

CIRCULAR NO. A-11

PART 3

SELECTED ACTIONS FOLLOWING TRANSMITTAL OF THE BUDGET



EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

JULY 2003

SECTION 110—SUPPLEMENTALS AND AMENDMENTS

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Ex-110B	Budget amendments—appropriations language

Summary of Changes

Drops the requirement to provide revised MAX schedules for supplementals and amendments.

110.1 How does the President propose changes in the budget in between his annual transmittals of the budget?

After the President's budget has been transmitted to the Congress, the President proposes changes in the budget by transmitting appropriations requests to revise the original budget request for the current year (supplemental) or budget year (amendment), including proposed appropriations language for legislative initiatives (e.g., items included in the budget as legislative proposals).

All proposed revisions must conform to the policies of the President. The requests may be for additional amounts or proposed changes in appropriations language that do not affect amounts previously requested, such as technical corrections or changes in a limitation on the use of trust funds. These requests may be either supplementals or amendments, depending upon when they are transmitted (see section [110.2](#)).

If Congress has not completed action on your appropriations bill for the current year before the President transmits his request for the budget year, OMB will issue guidance on the presentation of any amendments to the President's current year request.

You should make every effort to postpone actions that require supplemental appropriations. However, submit proposals that decrease or eliminate amounts whenever such changes are warranted. When requesting supplementals and amendments that increase the amounts contained in the budget, provide proposals for reductions elsewhere in the agency (e.g., cancellations of budget authority or rescission proposals).

OMB will only consider requests for supplementals and amendments, including proposed changes in administrative expense limitations or authorizations of government corporations and trust funds, when:

- Existing law requires payments within the fiscal year (e.g., pensions and entitlements);
- An unforeseen emergency situation occurs (e.g., natural disaster requiring expenditures for the preservation of life or property);
- New legislation enacted after the submission of the annual budget requires additional funds within the fiscal year;

- Increased workload is uncontrollable except by statutory change; or
- Liability accrues under the law and it is in the Government's interest to liquidate the liability as soon as possible (e.g., claims on which interest is payable).

It generally takes a minimum of three weeks for OMB and the White House to consider agency proposals for supplementals or amendments that are not transmitted in the annual budget. Allow for this timing when making requests.

See section [82.10](#) for instruction on supplementals and amendments that will be transmitted with the budget.

110.2 What are supplementals and amendments?

Supplementals are appropriations requests that are transmitted after completion of action on an annual appropriations bill by the Appropriations Committees of both Houses. They may be transmitted prior to, with, or subsequent to transmittal of the succeeding annual budget document. Supplemental requests that are known at the time the budget is prepared are normally transmitted to Congress with the budget, rather than later as separate transmittals. However, each case will be decided separately. OMB representatives will inform you which supplementals will be transmitted with the budget so you can submit the necessary information. These supplementals may be:

- *New supplementals*, requesting additional amounts not previously anticipated; or
- *Language only supplementals*, requesting changes in appropriations language that do not affect amounts previously appropriated.

Amendments are proposed actions that revise the President's budget request and are transmitted prior to completion of action on the budget request by the Appropriations Committees of both Houses of Congress. This includes appropriations language for activities authorized since transmittal of the President's budget that were included in the budget as a legislative proposal.

110.3 What do I need to send to OMB?

You need to submit the following materials in both hard copy and electronic versions. Also, you should be prepared to revise the material, as appropriate, to reflect Presidential decisions.

(a) *Appropriations language*. (See section [95](#) for a more detailed explanation of appropriations language requirements.)

(1) *Supplementals*. Prepare language for supplemental requests, including emergency requests as defined in the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, in the format of exhibit [110A](#).

(2) *Amendments*. Prepare language for budget amendments in the format of exhibit [110B](#). Use the language proposed for the budget year in the President's budget, not the current year appropriation as the base (i.e., make changes to the budget year proposed language).

(b) *Justification.*

Prepare a justification in accordance with applicable requirements of section [51](#). It should also include:

- The reason why additional funds are required in the fiscal year requested, identifying specifically which of the circumstances described in section [110.1](#) applies;
- An explanation of proposed language provisions, if necessary; and
- Pertinent data concerning the effect on Federal civilian employment.

For *supplemental requests* only, include the following:

- The date when requested funds are needed for obligation;
- A statement of actual and estimated obligations for the year, prepared on a quarterly basis; and
- A statement of actual obligations by month, for the previous three months.

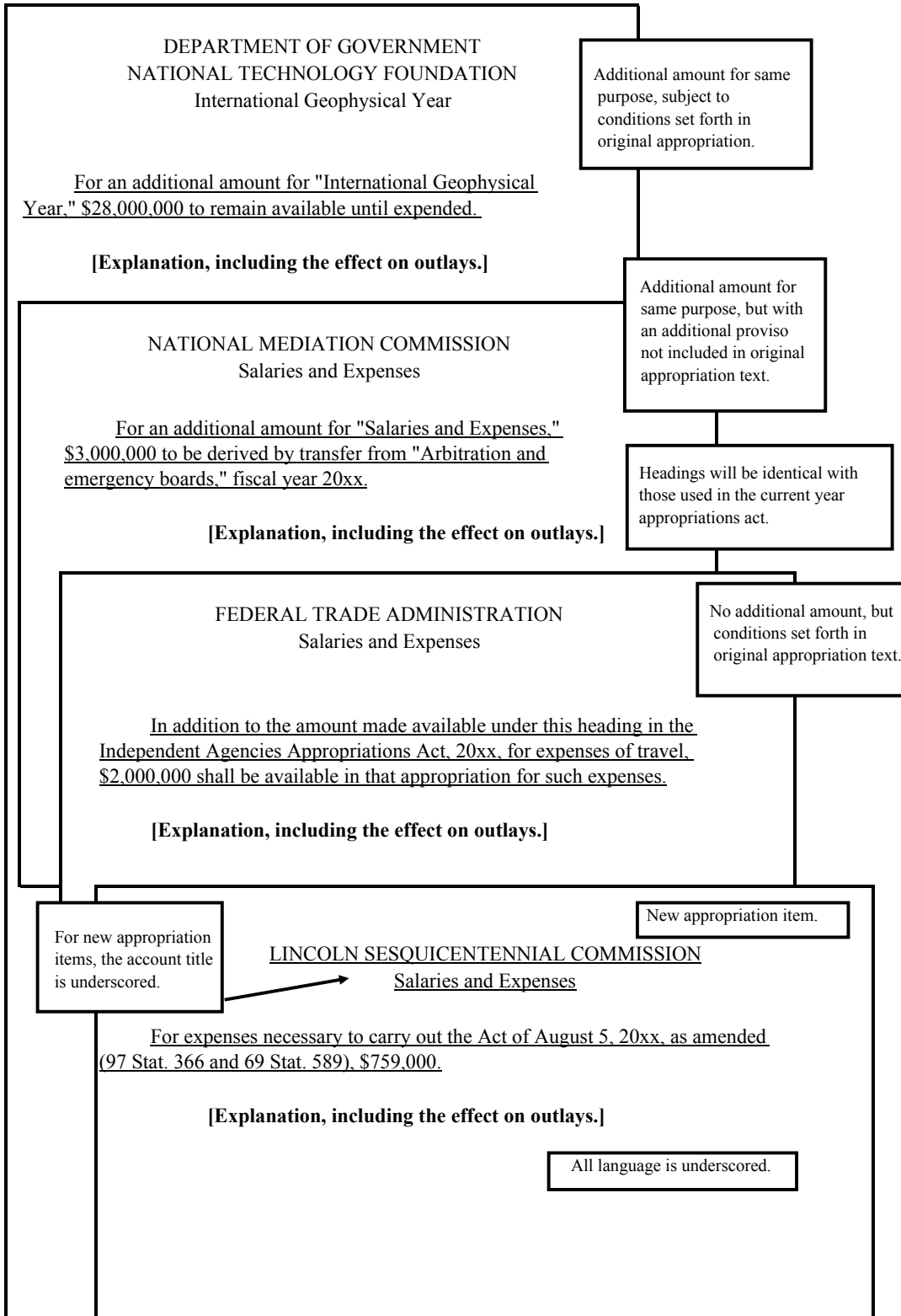
(c) *Explanation of request.*

Provide a short explanation, including the effect of the request on outlays. This explanation should be suitable for transmittal to Congress as part of the President's proposal. If appropriate, the explanation may be a synopsis of the major points that appear in the justification.

(d) *Letter from agency head.*

Provide a letter from the head of the agency that includes a statement concerning the validity of obligations, as required by 31 U.S.C. 1108 (see section [51.1 \(b\)](#)).

**Supplemental Requests
Appropriations Language**



Supplemental Requests
Appropriations Language -- Continued

DEPARTMENT OF GOVERNMENT
OCEANIC AND ATMOSPHERIC BUREAU
Construction

Emergency request.

For an additional amount for "Construction" for emergency expenses resulting from flooding in the Pacific Northwest and other natural disasters, \$10,000,000 to remain available until expended: Provided that the entire amount is designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.

[Explanation. The last paragraph of the explanation should read as follows:

The entire amount requested has been designated by the President as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.]

DEPARTMENT OF GOVERNMENT
FEDERAL FOREST ADMINISTRATION
Construction

Emergency request,
including contingency.

For an additional amount for "Construction" for emergency expenses resulting from flooding in the Pacific Northwest and other natural disasters, \$60,000,000, to remain available until expended: Provided that the entire amount is designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended: Provided further, that of such amount, \$20,000,000 shall be available only to the extent an official budget request for a specific dollar amount that includes designation of the entire amount of the request as an emergency requirement as defined in such Act is transmitted by the President to Congress.

[Explanation. The last paragraph of the explanation should read as follows:

Of the request, \$40,000,000 has been designated by the President as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.]

Headings will be identical with those used in the current year appropriations act.

All language is underscored.

**Budget Amendments
Appropriations Language**

Agency:	DEPARTMENT OF GOVERNMENT		
Bureau:	AGRICULTURE UTILIZATION SERVICE		
Heading:	Salaries and Expenses		
FY BY Budget Appendix Page:	23 [See Note 1]		Only total request amended.
FY BY Pending Request:	\$42,915,000	[See Note 2]	
Proposed Amendment:	\$7,057,000	[See Note 3]	
Revised Request:	\$49,972,000	[See Note 4]	
[Explanation, including the effect on outlays]			
Agency:	DEPARTMENT OF GOVERNMENT		
Bureau:	FARM SERVICE		
Heading:	Salaries and Expenses		
FY BY Budget Appendix Page:	142 [See Note 1]		Change to total amount requested and other conditions.
FY BY Pending Request:	\$795,098,000	[See Note 2]	
Proposed Amendment:	\$91,292,000	[See Note 3]	
Revised Request:	\$886,390,000	[See Note 4]	
<p>(In the appropriations language under the above heading, delete "\$796,752,000" and substitute <u>\$888,044,000</u>; delete "\$795,098,000" and substitute <u>\$886,390,000</u>; and, delete the entire second proviso beginning with ": Provided further, That beginning the fiscal year 20xx".)</p> <p>[See Note 5]</p>			
[Explanation, including the effect on outlays]			
Agency:	DEPARTMENT OF GOVERNMENT		
Bureau:	OFFICE OF THE SECRETARY		
Heading:	Salaries and Expenses		
FY BY Budget Appendix Page:	708 [See Note 1]		Appropriations language change only; no change to amount requested.
FY BY Pending Request:	\$25,600,000	[See Note 2]	
Proposed Amendment:	Language		
Revised Request:	\$25,600,000	[See Note 4]	
<p>(In the appropriations language under the above heading, insert <u>and Hawaii</u> immediately following "forty-eight contiguous States".)</p> <p>[See Note 5]</p>			
[Explanation, including the effect on outlays]			

**Budget Amendments
Appropriations Language--Continued**

Agency:	DEPARTMENT OF GOVERNMENT	
Bureau:	RURAL HOUSING ADMINISTRATION	
Heading:	<u>Community Grants</u>	
FY BY Budget Appendix Page:	211 [See Note 1]	New appropriation item. (If the account appears in the BY Budget Appendix but includes no language request, the heading will not be underscored.)
FY BY Pending Request:	---	
Proposed Amendment:	\$10,000,000	
Revised Request:	\$10,000,000 [See Note 4]	
(Insert the above heading and the appropriations language that follows immediately after the material under the heading "Rural Housing Grant":)		
<p align="center"><u>For grants for essential community facilities in rural areas pursuant to section 763 of the Federal Agriculture Improvement and Reform Act of 1996 (P.L. 104-127), \$10,000,000.</u></p> <p align="center">[Explanation, including the effect on outlays]</p>		

Agency:	DEPARTMENT OF GOVERNMENT	
Bureau:	NATURAL RESOURCES CONSERVATION AGENCY	
Heading:	River Basin Salinity Control Program	
FY BY Budget Appendix Page:	187 [See Note 1]	Deletion of entire appropriations request.
FY BY Pending Request:	\$2,681,000 [See Note 2]	
Proposed Amendment:	-\$2,681,000	
Revised Request:	---	
(Delete the appropriations language under the above heading.)		
<p align="center">[Explanation, including the effect on outlays]</p>		

Note 1: For revisions to pending supplemental estimates or transmitted amendments, this line will be entitled "House Doc. 10x-xx Page" or "Senate Doc. 10x-xx Page" as applicable.

Note 2: Amounts in this line should represent the estimates now pending congressional action. Do not include amounts that were included in the President's budget as legislative proposals.

Note 3: Reductions in the estimates should be identified by a minus sign.

Note 4: Amounts in all lines will be shown in exact dollars.

Note 5: Language in the President's budget proposed for the budget year will be the basis for the appropriations language, not the current year appropriation.

SECTION 111—RELEASES OF CONTINGENT EMERGENCY FUNDING

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111.1	What are releases of contingent emergency funding?
111.2	How do I request a release?
Ex-111	Releasing contingent emergency funding

111.1 What are releases of contingent emergency funding?

Releases of contingent emergency funding are actions by the President that make available for obligation previously appropriated emergency funds. These releases are made pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, and may occur when an appropriations act provides funds that are contingent on the President submitting a budget request to Congress that designates the amount requested as an emergency requirement.

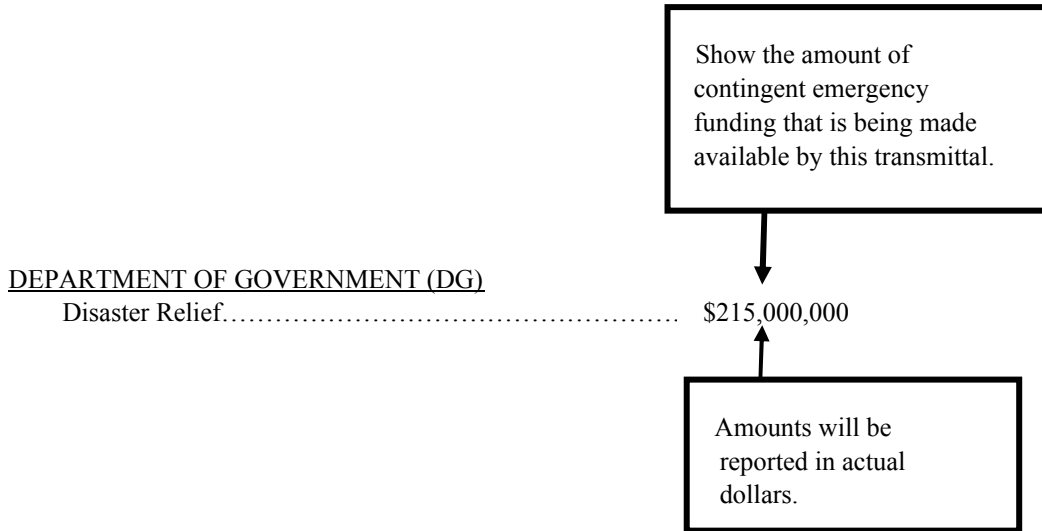
111.2 How do I request a release?

To request the release of contingent emergency funding, you need to submit the following materials in both hard copy and electronic versions. You should be prepared to revise the material, as appropriate, to reflect Presidential decisions.

- An explanation of the request in the format of exhibit 111 that includes:
 - ▶ A statutory reference to the source of the emergency funding;
 - ▶ Information on the total amount of emergency funding provided by Congress for the account, the amounts that have already been released, and the remaining amount that has not been released;
 - ▶ The specific circumstances that necessitate the release of the emergency funds; and
 - ▶ A description of how the funds will be used.
- A letter from the agency head.

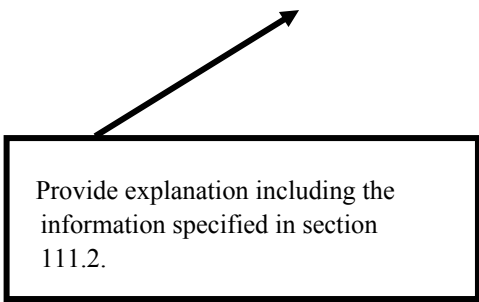
Releasing Contingent Emergency Funding

EMERGENCY APPROPRIATIONS: AMOUNTS PREVIOUSLY APPROPRIATED MADE AVAILABLE BY THE PRESIDENT



Title I, Chapter 2, of the Miscellaneous Appropriations Act, 2001, as enacted by section 1000(a)(5) of the Consolidated Appropriations Act, 2000, P.L. 106-000, provided up to \$215.0 million to DG from disaster relief funds previously appropriated in Title III, of P.L. 106-74, contingent upon the President submitting a budget request to the Congress and designating the entire amount requested as an emergency requirement.

At this time, the entire \$215.0 million is required for DG to fund buyouts and relocation assistance for homes damaged by Hurricane Floyd-related flooding.



SECTION 112—RESCISSION PROPOSALS AND DEFERRALS

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- 112.2 What is an impoundment?
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- 112.4 What materials are sent to Congress?
- 112.5 When do I need to submit material to OMB?
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- 112.8 What narrative information do I need to include with rescission or deferral reports?
- 112.9 What am I required to do when a previously reported deferral or rescission proposal changes?
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- 112.11 What are the responsibilities of OMB in preparing special messages?

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- 112.12 What should I do to help OMB prepare cumulative reports?
- 112.13 What are my responsibilities after a deferral is reported to Congress?
- 112.14 What apportionment action is required when a rescission is enacted?
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Limitations on trust and special funds

- 112.17 How do I treat proposals to lower limitations on trust or revolving funds?

Preparing a rescission, deferral, or a supplementary report

- 112.18 What do I include on the different lines of the rescission, deferral, and supplementary reports?
- 112.19 How do I reflect the deferral or the proposed rescission on the SF 132?

Exhibits

- Ex-112A Rescission Report -- Sample Rescission Proposal
- Ex-112B Apportionment or Reapportionment Request for Rescission Proposal Reported in Exhibit 112A
- Ex-112C Deferral Report
- Ex-112D Apportionment or Reapportionment Request for Deferral Reported in Exhibit 112C
- Ex-112E Revised Deferral Report -- Revision of Deferral Reported in Exhibit 112C
- Ex-112F Apportionment or Reapportionment Request for Revised Deferral Reported in Exhibit 112E
- Ex-112G Apportionment or Reapportionment Request for Deferral Reported in Exhibits 112C-F overturned by Congress
- Ex-112H Apportionment or Reapportionment Request for Congressionally-Initiated Deferral for account illustrated in Exhibit 112C

Summary of Changes

Clarifies description and title of SF 132 line 6B consistent with Appendix F (section 112.19).

112.1 What do I need to know about rescission proposals and deferrals (impoundments)?

The Impoundment Control Act of 1974 (Public Law 93–344), as amended, requires the President to transmit a *special message* to Congress whenever a permanent rescission of budgetary resources is proposed. It also requires that special messages be transmitted to Congress when funds are withheld temporarily from obligation (i.e., deferred).

The President transmits *supplementary messages* to Congress when information contained in a special message transmitted previously is revised. This section provides instructions on agency reporting procedures and required submissions to OMB. [Section 82.9](#) explains how rescission proposals that are transmitted before or at the time the budget is transmitted are presented in the budget. Section 82.9 only addresses rescission proposals that will be considered permanent once enacted.

112.2 What is an impoundment?

Impoundment means any executive action or inaction that withholds, delays, or precludes the obligation or expenditure of budget authority. There are two types of impoundments:

- *Rescission* means enacted legislation that cancels budget authority previously provided by law, prior to the time when the authority would otherwise expire. See [section 112.18](#) for detailed instructions on rescission proposals by the President. Section 112.18 only addresses rescission proposals that will be considered permanent once enacted.
- *Deferral* means any executive action or inaction that temporarily withholds, delays, or effectively precludes the obligation or expenditure of budgetary resources with the intent of using the funds before they expire. Deferrals are generally effected through the apportionment process. "Agency deferrals" are those initiated and effected by the agency itself and not reflected in the apportionments. See [section 112.4](#) for instructions on reports to Congress.

112.3 When are funds deferred or proposed for rescission withheld from obligation?

Rescissions. Generally, amounts proposed for rescission will be withheld during the time proposals are being considered by the Congress. This may be accomplished through apportionment action or through agency withholding action. When approved by OMB, funds may be proposed for rescission without being withheld.

For amounts withheld through the apportionment process, see [section 112.19](#) for instructions on completing the SF 132 and SF 133 reports for enacted and proposed rescissions. (For timing of apportionment actions, see [sections 120.29](#), [120.35](#), [112.15](#), and [112.16](#).)

Deferrals. OMB may approve apportionments that reflect available budgetary resources temporarily withheld from obligation through the apportionment process. OMB may take such deferral action on its own initiative or at the request of an agency. You may also defer available resources (i.e., agency deferrals), but these deferrals are not reflected in the apportionment process. Do not defer funds without prior approval of OMB.

112.4 What materials are sent to Congress?

The law requires the President to transmit the following materials to the Congress:

- Special messages;

- Supplementary messages, whenever any information contained in a previous special message is revised; and
- Cumulative reports listing the status, as of the first day of the month, of all deferrals and rescission proposals previously included in special messages. The cumulative reports are to be transmitted to Congress by the 10th day of each month.

Instructions on reporting procedures are provided in [section 112.18](#).

112.5 When do I need to submit material to OMB?

For deferrals and proposed rescissions withheld through the apportionment process:

- Submit the required materials when the corresponding apportionment or reapportionment requests are made to OMB, or
- If OMB suggests changes in or initiates rescission proposals or deferrals, furnish requested materials expeditiously on a time schedule determined by OMB.

For agency deferrals, submit the required materials immediately after OMB approves a proposal to withhold funds.

Submit a supplementary report to OMB, including a revised rescission proposal report and proposed rescission language, or deferral report, as appropriate, whenever you submit a reapportionment request changing the amount of the rescission proposal or increasing the amount of the deferral, or making any substantial changes to information contained in a previous report.

OMB will report reductions in amounts deferred in cumulative reports based on approved apportionments. Contact OMB no later than the first day of the following month to report the release of all or portions of agency deferrals.

112.6 What materials do I submit for inclusion in a special message for a rescission proposal?

Submit an original and two copies of the following materials to OMB for each rescission proposal:

- A proposed rescission report (see [exhibit 112A](#));
- Proposed rescission language (see [exhibit 112A](#)); and
- An apportionment request (SF 132) that reflects the amount withheld pending rescission on line 9 of the SF 132 (see [exhibit 112B](#)).

For proposed rescissions that are transmitted on the same day (or shortly thereafter) as the Budget, verify that amounts on the rescission report agree with the amounts printed in the budget Appendix. If accounts with amounts proposed for rescission are combined (or merged) with other accounts in the Appendix, the budgetary resources on the rescission report will agree with the combined (or merged) account in the Appendix, even if some of the combined accounts have no proposed rescission. Express all amounts in dollars (per the latest SF 132s).

112.7 What materials do I submit for inclusion in a special message for a deferral?

Submit an original and two copies of the following materials to OMB for each deferral:

- A deferral report (see [exhibit 112C](#)); and
- An apportionment request (SF 132) that reflects the amount deferred on line 10 of the SF 132 (see [exhibit 112D](#)).

For deferrals that are transmitted on the same day (or shortly thereafter) as the budget, verify that amounts on the deferral report agree with the amounts printed in the Appendix. If accounts with amounts deferred are combined (or merged) with other accounts in the Appendix, the budgetary resources on the deferral report will agree with the combined (or merged) account in the Appendix, even if some of the combined accounts have no deferral. Express all amounts in dollars (per the latest SF 132s).

(For information on materials required for supplementary messages, see [section 112.10](#) and [exhibit 112E](#).)

112.8 What narrative information do I need to include with rescission or deferral reports?

Include information in the rescission or deferral reports specifying:

- The amount proposed for rescission or deferred;
- The affected account and specific project or governmental functions involved;
- The reasons why the amount should be rescinded or deferred;
- The estimated fiscal, economic, and budgetary effects of the rescission proposal or deferral;
- The effect of the rescission proposal or deferral on the objects, purposes, and programs for which the amount was provided, to the maximum extent practicable; and
- Any other relevant facts, circumstances, and considerations.

Also specify in the deferral report the period of time the budget authority is to be deferred (that is, for part of the fiscal year or for the full fiscal year) and any legal authority invoked to justify the deferral in addition to the Impoundment Control Act (2 U.S.C. 684).

Additional examples of deferral reports and apportionment requests are included as exhibits, as follows:

Type of Exhibit	Description	Exhibit No.
Apportionment request	For deferral overturned by Congress	112G
Apportionment request	For congressionally- initiated deferral	112H

The information you provide and that is incorporated into special messages constitutes formal notification to the Congress of rescission proposals and deferrals. As such, rescission and deferral reports that you prepare should set forth a brief description of the program, a justification that presents the reasons for the rescission proposal or deferral in a logical, clear and concise fashion, a persuasive argument in support of

each rescission proposal or deferral, and any other relevant information. Specifically address the estimated program and outlay effects.

For instructions on preparation of rescission and deferral reports, see [section 112.18](#).

112.9 What am I required to do when a previously reported deferral or rescission proposal changes?

You are required to prepare a supplementary report whenever the purpose of the rescission proposal or deferral has not changed, and

- The amount of the proposed rescission changes;
- The amount of the deferral increases; or
- Other substantial changes made to the previous report.

When the purpose of a deferral changes, OMB may determine that a new deferral report is required instead of a supplementary report.

Do not prepare a supplementary report when the amount of a deferral decreases. OMB reports reductions in deferrals to the Congress in monthly cumulative reports based on approved apportionments. When all or portions of agency deferrals (deferrals not withheld through the apportionment process) are released, contact your OMB representative no later than the first day of the following month so that OMB can report these deferrals in cumulative reports.

112.10 What information is required for the supplementary report?

The supplementary report should specify:

- The amount of the initial proposed rescission or deferral reported in a special message or, when revised reports have been made previously, the amount of the latest revision;
- The amount currently being deferred or proposed for rescission;
- The amount of the increase in the deferral or change in proposed rescission; and
- The reason for the change. (See [exhibit 112E](#) for the format of supplementary reports.)

Whenever you revise information on a rescission proposal or deferral previously included in a special message, submit an original and two copies of:

- A supplementary report explaining the change (see the first page of [exhibit 112E](#) for a supplementary report for a deferral);
- The corresponding revised rescission or deferral report (see the second page of [exhibit 112E](#) for a revised deferral report);
- In the case of rescissions, revised proposed rescission language; and
- In some cases, a reapportionment request (see [exhibit 112F](#)).

(NOTE: Insert an asterisk (*) before revisions to information (e.g., amounts withheld or explanations) contained in rescission or deferral reports. Footnote the report "* Revised from previous report.")

The supplementary report, the revised rescission or deferral report, and revised rescission language will be included in a special message from the President to the Congress.

112.11 What are the responsibilities of OMB in preparing special messages?

OMB will compile and transmit the special and supplementary messages to the Congress and to the Comptroller General. After the special and supplementary messages are transmitted to the Congress and GAO, they are printed as House and Senate documents and in the Federal Register.

112.12 What should I do to help OMB prepare cumulative reports?

Notify OMB on the first day of each month when all or portions of agency deferrals (deferrals not withheld through the apportionment process) are released. After the cumulative reports are transmitted to the Congress and GAO, they are printed as House and Senate documents and in the Federal Register.

112.13 What are my responsibilities after a deferral is reported to Congress?

Review all deferrals periodically so that amounts deferred for only part of the year may be released in time to be used prudently before the year ends.

Each June, you should review deferrals of funds expiring at the end of the year. If you are unsure whether funds are needed or could be prudently used, or if you are told that a determination has been made that such amounts should not be used before the funds expire, propose a rescission before the beginning of the fourth fiscal quarter. Only in exceptional cases will OMB approve proposed rescissions of annual funds during the fourth quarter. OMB must approve all proposed rescissions.

If amounts actually becoming available are less than previously anticipated for indefinite budget authority, transfers, reimbursements, or recoveries, normally you will deduct the difference from amounts apportioned. Do not deduct the difference from amounts deferred or otherwise unapportioned unless a specific provision is made for a different treatment on the approved apportionment form, or unless reappportionment action is taken. Whenever it is determined that a deferred amount will not be required to carry out the purposes of the appropriation or other authority, you must recommend a rescission as required by law (31 U.S.C. 1512 and 2 U.S.C. 683).

112.14 What apportionment action is required when a rescission is enacted?

If Congress completes action on a Presidential rescission proposal within the 45-day period prescribed by law and rescinds the exact amount proposed by the President (and the amount is being withheld on line 9), reappportionment action is not required to reflect the reduction in budget authority. Adjust the SF 132 to reflect the enacted rescission on line 6B (and remove it from line 9) only if reappportionment action is requested for other reasons.

In all other circumstances involving congressional rescission of amounts initially proposed for rescission by the President, submit reappportionment requests to OMB promptly upon completion of congressional action. (This includes instances when the Congress rescinds an amount different from that proposed by the President within the prescribed 45 days or rescinds all or any portion of the amount proposed by the President subsequent to the expiration of the prescribed 45 days of continuous session.) In all cases, follow congressional action on proposed rescissions affecting your programs or activities to ensure accurate and timely reappportionment action.

Congressionally-initiated rescissions may occur as the result of the reconciliation process established by the Congressional Budget Act (2 U.S.C. 641) or due to changing priorities or economic conditions during the year. Submit reapportionment requests after final congressional approval in such cases and ensure that obligations do not exceed reduced appropriations. When congressionally-initiated rescissions take place, adjust apportionments in the following ways:

- Where initial apportionment action has not been completed before rescission action is taken and sufficient time exists to revise the apportionment request (within 30 days after the date of enactment of the appropriation bill), you or OMB will make appropriate changes to the SF 132.
- When there is insufficient time to adjust the initial SF 132, submit a reapportionment request within five calendar days after the date of enactment of the rescission.

112.15 What apportionment action is required when a rescission is not enacted?

According to law, funds withheld pending rescission must be released following expiration of the prescribed 45 days of continuous session without completion of action on the proposed rescission by both Houses of Congress.

When funds must be released because of congressional inaction on proposed rescissions, submit reapportionment requests reflecting the release of the affected amounts to OMB before the end of the prescribed 45 days, as determined by OMB. If the Congress is in session, the 45-day period begins the first day after Congress receives a special message. If the Congress is not in session at the time of the transmittal of a special message, the 45-day period begins the first day the Congress convenes. If the second session of a Congress adjourns sine die before the expiration of the 45 days, the special message is considered retransmitted on the first day of the succeeding Congress and the 45-day period begins the following day. If either House recesses during a session for more than three days to a day certain, the number of days in recess is excluded from the counting period. OMB, in consultation with the General Accounting Office, will determine the day for the release of each proposed rescission and will notify agencies when funds should be released.

112.16 What apportionment action is required when a deferral is disapproved?

When Congress enacts legislation to disapprove an Executive deferral, you must take prompt action to ensure the release of the affected amounts. If funds have been deferred through the apportionment process, submit a reapportionment request to OMB, reflecting release of amounts previously deferred not later than the day following enactment of the legislation.

112.17 How do I treat proposals to lower limitations on trust or revolving funds?

Statutory limitations on the availability of trust or revolving funds are a mechanism to control funds that would otherwise be available for obligation under broad authority. The limitations are generally not the source of authority to incur obligations; rather, they place a ceiling on the use of a portion of the obligational authority by limiting the amount that can be obligated or committed for a specific purpose. Generally, amounts in trust or revolving funds do not expire.

A proposal to lower a statutory limitation on funds that do not expire, by itself, will not result in a rescission. Even when the Congress enacts the lower limitation, the funds will continue to be available for other purposes in the same account.

In the rare case when the intent is to restrict the use of such funds permanently, the proposal must be modified, usually by proposing to amend the authorizing legislation.

SECTION 112—RESCISSION PROPOSALS AND DEFERRALS

If the intent is to lower the limitation and withhold such funds temporarily, the funds may be deferred through the apportionment process. To withhold the funds through the apportionment process requires that the trust or revolving fund be apportioned. Include the difference between the limitation and the proposed lower amount on line 10, "Deferred," of the apportionment for the trust or revolving fund.

Only careful programmatic and legal analyses of the account, the limitation, and the basic legislation authorizing the program will permit you to determine whether appropriations language to reduce the limitation is also required.

112.18 What do I include on the different lines of the rescission, deferral, and supplementary reports?

Prepare rescission, deferral, and supplementary reports in accordance with the following instructions: (Examples of these reports are illustrated in exhibits 112A, C, and E.)

Entry	Description
Rescission proposal no.	<p>A number (RCY-XX) is used to identify each proposed rescission. Enter "R" to designate a proposed rescission and the last two digits of the fiscal year for which the rescission is proposed. OMB will assign a serial number to distinguish between individual reports. You may obtain the serial number from your OMB representative after the special message is transmitted to the Congress.</p> <p>If a revised rescission report is prepared, add an "A" to the OMB-assigned serial number (XX) of the initial rescission proposal to indicate the first revision, a "B" to indicate the second revision, etc.</p>
Deferral no.	<p>A number (DCY-XX) is used to identify each deferral. Enter a "D" to designate a deferral and the last two digits of the fiscal year for which the deferral action is taken. OMB will assign a serial number to distinguish between individual deferrals. You may obtain the serial number from your OMB representative after the special message is transmitted to the Congress.</p> <p>If a revised deferral report is prepared, add an "A" to the OMB-assigned serial number (XX) of the initial deferral to indicate the first revision, a "B" to indicate the second revision, etc.</p>
Agency	Enter the name of the department or agency for which the rescission is proposed or the deferral action is taken.
Bureau	Enter the name of the subordinate organization as shown in the most recent Budget.
Account	<p>Enter the title of the appropriation or fund account from which the funds are being proposed for rescission or are being deferred. Also include the Treasury account symbol(s) to indicate the coverage of the report. Enter the account symbols:</p> <ul style="list-style-type: none"> • For the accounts affected by the rescission proposal or deferral; or • For all accounts that are included under the appropriation title <p>— not just those subject to the proposed rescission or deferral</p>

SECTION 112—RESCISSION PROPOSALS AND DEFERRALS

Entry	Description
	<p align="center">— if the account affected by the proposed rescission or deferral is merged in the Budget. Footnote this line as follows:</p> <p align="center">"Includes all accounts included under this appropriation title."</p>
New budget authority	Enter the amount of new budget authority specified in appropriation or substantive acts that is available in the current year for the accounts covered by the rescission or deferral report. This amount should equal the sum of new budget authority shown on lines 1A, 1B, 1C, and 1D of the latest SF 132 in exact dollars. For deferrals and proposed rescissions that are transmitted on the same day (or shortly thereafter) as the Budget, amounts should agree with the amounts printed in the Appendix. Thus, if accounts with amounts deferred or proposed for rescission are combined (or merged) with other accounts in the Appendix, the budgetary resources on the deferral or rescission report will agree with the combined (or merged) account in the Appendix, even if some of the combined accounts have no deferral or proposed rescission. Express amounts in dollars (per the latest SF 132s).
Other budgetary resources	Enter the amount of other budgetary resources. This amount is equal to the sum of lines 2-6 on the latest SF 132.
Total budgetary resources	Enter the total amount of budgetary resources. This should equal the amount on line 7 of the latest SF 132.
Amount proposed for rescission	On rescission reports, enter the amount of budgetary resources proposed for rescission.
Proposed appropriations language	Include proposed appropriations language (double-spaced and underlined) for rescission proposals.
Amount to be deferred	On deferral reports, enter the amount of budgetary resources to be deferred, as follows:
Part of year	<ul style="list-style-type: none"> • Report the amount to be deferred for part of the current year. Because you may not defer funds past the time that the funds would expire, you must report a part-year deferral when amounts to be deferred would expire at the end of the year (annual accounts and the last year of multiple-year accounts).
Entire year	<ul style="list-style-type: none"> • Report the amount to be deferred for the entire current year. Use only when the funds remain available beyond the end of the fiscal year.
Justification	<p>Provide a justification that briefly describes:</p> <ul style="list-style-type: none"> • The activities funded by the account. • The rationale for the deferral or the proposed rescission and the consequences of not expending the funds. • The authority for withholding the funds in addition to the Impoundment Control Act. • Any legal authority in addition to sections 1012 and 1013 of the Impoundment Control Act (2 U.S.C. 683-684) for a rescission proposal or deferral.

SECTION 112—RESCISSION PROPOSALS AND DEFERRALS

Entry	Description
	<ul style="list-style-type: none"> • Whether a rescission proposal or a deferral action is taken pursuant to the Antideficiency Act. <p>Since these reports are transmitted by the President to the Congress, they should be written in a clear, concise, and logical manner so that those who are not familiar with the program will be able to understand the proposal.</p>
Estimated programmatic effect	<p>When there is no estimated program effect, enter "None". This will normally be the case for rescissions proposed and deferrals made pursuant to the Antideficiency Act.</p> <p>When there is an estimated program effect, include a brief, clear statement of the expected effect.</p>
Effect on outlays	<p>Show outlay savings for proposed rescissions for CY through BY+4 and the total for the five years, as appropriate.</p> <p>Do not show outlay savings for deferrals reported pursuant to the Antideficiency Act.</p>
Footnotes	<p>For the account(s) covered by a deferral or rescission report, cite any past or current year rescission proposals or deferrals affecting the same account.</p> <p>For a revised rescission or deferral report, indicate all sections containing changes from the initial report with an asterisk (*) and provide the footnote "* Revised from previous report." Subsequent revisions to a report will also indicate changes from the previous report with the specified footnotes.</p> <p>When more than one Treasury account is affected by a proposed rescission or deferral, OMB may require that detail on budgetary resources and changes thereto be supplied at the Treasury account level.</p>

112.19 How do I reflect the deferral or the proposed rescission on the SF 132?

The following instructions will apply with respect to rescissions and deferrals (see Appendix F for a description of all entries on the SF 132):

**EXPLANATION OF LINE ENTRIES ON STANDARD FORM 132
FOR RESCISSIONS AND DEFERRALS**

BUDGETARY RESOURCES

Line Entry	Description
Line 6. Permanently not available: B. Enacted reductions (-)	Enter the amount of enacted rescissions, including rescissions of new appropriations, borrowing authority, contract authority, and prior year balances. <i>This line applies to only permanent reductions for appropriations and unobligated balances of prior year budgetary resources returned to the general fund of the Treasury and not available for subsequent appropriation.</i> <i>Identify the public law containing the restriction in a footnote.</i>

APPLICATION OF BUDGETARY RESOURCES

Line Entry	Description
Line 9. Withheld pending rescission	Enter the amount of budgetary resources to be withheld from availability pending congressional action on a Presidential rescission proposal. Such amounts are subject to the Impoundment Control Act (2 U.S.C. 683). Include amounts proposed for rescission "to achieve savings made possible by or through changes in requirements or greater efficiency of operations," in accordance with 31 U.S.C. 1512. Also include amounts proposed for rescission for other reasons, as well as any unapportioned balances of revolving funds that are being proposed for rescission (amounts being proposed for rescission that could be effectively, efficiently, and legally obligated for the purposes appropriated).
Line 10. Deferred	Enter the amount of budgetary resources being set aside for possible use at a later date, before the funds expire. Such amounts are subject to the Impoundment Control Act (2 U.S.C. 684). Include amounts deferred to meet future contingencies under authority of 31 U.S.C. 1512 and 2 U.S.C. 684. These entries will also include unapportioned balances of revolving funds that are temporarily withheld restrictively and funds withheld when the agency could effectively, efficiently, and legally obligate the funds for the purposes appropriated. Include amounts in annual accounts deferred for apportionment later in the year, as well as amounts in multiple- and no-year accounts .
Line 11. Unapportioned balance of revolving fund	Use for public enterprise and intragovernmental revolving funds, as well as trust funds that are subject to apportionment. Enter the amount of budgetary resources that is neither apportioned nor being withheld restrictively as a proposed rescission or deferral, but is credited to the current fiscal year.

Rescission Report—Sample Rescission Proposal

Rescission proposal no. RCY-XX

PROPOSED RESCISSION OF BUDGET AUTHORITY

Report Pursuant to Section 1012 of P.L. 93-344

Agency: DEPARTMENT OF GOVERNMENT
Bureau: Bureau of Statistics
Account: Salaries and expenses (80Y0200)

New budget authority: \$744,605,000
 Other budgetary resources: 42,000,000
 Total budgetary resources: 786,605,000

Amount proposed for rescission: 223,000

Proposed appropriations language:

Of the funds made available under this heading in Public Law XXX-XXX, \$223,000 are rescinded.

Justification: The proposal would rescind \$223 thousand, thereby reducing the amount generally available in the Bureau of Statistics. The Bureau conducts research to provide the means for a safer, more economical supply of office supply products for the Nation and to provide producers with technologies to supply these products competitively. The proposed rescission is possible because applications for research efforts have fallen drastically from expected levels. This action is taken pursuant to the Antideficiency Act (31 U.S.C. 1512).

Estimated programmatic effect: As a result of the proposed rescission, Federal outlays will decrease, as specified below. This will have a commensurate effect on the Federal budget deficit and, to that extent, will have a beneficial effect on the economy. These reductions can be absorbed within the available resources and would have a negligible impact on the program.

Effect on Outlays (in thousands of dollars)					
FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	Total
-178	-45	----	----	----	-223

**Apportionment or Reapportionment Request for Rescission Proposal
Reported in Exhibit 112A**

- 80 [= Treasury agency code]
- [= first year of availability, or blank for annual and no-year]
- YYYY [= last year of availability, or "X" for no-year]
- 0200 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

Fiscal year CY

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Bureau of Statistics		80Y0200	Salaries and expenses	
DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB	
BUDGETARY RESOURCES				
Budget authority :				
1A	Appropriation (Public Law 106-530).....	744,605,000	744,605,000	
Spending authority from offsetting collections (gross)				
Earned:				
3A1	Collected.....		5,000,000	
3C	Anticipated for rest of year, without advance	42,000,000	37,000,000	
7	Total budgetary resources.....	786,605,000	786,605,000	
APPLICATION OF BUDGETARY RESOURCES				
<i>Memorandum:</i>				
Apportioned:		<i>Obligations incurred</i>		
Category A:				
8A1	First quarter..... 198,601,325	200,000,000	200,000,000	
8A2	Second quarter.....	200,000,000	200,000,000	
8A3	Third quarter.....	200,000,000	200,000,000	
8A4	Fourth quarter.....	186,605,000	186,382,000	
9	Withheld pending rescission.....		223,000	
12	Total budgetary resources.....	786,605,000	786,605,000	

SUBMITTED Authorized officer 1/30/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

NOTE. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriation for this account is apportioned for the purpose of paying legitimate obligations related to canceled accounts.
 Actual data as of 11/30/CY

Deferral Report

Deferral No. DCY-XX

DEFERRAL OF BUDGET AUTHORITY

Report Pursuant to Section 1013 of P.L. 93-344

Agency: DEPARTMENT OF GOVERNMENT
Bureau: Bureau of Statistics
Account: Foreign Assistance ¹ (80Y0300)

New budget authority:	\$2,419,600,000
Other budgetary resources:	486,647,204
Total budgetary resources:	2,906,247,204
 Amount deferred for entire year:	 \$2,330,097,776 ²

Justification: The deferral withholds all funds for which there are no approved country-by-country plans. The President is authorized by the Foreign Assistance Act of 1961, as amended, to furnish assistance to countries and organizations, on such terms and conditions as he may determine, in order to promote economic or political stability. Section 531(b) of the Act makes the Secretary of Government, in cooperation with the Administrator of the Bureau of Statistics, responsible for policy decisions and justifications for economic support programs, including whether to provide an economic support program for a country and the amount of the program for each country.

These funds have been deferred pending the development of country-specific plans that assure that aid is provided in an efficient manner and are reserved for unanticipated program needs. This action is taken pursuant to the Antideficiency Act (31 U.S.C. 1512).

Estimated programmatic effect: None.

¹ This account was the subject of a similar deferral in FY 19PY (DPY-XX).

² Subsequent releases have reduced the amount deferred to \$1,249,778,456.

Apportionment or Reapportionment Request for Deferral Reported in Exhibit 112C

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 YYYY [= last year of availability, or "X" for no-year]
 0300 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

Fiscal year CY

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Bureau of Statistics		80Y0300 Foreign assistance		
DESCRIPTION		AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES				
Budget authority:				
1A	Appropriation (Public Law 105-456).....		2,419,600,000	
Spending authority from offsetting collections (gross)				
3C	Anticipated for rest of year, without advance		486,647,204	
7	Total budgetary resources.....		2,906,247,204	
APPLICATION OF BUDGETARY RESOURCES				
<i>Memorandum:</i>				
Apportioned:		<i>Obligations incurred</i>		
Category A:				
8A1	First quarter.....		150,000,000	
8A2	Second quarter.....		150,000,000	
8A3	Third quarter.....		150,000,000	
8A4	Fourth quarter.....		126,149,428	
10	Deferred.....		2,330,097,776	
12	Total budgetary resources.....		2,906,247,204	

The amount shown on line 10 will consist of all budgetary resources including balances of revolving funds withheld restrictively) being set aside or possible use at a later date, before the funds expire. Include amounts deferred in annual accounts for apportionment later in the year as well as amounts in multiple-year and no-year accounts deferred for apportionment in subsequent years. A deferral report must be submitted whenever there is an entry on this line.

SUBMITTED Authorized officer 8/20/PY APPORTIONED _____
 (Authorized officer) (Date) (Date)

NOTE. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriation for this account is apportioned for the purpose of paying legitimate obligations related to canceled accounts.

Note that since this is the initial apportionment for the account, you must submit it on August 21st before the fiscal year begins.

Revised Deferral Report
Revision of Deferral Reported in Exhibit 112C

DCY-XXA

SUPPLEMENTARY REPORT

Report Pursuant to Section 1014(c) of Public Law 93-344

This report updates Deferral No. DCY-XX transmitted to Congress on October 1, PY.

This increases by \$10,000,000 the previous deferral of \$2,330,097,776 in the Department of Government's Foreign assistance account, resulting in a total deferral of \$2,340,097,776. The additional funds can be deferred because more unobligated funds were available at the end of 19PY than previously anticipated.

Revised Deferral Report
Revision of Deferral Reported in Exhibit 112C—Continued

Deferral No. DCY-XXA

DEFERRAL OF BUDGET AUTHORITY
 Report Pursuant to Section 1013 of P.L. 93-344

Agency: DEPARTMENT OF GOVERNMENT
Bureau: Bureau of Statistics
Account: Foreign Assistance ¹ (80Y0300)

New budget authority:	\$2,419,600,000
Other budgetary resources:	* 496,647,204
Total budgetary resources:	* 2,916,247,204

Amount deferred for entire year: * \$2,340,097,776 ²

Justification: The deferral withholds all funds for which there are no approved country-by-country plans. The President is authorized by the Foreign Assistance Act of 1961, as amended, to furnish assistance to countries and organizations, on such terms and conditions as he may determine, in order to promote economic or political stability. Section 531(b) of the Act makes the Secretary of Government, in cooperation with the Administrator of the Bureau of Statistics, responsible for policy decisions and justifications for economic support programs, including whether there will be an economic support program for a country and the amount of the program for each country.

These funds have been deferred pending the development of country-specific plans that assure that aid is provided in an efficient manner and are reserved for unanticipated program needs. This action is taken pursuant to the Antideficiency Act (31 U.S.C. 1512).

Estimated programmatic effect: None.

* Revised from previous report.

¹ This account was the subject of a similar deferral in FY 19PY (DPY-XX).

² Subsequent releases have reduced the amount deferred to \$1,249,778,456.

**Apportionment or Reapportionment Request for Revised Deferral
Reported in Exhibit 112E**

- 80 [= Treasury agency code]
- [= first year of availability, or blank for annual and no-year]
- YYYY [= last year of availability, or "X" for no-year]
- 0300 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

Fiscal year CY

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Bureau of Statistics		80Y0300	Foreign assistance	
	DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES				
Budget authority :				
1A	Appropriation (Public Law 105-456).....	2,419,600,000	2,419,600,000	
Spending authority from offsetting collections (gross)				
3C	Anticipated for rest of year, without advance	486,647,204	496,647,204	
7	Total budgetary resources.....	2,906,247,204	2,916,247,204	
APPLICATION OF BUDGETARY RESOURCES				
<i>Memorandum:</i>				
8. Apportioned: Obligations incurred				
Category A:				
8A1	First quarter..... 145,687,523	150,000,000	150,000,000	
8A2	Second quarter.....	150,000,000	150,000,000	
8A3	Third quarter.....	150,000,000	150,000,000	
8A4	Fourth quarter.....	126,149,428	126,149,428	
10	Deferred.....	2,330,097,776	2,340,097,776	
12	Total budgetary resources.....	2,906,247,204	2,916,247,204	

Whenever, as a result of Executive action/inaction, the amount on line 10 increases above the amount shown on the most recently transmitted deferral report, a supplementary report and related materials specified in section 112.9 will accompany the reapportionment request (see exhibit 112E). If the purpose of the deferral changes, OMB will determine whether a new or a revised deferral report is required. Do not prepare a report when the amount deferred decreases.

SUBMITTED Authorized officer 1/20/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

NOTE. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriation for this account is apportioned for the purpose of paying legitimate obligations related to canceled accounts.

Actual data as of 12/31/CY

Apportionment or Reapportionment Request for Deferral Reported in Exhibits 112C-F Overturned by Congress

- 80 [= Treasury agency code]
- [= first year of availability, or blank for annual and no-year]
- YYYY [= last year of availability, or "X" for no-year]
- 0300 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

Fiscal year CY

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL			
BUREAU: Bureau of Statistics		80Y0300	Foreign assistance		
DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB		
BUDGETARY RESOURCES					
Budget authority:					
1A	Appropriation (Public Law 105-456).....	2,419,600,000	2,419,600,000	The "Amount on Latest SF 132" column must reflect the most recent approved apportionment.	
Spending authority from offsetting collections (gross)					
3C	Anticipated for rest of year, without advance	496,647,204	496,647,204		
7	Total budgetary resources.....	2,916,247,204	2,916,247,204	Since apportioned amounts are available on a cumulative basis, \$300,000,000 is available through the second quarter. \$300,000,000 is greater than the \$297,567,046 obligated through the second quarter. Thus, even though the second quarter obligation amount (\$151,879,523) exceeds the second quarter apportionment amount (\$150,000,000) there is no violation of the Anti-deficiency Act in this case.	
APPLICATION OF BUDGETARY RESOURCES					
<i>Memorandum:</i>					
Apportioned:		<i>Obligations incurred</i>			
Category A:					
8A1	First quarter.....	145,687,523	150,000,000		When the Congress passes and the President signs an appropriation bill containing the disapproval of all or a portion of a deferral, footnote this information on the apportionment schedule. Reduce or delete the amount previously deferred to reflect the release.
8A2	Second quarter.....	151,879,523	150,000,000		
8A3	Third quarter.....	149,852,654	150,000,000		
8A4	Fourth quarter.....	126,149,428	146,149,428		
10	Deferred.....	2,340,097,776	2,320,097,776		
12	Total budgetary resources.....	2,916,247,204	2,916,247,204		

SUBMITTED Authorized officer 8/20/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

NOTE. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriation for this account is apportioned for the purpose of paying legitimate obligations related to canceled accounts.
 Actual date as of 5/31/CCY
 This apportionment reflects congressional disapproval of a portion of Deferral No. DCY-XXA as contained in P.L. 106-171 on July 28, CY.

**Apportionment or Reapportionment Request for
Congressionally-Initiated Deferral for Account Illustrated in Exhibit 112C**

- 80 [= Treasury agency code]
[= first year of availability, or blank for annual and no-year]
- X [= last year of availability, or "X" for no-year]
- 1309 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

Fiscal year CY

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Bureau of Central Services		80X1309 Research and Development		
DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB	
BUDGETARY RESOURCES				
Budget authority:				
1A Appropriation (Public Law 105-456).....	25,000,000	25,000,000		
Unobligated balance:				
2A Brought forward, October 1.....(Actual).....	1,610,000	1,610,000		
Spending authority from offsetting collections (gross):				
Earned:				
3A1 Collected.....	86,000	205,973		
Change in unfilled customer orders (+ or -):				
3B1 Advance received.....	9,000	6,123		
3C Anticipated for rest of year, without advance.....	305,000	87,904		
Recoveries of prior year obligations:				
4A Actual.....	27,000	123,823		
4B Anticipated.....	123,000	126,177		
5 Temporarily not available pursuant to P.L. 106-99 (-)		-10,000,000		
Permanently not available:				
6B Enacted reductions (-).....	-200,000	-200,000		
7 Total budgetary resources.....	26,960,000	16,960,000		
APPLICATION OF BUDGETARY RESOURCES				
<i>Memorandum:</i>				
Apportioned:		<i>Obligations incurred</i>		
Category A:				
8A1 First quarter.....	99,049	120,000	120,000	
8A2 Second quarter.....	101,014	120,000	120,000	
8A3 Third quarter.....	110,941	120,000	120,000	
8A4 Fourth quarter.....		120,000	90,000	
Category B:				
8B1 Research.....	10,397,461	16,880,000	11,510,000	
8B2 Dev. of products.....	2,017,601	9,600,000	5,000,000	
11 Unapportioned balance of revolving fund.....				
12 Total budgetary resources.....	26,960,000	16,960,000		

Line 5 may be used when:

- a general provision specifies that a certain percentage of the amount appropriated for a particular object; for example, travel or consultants, will not be available for obligation;
- a congressionally-initiated deferral of an amount that has been appropriated is enacted, including enactment of a deferral in excess of that amount deferred by the Executive (enter the amount not available due to congressional action on this line); or
- a substantive law specifies that all or a portion of the amount appropriated is not available for obligation unless specifically authorized (enter the amount not available on this line and the total amount appropriated on line 1).

SUBMITTED Authorized officer 8/20/CY APPOINTED _____
(Authorized officer) (Date) (Date)

NOTE. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriation for this account is apportioned for the purpose of paying legitimate obligations related to canceled accounts
Actual amounts are as of 5/31/CY
This apportionment reflects congressional-initiated deferral as contained in P.L. 106-99 on July 28, CY.

SECTION 113—INVESTMENT TRANSACTIONS

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Summary of Changes

Contains information previously included in sections 20.12 and 122.

113.1 How do I record investment in securities, disinvestment, and earnings?

(a) *Overview.*

You may only invest funds in securities if you are authorized to do so by law. Authorizing laws usually specify investment in Federal securities; they rarely authorize investment in non-Federal securities (see the definitions below). The budget treatment of investment in non-Federal securities, described in subsection (c), differs from that of Federal securities, described in subsection (d).

The guidance in this section regarding purchase premiums and discounts doesn't apply to the Treasury Department's purchases of marketable Treasury securities from the public prior to their maturity (often referred to as "debt buybacks"). The budget records buyback premiums and discounts as means of financing a surplus or deficit, rather than as outlays or offsetting collections or receipts. The buyback premium or discount is the difference between the purchase price of a security and its book value. The book value can be expected to differ from the par value (face value) of the security. (See Chapter 24, "Budget System and Concepts and Glossary," pages 457–458, of the *Analytical Perspectives* volume of the 2001 budget for an explanation of the reason for this treatment.)

(b) *Special terms for investment defined.*

- (1) *Accrued interest purchase* means payments to the seller of a security, when a security is purchased, for interest that has accrued to the seller but that will be paid to the purchaser.
- (2) *Amortization* means to record a portion of any purchase discount or purchase premium in each reporting period over the life of a security, or it means the amount so recorded.
- (3) *Book value* means the *par value* of a security minus the amount of any unamortized discounts or plus the amount of any unamortized premiums.

- (4) *Earnings* refers collectively to some or all of these components: interest, accrued interest purchases, the amortization of purchase premiums and discounts, and sales gains and losses.
- (5) *Federal securities* consist of securities issued by Federal agencies, including nonmarketable par value Treasury securities, market-based Treasury securities, marketable Treasury securities, and securities issued by other Federal agencies. (Compare this to *non-federal securities*.)
- (6) *Interest* means the nominal interest or stated amount of interest received on a security.
- (7) *Marketable Treasury securities*, including Treasury bills, notes, and bonds, are types of securities that Treasury initially issues by sale to the marketplace and that can be bought and sold on securities exchange markets.
- (8) *Market-based Treasury securities* are special series debt securities that the U.S. Treasury issues to Federal entities without statutorily determined interest rates. These securities are not offered to the market place and cannot be bought and sold on exchange markets, but Treasury sets their terms (prices and interest rates) to mirror the terms of marketable Treasury securities. Because they mirror market terms, the purchase price may reflect a premium or discount.
- (9) *Net value*, for the purpose of budget schedules, means the par value of a security reduced by the amount of any purchase discount on a cash basis. This definition differs from the definition of "Treasury securities, net" as reported in balance sheets under section 86.2 (see *Differences between amounts recorded in budget schedules and financial statements* in subsection (d)).
- (10) *Nonmarketable par value Treasury securities* are special series debt securities that the U.S. Treasury issues to federal entities at par value. These securities are not offered to the market place and cannot be bought and sold on exchange markets. As required by the authorizing laws, Treasury sets the interest rate on such securities taking into consideration current market yields on outstanding marketable Treasury securities of specified maturity. Because these securities are sold at par value, there is no purchase premium or discount.
- (11) *Non-Federal securities* consist of securities issued by a non-Federal entity, including State and local governments, private corporations, and Government-sponsored enterprises, regardless of whether the securities are federally guaranteed.
- (12) *Par value* is the amount of principal a security pays at maturity. It is the amount printed on the face of a Treasury security, which is why it is sometimes referred to as the face value, or the equivalent book-entry amount.
- (13) *Purchase discount* means the excess of a security's par value over its purchase price.
- (14) *Purchase premium* means the excess of a security's purchase price over its par value.
- (15) *Sales gain* means the excess of the sales price over the purchase price of the security.
- (16) *Sales loss* means the excess of the purchase price over the sales price at the time of the sale.

(c) Non-Federal securities

The budget treats an investment in a non-Federal security (equity or debt security) as a purchase of an asset, recording an obligation and an outlay in an amount equal to the purchase price in the year of the purchase. You cannot incur such an obligation unless budget authority (or unobligated balances of budget authority) is available for the purpose. If a law clearly requires such investment without requiring further action by Congress, we will generally construe that law as providing budget authority for the purpose.

Investment in non-Federal securities consumes budgetary resources, unlike investment in Federal securities. The purchase of non-Federal securities using unobligated balances reduces the balances. The balance doesn't include the value of non-Federal securities because the funds have been spent for the purchase of the assets.

When such securities are sold or redeemed at maturity, the budget records the proceeds as offsetting collections or receipts, which adds to the balances of the account.

You record interest and other earnings on such investments as described for earnings on Federal securities in the next subsection, except that you must account for such earnings separately from earnings on investments in Federal securities. You record earnings credited to a general fund appropriation account or revolving fund account as offsetting collections on line 8840, Non-Federal sources, of the program and financing statement. You record earnings credited to a special or trust fund account as proprietary receipts in a separate receipt account for this purpose.

(d) Federal securities.

Because Federal securities are the equivalent of cash for budget purposes, we treat investment in them as a change in the mix of assets held, rather than as a purchase of assets. The following bullets describe the treatment in general terms, and the following table explains how to record specific transactions in the budget. The purchase, sale, or redemption of an asset, or the earnings in a year, may combine several transactions.

- **Principal.** The investment reduces the cash balances by the purchase price and increases balances of Federal securities. How you report balances of Federal securities depends on which budget schedule you are working with.
 - ▶ *Unavailable collections schedule (schedule N).* This schedule doesn't divide the unavailable balances into cash and Federal securities. It presents the balances as a single amount (unless the balances are divided for other reasons). The amount equals the uninvested cash balance, plus the *net value* (as defined in subsection (b)) of Federal securities held. MAX generates schedule N automatically. (See section [86.6](#).)
 - ▶ *Program and financing schedule (schedule P).* This schedule doesn't divide balances (unobligated or obligated balances) into cash and Federal securities. It presents the balances as a single amount (unless the balances are divided for other reasons). The amount equals the uninvested cash balance, plus the *net value* (as defined in subsection (b)) of Federal securities held. Enter the end of year unobligated and obligated balances in MAX as you would normally. In addition, you must enter memorandum entries for total investments at *par value* at the start and end of each year. (See section [82.7](#).)
 - ▶ *Status of funds schedule (schedule J).* We require this schedule for certain accounts listed by agency in section 86.5. For unexpended balances at the start of the year and at the end of the year, the schedule presents separate amounts for the cash balance, the balance of Federal

securities at *par value*, and unrealized purchase discounts. The MAX database generates schedule J automatically, except that it does not divide balances into amounts for cash, Federal securities at par value, or unrealized purchase discounts. You must enter these amounts. (See section [86.5](#).)

- **Earnings.** You record all earnings as net interest. Some components may be positive (such as interest and realized purchase discounts) and others negative (such as an accrued interest purchases and purchase premiums). Record each component as an increase or decrease in the net interest for the year in which the transaction occurs. For investments from a general fund appropriation account or revolving fund account (including a trust revolving fund account), record interest as an offsetting collection credited to the account (line 8820 Interest on Federal securities) of the P&F schedule. For investments from a special or trust fund account (non-revolving), record interest in a receipt account for interest (usually one ending with the suffix .20). The Status of Funds schedule, if one is required for the account, records earnings on lines that correspond to the entries for offsetting collections in the P&F schedule or the receipts credited to receipt accounts, as appropriate.

We may specify an alternative treatment for certain accounts where these rules may result in significant distortions of amounts presented in the budget.

The following table lists the transactions associated with investments in Federal securities in the first column and explains how to record them in the budget schedules in columns 2 through 4. Please note these features of the table:

- The second column contains instructions for recording transactions in the P&F schedule. The instructions for recording principal transactions apply to all accounts investing or disinvesting in securities. The instructions for recording earnings apply only to investments from general fund appropriation accounts or revolving fund accounts (including trust revolving funds).
- The third column contains instructions for recording earnings in special and trust fund (except trust revolving fund) receipt accounts for interest.
- The fourth column contains instructions for recording transactions—both principal transactions and earnings transactions—in the Status of Funds schedule required for certain accounts listed in section 86.6.
- Although the instructions on balances specify end of year balances, they apply equally to start of year balances, because end of year balances are carried forward and become the start of year balances for the next year. MAX automatically generates the start of year balances in the Unavailable Collections schedule (MAX schedule N), the P&F schedule (MAX schedule P), and the Status of Funds schedule (MAX schedule J), except that you must break out the amounts for cash, Federal securities at par value, and unrealized purchase discounts in the Status of Funds schedule.
- A negative sign "(–)" at the end of a stub label means that you normally report negative amounts on this line. A direction to increase the amount reported means you should report a larger negative amount, and a direction to decrease the amount means you should report a smaller negative amount. The absence of a sign means you normally report positive amounts on this line. It is possible for negative earnings (such as a sales loss) for an account for a year to produce a positive amount for offsetting collections, or a negative amount for receipts, if the amounts reported for other transactions during the year are not sufficient to offset the negative earnings. (No signs appear in the stub labels printed in the budget.)

If the transaction is...	In the P&F schedule...	Or, in the special or trust fund receipt account for interest (usually suffix .20) ...	And, in the Status of Funds schedule...
(1) Principal, upon investment.	Increase the amount reported on line 9202, "Total investments, end of year; Federal securities: Par value," by the par value in the purchase year.	Not applicable.	Decrease the amount reported on line 8700, "Uninvested balance," by the purchase price in the purchase year. Increase the amount reported on line 8701, "Federal securities: Par value," by the par value in the purchase year.
(2) Purchase discount—the excess of a security's par value over the purchase price.	Not applicable.	Not applicable.	In the year of the purchase, increase the amount reported on line 8702, "Unrealized discounts (-)," by the discount amount. When the security matures: (1) Decrease the amount reported on line 8702, "Unrealized discounts (-)," by the amount of the purchase discount; and (2) increase the amount reported on the line corresponding to the offsetting collection or receipt, as appropriate, by the amount of the purchase discount.
(3) Purchase premium—the excess of a security's purchase price over its par value.	Decrease the amount reported on line 8820, "Interest on Federal securities (-)," by the premium amount in the year of the purchase.	Decrease the amount reported as interest by the premium amount in the year of the purchase.	Decrease the amount reported on the line corresponding to the offsetting collection or receipt, as appropriate, by the amount of the purchase premium in the year of the purchase.
(4) Accrued interest purchase—a payment to the seller of a security, when a security is purchased, for interest that has accrued to the seller but that will be paid to the purchaser.	Decrease the amount reported on line 8820, "Interest on Federal securities (-)," by the amount of the accrued interest purchase in the year of purchase.	Decrease the amount reported as interest by the amount of the accrued interest purchase in the year of the purchase.	Decrease the amount reported on the line corresponding to the offsetting collection or receipt, as appropriate, by the amount of the accrued interest purchase in the year of purchase.
(5) Interest—the nominal or stated amount of interest received.	Increase the amount reported on line 8820 "Interest on Federal securities (-)," by the	Increase the amount reported for interest by the amount of interest received each year.	Increase the amount reported on the line corresponding to the offsetting collection or receipt, as appropriate, by

SECTION 113—INVESTMENT TRANSACTIONS

If the transaction is...	In the P&F schedule...	Or, in the special or trust fund receipt account for interest (usually suffix .20) ...	And, in the Status of Funds schedule...
	amount of interest received each year.		the amount of interest received each year.
(6) Principal, upon redemption at maturity.	Decrease the amount reported on line 9202, "Total investments, end of year; Federal securities: Par value," by the par value in the year of redemption.	Not applicable.	Increase the amount reported on line 8700, "Uninvested balance," by the par value in the year of redemption. Decrease the amount reported on line 8701, "Federal securities: Par value" by the par value in the year of redemption.
(7) Principal, upon sale before maturity.	Decrease the amount reported on line 9202, "Total investments, end of year; Federal securities: Par value," by the par value in the year of sale.	Not applicable.	In the year of the sale: Increase the amount reported on line 8700, "Uninvested balance" by the sales price. Decrease the amount reported on line 8701, "Federal securities: Par value" by the par value. Decrease the amount reported on line 8702, "Unrealized discounts (-)," if the security was purchased at a discount.
(8) Sales gain—the excess of the sales price over the purchase price.	Increase the amount reported on line 8820, "Interest on Federal securities (-)," by the amount of the gain in the year of the sale.	Increase the amount reported for interest by the amount of the gain in the year of the sale.	Increase the amount reported on the line corresponding to the offsetting collection or receipt, as appropriate, by the amount of the gain in the year of the sale.
(9) Sales loss—the excess of the purchase price over the sales price.	Decrease the amount reported on line 8820 "Interest on Federal securities (-)," by the amount of the loss in the year of the sale.	Decrease the amount reported for interest by the amount of the loss in the year of the sale.	Decrease the amount reported on the line corresponding to the offsetting collection or receipt, as appropriate, by the amount of the loss in the year of the sale.

Differences between amounts recorded in budget schedules and financial statements.

- Purchase discounts. Budget schedules record them when the security matures. In most cases, financial statements amortize them over the term of the security.

- Purchase premiums. Budget schedules record them at purchase. In most cases, financial statements amortize them over the term of the security.
- Net value. For budget schedules, the term means the par value of a security minus the amount of any purchase discount on a cash basis. Don't confuse it with the term Treasury securities, net used in financial statements, which means the par value of a security minus the amount of any unamortized discounts or plus the amount of any unamortized premiums.
- Signs. Earnings reported as offsetting collections in the program and financing schedule carry the opposite sign from income reported in financial statements. In the program and financing statement, increases in income are reported as negative amounts and decreases are reported as positive amounts.

Differences between amounts recorded by Treasury and the budget. You will encounter differences between Treasury records and the budget if a law authorizes you to invest special or trust funds in Federal securities but requires appropriations acts to determine the amount of receipts available to incur obligations. Treasury treats the authority to invest the receipts as an appropriation, recording the receipts as appropriated in the year received and subsequently as unexpended balances of appropriations (combined unobligated and obligated balances). Since such appropriations do not provide budget authority, do not record budget authority in the program and financing schedule. The MAX database will report these amounts, along with the other amounts reported as unavailable collections, in the special schedule required under section [86.7](#) (without separate identification for the invested portion of the balances).

113.2 How do I treat an investment in a Federal security on an SF 133?

If you purchase a Federal security *at a discount*, the total balances on the SF 133 should not change. See exhibit 113A for all accounts. See section 130 for a discussion of the SF 133 Report on Budget Execution and Budgetary Resources.

If you purchase a Federal security *at a premium*:

- For a general fund appropriation account or a revolving fund (including a trust revolving fund), you reduce the collections on line 3.A by the premium, i.e., the amount greater than par. See exhibit 113B.
- For a special or trust fund account (excluding a trust revolving fund), there will be no change on the SF 133 because the reduction will be in the special or trust fund receipt account.

113.3 How do I treat the redemption of a Federal security on an SF 133?

If the purchase was at a *discount* and if the redemption is at *par*:

- For a general fund appropriation account or a revolving fund (including a trust revolving fund), you show the discount realized on line 3A. See exhibit 113C.
- For a special or trust fund account, you will show the discount realized when the amount is appropriated out of the special or trust fund receipt account. See exhibit 113D.

113.4 How do I treat investments in securities issued by non-Federal entities on an SF 133?

Treat investment in non-Federal securities (equity or debt securities) as the purchase of an asset. You must record an obligation and an outlay for the purchase in an amount equal to the purchase price

**Investment in Federal Securities at a Discount
All Accounts**

**Illustration: An account with a cash balance of \$1,500 invests
in a \$1,000 (par value) Federal security at a 10% discount.**

SF 133 REPORT ON BUDGET EXECUTION		Period ended 9/30/CY
AGENCY: Department of Government BUREAU: Bureau of Central Services	APPROPRIATION OR FUND TITLE AND SYMBOL 80X1309 Research and development	
BUDGETARY RESOURCES		
2. Unobligated balance A. Brought forward October 1.....	1,500	The beginning balance is made up of \$1,500 in cash.
7. Total budgetary resources.....		1,500
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		No obligation is recorded because the principal transaction is treated as a change in the mix of assets.
9. Unobligated balance: A. Apportioned: 1. Balance, currently available.....	1,500	As a result of the investment: o Cash..... \$600 o Federal securities (at par)..... \$1,000 o Unrealized discounts.... - \$100 Net balances \$1,500
11. Total status of budgetary resources.....		1,500
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
15. Outlays: A. Disbursements (+)..... B. Collections (-).....		No outlay is recorded because the principal transaction is treated as a change in the mix of assets.

(Authorized Officer)	(Date)	(Preparer: Name)
		(Address)
		(Phone number)

**Investment in Federal Securities at a Premium
General Fund Appropriation or Revolving Fund Accounts**

**Illustration: An account with a \$1,500 balance in cash invests
and pays a \$100 premium for a Federal security with par value of \$1,000.**

SF 133 REPORT ON BUDGET EXECUTION		Period ended 9/30/CY	
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Bureau of Central Services	80X1309 Research and development		
BUDGETARY RESOURCES			
1. Budget Authority			
A. Appropriation... P.L. 99-456.....			
			Include reference to law(s) providing budget authority.
2. Unobligated balance			
A. Brought forward October 1.....	1,500		Beginning balance consists of: ◆ Cash..... \$1,500
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....	-100		Record the amount greater than par as a negative amount on line 3A.
7. Total budgetary resources.....	1,400		
STATUS OF BUDGETARY RESOURCES			
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....	1,400		The ending balance consists of \$1,000 for the U.S. securities at par, and \$400 in cash (the \$1,500 on line 2A minus the \$1,100 paid to purchase the security).
11. Total status of budgetary resources.....	1,400		
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
_____ (Authorized Officer)	_____ (Date)	(Preparer: Name) _____ (Address) _____ (Phone number) _____	

**Federal Security Purchased at a Discount and Sold or Redeemed at Par
General Fund Appropriation or Revolving Fund Accounts**

Illustration: This account redeems the security at par value and receives cash. This means that the discount realized is authorized to be credited and used without further appropriation action.

SF 133 REPORT ON BUDGET EXECUTION		Period ended 9/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80X1309 Research and development	
BUDGETARY RESOURCES		
2. Unobligated balance		
A. Brought forward October 1.....	1,500	
3. Spending authority from offsetting collections (gross)		
A. Earned:		
1. Collected.....	100	When the cash for the discount is collected, record it on this line.
7. Total budgetary resources.....	1,600	
STATUS OF BUDGETARY RESOURCES		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	1,600	
11. Total status of budgetary resources.....	1,600	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
15. Outlays:		
A. Disbursements (+).....		
B. Collections (-).....	-100	Record the amount as an offset to outlays.
_____ (Authorized Officer)	_____ (Date)	(Preparer: Name) _____ (Address) _____ (Phone number) _____

**Federal Security Purchased at a Discount and Sold or Redeemed at Par
Special or Trust Fund Accounts (excluding Trust Revolving Funds)**

Illustration: This is identical to the circumstances in Exhibit 113C, except the account is a special or trust fund and the realized discount is automatically appropriated.

SF 133 REPORT ON BUDGET EXECUTION		Period ended 9/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80X8309 Central Trust Fund	
BUDGETARY RESOURCES		
1. Budget Authority		
A. Appropriation... P.L. 99-456.....	100	When appropriated (together with other receipts), count the discount realized as budget authority on line 1A and reflect it in the balances on line 9C below.
		Start of year balance: o Cash..... \$600 o Federal securities (at par) \$1,000 o Unrealized discounts..... - \$100 Net balances..... \$1,500
2. Unobligated balance		
A. Brought forward October 1.....	1,500	
<hr/>		
7. Total budgetary resources.....	1,600	
STATUS OF BUDGETARY RESOURCES		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	1,600	The end of year balance is made up of \$1,600 cash.
<hr/>		
11. Total status of budgetary resources.....	1,600	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
_____	_____	(Preparer: Name) _____
(Authorized Officer)	(Date)	(Address) _____
		(Phone number) _____