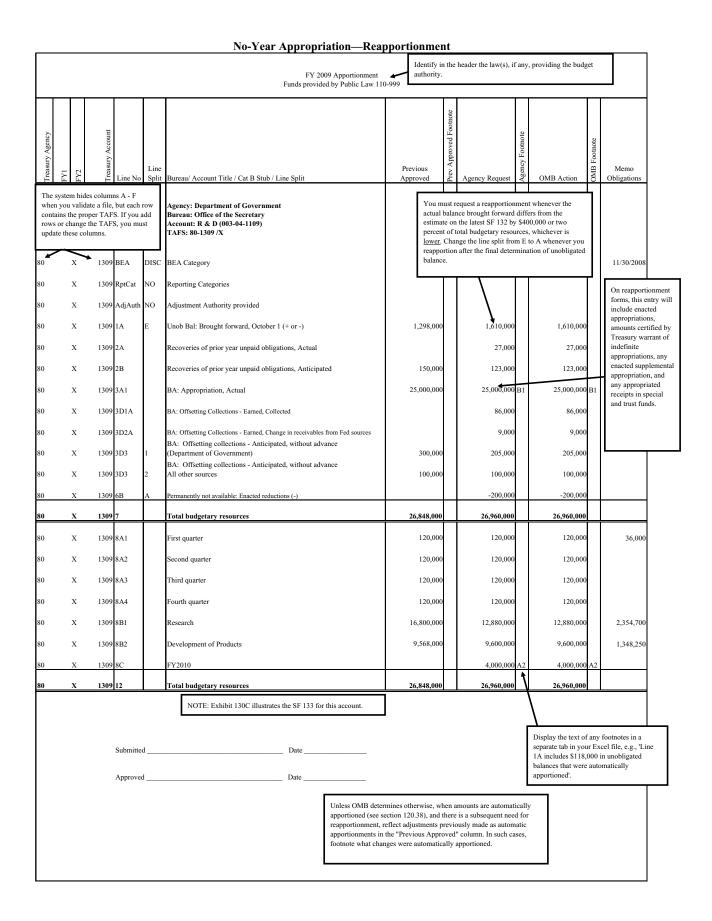
## PROGRAM REPORTING CATEGORIES FORMAT

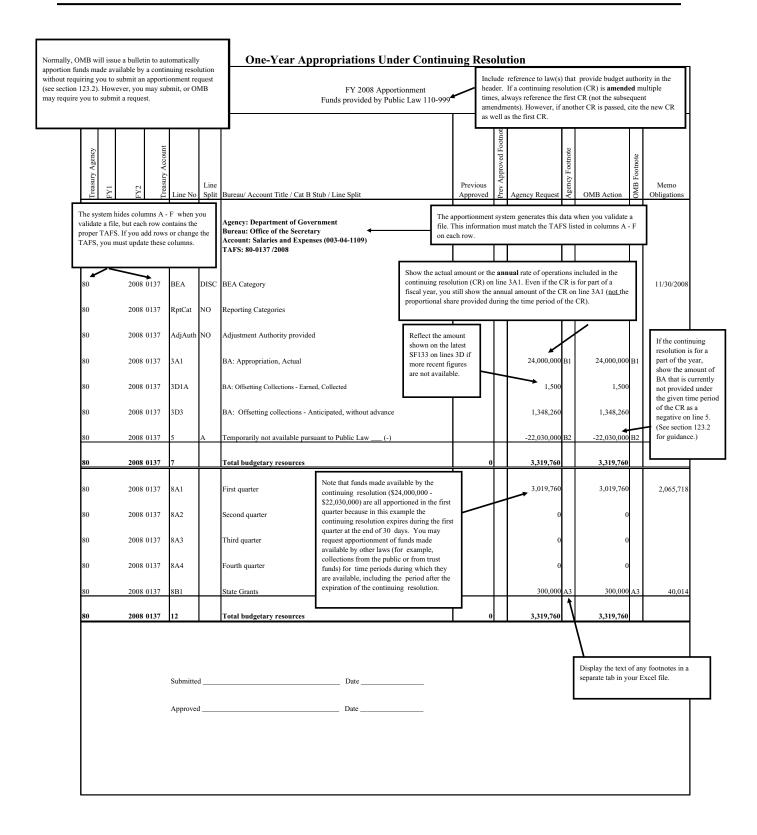
Program Reporting Categories										
Treasury Agency	FY 1	FY 2	Treasury Account	SF 132 Line	Report Cat No	Program Reporting Category	Projected, Annual Obligation			
80		X	1309	8A	1	Salaries	400,000			
80		X	1309		2	All Other	80,000			
						Cat A, Sub-total	480,000			
80		X	1309	8B1	3	Research Air	8,880,000			
80		X	1309	8B1	4	Research Water	4,000,000			
80		X	1309	8B1	5	Research All Other	N/A			
						Research, Sub-total	12,880,000			
80		X	1309	8B2	6	Development Air	5,600,000			
80		X	1309	8B2	7	Development Water	4,000,000			
80		X	1309	8B2	8	Development All Other	N/A			
Note:	Progra	m repor	ting cates	gories are	e not us	Development, Sub-total sed to apportion funds, and are not subject to 31 US	9,600,000 SC 1517.			
		numb will b	n the Reporter between to see in budgeting.	en 1 - 10 the FAC	0, the	apportioned amounts in	reporting categories relate to Exhibit 121G's Office of the t.			
		rows	may also where the	e Report	Cat No	is				

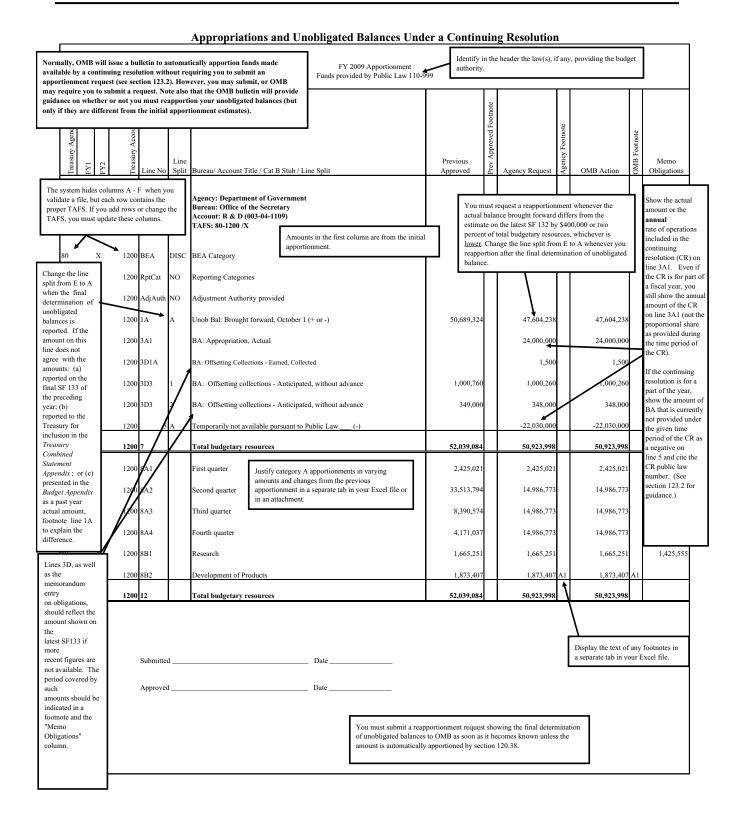
⅃	The s	vstem	hides columns A - F	Expanded Apportionment For	rmat (S	<u>F 1</u>					
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3D1B	,	ļ	BA: Offsetting Collections - Change in unfilled custom	- Earned, Change in receivables from Fed sources		'		1 '	1	( )	
3D2A		ļ		ner orders (+ or -): stomer orders - Advance received		'		1 '	1	( )	
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3D3 3D4				- Anticipated, without advance		'	403,000	1 '	403,000	( )	
3D4		ļ	BA: Offsetting Collections - Expenditure transfers from	·		'		1 '	1	( )	
3D5A		ļ	BA: Expenditure transfers fi	from trust funds - Collected		'		1 -	1 )	(-)	
3D5B			BA: Expenditure transfers fi	from trust funds - Change in receivables		'		1 '	1	( )	
3D5C		J	BA: Expenditure transfers fr Nonexpenditure transfers,	from trust funds - Anticipated s, net:		'		1 '	1 )	( )	
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ог 7	士	=	Total budgetary resources	s	0	<u>ا</u> ا	7,802,000	厂	7,802,000	$\Box$	<u> </u>
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8A3			Third quarter			'	1,950,000	)	1,950,000	)	
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8B1 8C		ļ	Prairie Restoration Fund Apportioned for future fisca	ol viages		'		A1	.]	A1	
9		ļ	Budgetary Resources: Withl	held pending rescission (pursuant to 2 U.S.C. 683)		V	1	1 1			
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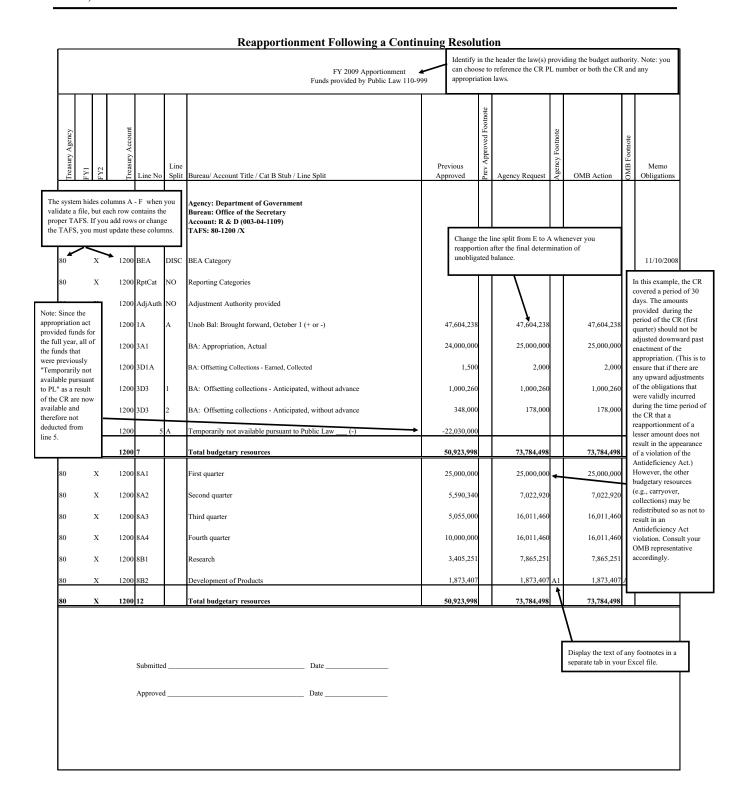


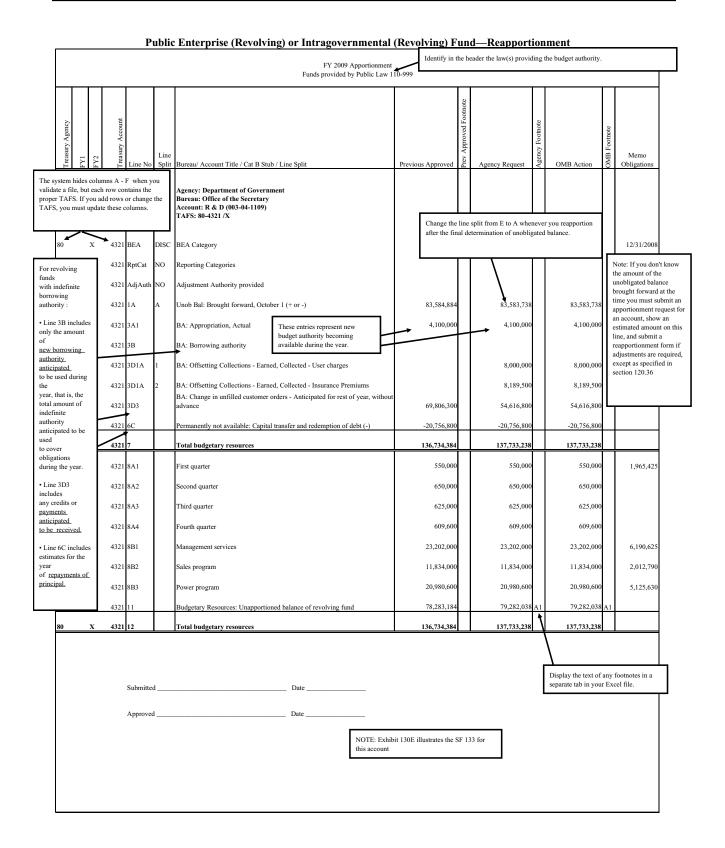






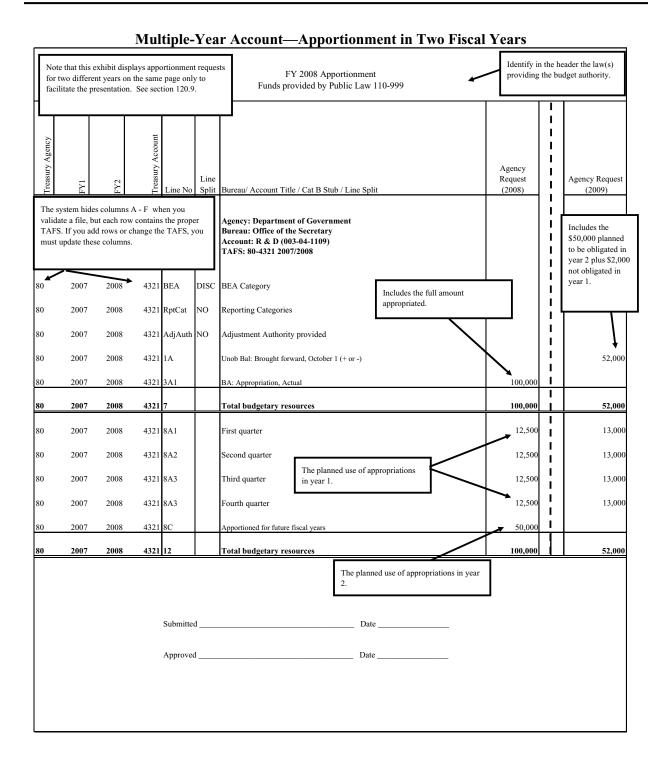


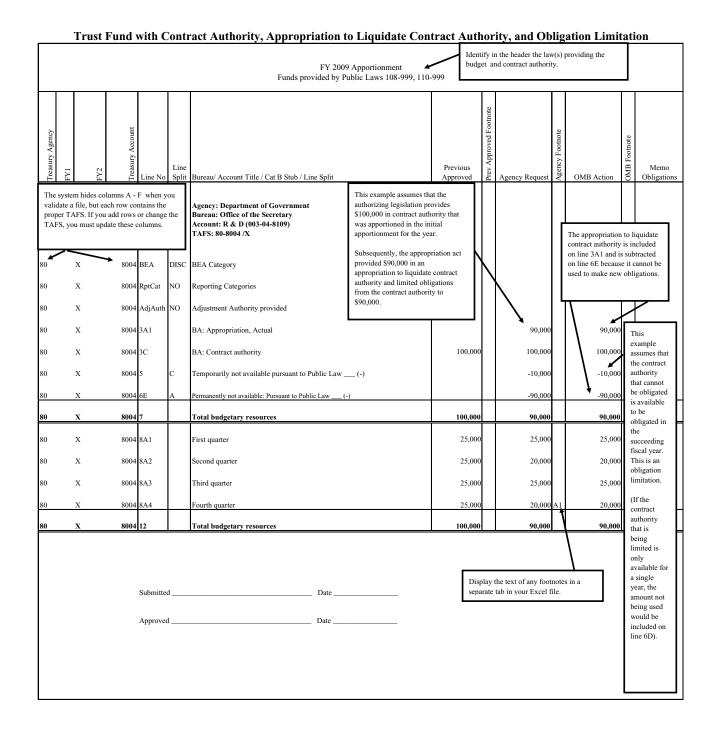




#### **Trust Fund Limitation** FY 2008 Apportionment Funds provided by Public Law N/A Approved Footnote Line Previous Memo Bureau/ Account Title / Cat B Stub / Line Split Obligations The system hides columns A - F when you validate a file, but each row contains the Agency: Department of Government proper TAFS. If you add rows or change the TAFS, you must update these columns. Bureau: Office of the Secretary Account: R & D (003-04-8109) TAFS: 80-8004 /2008 2008 8004 BEA BEA Category 12/31/2008 DISC Include reference to law(s) that establish the limitation authority in a footnote . Display the text of any footnotes in a separate tab in your 2008 8004 RptCat NO Reporting Categories 2008 8004 AdjAuth NO Adjustment Authority provided 8004 3D5A 3A: Expenditure transfers from trust funds - Collected 9,000,000 9,000,000 9,000,000 8004 9,000,000 9,000,000 2008 Total budgetary resources 9,000,000 2008 8004 8B1 Management services 1,500,000 1,500,000 1,500,000 500,000 2008 8004 8B2 7,500,000 7,500,000 7,500,000 2,003,456 Sales program 2008 8004 12 Total budgetary resources 9,000,000 9,000,000 9,000,000 Submitted \_ Date \_ Approved \_ \_\_\_\_\_ Date \_\_\_

**Negative Amount Due to Reduced Unobligated Balance** Identify in the header the law(s) providing the budget authority. FY 2009 Apportionment Funds provided by Public Law N/A Line Previous Memo Obligations Split Bureau/ Account Title / Cat B Stub / Line Split Agency Request OMB Action Approved The system hides columns A - F when you validate a file, but each row contains the Agency: Department of Government Bureau: Office of the Secretary proper TAFS. If you add rows or change the Account: R & D (003-04-1109) TAFS, you must update these columns. TAFS: 80-4321 /X X 4321 BEA DISC BEA Category 11/30/2008 80 X 4321 RptCat NO Reporting Categories 80 X 4321 AdjAuth NO Adjustment Authority provided 1,180,000 80 X 4321 1A Unob Bal: Brought forward, October 1 (+ or -) 410,000 410,000 80 X 4321 2A ecoveries of prior year unpaid obligations, Actual 27,000 27,000 4321 2B 150000 123,000 123,000 80 X Recoveries of prior year unpaid obligations, Anticipated 4321 3D1A 86,000 86,000 X BA: Offsetting Collections - Earned, Collected 4321 3D2B 80 X BA: Change in unfilled customer orders - Without advance from Fed sources 9,000 9.000 4321 3D3 BA: Expenditure transfers from trust funds - Collected 400,000 145,000 B1 145,000 B1 4321 7 1,730,000 800.00 800.00 Total budgetary resources 4321 8A1 432,500 432,500 432,500 250,000 80 Х First quarter 80 X 4321 8A2 Second quarter 432,500 -32,500 -32,500 4321 8A3 432,500 200,000 200,000 80 X Third quarter 4321 8A4 Fourth quarter 4321 12 1,730,000 800,00 Total budgetary resources Apportionments previously established are not subject to change after the close of the period for which the Date 1/30/2008 Submitted apportionment is made (section 120.12). When you need to reduce the cumulative amount Approved\_ apportioned through the current period, revise the amount apportioned for the current period to a negative amount. Assuming that 1st quarter obligations were \$250,000 in this example, then the 2nd quarter apportioned amount would be \$150,000 (432,500 apportioned less 250,000 obligated plus -32,500 apportioned).





#### Trust Fund (or Special Fund) with Collections Precluded from Obligation Identify in the header the law(s) providing the budget FY 2009 Apportionment authority. Funds provided by Public Law 108-999 Approved Footnote Previous Line Memo Obligation Approved The system hides columns A - F when you In this example, the amount on line 3A1 equals validate a file, but each row contains the Agency: Department of Government one-quarter of the estimated annual obligations. Bureau: Office of the Secretary Account: R & D (003-04-8109) proper TAFS. If you add rows or change the This amount is derived from prior year TAFS, you must update these columns. collections and is used to fund obligations and TAFS: 80-8004 /X outlays until current year collections are This example assumes that the authorizing legislation makes all received. receipts available until expended. However, the same law permits obligations only for benefits. The estimate of benefits to be paid is The amount on line 5 equals the excess of DISC BEA Category Х 8004 BEA less than the current receipts. current year receipts over the anticipated obligations (\$40 thousand) plus the amount on In this case, include all estimated current receipts on line 3A2 line 3A1 (\$30 thousand). 80 8004 RptCat NO Reporting Categories X (include actual collections on line 3A1). Include, as a negative, the amount not needed to cover current obligations on line 5. Do not See exhibit 130L for a display of the treatment include prior year collections that are not needed to incur current of this account on the SF 133 during the year 8004 AdjAuth NO Adjustment Authority provided obligations on the SF 132 or the SF 133. and on September 30. 30,000 8004 3A1 30.00 BA: Appropriation, Actual 8004 3A2 160,000 160,000 BA: Appropriation, Anticipated 8004 Temporarily not available pursuant to Public Law \_ -70,000 -70,000 8004 120,000 120,000 Total budgetary resources 8004 120,000 120,000 Total budgetary resources 120,000 120,000 Display the text of any footnotes in a separate tab in your Excel file. Submitted Date Approved \_ Date \_

Allocation Transfer Apportionment Format, Parent and Child Identify the law(s) FY 2009 Apportionment providing the budget Funds provided by Public Law 110-999 authority. Previous Memo Line Bureau/ Account Title / Cat B Stub / Line Split Agency Request OMB Action Obligation Specify the TAFS in columns A-F on Agency: Department of Government each row, beginning with the BEA and Bureau: Office of the Secretary ending with line 12. You may hide these Account: R & D (003-04-1109) columns for printing purposes TAFS: 80-1309/X BEA Category RptCat Reporting Categories 1309 NO X 1309 Adjustment Authority provided AdiAuth NO X 1309 BUDGETARY RESOURCES Unobligated balance: 1309 80 X 1309 Unob Bal: Brought forward, October 1 (+ or -) X X 80 1309 1R Unob Bal: Adjustment to SOY balance brought forward, October 1 (+ or -) 80 1309 Recoveries of prior year unpaid obligations: X X Recoveries of prior year unpaid obligations, Actual 80 1309 2A 1309 2В Recoveries of prior year unpaid obligations, Anticipated Budget authority \ Appropriation: 80 1309 3A1 BA: Appropriation, Actual 10,000,000 10,000,000 80 1309 3A2 BA: Appropriation, Anticipated 80 1309 3B BA: Borrowing authority BA: Contract authority 80 1309 3C 1309 Budget authority \ Spending authority from offsetting collections (gross): 1309 80 1309 3D1A BA: Offsetting Collections - Earned, Collected 80 80 1309 3D1B BA: Offsetting Collections - Earned, Change in receivables from Fed sources Change in unfilled customer orders (+ or -): Note: In order for the transfers to crosswalk 1309 correctly in the SF 133 and President's 3D2A BA: Change in unfilled customer orders - Advance received 1309 Budget, please ensure that both the parent and 1309 3D2B BA: Change in unfilled customer orders - Without advance from Fed sources X X X child use the appropriate USSGL for 80 1309 3D3 BA: Offsetting collections - Anticipated, without advance 80 80 1309 3D4 BA: Offsetting Collections - Previously unavailable allocation transfers (http://www.fms.treas.gov/USSGL/). 1309 Expenditure transfers from trust funds: X X 3D5A 80 1309 BA: Expenditure transfers from trust funds - Collected 80 1309 3D5B BA: Expenditure transfers from trust funds - Change in receivables 3D5C BA: Expenditure transfers from trust funds - Anticipated 1309 Nonexpenditure transfers, net: 80 1309 4A Nonexpenditure transfers, net: Actual transfers, BA 3,000,000 3.000.000 Agency one (19-80X1309) -1.000.000 -1.000.00 80 1309 4 A 80 Agency two (12-80X1309) -2,000,000 -2,000,000 1309 4A 1309 4B Nonexpenditure transfers, net: Anticipated transfers, BA Nonexpenditure transfers, net: Actual transfers, unob balances 1309 4D Nonexpenditure transfers, net: Anticipated transfers, unob balances 80 80 1309 Temporarily not available pursuant to Public Law \_\_\_ (-) 1309 Permanently not available: Permanently not available: Cancellations of expired or no-year accounts (-) 1309 6A 1309 6B Permanently not available: Enacted reductions (-) 1309 Permanently not available: Capital transfer and redemption of debt (-) 1309 6D Permanently not available: Other authority withdrawn (-) Permanently not available: Pursuant to Public Law \_\_\_\_ (-)
Permanently not available: Anticipated for rest of year (-) 1309 6F 1309 10,000,000 10,000,000 Total budgetary resources APPLICATION OF BUDGETARY RESOURCES 1309 X 1309 Apportioned: 1309 8A1 First quarter 7,000,000 7,000,00 X X 80 1309 8A2 Second quarter 80 1309 8A3 Third quarter 80  $\begin{matrix} X \\ X \\ X \end{matrix}$ 1309 844 Fourth quarter 80 Agency one (19-80X1309) 1309 8B1 1.000.000 1.000.00 1309 8B1 Agency two (12-80X1309) 2,000,000 2,000,00 X Apportioned for 20XX 1309 8C 1309 Budgetary Resources: Withheld pending rescission (pursuant to 2 U.S.C. 683) 1309 10 Budgetary Resources: Deferred Budgetary Resources: Unapportioned balance of revolving fund 1309 1309 Total budgetary resources 10,000,000 10,000,000 Approved Date

**Allocation Tansfer Apportionment, Parent Only** 

	FY 2009 Apportionment Funds provided by Public Law 110-999												
Treasury Agency	FY1	FY2 Treasury Account	Alloc Account Alloc Sub-Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
						Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-1309 /X							
80 80 80 80 80 80 80 80 80 80 80 80 80 8	X X X X X X X X X X X X X X X X X X X	1309 1309 1309 1309 1309 1309 1309 1309		BEA RptCat AdjAuth  1A 1B 2A 2B 3A1 3A2 3B 3C 3D1A 3D1B 3D2A 3D2B 3D3 3D4	NO	BEA Category Reporting Categories Adjustment Authority provided BUDGETARY RESOURCES Unobligated balance: Unob Bal: Brought forward, October 1 (+ or -) Unob Bal: Adjustment to SOY balance brought forward, October 1 (+ or -) Recoveries of prior year unpaid obligations; Recoveries of prior year unpaid obligations, Actual Recoveries of prior year unpaid obligations, Anticipated Budget authority \Appropriation: BA: Appropriation, Actual BA: Appropriation, Actual BA: Appropriation, Anticipated BA: Borrowing authority Bal: Contract authority Budget authority \Spending authority from offsetting collections (gross): Earned: BA: Offsetting Collections - Earned, Collected BA: Offsetting Collections - Earned, Change in receivables from Fed sources Change in unfilled customer orders (+ or -): BA: Change in unfilled customer orders - Advance received BA: Offsetting collections - Anticipated, without advance from Fed sources BA: Offsetting Collections - Previously unavailable Expenditure transfers from trust funds:			crosswalk President' both the p appropriat transfers	rder cor s Bu arer te U	for the transfers rectly in the SF 1 ddget, please en trand child use to SSGL for allocats.treas.gov/USS	sure the ion	that
80 80 80 80 80 80 80 80 80 80 80	X X X X X X X X X X X X X X X X X X X	1309 1309 1309 1309 1309 1309 1309 1309		3D5A 3D5B 3D5C 4A 4B 4C 4D 5 6A 6B 6C 6D 6E		BA: Expenditure transfers from trust funds - Collected BA: Expenditure transfers from trust funds - Change in receivables BA: Expenditure transfers from trust funds - Anticipated Nonexpenditure transfers, net: Nonexpenditure transfers, net: Actual transfers, BA (allocation) Nonexpenditure transfers, net: Actual transfers, BA (nonexpenditure transfers, net: Actual transfers, unob balances Nonexpenditure transfers, net: Actual transfers, unob balances Nonexpenditure transfers, net: Anticipated transfers, unob balances Temporarily not available pursuant to Public Law (-) Permanently not available: Cancellations of expired or no-year accounts (-) Permanently not available: Cancellations of expired or no-year accounts (-) Permanently not available: Capital transfer and redemption of debt (-) Permanently not available: Other authority withdrawn (-) Permanently not available: Pursuant to Public Law (-)			-3,000,000		-3,000,000		
80 <b>80</b>	X	1309 1309		6F 7		Permanently not available: Anticipated for rest of year (-)		<u> </u>	7,000,000		7,000,000		
80 80 80 80 80 80 80 80	X X X X X X X X X	1309 1309 1309 1309 1309 1309 1309 1309		8A1 8A2 8A3 8A4 8C 9		Total budgetary resources  APPLICATION OF BUDGETARY RESOURCES Apportioned: First quarter Second quarter Third quarter Fourth quarter Apportioned for 20XX Budgetary Resources: Withheld pending rescission (pursuant to 2 U.S.C. 683) Budgetary Resources: Deferred			7,000,000		7,000,000		
80 <b>80</b>	X	1309 1309		11		Budgetary Resources: Unapportioned balance of revolving fund  Total budgetary resources		╁	7,000,000	Н	7,000,000	$\dashv$	
00	Α	1307		144		Submitted Date  Approved Date			-		,,000,000		