

CIRCULAR NO. A-11

PART 4

INSTRUCTIONS ON BUDGET EXECUTION



**EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET**

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SECTION 120—APPORTIONMENT/REAPPORTIONMENT PROCESS

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Summary of Changes*

The purpose of the apportionment is expanded. The apportionment process is now used to identify meaningful program reporting categories that agencies will report their obligations against when submitting budget execution reports ([sections 120.1, 120.2](#))

Apportionments are made at the Treasury appropriation fund symbol (TAFS) level ([section 120.3](#)).

The descriptions of apportionment categories are clarified to state that one TAFS may potentially have anywhere from a single Category B apportionment to dozens of Category B apportionments ([section 120.8](#)).

To ensure consistent preparation of apportionment requests, and to allow OMB to upload requests from spreadsheets to a central database, [Section 120.26](#) states that agencies may not use formats other than those described in [section 121.5](#).

**Note—these changes were incorporated in the electronic version of the A-11 in May, 2003.*

120.1 What is an apportionment?

An apportionment is a plan, approved by OMB, to spend resources provided by law. The law providing the resources may be a permanent law (mandatory appropriations), one of the 13 annual appropriations acts, a supplemental appropriations act, or a continuing resolution. The apportionment also identifies meaningful program reporting categories that agencies will report obligations against in their SF 133 Reports on Budget Execution and Budgetary Resources (see [section 130](#)) (over obligation of these program reporting categories are not a violation of the Antideficiency Act).

Reapportionments are made when you need to make changes to the previously approved apportionment. For example, you should request a reapportionment when approved apportionments are no longer

appropriate or applicable because the amounts available for obligation have changed or unforeseen events have occurred.

Pursuant to the Impoundment Control Act, apportionments may also set aside all or a portion of the amounts available for obligation. Amounts *deferred* through the apportionment process are those portions of the total amounts available for obligation that are specifically set aside as temporarily not available until released by OMB. Amounts withheld pending *rescission* are those portions that are set aside pending the enactment of legislation canceling the authority to obligate such funds. For further information on deferrals and rescissions, see [section 112](#).

120.2 What are the purposes of the apportionment process?

The primary purpose of the apportionment process is to centralize the Administration approval of agency spending plans to:

- Prevent agencies from obligating funds in a manner that would require deficiency or supplemental appropriations. In certain specified instances (see [section 120.38](#)), OMB may approve apportionments and reapportionments that indicate the necessity for a deficiency or supplemental appropriation. However, these instances must be reported to Congress.
- Achieve the most effective and economical use of amounts made available.

Apportionments also may reflect any legal limitations imposed by Congress.

The secondary purpose of the apportionment process is to identify meaningful program reporting categories that agencies will report their obligations against in their SF 133 Reports on Budget Execution and Budgetary Resources (see [section 130](#)). For example, rather than reporting a single number for its obligations, a Department of the Interior account may separately show obligations for: maintaining land resources; protecting endangered species; and, managing recreational sites. Other kinds of accounts would use program reporting categories suited to their needs.

OMB and agencies work together to determine what program categories agencies will report upon. Program categories should be based on elements that agencies track in their financial systems. In some cases, you may choose to report upon programs that are or will be evaluated using the Program Assessment Rating Tool. In other cases, you may choose to report upon the same programs that appear in the Program and Financing Schedule of the President's Budget. Though you are encouraged to use program reporting categories, there are some cases where OMB and agencies will choose not to use any reporting categories.

The program reporting categories are not used to apportion funds, are not subject to the Antideficiency Act ([Appendix G](#)), and are not shown on the actual SF 132 apportionment or letter apportionment forms, but are included as attachments to these forms.

OMB and agencies are encouraged to identify reporting categories well in advance of the beginning of a fiscal year, and in advance of the time that the first apportionment requests are produced by the agencies. The reason is that agencies need time to place entries in their financial systems to allow them to track these program categories throughout the year. Agencies may need considerable time (many months) to add new categories to their financial systems. One reason is that large numbers of staff including timekeepers, procurement staff, administrative officers, and others need to document the new program categories, and train program office staff on how to use the new categories. In addition, agencies may need time to update their computer programs to extract the data.

[Section 121.3](#) describes how to use program reporting categories in the apportionment process.

120.3 Are apportionments made at the Treasury appropriation fund symbol (TAFS) level, and what is a TAFS?

Apportionments are made at the TAFS level.

OMB makes apportionments and reapportionments at the TAFS level maintained by the Treasury Department's Financial Management Service. This level includes the Treasury agency or department, the period of availability to incur new obligations, and the Treasury account symbol.

In cases of allocation transfers (see [section 120.19](#)), the agency administering the parent appropriation will submit a consolidated SF 132 that encompasses the parent TAFS and all allocations. (Receiving agencies will not prepare an SF 132 for allocation accounts unless required by OMB.)

120.4 What types of resources are apportioned by OMB?

OMB apportions budgetary resources (such as budget authority), non-budgetary resources (such as foreign currency, as described in [section 120.39](#)), and non-financial resources.

120.5 Are all apportionments based on authority to incur obligations?

No.

OMB, at its option, may apportion TAFSs on whatever basis will provide effective controls. OMB usually apportions the budgetary resources of a TAFS based on the authority to incur new obligations. However, OMB may apportion budgetary resources on a pre-obligation basis, such as "administrative commitments," which are made before obligations are incurred. If OMB apportions on a basis other than obligations, you should continue to include obligations in the FACTS II system. In addition, include in a footnote the amount of "administrative commitments" against the amount shown on the apportionment.

120.6 What TAFSs are apportioned?

All TAFSs will be apportioned, using the SF 132 (see [section 121.1](#)), including special foreign currency program appropriation TAFSs, unless OMB determines otherwise and informs you (or has informed you) in writing, except those listed in [section 120.7](#). The following types of funds will be apportioned:

- All credit program, financing, and liquidating TAFSs;
- Trust funds;
- Intra-governmental revolving funds;
- Receipts made available by law for industrial and power operations; and
- Grants to the States under titles I, IV, X, XIV, XVI, XIX, or XX of the Social Security Act or under any other public assistance title in such Act.

120.7 What TAFSs are not apportioned?

The following types of TAFSs are exempt from apportionment and from using program reporting categories:

- TAFSs specifically exempted from apportionment by [31 U.S.C. 1511\(b\)](#) or other laws.
- TAFSs for which budgetary resources:
 - ▶ Are available only for transfer to other TAFSs,
 - ▶ Have expired for obligational purposes, or
 - ▶ Have been fully obligated before the beginning of the fiscal year.
- TAFSs that the Director of OMB has exempted from apportionment pursuant to [31 U.S.C. 1516](#), unless the agency is notified that particular TAFSs will be apportioned:
- Management funds (Treasury TAFSs with the symbols 3900-3999);
- Payment of claims, judgments, refunds, and drawbacks;
- Payment under private relief acts and other laws that require payment to a designated payee in the total amount provided in such acts;
- Foreign currency (FT) fund TAFSs;
- Interest on, or retirement of, the public debt; and
- Items the President has determined to be of a confidential nature for apportionment and budget execution purposes.

120.8 What categories does OMB use to apportion funds?

OMB usually uses one of two categories to distribute budgetary resources in a TAFS.

Category A apportionments distribute budgetary resources by fiscal quarters.

Category B apportionments typically distribute budgetary resources by activities, projects, objects or a combination of these categories. One TAFS can potentially have dozens of Category B apportionments, each pertaining to specific activities, projects, and so on. There are also cases when it makes programmatic sense for OMB to use a single, Category B apportionment for a given TAFS.

Category C apportionments may be used in multi-year and no-year TAFSs to apportion funds into future fiscal years. See [section 120.9](#) for additional information.

Apportionments may include a combination of categories.

120.9 Will OMB apportion funds for periods longer than one fiscal year?

Yes, OMB will sometimes apportion funds for periods longer than one fiscal year.

Multi-year and no-year funds are provided with the expectation that the funds will be obligated over more than one fiscal year. OMB will apportion no-year TAFSs and available multi-year TAFSs beyond the current fiscal year where financial requirements are known in advance, provided that an apportionment is made at the beginning of each fiscal year in accordance with [section 120.13](#).

When you plan to obligate amounts appropriated in a no-year or multi-year TAFS over more than one fiscal year, you may propose to apportion funds planned for obligation after the current fiscal year into a subsequent fiscal year. Include on line 1 of the SF 132 the full amount appropriated and available for obligation in the current fiscal year, including amounts planned for obligation in subsequent fiscal years. Include planned obligations for the current year in line 8 of the SF 132 under either Category A (by quarter) or Category B (by project). Include the amount planned for obligation after the current fiscal year on line 8C, Apportioned for future fiscal years.

OMB will *not* apportion annual TAFSs and the last year of multi-year TAFSs for periods longer than one fiscal year, as this would be an impoundment (i.e., a deferral during the year, and a de-facto rescission after the funds expire).

120.10 How do I display funds that are not currently needed?

Funds that are not currently needed may be displayed on the apportionment form as deferred, withheld pending rescission, or as an unapportioned balance of a revolving fund (see [section 112](#) for further information on amounts not apportioned).

If your apportionment or reapportionment request contains a proposed rescission or deferral, you must submit a rescission or deferral report that outlines the reasons for and the effects of the proposed action. (See [section 112](#) for instructions on how to prepare these reports.)

120.11 How do I request changes in the time periods of an apportionment?

You may request changes in the time periods covered by apportionments. OMB will consider apportioning funds for time periods other than calendar quarters whenever such periods are more representative of program activities or will facilitate their execution.

Submit your proposed changes in a letter to OMB before you submit the initial apportionment schedule for the year. Exceptions may be made if special situations arise during the year.

120.12 Do unobligated resources apportioned in earlier time periods of the same fiscal year remain available?

Yes. Whenever budgetary resources are apportioned for time periods of less than a fiscal year (for example, fiscal quarters), any apportioned, but unobligated balances at the end of any period will remain available for obligation through the remainder of the current fiscal year without reapportionment, unless otherwise specified on the apportionment form.

120.13 Must I request that funds apportioned in one fiscal year be apportioned in the next fiscal year if the funds were not obligated and remain available?

Yes. When budgetary resources remain available beyond the end of a fiscal year, you must request a new apportionment action for the upcoming fiscal year for all TAFSs subject to apportionment, unless OMB determines otherwise. Budgetary resources apportioned for the upcoming fiscal year will include only estimated or actual unobligated balances brought forward. (That is, unrealized indefinite budget authority, transfers, reimbursements, and recoveries that were anticipated on the most recently approved

apportionment form for the current year, as shown on the final SF 133 for the previous year, will not be apportioned.)

120.14 What is the status of previously approved apportionments when a new apportionment is approved, either in the same or a subsequent fiscal year?

New apportionment action for a fiscal year is independent of all apportionment actions of the previous year. Subsequent reapportionment action, including that necessitated by the enactment of legislation providing additional budget authority, will supersede previous apportionment action taken during the year and will cover all transactions from the beginning of the fiscal year. The last approved apportionment for a fiscal year will cover all transactions for that fiscal year.

120.15 What is the status of an apportionment that has been approved before the beginning of a fiscal year for a program covered by a continuing resolution?

When balances are apportioned prior to the beginning of a fiscal year but are supplemented by funds provided under a continuing resolution, the automatic apportionment approved by OMB, via an OMB Bulletin, will cover only the new amounts provided by the continuing resolution. The earlier apportionment will cover amounts not provided by the continuing resolution or available before the congressional action on the continuing resolution.

120.16 What transactions will be covered by apportionments approved after a continuing resolution has been replaced by an enacted appropriation?

A reapportionment approved after the enactment of a TAFS's regular source of budget authority will cover all transactions from the beginning of the year, including those obligations incurred under the continuing resolution. Similarly, when OMB exempts balances from apportionment pending enactment of a TAFS's regular source of budget authority, initial apportionment action for the new fiscal year will cover all transactions from the beginning of the year (for example, obligations incurred under any available unobligated balances as well as under authority provided by a continuing resolution).

120.17 Can I use an apportionment to resolve legal issues about the availability of funds?

No. The apportionment of funds should not be used as a means of resolving any question dealing with the legality of using funds for the purpose for which they are apportioned. Any question as to the legality of using funds for a particular purpose must be resolved through legal channels.

120.18 How does OMB indicate its approval or disapproval of comments on the apportionment?

Apportionment action by OMB implies approval of, or concurrence with, any comments inserted on the form by the agency. OMB specifically will note its disapproval of any such comments on the approved apportionment.

120.19 Who is responsible for preparing the apportionment request for allocation (transfer appropriation) TAFSS?

The agency administering the parent appropriation will submit a consolidated SF 132 that encompasses the parent TAFS and all allocations. (Receiving agencies will not prepare an SF 132 for allocation TAFSS unless required by OMB.) The agency administering the parent TAFS will indicate to the receiving agency what portion of the consolidated apportionment is transferred to the allocation TAFS. Obligations incurred for the program as a whole are limited by the approved apportionments. In addition, the agency administering the parent TAFS may sub-allot the amount, by time periods (akin to

category A apportionments) or by activities or projects (akin to category B apportionments) to the receiving agency. Receiving agencies will be responsible for keeping obligations within the amount so specified; for example, the amount transferred to the allocation TAFS or the sub-allotment, as appropriate.

120.20 Must I include a footnote regarding the one percent apportionment requirement to cover obligations in the canceled phase?

Yes. Unless otherwise informed by OMB, footnote each apportionment containing appropriations realized, as follows: "Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations."

120.21 Why must I base my apportionment/reapportionment requests on financial plans?

You must base your apportionment/reapportionment requests on financial plans so that the distribution on apportionments is part of your agency's overall financial plan for the year. You should insure that the apportionment and its supporting financial plan are based on a careful forecast of obligations to be incurred under the work programs or operations planned during the year. In many cases, experience in past years will be a useful guide.

120.22 Will I show the same level of detail in my financial plan from year-to-year?

Normally, yes. However, OMB may require that you change the nature or level of detail of your financial plans from year to year due to changing circumstances. You should consult with OMB about the level of detail required in financial plans well in advance of your submission of apportionment requests.

120.23 Do I need to explain how I developed my financial plan?

Yes. Submit a suitable explanation as part of your request in a footnote or on a separate sheet when funds are apportioned for calendar quarters or other time periods of less than a year. Make appropriate provision for any seasonal or similar variations in fiscal requirements when such factors make it necessary to request apportionments in varying amounts.

120.24 What supporting data should I include with the apportionment request?

Include sufficient supporting data with your apportionment and reapportionment requests to justify the financial requirements set forth therein. We encourage you to discuss the availability of supporting data with OMB. These data include performance goals and performance indicators such as output and outcome measures when possible. You should prepare the information before you submit initial apportionments so that you can provide specific supporting data that OMB may require.

120.25 Will OMB request FTE plans to support the apportionment request?

Yes. OMB may request that you provide supporting data on full time equivalent employment (FTE) as part of your apportionment requests. For example, OMB may request that you provide plans on expected and/or actual FTE usage for your agency as a whole, or for components within your agencies, e.g., bureaus or accounts. OMB may request FTE data backing up the apportionment on a monthly, quarterly, or other basis depending on the program and situation. [Exhibit 120](#) provides a sample report.

120.26 What format is used for the apportionment request?

Use the SF 132 to request apportionment or reapportionment of each TAFS subject to apportionment, unless otherwise required by OMB. OMB will provide guidance when alternatives to the SF 132 are required, such as when a letter apportionment is desirable. When submitting an SF 132 or letter apportionment, you must use the formats described in [Section 121.5](#).

120.27 Can I combine TAFSs on the apportionment?

Almost without exception, no.

However, agencies may request permission to combine TAFSs on the apportionment. Agency requests must be submitted via email to your normal OMB representative and to OMB's Budget Concepts Branch (BCB). The email address for the BCB contact is Chris_Fairhall@omb.eop.gov.

In addition, OMB may require agencies to combine TAFS on the apportionment. These requirements must be sent via email to the agency and to OMB's Budget Concepts Branch.

120.28 Will comments and attachments become part of the apportionment?

Yes. The SF 132 signed by a responsible OMB official and all attachments transmitted to the agency become part of the apportionment, unless otherwise specified on the SF 132. Any cover letter is *not* part of the apportionment. (Attachment on program reporting categories is not subject to the Antideficiency Act.)

The signature of OMB's approving official on the apportionment implies approval of, or concurrence with, any comments you inserted on the form. If OMB specifically disagrees with any such comments, it will be noted on the approved apportionment form.

120.29 When are initial apportionments due at OMB?

If ...	Then, submit your initial apportionment request by ...
Any part of the budgetary resources for a TAFS is not determined by current action of the Congress (such as permanent appropriations, public enterprise and other revolving funds subject to apportionment, reimbursements and other income, and balances of prior year budget authority)	August 21, as required by 31 U.S.C. 1513(b)
All or any part of the budgetary resources for a TAFS are determined by current action of the Congress	August 21, or within 10 calendar days after the approval of the appropriation or substantive acts providing new budget authority, whichever is later

We encourage you to begin preparation of apportionments and related materials as soon as the House and Senate have reached agreement on funding levels. In this way, you can make a timely submission of your request to OMB, and OMB can have adequate time for its review.

120.30 Who can sign the apportionment request?

An officer duly authorized by the head of the agency may sign the original SF 132 for each independent agency, departmental bureau, or similar subdivision. The agency signature block will be blank when the apportionment is initiated by OMB. Signatures on other sheets and copies may be affixed by stamp, typing, or other means. The officer who signs the forms must initial any changes in amounts on *every* copy.

120.31 How many copies should I submit?

You will submit apportionment requests in electronic format using Excel spreadsheets (see section 121.5). You will also provide both an original and one copy of the SF 132 and any attachments, e.g., expenditure plans, directly to OMB for each TAFS subject to apportionment. Submit an original and two copies for any SF 132 that has an entry on line 9 (Withheld pending rescission) or line 10 (Deferred). Your OMB representative will forward one copy to OMB's Budget Review Division, which will prepare the special message for the President's signature (see [section 112](#)).

120.32 Should I assemble apportionment requests for multiple TAFSs in a single package?

Yes. To the extent practical, submit apportionment requests for each independent agency, departmental bureau, or similar subdivision together in accordance with the instructions in [section 121.5](#).

120.33 How can I expedite OMB approval of my apportionment request?

Your apportionment requests will always receive quicker review and approval if you have discussed your requirements and proposed changes with your OMB representative before the actual apportionment is prepared. You may also want to submit your apportionment in draft to work out any disagreements before Congress takes final action on your appropriation. You are encouraged to submit apportionment requests early for programs accruing interest liabilities pursuant to the Cash Management Improvement Act. You may submit these initial apportionment requests and supporting materials to OMB on or soon after the day Congress completes action on the appropriations bill. This action will expedite OMB approval of the apportionment request and help reduce potential interest liabilities.

Discuss alternative ways to expedite approval of apportionments with OMB. For example, apportionments may be submitted and approved by telephone or fax for emergency funding needs. As soon thereafter as it is practical, submit apportionment schedules reflecting such action.

120.34 How will OMB indicate its approval of my apportionment request?

OMB will enter its action upon agency apportionment and reapportionment requests on lines 1 through 12 in the third column, "Action by OMB," of the SF 132 and will validate its action with a signature on the "Apportioned" line.

OMB will notify you of the action taken on the initial requests by *September 10*, as required by law. For TAFSs that have budgetary resources solely as a result of current action by the Congress, OMB will notify you of the action taken on apportionment or reapportionment requests by *September 10* or within *30 calendar days* after the approval of the act providing new budget authority, whichever is later.

After approval, OMB will forward the original SF 132 to you. Since you are forwarding the SF 132 to OMB electronically, the original will be the copy printed out at OMB and signed by the OMB approving official.

120.35 What program changes will require that I submit a reapportionment request to OMB?

Submit a reapportionment request to OMB as soon as a change in an apportionment previously made becomes necessary due to changes in amounts available (e.g., actual reimbursements differ significantly from estimates), program requirements, or cost factors, except as specified in [section 120.36](#). Submit such requests well in advance of the time revised amounts are needed for obligation to allow time for action by OMB. Remember that an apportionment for a specific time period may not be changed after the end of the period.

When emergencies, such as those involving the safety of human life or the protection of property, require immediate action, you may request, and OMB may approve, a reapportionment by telephone. As soon thereafter as it is practical, submit apportionment schedules reflecting such action.

For credit program and financing TAFSS, submit a reapportionment request for subsidy re-estimates at the beginning of each fiscal year (starting with the fiscal year following the year in which a disbursement is made) as long as the loans are outstanding (see [sections 185.17](#) and [185.18](#)). Also submit a reapportionment request for subsidy modifications when the modification is approved by OMB (see [section 185.21](#)).

Submit a reapportionment request within *10 calendar days* after approval of an appropriation or substantive act providing budget authority, where such authority is enacted after the initial apportionment for the year has been made (except as specified in [section 120.36](#)). We encourage you to begin preparation of apportionments and related materials as soon as the House and Senate have reached agreement on funding levels.

In some cases, you will need to submit initial apportionment schedules before the unobligated balance brought forward has been precisely determined. If the unobligated balance brought forward, as shown on the latest approved apportionment schedule, differs from the unobligated balance at the end of the preceding year, as reported on the final SF 133 for that year, and the difference is larger than the amount specified in [section 120.36](#), OMB must approve the reapportionment request *before* you can obligate the additional funds.

Include a footnote for line 2A of the SF 132 that explains the difference if the unobligated balances on the reapportionment schedule do not agree with those:

- Reported on the final SF 133 of the preceding year;
- Reported to the Treasury for inclusion in the U.S. Government Treasury Annual Report Appendix; or
- Presented in the Budget Appendix as a past-year actual amount.

120.36 What adjustments can I make without submitting a reapportionment request?

Unless OMB determines otherwise, you may adjust amounts apportioned by time periods of less than a year (calendar quarters or similar time periods) without the submission of a reapportionment request (SF 132) by adding or subtracting:

- Adjustments in the amount of unobligated balances brought forward (line 2A) up to \$200,000 or one percent of the amount of total budgetary resources, whichever is lower, from the amount apportioned for the period in progress when the adjustment is made.

- Amounts of budget authority transfers (line 1D) or balances transferred (line 2B), up to \$200,000 or one percent of the amount of total budgetary resources, whichever is lower, from the amount apportioned for the time period in progress when the adjustment is made.
- Amounts of indefinite budget authority (line 1), reimbursements (line 3), or recoveries (line 4) that are realized above or below anticipated amounts, up to \$200,000 or one percent of the amount of total budgetary resources, whichever is lower, from the amount apportioned for the last time period.

You may make other specific types of adjustments to apportionments without submitting a reapportionment request if specified on the most recently approved apportionment form or otherwise approved in writing by OMB. These adjustments include amounts of supplemental appropriations or other authority enacted in the last period, adjustments of amounts apportioned on a basis other than time periods, and adjustments of time period apportionments other than those mentioned above.

In credit financing TAFSS, additional amounts for the payment of interest to Treasury are automatically apportioned.

120.37 How do I treat automatic adjustments on subsequent reapportionment requests?

Unless OMB determines otherwise, when amounts are automatically apportioned (as specified in [section 120.36](#) or [section 185.19](#)) and there is a subsequent need for reapportionment, reflect adjustments previously made as automatic apportionments in the "Amount of Latest SF 132" column. Include a footnote where changes have been previously made as automatic apportionments.

120.38 When do I submit requests anticipating the need for supplemental authority?

Submit requests anticipating the need for supplemental authority only under exceptional circumstances as authorized by law. The Antideficiency Act (31 U.S.C. 1515) permits apportionments to be made that indicate the need for supplemental budget authority only when:

- Laws have been enacted, subsequent to the transmittal to the Congress of the budget request, that require expenditures beyond administrative control.
- Emergencies arise involving (1) the safety of human life, (2) the protection of property, or (3) the immediate welfare of individuals in cases where an appropriation that would allow the United States to pay, or contribute to, amounts required to be paid to individuals in specific amounts fixed by law or under formulas prescribed by law, is insufficient.
- Supplemental appropriations are required to permit payment of such pay increases as may be granted pursuant to law to civilian officers and employees (including prevailing rate employees whose compensation is fixed and adjusted from time to time in accordance with prevailing wage rates) and to retired and active military personnel.

In addition, other laws may be enacted that authorize apportionments that anticipate the need for supplemental estimates of appropriations (for example, a continuing resolution that authorizes deficiency apportionments necessitated by civilian and military pay increases).

When you submit a requested apportionment that indicates a necessity for a supplemental or deficiency estimate of appropriations, include the following notation on the apportionment request (SF 132):

"This apportionment request indicates a necessity for a supplemental appropriation now estimated at \$ _____."

Submit the apportionment request to OMB along with three copies of your agency head's determination of the reasons for a deficiency apportionment, as required by law (31 U.S.C. 1515). The statement of necessity will read as follows:

"I hereby determine that it is necessary to request apportionment (or reapportionment) of the appropriation '(appropriation title)' on a basis that indicates the necessity for a supplemental estimate of appropriations, because [cite one of the allowable reasons mentioned above]."

Usually, you will reflect the need for a supplemental in quarterly apportionments by making the request for the fourth quarter less than the amount that will be required. For apportionments by activities, verify that the amount requested for each activity provides for continuing that activity until the supplemental appropriation is expected to become available. OMB approval of requests for a deficiency apportionment does *not* authorize you to exceed available resources within a TAFS.

Fully justify the amount of any anticipated supplemental appropriation. Action on the apportionment request does not commit OMB to the amount of the supplemental that will be recommended subsequently to the President or transmitted to the Congress.

120.39 How do I apportion foreign currency fund (FT) TAFSs?

OMB may request that you apportion your FT TAFS. If so, type "Authority to spend foreign currency receipts" in the stub column for line 1 on the SF 132. Include the most recent Treasury exchange rates on each SF 132 and SF 133. Include amounts transferred from Treasury and credited to the agency foreign currency TAFSs on line 1A. Include amounts anticipated to be transferred during the year on line 1E. Limit balances brought forward (on line 2A) to balances in your FT TAFSs.

Verify that foreign currency units reported in dollars agree with the "Foreign Currency Statement and Account Current" (Foreign Service Form 488) prepared by disbursing officers.

OMB may require that you prepare an SF 133 report in dollars for each currency in each FT TAFS.

120.40 How are funds appropriated to the President distributed to agencies?

Appropriations or other budget authority made to the President may be distributed to agencies that have responsibilities for the purposes to be served by such appropriations or authority. Such agencies will present requests for funds, supported by a justification, to the designated coordinating agency. The coordinating agency will notify the requesting agency of amounts to be transferred.

When action by the President is necessary to make a distribution, the coordinating agency will prepare the necessary documents for the President's signature. The coordinating agency will provide OMB a copy of the distribution request, as approved by the President.

For appropriations, the coordinating agency will prepare Standard Form 1151 and process it through the Treasury Department to effect the distribution. For authority to borrow, the receiving agency will arrange with the Treasury Department for the drawdown of money as needed.

SAMPLE FTE PLAN

Date: _____

DEPARTMENT OF GOVERNMENT FTE USAGE PLAN (FY XXXX)**(Cumulative FTEs to Date)**

	Reporting period ¹	Actual/Plan FTE Usage ²
October	(10/7–10/20)	
November	(10/21–11/17)	
December	(11/18–12/29)	
January	(12/30–1/26)	
February	(1/27–2/23)	
March	(2/24–3/23)	
April	(3/24–4/20)	
May	(4/21–5/18)	
June	(5/19–6/29)	
July	(6/30–7/27)	
August	(7/28–8/24)	
September	(8/25–9/21)	

¹ The reporting periods in this column are described in the Office of Personnel Management (OPM) SF 113G reporting system. Unless otherwise determined by OMB, the periods on the report will correspond to the SF 113G reporting periods published by OPM.

² Provide actual FTE data if it is available. Actual data should correspond with the SF 113G report provided to OPM

Each plan will include:

- actual cumulative FTE usage from straight-time hours by month, as reported to OPM on the SF 113G report through the most recent actual period;
- planned cumulative FTE usage levels by month for remaining periods; and
- an explanation, if applicable, of why agency plans are not consistent with FTE estimates.

Report additional detail when appropriate or when requested by OMB.

Plans will be revised if:

- FTE estimates are revised or plans change significantly;
- subsequent actual data for the agency exceeds the most recent plan; or
- requested by OMB.

SECTION 121—SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

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- Ex-121N Letter apportionment format
- Ex-121O Program reporting categories format

Summary of Changes*

Describes the columns used on the SF 132 and letter apportionment Excel spreadsheets. Shows a new column, line split, to be used to distinguish between two or more amounts that you would normally report on a single line (Section 121.5.).

Describes how to use program reporting categories (sections 121.2 through 121.9).

Clarifies treatment of extensions of the availability of unobligated balances (section 121.10).

**Note: The apportionment changes related to program reporting categories were incorporated in the May 2003 electronic version of the A-11.*

121.1 How is the SF 132 organized?

The 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 SF 132 is divided into three columns titled as follows:

- Amount on Latest SF 132
 - ▶ *Initial apportionment requests.* Leave the column blank. See [exhibits 121A](#), [121B](#), and [121D](#) 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 SF 132. Unless OMB determines otherwise, when amounts are automatically apportioned (as specified in [section 123.5](#) or [section 120.36](#)) 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 121C](#), [121E](#), [121F](#), [121G](#), [121H](#), and [121I](#) 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—Leave the column blank.

SF 132 line numbers are shown on [exhibit 121M](#). [Appendix F](#) includes descriptions of the items that are to be included on each line (e.g., new 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 (at the bottom of 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 120.2, not every TAFS uses program reporting categories.) The program reporting categories are included as an attachment to the apportionment. The program reporting categories are **not** used to apportion funds, are

not subject to the anti-deficiency act, and are not presented on the actual apportionment form itself. The attachment that contains the program reporting categories is described in [section 121.9](#).

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, you must use at least two reporting categories, one of which is "All Other".

See [Exhibit 121-O](#) for a sample format of program reporting categories. This exhibit is consistent with the apportionment information in Exhibits 121-C and 121-N.

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 our obligations for those categories.

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

Two formats are available as Excel spreadsheets:

- SF 132 (see section 121.7 and exhibit 121M). Most accounts will be apportioned using this format.
- Letter apportionment (see section 121.8 and exhibit 121N). This format will be used only when requested by OMB.

These spreadsheets are: [Template for SF 132 apportionment](#) and [Template for letter apportionment](#)

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

The fiscal year being apportioned.

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

The SF 132 line number; see [Appendix F](#).

The SF 132 line number split. 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 not use line number splits for apportioned amount lines.

The SF 132 line stub 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 in whole dollars; do not use cents. Do not round to thousands. Do not use dollar signs.

121.6 Will all apportioned amounts be shown on these two 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 123.5](#)). 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 120.36](#)*. Adjustments of specified apportioned amounts are permitted without the submission of a reapportionment request.

- *Adjustments permitted in writing by OMB.* OMB may include on an SF 132 or letter apportionment a statement that actual unobligated balances, actual recoveries, or actual earned reimbursements are available without further OMB action. This is an expansion of the type of adjustment permitted by [section 120.36](#).

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 How do I complete the Excel spreadsheet to prepare the SF 132?

Do not change the line numbers or the format except to:

- Add Category B lines and stubs.
- Add line splits and stubs.
- Hide rows 15 through 28 for accounts other than Guaranteed loan financing accounts.
- Unhide columns as noted below.
- Add footnotes.

You may add as many Category B lines and stubs as you wish. If the spreadsheet takes more than one page to print, you may add rows to include identifying information and column titles on each page. Do not repeat the account identification in cells A1 through A7.

Cell A1 START OF ACCOUNT is a code that is used in uploading data for approved apportionments to MAX. DO NOT HIDE OR DELETE. This cell need not be in the print area.

Cell A2 Insert the two numbers of the Treasury Agency Code. If the number is unknown, please refer to Appendix C of OMB Circular No. A-11.

Cell A3 For multi-year funds only. Insert the four numbers of the first fiscal year of availability. For example, if the first year of availability is 2002, insert "2002".

Leave blank for annual and no-year accounts.

Cell A4 For annual and multi-year funds, insert the four numbers of the last fiscal year of availability. For example, if the last year of availability is 2003, insert "2003".

Insert "X" if this is a no-year account.

Cell A5 Insert the four numbers of the Treasury account code. Use a single apostrophe (') before an account number that begins with a zero so that four numbers will print. If this is a new account and no number has been assigned, please contact your OMB representative.

Cell A6 Insert four numbers to indicate the fiscal year to which this apportionment applies.

Cell A7 Use Yes or No to indicate whether program reporting categories are used.

NOTE: Identification numbers in cells A2 through A5 are used to identify data in column I. Use this same set of unique numbers whenever you reapportion an account or program whether you use the SF 132 or the letter apportionment.

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Cell D9 This cell contains the title "SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE". This cell is used by the upload program to distinguish the SF 132 format from the letter apportionment format and should not be altered.

Please complete the boxes at the top right hand-side of the SF 132 showing the Agency, Bureau, Appropriation or Fund Title or Symbol as shown in Exhibits 121A through 121L.

NOTE: Rows 15 through 28 of the Excel format should be used only if you are requesting apportionment of a guaranteed loan financing account. See [exhibit 185P](#). Please hide these rows if you are not requesting apportionment of a guaranteed loan financing account. If you are requesting apportionment of other credit accounts, use the regular SF 132 rows. See [section 185](#) and exhibits 185M through 185T.

Column A Cells other than A1 through A7 are reserved for SF 132 line numbers.

Column B Cells with line number splits are shown in this column. This column is normally blank. This column may not be used with apportioned amount lines.

Column C Cells with SF 132 line numbers in column A are reserved for SF 132 line descriptions. Do not change these except to add stubs for line splits or category B projects. The maximum length of stubs for line splits or Category B projects is 50 characters. The stubs must not have leading spaces, must not have ellipses (.....) at the end, and should not be prefaced with a sequence number or letter, e.g., (1), 1, a., b., etc.

Column D Cells with SF 132 line numbers in column A are reserved for the amount on the latest SF 132. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected.

DO NOT DELETE OR CHANGE THE FORMULA.

Column E Cells may be used to footnote amounts in column D (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column is now hidden. Use the Unhide command if it is needed.

Column F Cells with SF 132 line numbers in column A may be used by DoD to display the apportionment request submitted by a component. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected. This column is now hidden. Use the Unhide command if it is needed.

DO NOT DELETE OR CHANGE THE FORMULA.

Column G Cells may be used to footnote amounts in column F (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column is now hidden. Use the Unhide command if it is needed.

Column H Cells with SF 132 line numbers in column A are used to display the agency apportionment request. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected.

DO NOT DELETE OR CHANGE THE FORMULA.

Column I Cells may be used to footnote amounts in column H (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column is now hidden. Use the Unhide command if it is needed.

Column J Cells with SF 132 line numbers in column A are used to display the Action by OMB. OMB will fill in lines 1 through 6 and 8 through 11. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected.

DO NOT DELETE OR CHANGE THE FORMULA.

Column K Cells may be used to footnote amounts in column K (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column may be hidden or not printed if not used.

Cell A72 END OF FILE is a code used in the upload program to indicate the end of data. DO NOT HIDE OR DELETE. This cell need not be in the print area and may be in any cell in column A after the last apportionment data.

121.8 How do I complete the Excel spreadsheet to prepare the letter apportionment?

Letter apportionments are customized to fit OMB and agency requirements. You must receive approval from your OMB representative before using this format.

Cell A1 START OF ACCOUNT is a code that is used in uploading data for approved apportionments to MAX. DO NOT HIDE OR DELETE. This cell need not be in the print area.

Cell H3 This cell contains the title "Letter Apportionment." This cell is used by the upload program to distinguish the SF 132 format from the Letter Apportionment format and should not be altered.

Complete the name of the Department or Agency and the Public Law that provided the funds.

The wording of the introductory narrative apportioning the funds and describing the conditions of the apportionment may be modified as determined by OMB.

Following the narrative, list each program and line number on a separate line. See [exhibit 121N](#). Columns A–G are used to describe the amounts in column J, and must uniquely identify a TAFS, line number, and line split.

Use the first row of a TAFS to indicate whether the TAFS has program reporting categories. For the line number shown in Column E, you must use the phrase "RptCat". For the line split number shown in Column F, you must either use "Yes" to indicate program reporting categories are used, or "No" to indicate that this TAFS does not have program reporting categories.

Use this same set of unique numbers whenever you reapportion an account or program whether you use the SF 132 or the letter apportionment.

Column A The first cell in this column with a numeric value will be the four numbers identifying the fiscal year to which this apportionment applies.

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Each row with an amount in column J must have the two digit Treasury Agency Code in column A. If this code is unknown, please refer to [Appendix C](#) of OMB Circular No. A-11.

Column B For multi-year funds only. Each row with an amount in column J associated with funds available for multiple years must have four numbers to indicate the first fiscal year of availability. For example, if the first year of availability is 2002, insert "2002." Leave blank if this is an annual or no-year TAFS.

Column C For annual and multi-year funds, each row with an amount in column J must have four numbers to indicate the last fiscal year of availability. For example, if the last year of availability is 2003, insert "2003" OR insert "X" if this is a no-year TAFS.

Column D Each row with an amount in column J must have four numbers to indicate the Treasury account code. Use an apostrophe (') before an account code that begins with a zero so that four numbers will print. If this is a new account and no number has been assigned, please contact your OMB representative.

Column E Each row with an amount in column J must have an SF 132 line number. Use the same line numbers as are found in [Appendix F](#) or [exhibit 121M](#). Use both the appropriate Budgetary Resources line numbers from lines 1A through 6F and the appropriate Application of Budgetary Resources line numbers from lines 8B1 through 11. Your compliance will assure that data uploaded will be the same whether uploaded from the SF 132 format or the letter apportionment format.

For each TAFS that uses program reporting categories, the first row for the TAFS will include RptCat in Column E. See [exhibit 121M](#).

Column F This column is typically not used, and should be left blank. If OMB instructs you to do so, enter a line split so that two amounts on column J can have the same line number. For example, OMB may direct you to show collected spending authority, Line 3A1, on two separate lines when you need to distinguish two or more sources of the collections.

You may not use the line split column with lines that show apportioned amounts.

For each TAFS that uses program reporting categories, the first row for the TAFS will include Yes in Column F. See [exhibit 121M](#).

Column G Use for the name of the Bureau, account, and Category B stubs. The names of the bureau and the account should appear on rows above those rows that have the detailed TAFS, financial, and other information. See Exhibit 121N for an example.

Rows with apportioned amounts, where the line number starts with 8B, e.g., 8B1 or 8B2, must include the name of the project. The maximum length of the descriptions is 50 characters. The descriptions must not have leading spaces, must not have ellipses (.....) at the end, and should not be prefaced with a sequence number or letter, e.g., (1), 1, a., b., etc.

Column H Use for other information that OMB and the agency may require, such as the previously approved apportionment. This column is now hidden. Use the Unhide command if it is needed.

Column I Use for other information that OMB and the agency may require, such as the agency request. This column is now hidden. Use the Unhide command if it is needed.

Column J Reserved for the Action by OMB. Each amount in this column must have a unique identification code in columns A through G.

Column K Used for footnote references (such as 1/, 2/, etc.). The text of the footnotes will be placed after the signature blocks or on a separate sheet. If not needed, the column may be hidden.

END OF FILE is a code used in the upload program to indicate the end of data. DO NOT HIDE OR DELETE.

121.9 What format do I use to show program reporting categories?

The program reporting categories worksheet should include all apportioned amounts, both those that have reporting categories and those that do not. There are two reasons for this requirement. First, the worksheet should provide a complete picture of all apportioned amounts for the TAFS. Having the apportioned amounts that do not use reporting categories on one worksheet, and then showing those apportioned amounts that use reporting categories on a second worksheet, would make it difficult to see the complete picture of what the TAFS would submit on its budget execution reports. Second, having a complete set of Category B stubs and program reporting stubs in one place helps ensure that OMB can send the correct Category B and program reporting stubs to the Financial Management Service (FMS) for use in FACTS II reporting.

The program reporting categories worksheet includes a column named reporting category number. Those rows that have a reporting category number from 1 – 100 will be sent to FMS for use in FACTS II reporting. You may also include rows that do not have a reporting category number. For example, you may find it helpful to keep a row that has a Category B project and apportioned amount as a control total that corresponds to two or more program reporting categories.

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.

If the agency and OMB decide to use program reporting categories, you must include a second worksheet, named Pgm_Cat, to show the program reporting categories. **The name of the worksheet must be Pgm_Cat, and cannot be changed.** You can use the Pgm_Cat worksheet with either the SF 132 or the letter apportionment. You do not need to include a Pgm_Cat worksheet if you are not using program reporting categories.

The SF 132 and letter apportionment templates available from OMB's web page include the Pgm_Cat worksheet. This worksheet also includes a macro that allows you to copy all rows with Category A or Category B apportioned amounts for all TAFSs that use program reporting categories from either the SF 132 or letter apportionment to the Pgm_Cat worksheet. You may find this feature helpful when you start filling out the program reporting category information. Please note, however, that this macro will only work when the name of the SF 132 worksheet is "SF 132" or when the name of the letter apportionment worksheet is "Letter Apportionment". These are the names that are included on the templates available from the OMB web page.

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- Cell A1 This cell contains the title "Program Reporting Categories". This cell is used by the upload program, and must not be altered.
- Column B Each row with a program reporting category must have the two digit Treasury agency code in column B.
- Column C For multi-year funds only. Each row with funds available for multiple years must have four numbers to indicate the first fiscal year of availability. For example, if the first year of availability is 2002, insert "2002." Leave blank if this is an annual or no-year TAFS.
- Column D For annual and multi-year funds, each row must have four numbers to indicate the last fiscal year of availability. For example, if the last year of availability is 2003, insert "2003" OR insert "X" if this is a no-year TAFS.
- Column E Each row must have four numbers to indicate the Treasury account code. Use an apostrophe (') before an account code that begins with a zero so that four numbers will print.
- Column F Each row must have an SF 132 line number that starts with 8. When OMB uses program reporting categories for Category A apportionments, use 8A as the line number (even though you use 8A1, 8A2, 8A3, and 8A4 on the actual apportionment). When OMB uses Category B apportionments, use the same line number as used on the apportionment, e.g., 8B1, 8B2.
- Column G This column must be left blank.
- Column H Each row must have a reporting category number, which is between one and 100. Agencies are responsible for selecting these numbers, as they need to make sure they can cross walk from these numbers to various data elements in their financial systems.
- The same reporting category number must not be used more than once for a single TAFS. The reporting category number and program reporting category description from this attachment are sent to the Financial Management Service, which operates the FACTS II system, and are used in FACTS II reporting. When agencies enter their FACTS II data, they are provided with a list of program reporting numbers and descriptions to submit their obligations data against.
- Column I Each row must have a program reporting category description. The maximum length of the description is 50 characters. The description must not have leading spaces, must not have ellipses (.....) at the end, and should not be prefaced with a sequence number or letter, e.g., (1), 1, a., b., etc.
- Column J This column must be left blank.
- Column K This column shows projected, annual obligations. In cases where the program reporting category is a Category B project, the projected annual obligations must equal the apportioned amount. In cases where there are two or more program reporting categories related to a single Category B project, you should project the annual obligations if you can readily do so, and/or if OMB requests you to do so. In cases where there are two or more program reporting categories related to a Category A apportionment, you should project the annual obligations if you can readily do so, and/or if OMB requests you to do so. In cases where you cannot estimate the annual obligations, use NA.

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 (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.

(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 effect (e.g., a reappropriation of funds that would expire at the end of FY 2003 included in an FY 2004 appropriations act enacted in August, 2003) 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 2004 reappropriation of amounts that would otherwise expire at the end of FY 2005) 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 multi-year) 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, ..."

SECTION 121—SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

(c) *Apportionment.* Reappropriations described in paragraph (a) are reflected on line 1A: "Budget authority: Appropriation." Initial apportionments for FY 2004 should reflect an estimate of the amount to be reappropriated from the estimated expiring FY 2003 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 2B: Unobligated Balance: Net transfers, actual (+)

(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 10D "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](#)).

(e) *FY 2005 Budget.* When the MAX A-11 database opens, all amounts expiring on September 30, 2003 should be reflected on schedule P line 2398 "Unobligated balance expiring or withdrawn" in the 2003 actual column.

Amounts reappropriated (such as the example in paragraph (a)) should be reflected on line 5000 "Reappropriation" in the 2004 column. If there is no approved use for the funds, you may reflect them on line 2398 of the 2003 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 2004 column.

121.11 What amounts should I allot?

The agency system of administrative control should be designed to keep obligations and expenditures from exceeding apportionments and allotments or from exceeding budgetary resources available for obligation, whichever is smaller. Apportioned, anticipated amounts should not be allotted unless there is a reasonable assurance that such items will be collected and deposited to the credit of the appropriation or fund account that incurred the obligation. No obligations should be incurred against any anticipated budgetary resources, even if the funds are apportioned and allotted.

See [section 150](#) for further information about agency fund control systems, [Appendix H](#) for a checklist for fund control regulations, and [section 145](#) for further information about reportable Antideficiency Act violations.

One-Year Appropriation -- Initial Apportionment

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]
 0137 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 121M contains all lines.

The account title must be the same as the enacted appropriation.

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
		AGENCY: Department of Government			
		BUREAU: Office of the Secretary			
		APPROPRIATION OR FUND TITLE AND SYMBOL 80Y0137 Salaries and expenses			
BUDGETARY RESOURCES					
1A		Budget authority: Appropriation (Public Law 108-300).....		7,400,000	On initial apportionment forms, this line entry represents the amount of appropriations becoming available on or after October 1 of the fiscal year for which the schedule is submitted.
		Include reference to law(s) that provide budget authority.	The TAFS must be assigned by the Treasury Department.		
1D		Net transfers (+ or -)			
2A		Unobligated balance: Brought forward, October 1.....			This inclusion of estimates in determining the amounts available for apportionment does <u>not</u> authorize you to obligate amounts anticipated for the rest of the year.
3C		Spending authority from offsetting collections (gross): Anticipated for rest of year, without advance		403,000	
5		Temporarily not available pursuant to Public Law 108-300 (-).....		-1,000	This entry includes any funds <u>not</u> available for obligation pursuant to a specific provision in law. Identify the public law containing the restriction in the stub column. 31 U.S.C 1512 and the Impoundment Control Act are not valid authorizing citations.
7		Total budgetary resources.....		7,802,000	
APPLICATION OF BUDGETARY RESOURCES					
		<i>Memorandum: Obligations incurred</i>			
		Appropriated: Category A:			
8A1		First quarter.....		1,952,000	The total amount on line 7 must equal the total amount on line 12.
8A2		Second quarter.....		1,950,000	
8A3		Third quarter.....		1,950,000	
8A4		Fourth quarter.....		1,950,000	
12		Total budgetary resources.....		7,802,000	

Include an estimate of all amounts you anticipate will become available, under existing law in the fiscal year for which the schedule is submitted. Do not include anticipated, unenacted supplemental appropriations and rescission proposals.

Entries on these lines reflect the net amount of actual transfers to (+) or from (-) the account.
 NOTE: -- Line 2A should be blank unless the account is a no-year or a multiple-year account.

The "Memorandum: Obligations incurred" is blank because the apportionment request predates the beginning of the fiscal year.

Leave this column "Amount on Latest SF 132" blank on initial apportionments.

SUBMITTED Authorized officer 8/21/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

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

NOTE: Exhibit 130A illustrates the SF 133 for this account.

Apportionment requests are required by August 21 or within 10 days after the approval of the act providing budget authority, whichever is later, except where authority is provided without current action by the Congress. In such cases, submit initial apportionment requests by August 21.

No-Year Appropriation -- Initial Apportionment

- 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]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	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 108-456).....		25,000,000	
		Unobligated balance:			
2A		Brought forward, October 1..... (est.).....		1,180,000	
		Spending authority from offsetting collections (gross)			
3C		Anticipated for rest of year, without advance			
		1 Department of Government		300,000	
		2 All Other Sources		100,000	
		Recoveries of prior year obligations:			
4B		Anticipated.....		150,000	
7		Total budgetary resources.....		26,730,000	
APPLICATION OF BUDGETARY RESOURCES					
<i>Memorandum:</i>					
		Apportioned:			
<i>Obligations incurred</i>					
Category A: Administrative Expenses					
8A1		First quarter.....		120,000	
8A2		Second quarter.....		120,000	
8A3		Third quarter.....		120,000	
8A4		Fourth quarter.....		120,000	
Category B:					
8B1		Research		12,800,000	
8B2		Dev. of products		9,450,000	
Category C: Apportioned for future fiscal years					
8C		FY(s): 2004		4,000,000	
12		Total budgetary resources.....		26,730,000	

Use this line to report expected cancellations or downward adjustments of obligations reported in prior years for unexpired accounts.

No-year and multi-year accounts can have apportioned amounts in future fiscal years.
When using Line 8C, provide the future fiscal years.

Include reference to law(s) that provide budget authority.

Include only amounts expected to be received and to become available without further congressional action.

If the account must be apportioned before the actual unobligated balance is known, enter an estimated amount on this line. Type "est." in the stub. If adjustments are subsequently required, submit a reapportionment form, except as provided in section 120.36.

Leave this column blank on initial apportionments.

SUBMITTED Authorized officer 8/21/CY APPORTIONED _____
(Authorized officer) (Date) (Date)

Normally, initial apportionment requests are required by August 21 when all or part of funds are available without current action by the Congress.

No-Year Appropriation -- Reapportionment

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]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	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 108-456).....	25,000,000	25,000,000	On reapportionment forms, this entry will include enacted appropriations, amounts certified by Treasury warrant of indefinite appropriations, any enacted supplemental appropriation, and any appropriated receipts in special and trust funds.
2A		Unobligated balance: Brought forward, October 1.....(Actual).....	1,298,000	1,610,000	
Spending authority from offsetting collections (gross):					
Earned:					
3A1		Collected.....		86,000	Use the most recent data available. Indicate the period covered by such amounts in a footnote.
3B1		Change in unfilled customer orders (+ or -): Advance received.....		9,000	
3C		Anticipated for rest of year, without advance.....			
	1	Department of Government	300,000	205,000	
	2	All Other Sources	100,000	100,000	
Recoveries of prior year obligations:					
4A		Actual.....		27,000	
4B		Anticipated.....	150,000	123,000	
Permanently not available:					
6B		Enacted rescissions (-) (Public Law 108-9).....		-200,000	
7		Total budgetary resources.....	26,848,000	26,960,000	
APPLICATION OF BUDGETARY RESOURCES					
<i>Memorandum:</i>					
AppORTioned: <i>Obligations incurred</i>					
Category A: Administrative expenses					
8A1		First quarter.....	36,000	120,000	
8A2		Second quarter.....		120,000	
8A3		Third quarter.....		120,000	
8A4		Fourth quarter.....		120,000	
Category B:					
8B1		Research.....	2,354,700	16,800,000	
8B2		Dev. of products.....	1,348,250	9,568,000	
Category C: Apportioned for future fiscal years					
8C		FY(s): 2004.....		4,000,000	
12		Total budgetary resources.....	26,848,000	26,960,000	

Include reference to law(s) that provide budget authority.

You must request a reapportionment whenever the actual balance brought forward differs from the estimate on the latest SF 132 by \$200,000 or one percent of total budgetary resources, whichever is lower. Change the stub entry from "estimate" to "actual" whenever you reapportion after the final determination of unobligated balance.

Use the most recent data available. Show the period covered by such amounts in a footnote.

NOTE: Exhibit 130C illustrates the SF 133 for this account.

SUBMITTED Authorized officer 12/29/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

NOTES: Actual amounts are as of 11/30/CY.
 Line 2A includes \$118,000 in unobligated balances that were automatically apportioned.

Unless OMB determines otherwise, when amounts are automatically apportioned (see section 121.16), and there is a subsequent need for reapportionment, reflect adjustments previously made as automatic apportionments in the "Amount on Latest SF 132" column. In such cases, footnote what changes were automatically apportioned.

One -Year Appropriations Under Continuing Resolution

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]
 1200 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

Normally, OMB will issue a bulletin to automatically apportion funds made available by a continuing resolution without requiring you to submit an SF 132 (see section 123.2). However, you may submit, or OMB may require you to submit an SF132.

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
		BUREAU: Program Administration	80Y1200	Salaries and expenses	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority:					
1A		Appropriation (Public Law XXX-XX).....		24,000,000	Show the actual amount or the annual rate of operations included in the continuing resolution (CR) on line 1. Even if the CR is for part of a fiscal year, you still show the annual amount of the CR on line 1 A (not the proportional share provided during the time period of the CR).
		Spending authority from offsetting collections (gross):			
		Earned:			
3A1		Collected.....		1,500	
3C		Anticipated for rest of year, without advance.....		1,348,260	If the continuing resolution is for a part of the year, show the amount of BA that is currently not provided under the given time period of the CR as a negative on line 5 and cite the CR public law number. (See section 123.2 for guidance.)
5		Temporarily not available pursuant to Public Law XXX-XX(-).....		-22,030,000	
7		Total budgetary resources.....		3,319,760	
APPLICATION OF BUDGETARY RESOURCES					
		<i>Memorandum:</i>			
		<i>Obligations incurred</i>			
		AppORTioned:			
		Category A:			
8A1		First quarter.....	2,065,718	3,019,760	Note that funds made available by the continuing resolution (\$24,000,000 - \$22,030,000) are all apportioned in the first quarter because in this example the continuing resolution expires during the first quarter at the end of 30 days. You may request apportionment of funds made available by other laws (for example, collections from the public or from trust funds) for time periods during which they are available, including the period after the expiration of the continuing resolution.
8A2		Second quarter.....		0	
8A3		Third quarter.....		0	
8A4		Fourth quarter.....		0	
		Category B:			
8B1		State grants	40,014	300,000	
12		Total budgetary resources.....		3,319,760	

Reflect the amount shown on the latest SF133 on lines 3A, 3B, and 4A if more recent figures are not available. Indicate the period covered by such amounts in a footnote.

Include reference to law(s) that provide budget authority. If a continuing resolution (CR) is amended multiple times, always reference the first CR (not the subsequent amendments). However, if another CR is passed, cite the new CR as well as the first CR.

Reflect the amount shown on the latest SF133 on the memorandum entry of obligations if more recent figures are not available. Indicate the period covered by such amounts in a footnote.

SUBMITTED Authorized officer 8/21/CY
 (Authorized officer) (Date)

APPORTIONED _____

Actual amounts are as of 10/31/CY.

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

Appropriations and Unobligated Balances Under Continuing Resolution

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]
 1200 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

Amounts in first column are from the initial apportionment.

Normally, OMB will issue a bulletin to automatically apportion funds made available by a continuing resolution without requiring you to submit an SF 132 (see section 123.2). However, you may submit, or OMB may require you to submit an SF132. Note also that the OMB bulletin will provide guidance on whether or not you must reappportion your unobligated balances (if they are different from the initial apportionment estimates).

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Change the stub entry from "estimate" to "actual" when the final determination of unobligated balances is reported. If the amount on this line does not agree with the amounts: (a) reported on the final SF 133 of the preceding year; (b) reported to the Treasury for inclusion in the Treasury Combined Statement Appendix; or (c) presented in the Budget Appendix as a past year actual amount, footnote line 2A to explain the difference.

Lines 3A, 3B, and 4A as well as the memorandum entry on obligations should reflect the amount shown on the latest SF133 if more recent figures are not available. The period covered by such amounts should be indicated in a footnote.

Justify category A apportionments in varying amounts and changes from the previous apportionment on an attachment.

Line No	Line Split	AGENCY: Department of Government BUREAU: Program Administration DESCRIPTION	APPROPRIATION OR FUND TITLE AND SYMBOL 80X1200 Salaries and expenses	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES						
Budget authority:						
1A		Appropriation (Public Law XXX-XX).....			24,000,000	
See Exhibit 121D for guidance on providing the appropriate public law number.						
Unobligated balance:						
2A		Brought forward, October 1..... (Actual).....		50,689,324	47,604,238	
Spending authority from offsetting collections (gross)						
Earned:						
3A1		Collected.....			1,500	
3C		Anticipated for rest of year, without advance				
	1	Source 1		1,000,760	1,000,260	
	2	Source 2		349,000	348,000	
Temporarily not available pursuant to Public Law XXX-XX(-).....						
5					-22,030,000	
7		Total budgetary resources.....		52,039,084	50,923,998	
APPLICATION OF BUDGETARY RESOURCES						
<i>Memorandum:</i>						
<i>Obligations incurred</i>						
Apportioned:						
Category A:						
8A1		First quarter.....	2,250,419	2,425,021	1,970,000	
8A2		Second quarter.....		33,513,794	14,558,447	
8A3		Third quarter.....		8,390,574	14,558,447	
8A4		Fourth quarter.....		4,171,037	14,558,446	
Category B:						
8B1		State grants	40,014	1,665,251	} 3,405,251	
8B2		Academy construction	0	1,873,407		1,873,407
12		Total budgetary resources.....		52,039,084	50,923,998	

Show the actual amount or the annual rate of operations included in the continuing resolution (CR) on line 1. Even if the CR is for part of a fiscal year, you still show the annual amount of the CR on line 1 A (not the proportional share as provided during the time period of the CR).

If the continuing resolution is for a part of the year, show the amount of BA that is currently not provided under the given time period of the CR as a negative on line 5 and cite the CR public law number.

If the continuing resolution is for a part of the year, show the amount of BA that is currently not provided under the given time period of the CR as a negative on line 5 and cite the CR public law number. (See section 123.2 for guidance.)

SUBMITTED Authorized officer 11/29/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

Actual amounts are as of 11/30/CY.

You must submit a reappportionment request showing the final determination of unobligated balances to OMB as soon as it becomes known unless the amount is automatically apportioned by section 120.36.

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

Reapportionment Following a Continuing Resolution

- 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]
- 1200 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Include reference to law(s) that provide budget authority. You can choose to either footnote the continuing resolution public law number or provide both the appropriation and CR laws on line 1A.

Note the use of line split to distinguish the sources of collections

Reflect the amount shown on the latest SF 133 on lines 3A, 3B, and 3C as well as the memorandum entry on obligations, if more recent figures are not available. Indicate the period covered by such amounts by a footnote.

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
		BUREAU: Program Administration		80X1200 Salaries and expenses	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority:					
1A		Appropriation (Public Law XXX-XXX).....	24,000,000	25,000,000	
Unobligated balance:					
2A		Brought forward, October 1.....(Actual).....	47,604,238	47,604,238	
Spending authority from offsetting collections (gross):					
Earned:					
3A1		Collected.....	1,500	2,000	
3C		Anticipated for rest of year, without advance.....			
	1	Source 1	1,000,260	1,000,260	
	2	Source 2	348,000	178,000	
Temporarily not available pursuant to Public					
5		Law XXX-XXX(-).....	-22,030,000		
Total budgetary resources.....			50,923,998	73,784,498	
APPLICATION OF BUDGETARY RESOURCES					
<i>Memorandum: Obligations incurred</i>					
Apportioned:					
Category A:					
8A1		First quarter..... 4,671,870	45,590,340	5,261,342	
8A2		Second quarter.....	0	19,594,832	
8A3		Third quarter..... 55,000	55,000	19,594,832	
8A4		Fourth quarter.....	0	19,594,832	
Category B:					
8B1		State grants 60,014	3,405,251	7,865,253	
8B2		Academy construction 0	1,873,407	1,873,407	
Total budgetary resources.....			50,923,998	73,784,498	

Since the appropriation act provided funds for the full year all of these funds are now available.

In this example, the CR covered a period of 30 days. The amounts provided (e.g., BA of \$1.97 million) during the period of the CR (first quarter) should not be adjusted downward post enactment of the appropriation. (This is to ensure that if there are any upward adjustments of the obligations that were validly incurred during the time period of the CR that a reapportionment of a lesser amount does not result in the appearance of a violation of the Antideficiency Act.) However, the other budgetary resources (e.g., carryover, collections) may be redistributed so as not to result in an Antideficiency Act violation. Consult your OMB representative accordingly.

SUBMITTED Authorized officer 1/5/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

Actual amounts as of 11/30/CY.

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

**Public Enterprise (Revolving) or Intragovernmental (Revolving)
Fund -- Reapportionment**

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]
 4321 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
		BUREAU: Government Enterprise Corporation	80X4321 Government Enterprise Corp. Fund		
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority:					
1A		Appropriation (Public Law 108-400).....	4,100,000	4,100,000	These entries represent new budget authority becoming available during the year.
1B		Borrowing authority.....			
Unobligated balance:					
		A. Brought forward, October 1.....(Actual).....	83,584,884	83,583,738	If you don't know the amount of the unobligated balance brought forward at the time you must submit an apportionment request for an account, show an estimated amount on this line, and submit a reapportionment form if adjustments are required, except as specified in section 120.36.
Spending authority from offsetting collections (gross):					
Earned:					
3A1		Collected.....			
3A2	1	User charges		8,000,000	
3A3	2	Insurance premiums		8,189,500	
3C		Anticipated for rest of year, without advance	69,806,300	54,616,800	
Permanently not available:					
6C		Capital transfers and redemption of debt.....	-20,756,800	-20,756,800	
7		Total budgetary resources	136,734,384	137,733,238	
APPLICATION OF BUDGETARY RESOURCES					
Memorandum:					
Apportioned: Obligations incurred					
Category A:					
8A1		First quarter..... 543,280	550,000	550,000	Justify category A apportionments in varying amounts and changes from the previous apportionment on an attachment.
8A2		Second quarter.....	650,000	650,000	
8A3		Third quarter.....	625,000	625,000	
8A4		Fourth quarter.....	609,600	609,600	
Category B:					
8B1		Management services 6,190,625	23,202,000	23,202,000	
8B2		Sales program 2,012,790	11,834,000	11,834,000	
8B3		Power program 5,125,630	20,980,600	20,980,600	
11		Unapportioned balance of revolving fund	78,283,184	79282038	
12		Total budgetary resources	136,734,384	137,733,238	

Include reference to law(s) that provide budget authority.

For revolving funds with indefinite borrowing authority :
 --Line 1B includes only the amount of new borrowing authority anticipated to be used during the year, that is, the total amount of indefinite authority anticipated to be used to cover obligations during the year.
 --Line 3C includes any credits or payments anticipated to be received.
 --Line 6C includes estimates for the year of repayments of principal.

These entries represent new budget authority becoming available during the year.

If you don't know the amount of the unobligated balance brought forward at the time you must submit an apportionment request for an account, show an estimated amount on this line, and submit a reapportionment form if adjustments are required, except as specified in section 120.36.

Justify category A apportionments in varying amounts and changes from the previous apportionment on an attachment.

SUBMITTED Authorized officer 1/5/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)
 Actual amounts are through 12/31/CY.

Note: Exhibit 130E illustrates the SF 133 for this account.

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

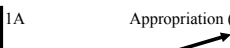
Trust Fund Limitation

- 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]
- 8004 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
		BUREAU: Administrative Division		80Y8004 Limitation on administrative expenses	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority :					
1A		Appropriation (Public Law 108-400).....	9,000,000	9,000,000	
7		Total budgetary resources.....	9,000,000	9,000,000	
APPLICATION OF BUDGETARY RESOURCES					
<i>Memorandum:</i>					
Apportioned: Obligations incurred					
Category B:					
8B1		Management services 500,000	1,500,000	1,500,000	
8B2		Other administrative expenses 2,003,456	7,500,000	7,500,000	
12		Total budgetary resources.....	9,000,000	9,000,000	

Include reference to law(s) that establish the limitation authority.



SUBMITTED Authorized officer 1/31/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

Actual amounts are through 12/31/CY.

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

Negative Amount Due to Reduced Unobligated Balance

- 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]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	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 (P.L. 108-456).....	25,000,000	25,000,000	
Unobligated balance:					
2A		Brought forward, October 1.....(Actual).....	1,180,000	610,000	
Spending authority from offsetting collections (gross):					
Earned:					
3A1		Collected.....		86,000	
Change in unfilled customer orders (+ or -):					
3B2		Without advance from Federal sources.....		9,000	
3C		Anticipated for rest of year, without advance	400,000	145,000	
Recoveries of prior year obligations:					
4A		Actual.....		27,000	
4B		Anticipated.....	150,000	123,000	
7		Total budgetary resources.....	26,730,000	26,000,000	
APPLICATION OF BUDGETARY RESOURCES					
<i>Memorandum:</i>					
		<i>Obligations incurred</i>			
		Apportioned:			
		Category A:			
8A1		First quarter..... 80,000	120,000	120,000	
8A2		Second quarter.....	120,000	-10,000	
8A3		Third quarter.....	120,000	54,000	
8A4		Fourth quarter.....	120,000	54,000	
		Category B:			
8B1		Research 2,354,700	16,800,000	16,062,000	
8B2		Dev. of Products 1,348,250	9,450,000	9,720,000	
12		Total budgetary resources.....	26,730,000	26,000,000	

Apportionments previously established are not subject to change after the close of the period for which the apportionment is made.

When you need to reduce the cumulative amount apportioned through the current period, revise the amount apportioned for the current period to a negative amount.

Assuming that 1st quarter obligations were \$80,000 in this example, then the 2nd quarter apportioned amount would be \$30,000 (120,000 apportioned less 80,000 obligated plus -10,000 apportioned).

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

Actual amounts are as of 11/30/CY.

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

Multiple-Year Account -- Apportionment in Two Fiscal Years

- 89 [= Treasury agency code]
- 2003 [= first year of availability, or blank for annual and no-year]
- 2004 [= last year of availability, or "X" for no-year]
- 0010 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

Note that this Exhibit displays SF 132 for two different years on the same page to facilitate the presentation. See section 120.9.

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

YEAR 1		YEAR 2		
Line No	AGENCY: Department of Government	APPROPR	AGENCY: Department of Government	APPROPRIATION OR FUND
	BUREAU: Bureau of Central Services	893/40010	BUREAU: Bureau of Central Services	893/40010
Line Split	DESCRIPTION	2003	DESCRIPTION	2004
BUDGETARY RESOURCES				
Budget authority:				
1A	Appropriation (Public Law 108-456).....	100,000		
	<div style="border: 1px solid black; padding: 2px; display: inline-block; width: 100px;">Include reference to law(s) that provide budget authority.</div>	<div style="border: 1px solid black; padding: 2px; display: inline-block; width: 100px;">Includes the full amount appropriated.</div>		
Unobligated balance:				
2A	Brought forward, October 1.....(est.).....		Brought forward, October 1... (est.).....	52,000
	<div style="border: 1px solid black; padding: 2px; display: inline-block; width: 100px;">Includes the \$50 thousand planned to be obligated in year 2 plus \$2, thousand not used in year 1.</div>			
7	Total budgetary resources.....	100,000	Total budgetary resources.....	52,000
APPLICATION OF BUDGETARY RESOURCES				
<i>Memorandum: Obligations incurred</i>				
Apportioned:				
Category A				
8A1	First quarter.....	12,500	First quarter.....	13,000
8A2	Second quarter.....	12,500	Second quarter.....	13,000
8A3	Third quarter.....	12,500	Third quarter.....	13,000
8A4	Fourth quarter.....	12,500	Fourth quarter.....	13,000
Category C				
8C	Future FY(s) 2003	50,000		
	<div style="border: 1px solid black; padding: 2px; display: inline-block; width: 100px;">The planned use of appropriations in year 1.</div>			
12	12. Total budgetary resources.....	100,000	Total budgetary resources.....	52,000
	<div style="border: 1px solid black; padding: 2px; display: inline-block; width: 100px;">The planned use of appropriations in year 2.</div>			

Trust Fund with Contract Authority, Appropriation to Liquidate Contract Authority, and Obligation Limitation

- 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]
- 8200 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL			
		BUREAU: Program administration	80X8200	Program administration trust fund		
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB	
BUDGETARY RESOURCES						
Budget authority:						
1A		Appropriation (Public Law 108-456).....		90,000	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> This example assumes that the authorizing legislation provides \$100 thousand in contract authority that was apportioned in the initial apportionment for the year. </div>	
1B		Borrowing authority.....				
1C		Contract authority (Public Law 108-123).....	100,000	100,000		
1D		Net transfers (+ or -).....				
1E		Other.....				
Unobligated balance:						
2A		Brought forward October 1.....			<div style="border: 1px solid black; padding: 5px; width: fit-content;"> Subsequently, the appropriation act provided \$90 thousand in an appropriation to liquidate contract authority and limited obligations from the contract authority to \$90 thousand. </div>	
2B		Net transfers, actual (+ or -).....				
2C		Anticipated transfers (+ or -).....				
Spending authority from offsetting collections (gross):						
Earned:						
3A1		Collected.....			<div style="border: 1px solid black; padding: 5px; width: fit-content;"> This example assumes that the contract authority that cannot be obligated is available to be obligated in the succeeding fiscal year. This is an obligation limitation. </div>	
3A2		Receivable from Federal sources.....				
Change in unfilled customer orders (+ or -):						
3B1		Advance received.....				
3B2		Without advance from Federal sources.....				
3C		Anticipated for rest of year, without advance.....				
Transfers from trust funds:						
3D1		Collected.....				
3D2		Anticipated.....				
Recoveries of prior year obligations:						
4A		Actual.....				
4B		Anticipated.....				
5		Temporarily not available pursuant to Public Law 108-456 (-).....		-10,000		
Permanently not available:						
6A		Cancellations of expired and no-year accounts (-).....				
6B		Enacted rescissions (-).....				
6C		Capital transfers and redemption of debt.....				
6D		Other authority withdrawn (-).....				
6E		Pursuant to Public Law 108-456 (-).....		-90,000		
6F		Anticipated rest of year (+ or -).....				
7		Total budgetary resources.....	100,000	90,000		
APPLICATION OF BUDGETARY RESOURCES						
<i>Memorandum:</i>						
<i>Obligations incurred</i>						
Appropriated:						
Category A:						
8A1		First quarter.....	25,000	25,000	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> If the contract authority that is being limited is only available for a single year, the amount not being used would be included on line 6D. </div>	
8A2		Second quarter.....	25,000	20,000		
8A3		Third quarter.....	25,000	25,000		
8A4		Fourth quarter.....	25,000	20,000		
Category B:						
9		Withheld pending rescission.....				
10		Deferred.....				
11		Unapportioned balance of revolving fund.....				
12		Total budgetary resources.....	100,000	90,000		

SUBMITTED Authorized officer 11/29/CY APPORTIONED _____
 (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 appropriations.

Trust Fund (or Special Fund) with Collections Precluded from Obligation

- 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]
- 8000 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL		
		BUREAU: Program benefits		80X8000	Payment of benefits	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB	
BUDGETARY RESOURCES						
Budget authority:						
1A		Appropriation (Public Law 108-789).....		30,000	In this example, the amount on line 1A equals one-quarter of the estimated annual obligations. This amount is derived from prior year collections and is used to fund obligations and outlays until current year collections are received.	
1B		Borrowing authority.....				
1C		Contract authority.....				
1D		Net transfers (+ or -).....				
1e		Other		160,000		
Unobligated balance:						
2A		Brought forward October 1..... (Actual).....			The amount on line 5 equals the excess of current year receipts over the anticipated obligations (\$40 thousand) plus the amount on line 1A (\$30 thousand).	
2B		Net transfers, actual (+ or -).....				
2C		Anticipated transfers (+ or -).....				
Spending authority from offsetting collections (gross):						
Earned:						
3A1		Collected.....			This example assumes that the authorizing legislation makes all receipts available until expended. However, the same law permits obligations only for benefits. The estimate of benefits to be paid is less than the current receipts.	
3A2		Receivable from Federal sources.....				
Change in unfilled customer orders (+ or -):						
3B1		Advance received.....				
3B2		Without advance from Federal sources.....				
3C		Anticipated for rest of year, without advance.....				
Transfers from trust funds:						
3D1		Collected.....				
3D2		Anticipated.....				
Recoveries of prior year obligations:						
4A		Actual.....				
4B		Anticipated.....				
5		Temporarily not available pursuant to Public Law 108-789 (-).....		-70,000		
Permanently not available:						
6A		Cancellations of expired and no-year accounts (-).....				
6B		Enacted rescissions (-).....				
6C		Capital transfers and redemption of debt.....				
6D		Other authority withdrawn (-).....				
6E		Pursuant to Public Law _____ (-).....				
6F		Anticipated rest of year (+ or -).....				
7		Total budgetary resources.....		120,000		
<i>Memorandum: Obligations incurred</i>						
Apportioned:						
Category A:						
8A1		First quarter.....				
8A2		Second quarter.....				
8A3		Third quarter.....				
8A4		Fourth quarter.....				
Category B:						
8B1		Payment of benefits.....		120,000		
9		Withheld pending rescission.....				
10		Deferred.....				
11		Unapportioned balance of revolving fund.....				
12		Total budgetary resources.....		120,000		

SUBMITTED Authorized officer 8/21/CY APPORTIONED _____ (Date) _____ (Date)

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

DEPARTMENT OF GOVERNMENT
 Letter Apportionment
 Funds Provided by Public Law 108-XXX
 Fiscal Year 2003

LEGEND

- [= Treasury agency code shown in the first column]
- [= first year of availability, or blank for annual and no-year shown in the second column]
- [= last year of availability, or "X" for no-year shown in the third column]
- [= Treasury account code shown in the fourth column]
- [= SF 132 line number shown in the fifth column]
- [= SF 132 line number split shown in the sixth column]
- [= fiscal year shown in first column]

The following appropriations provided by Public Law 108-XXX for fiscal year 2003 are hereby apportioned in the amounts indicated below. To the extent authorized by law after submission of revised estimates to OMB, these amounts may be increased or decreased for indefinite appropriations, actual unobligated balances, actual recoveries of prior year obligations, actual reimbursements earned, including reimbursements and offsetting collections from non-Federal sources, contributions from non-Federal sources, and release of contingent funds. Transfer of funds authorized by law to or from any of the accounts listed may be made without further action by OMB. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total amount appropriated is apportioned for the purpose of paying legitimate obligations related to canceled appropriations. Any of these funds that are not needed for this purpose may be used for current year obligations without further action.

	<u>Bureau / Account Title / Reporting Category</u>	<u>Amount</u>
Office of the Secretary		
Salaries and expenses		
80	YYYY YYYY 0137 RptCat No	
80	YYYY YYYY 0137 1A	7,400,000
80	YYYY YYYY 0137 3C	403,000
80	YYYY YYYY 0137 5	-1,000
80	YYYY YYYY 0137 8A1	1,952,000
80	YYYY YYYY 0137 8A2	1,950,000
80	YYYY YYYY 0137 8A3	1,950,000
80	YYYY YYYY 0137 8A4	1,950,000
Bureau of Central Services		
Research and development		
80	X 1309 RptCat Yes	
80	X 1309 1A	25,000,000
80	X 1309 2A	1,610,000
80	X 1309 3A1	86,000
80	X 1309 3B1	9,000
80	X 1309 3C 1 Department of Government	205,000
80	X 1309 3C 2 All Other Sources	100,000
80	X 1309 4A	27,000
80	X 1309 4B	123,000
80	X 1309 6B	-200,000
80	X 1309 8A1	120,000
80	X 1309 8A2	120,000
80	X 1309 8A3	120,000
80	X 1309 8A4	120,000
80	X 1309 8B1	12,880,000
80	X 1309 8B2	9,600,000
80	X 1309 8C 2004	4,000,000

Compare with Exhibit 121A. Note that all information is presented.

Compare with Exhibit 121C. Note that all information is presented.

Submitted _____ Date _____

Approved _____ Date _____

NOTES

PROGRAM REPORTING CATEGORIES FORMAT

Program Reporting Categories							
Treasury Agency	FY 1	FY 2	Treasury Account	SF 132 Line	Report Cat No	Projected, Annual Obligations	
80	X		1309	8A	1	Salaries	400,000
80	X		1309	8A	2	All Other	80,000
80	X		1309	8A		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
80	X		1309	8B1		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
80	X		1309	8B2		Development, Sub-total	9,600,000

Note: Program reporting categories are not used to apportion funds, and are not subject to 31 USC 1517.

When the Report Cat No has a number between 1 - 100, the stub will be sent to the FACTS II system for use in budget execution reporting.

You may also include additional rows where the Report Cat No is blank. In this example, these rows serve as sub-totals.

Note how the program reporting categories relate to apportioned amounts in Exhibit 121N's Bureau of Central Services.

SECTION 123—APPORTIONMENTS UNDER CONTINUING RESOLUTIONS

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123.1	What is a continuing resolution?
123.2	How do I determine the amount available for obligation under a continuing resolution?
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123.5	Am I required to submit an apportionment request while I am funded by a continuing resolution?
123.6	Are my credit programs funded under a continuing resolution?
123.7	Do I need to request a reappropriation after my regular appropriation is enacted?
123.8	Will my regular appropriations cover obligations made during the continuing resolution?

123.1 What is a continuing resolution?

Continuing resolutions (also known as "CRs") are joint resolutions that provide continuing appropriations for a fiscal year. CRs are enacted when Congress has not yet passed new appropriations bills and a program's appropriations are about to or have expired, or when the President has vetoed congressionally passed appropriations bills. Because of the nature of CRs, you should operate at a minimal level until after your regular appropriation is enacted.

123.2 How do I determine the amount available for obligation under a continuing resolution?

Usually, CRs don't appropriate specific sums of money. Rather, they provide "formulas" for calculating the amounts available for continuing programs at minimal levels. In addition, CRs provide funds for projects and activities. The phrase *projects and activities* has two meanings:

- The phrase *usually* refers to the total appropriation (the amount calculated by the formula) rather than to specific activities (when determining which government programs are covered by the CR and the rate for operations limit).
- The phrase *sometimes* refers to the specific activity (when determining whether an activity was authorized or carried out in the preceding year).

You should carefully review each CR to determine the formula provided. Keep in mind that the amount available under a CR is the product of negotiations among the various factions in the Congress and the Administration. As a result, the formula provided in each CR will likely differ from the formula in previous CRs. For example, the formulas provided by the CRs for the past six years have been different. Click here for the formula provided by the

- [FY 2003 CR](#) (OMB Bulletin 02–06)
- [FY 2002 CR](#) (OMB Bulletin 01–10)
- [FY 2001 CR](#) (OMB Bulletin 01–01)
- [FY 2000 CR](#) (OMB Bulletin 99–07)
- [FY 1999 CR](#) (OMB Bulletin 98–10)
- [FY 1998 CR](#) (OMB Bulletin 98–01)

123.3 Do the amounts made available for obligation remain available after a continuing resolution expires?

No. CRs make amounts available for obligation only until a time specified by the CR or until the enactment of regular fiscal year appropriations, whichever is sooner. A CR normally provides temporary funding. A CR can last any period of time, as specified by the CR (one day, a few days, a few weeks, or a month). It is generally understood that the normal appropriations process will eventually produce appropriation acts to replace or terminate the CR. In exceptional cases, CRs have been in effect through the end of the fiscal year. In such cases, regular appropriations language replaces the formula in the CR. In FY 2003, for example, 11 of the 13 regular annual appropriations bills were not enacted. Instead, all the appropriations normally provided in those bills were provided in one joint resolution making consolidated appropriations. Consolidated appropriations are also referred to as omnibus appropriations act.

123.4 Does the continuing resolution limit the purposes for which funds may be obligated?

Normally, yes. A CR makes amounts available subject to the same terms and conditions specified in the enacted appropriations acts from the prior fiscal year. The CR may also establish additional terms and conditions. Normally, you are not permitted to start new projects or activities.

123.5 Am I required to submit an apportionment request while I am funded by a continuing resolution?

Normally, no. OMB will issue a bulletin to automatically apportion amounts made available by CRs that expire before the end of the fiscal year. The OMB bulletins that apportioned the CRs during the last six fiscal years are linked to section 123.2. Usually the bulletin requires you to request a written apportionment when the rate of obligation is affected by seasonality and the normal pattern of obligation exceeds the pro rated level calculated under the automatic apportion. Also, you may request written apportionments if you believe that amounts automatically apportioned are insufficient or if either you or OMB believes that a written apportionment is necessary.

123.6 Are my credit programs funded under a continuing resolution?

Yes. CRs generally make budgetary resources available to support the costs (appropriations for subsidy cost amounts) associated with direct and guaranteed loan activities that were conducted in the prior fiscal year. Normally, the CR allows you to make new direct loans and new commitments to guarantee loans within the limitations on credit activity levels and subject to the terms and conditions specified in the prior fiscal year appropriations act(s).

123.7 Do I need to request a reapportionment after my regular appropriation is enacted?

Yes. You must request a reapportionment within ten days of the enactment of your regular appropriations act, even if the period covered by the CR has not expired. The total amount subject to reapportionment will equal the total amount made available for the fiscal year in the regular appropriation. Click here for further information on the following:

- Instructions on the apportionment process (see [section 120](#))
- Instructions on the format of the apportionment schedule (SF 132) (see [section 121](#))
- Detailed instructions on each line on the SF 132 (see [Appendix F](#))

123.8 Will my regular appropriations cover obligations made during the continuing resolution?

Yes. Normally your regular appropriations cover all obligations made during the CR. However, there could be exceptions depending on the provisions of the CR. For example, consider the situation under a CR when:

- (1) The total regular annual appropriation enacted was subsequently less than the obligations incurred under the CR;
- (2) The amount obligated was available under the CR;
- (3) There was no indication that the Congress would enact a regular annual appropriation less than the amount available under the CR;
- (4) And, the agency reduced obligations to the maximum extent possible – returning purchases received for a refund, canceling purchases of goods and services ordered but not yet received, and canceling grants.

Since the agency complied with the legislative intent of the lower appropriation under the CR, but the reduced obligations were still greater than the regular annual appropriation, it was determined that the portion needed to cover the difference was covered by the CR.

SECTION 124—AGENCY OPERATIONS IN THE ABSENCE OF APPROPRIATIONS

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- | | |
|-------------------------|---|
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124.2
124.3 | What types of actions may my agency conduct during a funding hiatus?
What plans should my agency make in anticipation of a funding hiatus?
When should my agency's shutdown plans be implemented? |
|-------------------------|---|

124.1 What types of actions may my agency conduct during a funding hiatus?*(a) Background.*

The Attorney General issued two opinions in the early 1980s that the language and legislative history of the Antideficiency Act unambiguously prohibit agency officials from incurring obligations in the absence of appropriations ("Applicability of the Antideficiency Act Upon a Lapse in an Agency's Appropriations" (1980) and "Authority for the Continuance of Government Functions During a Temporary Lapse in Appropriations" (1981)). The Office of Legal Counsel of the Department of Justice issued an opinion dated August 16, 1995, that reaffirms and updates the 1981 opinion.

(b) Policies.

This section provides policy guidance and instructions for actions to be taken by Executive Branch agencies when Congress fails to enact either regular appropriations, a continuing resolution, or needed supplementals, resulting in an interruption of fund availability.

This section does not apply to specific appropriations action by the Congress to deny program funding.

When the Congress fails to act on program supplementals and the result is partial funding interruptions, special procedures beyond those outlined in this section may be warranted. In such cases, you should consult your OMB representative.

In the absence of appropriations:

- Federal officers may not incur any obligations that cannot lawfully be funded from prior appropriations unless such obligations are otherwise authorized by law.
- Federal officers may incur obligations as necessary for orderly termination of an agency's functions, but funds may not be disbursed.

124.2 What plans should my agency make in anticipation of a funding hiatus?

Agency heads must develop and maintain plans for an orderly shutdown in the event of the absence of appropriations. Submit your plans to OMB when they are either first prepared or revised. Include the following information in the plan:

- Estimate the time (to the nearest half-day) to complete the shutdown.
- Number of employees expected to be on-board before implementation of the plan.
- Total number of employees to be retained under the plan because:
 - ▶ They are engaged in military, law enforcement, or direct provision of health care activities, or

- ▶ Their compensation is financed by a resource other than annual appropriations.
- Number of employees, not otherwise exempt, to be retained to protect life and property.

As you monitor the progress of your appropriations through the Congress, you will need to be sensitive to the possibility of delays, and, in particular, delays caused by issues that have little to do with your agency's programs. You should avoid initiating new activities included in the proposed budget by using available money in the prior year.

Within the guidance established by the opinions issued by the Department of Justice and this Circular, agency heads must decide what activities are essential to operate their agencies during an appropriations hiatus. Address questions that you cannot answer to OMB. Address questions about the interpretation of the Antideficiency Act jointly to OMB and the Office of Legal Counsel of the Department of Justice.

Submit policy statements and legal opinions supporting those estimates to OMB if you estimate:

- That more than one-half day would be needed to complete a shutdown, or
- That the number of employees to be retained to protect life and property would exceed five percent of the number of employees on-board at the beginning of a hiatus less those exempt.

124.3 When should my agency's shutdown plans be implemented?

OMB will monitor the status of congressional actions on appropriations bills and will notify agencies if shutdown plans are to be implemented. Whenever it appears that a hiatus in appropriations might occur, you should review your shutdown plans, and, if revisions are required, promptly submit the revised plan to OMB.

After OMB has identified a hiatus in appropriations and all available funds (including reallocated/reallocated funds), are exhausted, you must begin orderly shutdown activities. Each agency head must determine the specific actions that will be taken; however, all your actions must contribute to an orderly shutdown of the agency and give primary consideration to protecting life and safeguarding Government property and records. Agency heads will notify OMB immediately when shutdown activities are being initiated.

During an absence of appropriations, agency heads must limit obligations to those needed to maintain the minimum level of essential activities necessary to protect life and property.

Take necessary personnel actions to release employees in accordance with applicable law and regulations of the Office of Personnel Management. You must prepare employee notices of furlough and process personnel and pay records in connection with shutdown furlough actions. You should plan for these functions to be performed by employees who are retained for orderly termination of agency activities as long as those employees are available.

OMB will notify you when the hiatus of appropriations has ended.

SECTION 130—SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

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130.1 What is the purpose of the SF 133 and how is it organized?

The SF 133 Report on Budget Execution and Budgetary Resources:

- Fulfills the requirement in [31 U.S.C. 1511–1514](#) that the President review Federal expenditures at least four times a year.

- Allows the monitoring of the status of funds that were apportioned on the SF 132 Apportionment and Reapportionment Schedule and funds that were not apportioned.
- Provides a consistent presentation of information across programs within each agency, and across agencies, which helps program, budget, and accounting staffs to communicate.
- Provides historical reference that can be used to help prepare the President's Budget, program operating plans, and spend-out rate estimates.
- Provides a basis to determine obligation patterns when programs are required to operate under a continuing resolution.
- Ties an agency's financial statements to their budget execution. The compilation of an agency's SF 133s should generally agree with an agency's Statement of Budgetary Resources. The few differences are explained in [section 130.16\(e\)](#).

The SF 133 consists of the following sections:

Section...	shows whether....	and is described in:
Budgetary Resources	budgetary resources are available for obligation or not	Appendix F, Budgetary Resources
Status of Budgetary Resources	budgetary resources have been obligated or not	Appendix F, Status of Budgetary Resources
Relation of Obligations to Outlays	obligated amounts have been outlayed or not	Appendix F, Relation of Obligations to Outlays

130.2 What are the general requirements for submitting SF 133s?

(a) *What accounts should I report?*

Unless otherwise specified by OMB, all Executive Branch agencies must electronically submit SF 133 information each quarter for each open Treasury appropriation fund symbol (TAFS).

Do submit SF 133 reports for:

- Unexpired (i.e. current) TAFSs;
- Expired TAFSs (including TAFSs about to be closed and annual TAFSs that are older than five years that have legally authorized extended disbursing authority);
- Both apportioned TAFSs and those that have not been apportioned; and
- Credit program, financing, and liquidating TAFSs (see [section 185](#) for detailed information).

Do not submit SF 133 reports for:

- Deposit fund accounts;
- Receipt accounts (including clearing accounts and suspense accounts); and
- Closed TAFSs (i.e. TAFSs with canceled balances) unless required by OMB.

(b) *What level of detail should I report?*

Submit SF 133s for each expired and unexpired TAFS. Report amounts as cumulative from the beginning of the fiscal year to the end of the period.

Because one of the main purposes of the SF 133 is to monitor the use of the funds planned on the SF 132 Apportionment, in general, your SF 133 should contain the same level of detail as your SF 132 Apportionment.

A consolidated SF 132 Apportionment does not exempt you from the requirement to separately report each TAFS. When a single apportionment is provided for more than one TAFS, you must identify the TAFSs that were apportioned together in the footnotes of the SF 133 for each of those TAFSs. For example, if fund 12–X–9901 is apportioned and is an aggregation of 12–X–0100, 12–X–0101, and 12–X–0102, then the three SF 133s should each have a footnote indicating that all of the funds were apportioned under 12–X–9901. (See [section 120.27](#).) Include all footnotes at the end of the SF 133.

(c) *How do I submit an SF 133?*

You must submit SF 133 budget execution information electronically through the Treasury's Federal Agencies' Centralized Trial-balance System II (FACTS II). This facilitates analysis and ensures consistent presentation of budget execution information so that Government-wide totals are meaningful. Electronic submission of the information also allows the SF 133 to be presented on the internet at www.whitehouse.gov/omb/reports to facilitate communication among accounting, budget, and audit staff.

You can find out more about FACTS II at www.fms.treas.gov/ussgl/FACTSII or by calling the GOALS Marketing Team at (202) 874–8270. FACTS II does not replace the SF 133, but rather replaces previous systems used to collect SF 133 information.

(d) *Who can approve an SF 133 submission?*

SF 133 information submitted for each independent agency, departmental bureau, or similar subdivision will be certified by an officer duly authorized by the head of the agency to be responsible for the integrity of the submission.

Typically, one group within your agency (for example, the accounting office) reports amounts to Treasury while another group (for example, the budget office) prepares budget schedules (see [section 82.15](#)). Before the accounting office submits its actuals to Treasury in FACTS II, you must ensure that the amounts you are going to report are conceptually and numerically consistent with the amounts that your budget office is going to report in MAX A-11. In addition, GAO requires your auditors to determine whether controls exist to ensure that the amounts in your systems and the amounts submitted via FACTS II agree. See GAO-02-126G “Guide for Auditing the Statement of Budgetary Resources” (see [section 82.15](#)).

(e) *When do I submit an SF 133?*

You must submit SF 133 budget execution information at the end of each quarter. You can find out the reporting deadlines at www.fms.treas.gov/ussgl/FACTSII or by calling the GOALS Marketing Team at (202) 874–8270. The deadlines are approximately three weeks after the close of each quarter. You must revise any material errors in previously reported information through FACTS II at this time as well. You also must be able to produce a monthly SF 133 when required by OMB.

(f) *What other budget execution reporting requirements must I meet?*

You must submit a paper copy of the SF 133 for each quarter directly to the Committee on Appropriations, House of Representatives. To the extent practicable, you should submit all the reports for each independent agency, departmental bureau, or similar subdivision together and numbered consecutively. You may use printouts of SF 133s from FACTS II.

You should periodically compare the estimates of anticipated amounts (contained on SF 132 lines 1E, 2C, 3C, 3D, 4B, 6F, and SF 133 line 9A2) to actual results to improve future estimates.

130.3 How do I report budgetary resources?

To use the entries in this section of the SF 133, see [Appendix F, budgetary resources](#). The Appendix F includes specific instructions for unexpired TAFSS, expired TAFSS, and expired TAFSS being closed. "Expired TAFSS being closed" refers to the final September 30 SF 133 that is submitted for a TAFS (e.g. the September 30 report for an annual TAFS that has been expired for five years).

130.4 How do I report the status of budgetary resources?

To use the entries in this section of the SF 133, see [Appendix F, status of budgetary resources](#).

130.5 How do I report obligations, and how are obligations shown on SF 133 reports?

Agencies will provide descriptive stubs for both Category A and Category B obligations. For Category B obligations that do not use program reporting categories, agencies will continue to provide a stub that describes the Category B project. For both Category A and Category B obligations that use program reporting categories, agencies will provide a stub that describes the reporting category.

OMB sends a list of program reporting category stubs, as well as Category B project stubs, from approved apportionments to the Department of the Treasury's Financial Management Service (FMS) for use in FACTS II budget execution reporting. See [sections 121.2](#), [121.3](#), and [121.4](#) for additional information. When reporting your obligations, FACTS II will present you with a list of program reporting categories and Category B projects to report upon; these Category B projects and reporting categories are taken from OMB's automated apportionment system.

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

When reporting your obligations to FACTS II, you may add new Category B and/or program report category stubs. Here are some reasons why you may need to add new Category B projects and/or reporting categories:

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

Second, if you are aware that OMB has apportioned funds using Category B projects that are not presented in FACTS II, then you should 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 our obligations for those categories.

The obligations submitted to FACTS II are presented in two ways on the SF 133 reports produced by FACTS II and OMB.

First, obligations are summarized into the following categories: (1) Direct, Category A; (2) Direct, All Category B projects; (3) Direct, exempt from apportionment; (4) Reimbursable, Category A; (5) Reimbursable, All Category B projects; and, (6) Reimbursable, exempt from apportionment.

Second, the SF 133s show obligations by Apportionment Category (A or B), and then by Category B project (for Category B, only) or program reporting category (Category A and Category B).

[Exhibit 130C](#) shows how the obligations are reported for one TAFS.

130.6 How do I report the relation of obligations to outlays?

To use the entries in this section of the SF 133, see [Appendix F, relation of obligations to outlays](#). Lines 12 through 15 are required for all quarters.

130.7 What should I report during the expired phase?

Budget execution reporting procedures. Obligated and unobligated balances must be reported on the SF 133 for each expired TAFS that has not been canceled.

September 30 SF 133 reports for annual TAFSs and the last year of multi-year TAFSs that expire at midnight on September 30 should report these TAFSs as unexpired.

Expired unobligated balances.

At the beginning of the first expired year, place the expired unobligated balance on line 2A, "Unobligated balance: Brought forward October 1." This amount should equal the sum of the lines in the unobligated balances available section of the final report of budget execution for the unexpired phase, i.e., the sum of lines 9A, 9B and 9C, "Unobligated balance available." These unobligated balances are now expired budgetary resources. They are available for obligation only for valid upward adjustments of obligations that were properly incurred against the TAFS during the unexpired phase.

Since the expired resources are no longer available for new obligations, place the amounts not used for valid adjustments on line 10D, "Unobligated balance not available, other." In each succeeding expired year, the amount on line 2A, "Unobligated balance brought forward October 1," should be the same as the amount on line 10D, "Unobligated balance not available, other," of the final report of budget execution for the prior year.

130.8 How do I report adjustments to expired TAFSs?

Downward adjustments. Place downward adjustments of unpaid obligations previously incurred on line 4A, "Recoveries of prior year obligations, actual." The amount should be included as a positive number because it increases the expired resources available only for future adjustments. Downward adjustments do not include previously paid obligations which require a refund. These refunds will be recorded on line 3A, "Spending authority from offsetting collections, earned," when received.

Upward adjustments. Place upward adjustments of obligations previously incurred on line 8, "Obligations incurred." Upward adjustments of obligations reduce unobligated balances. Subtract upward adjustments from the expired unobligated balances on line 10D, "Unobligated balance not available, other."

The amount should represent the upward adjustments made during the fiscal year for which the report is submitted. Upward adjustments made during previous fiscal years should not be included because the amounts on line 10D, "Unobligated balance not available, other," have already been adjusted downward.

Upward adjustments are limited in at least two ways:

- Upward adjustments are limited by the amount available for adjustments on line 10D, "Unobligated balance not available, other," of the expired TAFS.
- No new obligations may be shown in the expired TAFS columns. Only upward adjustments of obligations that were incurred in the year in which the amount was available for obligation are valid, i.e., recording obligations that were incurred previously but reported in a different amount or erroneously not reported.

Obligation adjustments for contract changes. Upward adjustments to obligations in expired TAFSs, caused by "contract changes" that exceed certain cumulative thresholds, are subject to additional reporting and approval requirements as shown in the following table. A "contract change" means an order relating to an existing contract under which a contractor is required to perform additional work. A contract change does not include adjustments related to an escalation clause.

For the Department of Defense, obligational increases for contract changes are cumulative at the program, project, and activity level. For civilian agencies, such increases are cumulative at the appropriation level.

If the contract change will cause cumulative obligational increases to an appropriation to exceed...	Then the agency head...
\$4 million during a fiscal year	(or a designated officer in his immediate office) must approve the contract change.
\$25 million during a fiscal year	must report the contract change in writing to the appropriate authorizing committees in Congress and to the House and Senate Committees on Appropriations <i>before</i> the obligation is made. Include a description of the legal basis and policy reasons for the proposed obligation. Do <i>not</i> make or record the obligation in your accounting records until 30 days after submitting the report.

130.9 What must I do when I have extended disbursement authority?

The length of the expired phase of TAFSs may only be changed by law. You must prepare budget execution reports in accordance with Appendix F. Also, you must report such authority to Treasury's Financial Management Service to prevent premature, automatic cancellation of the TAFS. For further guidance, you should consult the Treasury Financial Manual.

Normally, payment of canceled balances will not be eligible for funding from Treasury's general claims fund.

130.10 How do I report expired TAFSs that are being closed?

Expired obligated and unobligated balances must be reported as canceled on the final, September 30 SF 133 before you close the TAFS. Once an amount is reported as canceled, it should not be reported again. Note: Technically, TAFSs are "closed," while appropriations and balances are "canceled."

Cancellations of unobligated balances.

On the final, September 30 SF 133 before a TAFS will be closed, you must present all unobligated balances as canceled, i.e. as a negative (–) on line 6A, "Permanently not available, cancellations of expired and no-year TAFSs."

On all SF 133s, other than the final September 30 SF 133 before a TAFS will be closed, you should show recoveries of prior year obligations on line 4A, "Recoveries of prior year obligations, actual," as an expired resource. You should add any part of a recovery that is not used to adjust obligations to the expired unobligated balance shown on line 10D, "Unobligated balance not available, other."

Cancellations of obligated balances.

When a TAFS is required to be canceled, you must present any remaining obligated balance as canceled by doing the following:

- Include it as a cancellation (a positive number) on line 4A, "Recoveries of prior year obligations, actual."
- Include it as a writeoff (a negative number) on line 6A, "Permanently not available, cancellations of expired and no-year accounts."
- Reduce the obligated balance, line 14A, "Obligated balance, net, end of year period, accounts receivable," to zero.

130.11 What disbursements can I make during the canceled phase?

Legitimately incurred obligations that have not been disbursed (i.e. paid) at the time a TAFS is canceled cannot be disbursed from the canceled obligated or unobligated balances of the canceled TAFS.

After a TAFS is canceled, any obligations or adjustments to obligations that would have been properly chargeable to that TAFS may be disbursed from an unexpired TAFS that is available for obligation for the same purpose as the closed TAFS, provided that:

- The obligation or adjustment is not already chargeable to another unexpired TAFS.
- Payment of obligations against canceled TAFSs from unexpired TAFSs are limited to one percent of the appropriation in the unexpired TAFS. No more than one percent of an unexpired TAFS may be used to pay any combination of canceled obligations. This is a single, cumulative limit. It applies to one percent of the annual appropriation (not total budgetary resources) for annual TAFSs and to unexpired appropriations for multi-year TAFSs.

For example, assume there is a multi-year TAFS with an appropriation of \$10 million that covers fiscal year 1997 through 1999 that was enacted in fiscal year 1997. In fiscal year 1997, the one percent limitation is equal to \$100,000. At the end of fiscal year 1997, \$90,000 was used. In fiscal year 1998, the unused, unexpired portion (\$10,000) of the limitation is available for upward adjustment and disbursement of an obligation from a canceled predecessor TAFS. See [section 120.20](#).

- Antideficiency Act provisions continue to apply to canceled TAFSs. The authority to pay obligations against closed TAFSs from one percent of unexpired TAFSs cannot be used to exceed the original appropriation.
- When you cancel obligations under the provisions of Public Law 101–510 (31 U.S.C. 1551–1557), a tracking process should be maintained. You must maintain proper standard general ledger controls for obligations pertaining to canceled appropriations to prevent overpayment. The Treasury's Financial Management Service provides standard general ledger (SGL) accounting instructions. See <http://www.fms.treas.gov/ussgl> for further information.

130.12 How do I submit non-standard reports?

You must submit additional *monthly* budget execution reports when required by OMB. Submit these directly to your OMB representative. Use the SF 133 format and lines described in [Appendix F](#). Provide a separate column of information for each unexpired and expired TAFS. The columns should be formatted in the following order: unexpired, expired, and total. Report amounts in whole dollars. The submission of a monthly report does not relieve you of providing an electronic submission through FACTS II each quarter.

OMB's policy is to use existing agency internal reports to the greatest extent feasible to support required reports. When existing agency internal reports do not include the information necessary to provide complete information on the progress and status of programs, projects, or activities, supporting information may be required by OMB.

See [section 20](#) on definitions, concepts, and terminology for additional guidance related to preparation of the SF 133.

130.13 How do I report lower levels of detail?

You can submit lower levels of detail on the SF 133 in a variety of ways as follows:

Method	Description
Category B	If your SF 132 apports funds on line 8B "Category B" at a certain level, then you must provide the same level of detail on the SF 133.

Method	Description
Treasury Sub-account	<p>You may need to report certain SF 133s by Treasury sub-account. OMB and you may decide that a Treasury sub-account be established to identify a certain level of detail not only on the SF 133 but also on other reports submitted to the Treasury.</p> <p>The establishment of a Treasury sub-account for an account may affect Treasury reporting requirements (such as the SF 224 Statement of Transactions).</p>
Footnotes	<p>For information that is integral to understanding the content of the SF 133, but cannot be reported in one of the more standardized methods described above, you may footnote any amount reported on the SF 133. If your OMB representative requires a footnote, then it must be provided.</p>

Consult with your OMB representative to determine the best method for your situation.

130.14 How do I submit an SF 133 for allocation accounts?

The parent agency must ensure that a separate SF 133 is submitted for each allocation transfer account through FACTS II. When allocation transfers are made from a parent account to allocation accounts, then an SF 133 will be submitted for each allocation account to report its activities. The parent agency will determine who will submit the information through FACTS II and how. Regardless of who submits the information through FACTS II, the activity of both the parent account and the allocation accounts will be reported on the parent agency's Statement of Budgetary Resources.

The parent agency may choose to: (a) gather information from all of the agencies that have allocation accounts and enter the information into FACTS II, or (b) require each agency with an allocation account to enter information into FACTS II and provide a copy to the parent agency.

Agencies reporting these allocation accounts will furnish information to the other agency or agencies involved in the allocation in a timely manner. Receiving agencies will submit the information required to the parent agency no later than 15 calendar days following the end of the reporting period.

130.15 How do I submit an SF 133 for credit TAFSS?

You should submit SF 133s for credit TAFSS at the TAFS level during quarters one through three, but at the cohort level in the fourth quarter. To determine the SF 133 aggregation of credit TAFS reporting that is required for your agency, consult your OMB representative. For additional instructions for preparing the SF 133 for credit programs, see [section 185](#).

130.16 How do I ensure that my actuals are consistent?

Amounts reported on the fourth quarter SF 133 must be consistent with information reported to Treasury as part of year-end closing procedures and must be based on actual accounting information pursuant to [31 U.S.C. 3512](#). Actuals submitted to OMB for inclusion in the President's annual budget, which is submitted to the Congress, should agree with those submitted to Treasury and those submitted on the fourth quarter SF 133. If one group within your agency (for example, accounting) reports amounts to Treasury while another group (for example, the budget office) prepares budget schedules, then you must take action to ensure that the amounts reported are conceptually and numerically consistent. It may be advisable to allow the budget office to review your SF 133 information before it is submitted.

(a) *What reports of actuals should generally be the same?*

- September 30 SF 133 Report on Budget Execution and Budgetary Resources.
- Statement of Budgetary Resources (SBR) (if required).
- Budget Program and Financing Schedule (actuals column).
- Treasury Combined Statement.
- FMS 2108 Year-end Closing Statement (used to generate Treasury Combined Statement).
- SF 224 Statement of Transactions (used to generate Treasury Combined Statement).
- Your agency's accounting system.

(b) *What guidance is available to help me ensure that my actuals are reported consistently?*

- [Exhibit 130K](#) Crosswalk from SF 133 to the Budget Program and Financing schedule.
- [Exhibit 130M](#) Relationship between Selected SF 133 and Budget Program and Financing Schedule lines.
- [section 82.15](#)
- Treasury Financial Manual U.S. Government Standard General Ledger Supplement, which contains crosswalks from the U.S. Standard General Ledger to the SF 133/SBR, FMS 2108, and Program and Financing Schedule. It is available at <http://www.fms.treas.gov/ussgl>.

(c) *What differences should I expect between the September 30 SF 133 and the Budget Appendix?*

- The SF 133 is displayed at the TAFS level, while the *Appendix* presents consolidated information covering all TAFSs (annual, multiple-year, and no-year) with the same account title. Also, an account in the *Appendix* may contain multiple TAFSs with different titles.
- OMB Circular No. A–11 requires that allocation transfer accounts be consolidated and reported by the parent account for budget formulation purposes. OMB Circular No. A–11 requires that allocation accounts be reported separately for budget execution purposes (see [section 130.14](#)). The sum of the information on all the SF 133s with the same account title should be the same as the information required for the *Appendix*.
- As the crosswalk from SF 133 to the Budget Program and Financing schedule ([Exhibit 130K](#)) shows, not all of the expired budgetary resources shown on the SF 133 are shown in the Budget Program and Financing schedule.
- The SF 133 is reported in dollars, while the Budget Program and Financing schedule is in millions of dollars.

(d) *What differences should I expect among the September 30 SF 133, the Budget Appendix, and Treasury Combined Statement?*

- For trust or special funds where budget authority is limited by law, unobligated balances at the end of the fiscal year reported in the Treasury Combined Statement (column 6) may not agree with the unobligated balances reported on the SF 133 (lines 9/10) and the actual column of the Budget Program and Financing Schedule. The difference in the two amounts will represent the total end of year balance on the *Appendix's* schedule on unavailable collections (Schedule N).

(e) *What differences should I expect between the September 30 SF 133 and the Statement of Budgetary Resources?*

- The SF 133 is displayed at the TAFS level, while the Statement of Budgetary Resources is displayed at the agency level. The Statement of Budgetary Resources is displayed as a principal statement for the agency as a whole, and must be displayed as required supplementary information for major TAFSs.
- The SF 133 displays lines with zero dollars associated with them, while the Statement of Budgetary Resources does not display lines with zero dollars associated with them.
- The Statement of Budgetary Resources includes a separate column for credit financing TAFSs because they are non-budgetary.
- The Statement of Budgetary Resources includes separate lines for offsetting receipts and net outlays in order to derive the net outlays for the agency.

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

Exhibit 130A

Annual Account--September 30 Report

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 130H contains all lines.

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

Period ended 9/30/CY

AGENCY: Department of Government BUREAU: Office of the Secretary		APPROPRIATION OR FUND TITLE AND SYMBOL 80Y0137 Salaries and expenses						
	FY 2000 Unexpired Account	FY 1999 Expired Account	FY 1998 Expired Account	FY 1997 Expired Account	FY 1996 Expired Account	FY 1995 Expired Account	Total	
BUDGETARY RESOURCES								
1. Budget authority								
A. Appropriation.....	7,400,000						7,400,000	
2. Unobligated balance								
A. Brought forward, October 1.....		110,000	205,000	75,000	87,000	10,000	487,000	
3. Spending authority from offsetting collections (gross):								
A. Earned:								
1. Collected.....	403,000						403,000	
B. Change in unfilled customer orders (+ or -):								
1. Advance received.....								
4. Recoveries of prior year obligations:								
A. Actual.....						3,500	3,500	
5. Temporarily not available pursuant to Pubic Law 106-300 (-):	-1,000							
6. Permanently not available:								
A. Cancellations of expired and no-year accounts (-).....						-11,000	-11,000	
7. Total budgetary resources.....	7,802,000	110,000	205,000	75,000	87,000	2,500	8,281,500	
STATUS OF BUDGETARY RESOURCES								
8. Obligations incurred:								
A. Direct:								
1. Category A.....	7,601,315	50,000	85,000	45,000	27,000	2,500	7,810,815	
2. Total, Category B.....								
3. Exempt from apportionment.....								
9. Unobligated balance:								
A. Apportioned:								
1. Balance, currently available.....	200,685						200,685	
10. Unobligated balance not available:								
A. Apportioned for subsequent periods.....								
B. Deferred.....								
C. Withheld pending recession.....								
D. Other.....		60,000	120,000	30,000	60,000		270,000	
11. Total status of budgetary resources.....	7,802,000	110,000	205,000	75,000	87,000	2,500	8,281,500	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS								
12. Obligated balance, net as of October 1.....		100,000	365,000	40,000	7,000	5,000	517,000	
14. Obligated balance, net, end of period:								
C. Undelivered orders (+).....	43,720						43,720	
D. Accounts payable (+).....	80,745	50,000	280,000	20,000	2,000		432,745	
15. Outlays:								
A. Disbursements (+).....	7,476,850	100,000	170,000	65,000	32,000	4,000	7,847,850	
B. Collections (-).....	-403,000						-403,000	
NOTE: Line 1A, P.L. 106-300. ←								
NOTE: Line 9A, Withdrawn pursuant to 31 U.S.C. 1552.								
(Authorized Officer) _____		(Date) _____		Identify in a footnote, the law(s) providing budget authority.		(Preparer: Name) _____		
						(Address) _____		
						(Phone number) _____		
Note: Exhibit 121A illustrates the apportionment of this account.								

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

Exhibit 130B

Annual Account with Reimbursements--September 30 Report

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
		Period ended 9/30/CY	
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Bureau		80Y0123 Salaries and expenses	
	Year 1 Unexpired Account	Year 2 Expired Account	
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation.....	10,000,000		← Identify in a footnote, the law(s) providing budget authority.
2. Unobligated balance			
A. Brought forward, October 1.....		200,000	← Collections of receivables from the prior year from Federal sources are entered as a positive amount on line 3A1 and as a negative adjustment on line 3A2.
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....	980,000	130,000	
2. Receivable from Federal sources.....	100,000	-100,000	
B. Change in unfilled customer orders (+ or -):			
1. Advance received.....	20,000		← Normally, amounts should reflect <i>obligated amounts only</i> on the September 30 report except for amounts in expired accounts that are offset by a reimbursable receivable or collection of an outstanding reimbursable receivable from the prior year.
2. Without advance from Federal sources.....	30,000	-30,000	
7. Total budgetary resources.....	11,130,000	200,000	
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			
1. Category A.....	9,800,000	50,000	← Available only for upward adjustment of valid obligations incurred during the unexpired period.
2. Total, Category B.....			
3. Exempt from apportionment.....			
B. Reimbursable:			
1. Category A.....	1,130,000		
2. Total, Category B.....			
a. Research.....			
b. Development of products.....			
3. Exempt from apportionment.....			
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....	200,000		
10. Unobligated balance:			
D. Other.....		150,000	
11. Total status of budgetary resources.....	11,130,000	200,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1.....		220,000	
14. Obligated balance, net, end of period:			
A. Accounts Receivable (-).....	-100,000		
B. Unfilled customer orders from Federal sources (-).....	-30,000		
C. Undelivered orders (+).....	100,000	95,000	
D. Accounts payable (+).....	250,000	150,000	
15. Outlays:			
A. Disbursements (+).....	10,580,000	55,000	
B. Collections (-).....	-1,000,000	-130,000	
NOTE: Line 1A, P.L. 106-300.			
(Authorized Officer) _____		(Date) _____	
		(Preparer: Name) _____	
		(Address) _____	
		(Phone number) _____	

No-Year Account--Quarterly Report

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 6/30/CY																																												
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL																																													
BUREAU: Bureau of Central Services	80X1309 Research and development																																													
<p>Category A detailed information</p> <p>Breakout of Category A - Direct Obligations by program report category</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">X:</td> <td style="width: 10%;">1</td> <td style="width: 80%;">Salaries</td> <td style="width: 10%; text-align: right;">294,320</td> </tr> <tr> <td>X:</td> <td>2</td> <td>All Other</td> <td style="text-align: right;">59,680</td> </tr> </table> <p>Breakout of Category A - Reimbursable Obligations by program report category</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>X:</td> <td>1</td> <td>Salaries</td> <td style="text-align: right;">5,000</td> </tr> </table> <p>Category B detailed information</p> <p>Breakout of Category B - Direct Obligations by project and/or program report category</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>X:</td> <td>3</td> <td>Research -- Air</td> <td style="text-align: right;">2,734,500</td> </tr> <tr> <td>X:</td> <td>4</td> <td>Research -- Water</td> <td style="text-align: right;">2,980,150</td> </tr> <tr> <td>X:</td> <td>5</td> <td>Research -- All Other</td> <td style="text-align: right;">788,750</td> </tr> <tr> <td>X:</td> <td>6</td> <td>Development of products -- Air</td> <td style="text-align: right;">3,890,250</td> </tr> <tr> <td>X:</td> <td>7</td> <td>Development of products - - Water</td> <td style="text-align: right;">3,093,750</td> </tr> </table> <p>Breakout of Category B - Reimbursable Obligations by project and/or program report category</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>X:</td> <td>6</td> <td>Development of products -- Air</td> <td style="text-align: right;">98,000</td> </tr> <tr> <td>X:</td> <td>7</td> <td>Development of products - - Water</td> <td style="text-align: right;">95,750</td> </tr> <tr> <td>X:</td> <td>8</td> <td>Development of products -- All other</td> <td style="text-align: right;">1,250</td> </tr> </table>			X:	1	Salaries	294,320	X:	2	All Other	59,680	X:	1	Salaries	5,000	X:	3	Research -- Air	2,734,500	X:	4	Research -- Water	2,980,150	X:	5	Research -- All Other	788,750	X:	6	Development of products -- Air	3,890,250	X:	7	Development of products - - Water	3,093,750	X:	6	Development of products -- Air	98,000	X:	7	Development of products - - Water	95,750	X:	8	Development of products -- All other	1,250
X:	1	Salaries	294,320																																											
X:	2	All Other	59,680																																											
X:	1	Salaries	5,000																																											
X:	3	Research -- Air	2,734,500																																											
X:	4	Research -- Water	2,980,150																																											
X:	5	Research -- All Other	788,750																																											
X:	6	Development of products -- Air	3,890,250																																											
X:	7	Development of products - - Water	3,093,750																																											
X:	6	Development of products -- Air	98,000																																											
X:	7	Development of products - - Water	95,750																																											
X:	8	Development of products -- All other	1,250																																											
<div style="border: 1px solid black; width: fit-content; margin: 0 auto; padding: 5px;"> <p>Note that the program reporting categories used in Exhibit 1210 are re-printed on this portion of the SF 133.</p> </div>																																														

Multi-Year Account Apportioned for Two Fiscal Years

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 6/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	89-1/2-0100 Salaries and Expenses	
	89-1/2-0100 Unexpired Account	
BUDGETARY RESOURCES		
1. Budget authority		
A. Appropriation.....	100,000	
B. Borrowing authority.....		
C. Contract authority.....		
D. Net transfers (+ or -).....		
E. Other.....		
2. Unobligated balance		
A. Brought forward, October 1.....		
B. Net transfers, balances, actual (+ or -).....		
C. Anticipated transfers, balances (+ or -).....		
5. Temporarily not available pursuant to Public Law ____ (-)...		
6. Permanently not available:		
A. Cancellations of expired and no-year accounts (-).....		
7. Total budgetary resources.....	100,000	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....	48,000	
2. Total, Category B.....		
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	2,000	
B. Exempt from apportionment.....		
C. Other available.....		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....	50,000	
B. Deferred.....		
C. Withheld pending rescission.....		
D. Other.....		
11. Total status of budgetary resources.....	100,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....		
13. Obligated balance transferred, net (+ or -).....		
14. Obligated balance, net, end of period:		
A. Accounts receivable (-).....		
B. Unfilled customer orders from Federal sources (-).....		
C. Undelivered orders (+).....		
D. Accounts payable (+).....	28,000	
15. Outlays:		
A. Disbursements (+).....	20,000	
B. Collections (-).....		
NOTE: Line 1A, P.L. 106-456.		
(Authorized Officer) _____	(Date) _____	(Preparer: Name) _____
		(Address) _____
		(Phone number) _____

Note: Exhibit 121J illustrates the apportionment of this account.

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 130H contains all lines.

**Public Enterprise (Revolving) or Intragovernmental (Revolving)
Fund--Quarterly Report**

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 3/31/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Enterprise Corp.	80X4321 Government Enterprise Corp. fund.	
	X Unexpired Account	
BUDGETARY RESOURCES		
1. Budget authority:		
A. Appropriation.....	4,100,000	Identify in a footnote, the law(s) providing budget authority.
2. Unobligated balance:		
A. Brought forward, October 1.....	83,583,738	
3. Spending authority from offsetting collections (gross):		
A. Earned:		
1. Collected.....	33,250,500	
2. Receivable from Federal sources.....	700,000	
C. Anticipated for rest of year, without advance.....	36,855,800	
6. Permanently not available:		
C. Capital transfers and redemption of debt (-).....	-20,756,800	
7. Total budgetary resources.....	137,733,238	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
B. Reimbursable:		
1. Category A.....	1,200,000	All revolving fund obligations, financed from any resource, are reimbursable. See section 83.5.
2. Total, Category B.....	27,000,000	
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	29,016,600	
B. Exempt from apportionment.....		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....	1,234,600	For revolving funds, this amount will agree with the amount reported on lines 9, 10, and 11 of the latest approved SF 132 plus upward adjustments in income until a reapportionment request is approved.
D. Other.....	79,282,038	
11. Total status of budgetary resources.....	137,733,238	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....	5,621,800	
14. Obligated balance, net, end of period:		
A. Accounts receivable (-).....	-700,000	
C. Undelivered orders (+).....	2,030,000	
D. Accounts payable (+).....	4,407,204	
15. Outlays:		
A. Disbursements (+).....	27,384,596	
B. Collections (-).....	-33,250,500	
NOTE: Line 1A, P.L. 105-123.		
Line 8B2 Apportionment Category B detail:		
001 Management services.....	12,000,000	Lines 8A2 and 8B2 must be consistent with the Apportionment Category B detail amounts included in the footnote.
002 Sales program.....	5,000,000	
003 Power program.....	10,000,000	
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 30%;"> <p>_____ (Authorized Officer)</p> <p>_____ (Date)</p> </div> <div style="width: 30%; border: 1px solid black; padding: 5px; text-align: center;"> <p>Note: Exhibit 121G illustrates the apportionment of this account.</p> </div> <div style="width: 30%;"> <p>(Preparer: Name) _____</p> <p>(Address) _____</p> <p>(Phone number) _____</p> </div> </div>		

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

Exhibit 130F

Annual Account--Advance Appropriation

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES	
Period ended 6/30/01	
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL
BUREAU: Bureau of Central Services	80-1-1309 Research and development
	FY 2001 Unexpired Account
BUDGETARY RESOURCES	
1. Budget Authority	
A. Appropriation.....	7,400,000
B. Borrowing authority.....	
C. Contract authority.....	
D. Net transfers (+ or -).....	
E. Other	
5. Temporarily not available pursuant to Public Law ___ (-)....	
6. Permanently not available:	
A. Cancellations of expired and no-year accounts (-).....	
B. Enacted reductions (-).....	
C. Capital transfers and redemption of debt.....	
D. Other authority withdrawn (-).....	
E. Pursuant to Public Law (-).....	
F. Anticipated rest of year (+ or -).....	
7. Total budgetary resources.....	7,400,000
STATUS OF BUDGETARY RESOURCES	
8. Obligations incurred:	
A. Direct:	
1. Category A.....	7,000,000
2. Total, Category B.....	
3. Exempt from apportionment.....	
9. Unobligated balance:	
A. Apportioned:	
1. Balance, currently available.....	400,000
2. Anticipated (+ or -).....	
B. Exempt from apportionment.....	
C. Other available.....	
10. Unobligated balance not available:	
A. Apportioned for subsequent periods.....	
B. Deferred.....	
C. Withheld pending rescission.....	
D. Other.....	
11. Total status of budgetary resources.....	7,400,000
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS	
12. Obligated balance, net as of October 1.....	
13. Obligated balance transferred, net (+ or -).....	
14. Obligated balance, net, end of period:	
A. Accounts receivable (-).....	
B. Unfilled customer orders from Federal sources (-).....	
C. Undelivered orders (+).....	1,500,000
D. Accounts payable (+).....	500,000
15. Outlays:	
A. Disbursements (+).....	5,000,000
B. Collections (-).....	
NOTE: Line 1A, P.L. 106-123.	
_____ (Authorized Officer)	_____ (Date)
(Preparer: Name) _____	
(Address) _____	
(Phone number) _____	

Report advance appropriations in the period in which the funds become available for obligation and not before. For example, an advance appropriation of 7,400,000 in fiscal year 2000 appropriations act that will become available for obligations in fiscal year 2001 should be included on line 1A in the fiscal year 2001 SF 133.

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 130H contains all lines.

SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

Exhibit 130G

Annual Account--Reappropriation

When a law extends the period of availability of an amount, that in the absence of the law would have expired, the amount is reappropriated.

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 9/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80-9-1309 Research and development	
	99 Unexpired	
BUDGETARY RESOURCES		
1. Budget authority		
A. Appropriation.....	200	
2. Unobligated balance		
A. Brought forward, October 1.....		
6. Permanently not available:		
B. Enacted reductions (-).....		
7. Total budgetary resources.....	200	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	200	
11. Total status of budgetary resources.....	200	
NOTE: Line 1A, P.L. 106-123.		
(Authorized Officer) _____	(Date) _____	(Preparer: Name) _____
		(Address) _____
		(Phone number) _____

The amount that had been part of an unobligated balance (line 9) in a previous period . . .

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			Period ended 12/31/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Bureau of Central Services	80Y1309 Research and development		
	00 Unexpired	99 Expired	
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation.....	100		
2. Unobligated balance			
A. Brought forward, October 1.....		100	
6. Permanently not available:			
B. Enacted reductions (-).....		-100	
7. Total budgetary resources.....	100	-	
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			
1. Category A.....	100		
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....			
11. Total status of budgetary resources.....	100	-	
NOTE: Line 1A, P.L. 105-123.			
(Authorized Officer) _____	(Date) _____	(Preparer: Name) _____	
		(Address) _____	
		(Phone number) _____	

. . . should be reported as a new appropriation (line 1A) in the period in which it becomes available.

Report the reduction on line 6B.

Chart of SF 133 General Requirements

This line...	is generally used only with...						
	An Unexpired Account	An Expired Account	No entry in 4th Qtr.	A Negative Amount	A Positive Amount	OMB Approval	A Footnote
BUDGETARY RESOURCES							
1. Budget authority:							
A. Appropriation.....							
B. Borrowing authority.....							
C. Contract authority.....							
D. Net transfers (+ or -).....							
E. Other							
2. Unobligated balance:							
A. Brought forward, October 1.....							
B. Net transfers, balances, actual (+ or -).....							
C. Anticipated transfers, balances (+ or -).....							
3. Spending authority from offsetting collections (gross):							
A. Earned:							
1. Collected.....							
2. Receivable from Federal sources.....							
B. Change in unfilled customer orders (+ or -):							
1. Advance received.....							
2. Without advance from Federal sources.....							
C. Anticipated for rest of year, without advance.....							
D. Transfers from trust funds:							
1. Collected.....							
2. Anticipated.....							
4. Recoveries of prior year obligations:							
A. Actual.....							
B. Anticipated.....							
5. Temporarily not available pursuant to Public Law ___ (-).....							
6. Permanently not available:							
A. Cancellations of expired and no-year accounts (-).....							
B. Enacted reductions (-).....							
C. Capital transfers and redemption of debt.....							
D. Other authority withdrawn (-).....							
E. Pursuant to Public Law ___ (-).....							
F. Anticipated rest of year (-).....							
7. Total budgetary resources.....							
STATUS OF BUDGETARY RESOURCES							
8. Obligations incurred:							
A. Direct:							
1. Category A.....							
2. Total, Category B.....							
3. Exempt from apportionment.....							
B. Reimbursable:							
1. Category A.....							
2. Total, Category B.....							
3. Exempt from apportionment.....							
9. Unobligated balance:							
A. Apportioned:							
1. Balance, currently available.....							
2. Anticipated (+ or -).....							
B. Exempt from apportionment.....							
C. Other available.....							
10. Unobligated balance not available:							
A. Apportioned for subsequent periods.....							
B. Deferred.....							
C. Withheld pending rescission.....							
D. Other.....							
11. Total status of budgetary resources.....							
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS							
12. Obligated balance, net as of October 1.....							
13. Obligated balance transferred, net (+ or -).....							
14. Obligated balance, net, end of period:							
A. Accounts receivable (-).....							
B. Unfilled customer orders from Federal sources (-).....							
C. Undelivered orders (+).....							
D. Accounts payable (+).....							
15. Outlays:							
A. Disbursements (+).....							
B. Collections (-).....							

SF 133 Outlay Formula

The following is the outlay formula to be used to check the internal consistency of the SF 133.

$$\text{Outlays} = \text{Lines 8} - (3A+3B+3D+4A) + 12 \pm 13 - (-14A-14B+14C+14D)$$

Step 1: Take the total amount on line 8--Obligations Incurred..... 19,656,000

Step 2: Subtract the sum of the following lines:

Spending authority from offsetting collections (gross)

Line 3A1--Collected.....	197,000	
Line 3A2--Receivable from Federal sources.....	0	
Line 3B1--Advance Received.....	12,000	
Line 3B2--Without advance from Federal sources.....	0	
Line 3D1--Collected.....	0	
Line 3D2--Anticipated.....	0	

Recoveries of prior year obligations

Line 4A--Actual.....	76,000	
Sum.....	285,000	-285,000

Step 3: Add the amount on line 12--Obligated balance, net as of October 1..... 407,500 407,500

Step 4: Add (if positive) or subtract (if negative)

the amount on line 13--Obligated balance, transferred, net (+ or -)..... 0 0

Step 5: Subtract the sum of the following lines:

Obligated balance, net, end of period

Line 14A--Accounts receivable(-).....	0	
Line 14B--Unfilled customer orders from Federal sources(-).....	0	
Line 14C--Undelivered Orders (+).....	183,400	
Line 14D--Accounts payable (+).....	199,000	
Sum.....	382,400	-382,400

Outlays:

Line 15A--Disbursements (+).....	19,605,100	
Line 15B--Collections (-).....	-209,000	
	19,396,100	

Result: This should be the sum of lines 15A + 15B..... 19,396,100

Note: These amounts come from Exhibit 130C

Crosswalk from the SF 133 to the Treasury Combined Statement

SF 133 Report on Budget Execution and Budgetary Resources	Treasury Combined Statement
Line 2A - Unobligated balance: Brought forward, October 1	Column 1 ^{a/} : Balances beginning of fiscal year, unobligated balance (unexpired) and unobligated balance (expired)
Line 12 - Obligated balance, net as of October 1	Column 1: Balances beginning of fiscal year, obligated balance: The sum of accounts payable and undelivered orders minus the sum of accounts receivable and unfilled customer orders
Line 1- Budget authority	Column 2: Appropriations and other obligational authority: Total
Line 1D - Budget authority: Net transfers (+ or -)	Net effect shown, with a footnote in column 2 for transfers between annual accounts in the same fund group. All other transfers shown in Column 3
Line 6B - Enacted rescissions (-)	Column 2: Appropriations and other obligational authority: Total Column 5: Balances withdrawn and other transactions: The sum of the entries for undisbursed funds, unfunded contract authority, authority to borrow from Treasury, and authority to borrow from the public (plus increases in unobligated balances footnoted in columns 1 and 6 as unavailable for obligation)
Not applicable	Column 3: Transfers, borrowings, and investments (net)
Line 2B - Unobligated balance: Net transfers, actual (+ or -)	Not applicable
Line 13 - Obligated balance transferred, net (+ or -)	Not applicable
Line 15 - Outlays includes line 15A - Disbursements and line 15B - Collections.	Column 4: Outlays (net): Total
Line 3 - Spending auth. from offsetting collections (gross)	Not applicable
Line 4 - Recoveries of prior year obligations	Not applicable
Line 5 - Temporarily not available pursuant to Public Law	Not applicable
Not applicable	Column 5: Balances withdrawn and other transactions: The sum of the entries for undisbursed funds, unfunded contract authority, authority to borrow from Treasury, and authority to borrow from the public (plus increases in unobligated balances footnoted in columns 1 and 6 as unavailable for obligation)
Line 9 - Unobligated balance Line 10 - Unobligated balance not available	Column 6: Balances end of fiscal year, unobligated balance
Line 14 - Obligated balance, net, end of period	Column 6: Balances end of fiscal year, obligated balance: The sum of accounts payable and undelivered orders minus the sum of accounts receivable and unfilled customer orders

^{a/} Column 1 of the Treasury Combined Statement (previously known as the Treasury Annual Report) means the first column after the Account Symbol columns.

Crosswalk from the SF 133 to the Program and Financing Schedule

This crosswalk only applies to the September 30 SF 133 and the "actual" column of the President's Budget and does not include memorandum lines. You can find the definitions of Program and Financing Schedule lines in section 82. See section 130.15 for additional guidance on ensuring consistent actuals.

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
BUDGETARY RESOURCES			
1. Budget Authority			
A. Appropriation.....			<i>Discretionary authority:</i> 4000 Appropriation 4020 Appropriation (special fund) 4026 Appropriation (trust fund) 4028 Appropriation available from subsequent year 4029 Appropriation available in prior year (-) 5000 Reappropriation 5500 Advance appropriation 5520 Advance appropriation (special fund) 5526 Advance appropriation (trust fund) 6826 Spend. Auth. From offsetting collections (unavail. balances) <i>Mandatory authority:</i> 6000 Appropriation 6020 Appropriation (special fund) 6026 Appropriation (trust fund) 6028 Appropriation (unavailable balances) 6300 Reappropriation 6500 Advance appropriation 6526 Advance appropriation (trust fund) 6926 Spend. Auth. From offsetting collections (unavail. balances)
B. Borrowing authority.....			<i>Discretionary authority:</i> 4700 Authority to borrow <i>Mandatory authority:</i> 6710 Authority to borrow 6716 Authority to borrow (12 U.S.C. 2281-96) These P&F lines also include the amount withdrawn (SF 133 line 6D) from the indefinite borrowing authority (SF 133 line 1B) that is not needed to incur obligations.
C. Contract authority.....			<i>Discretionary authority:</i> 4900 Contract authority <i>Mandatory authority:</i> 6610 Contract authority These P&F lines also include the amount withdrawn (SF 133 line 6D) from the indefinite contract authority (SF 133 line 1C) that is not needed to incur obligations.
D. Net transfers (+ or -)			<i>Discretionary authority:</i> 4100 Transferred to other accounts (appropriations) (-) 4200 Transferred from other accounts (appropriations) (+) 6861 Transferred to other accounts (spending auth. from offset. coll.) (-) 6862 Transferred from other accounts (spending auth. from offset. coll.)(+) <i>Mandatory authority:</i> 6100 Transferred to other accounts (appropriations) (-) 6200 Transferred from other accounts (appropriations) (+) 6661 Transferred to other accounts (contract authority) (-) 6662 Transferred from other accounts (contract authority) (+) 6961 Transferred to other accounts (spending auth. from offset. coll.) (-) 6962 Transferred from other accounts (spending auth. from offset. coll.)(+)
E. Other	Null Set		
7. Total budgetary resources.....			2390 Total budgetary resources available for obligation

Crosswalk from the SF 133 to the Program and Financing Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
2. Unobligated balance			
A. Brought forward, October 1 (+ or -).....			2140 Unobligated balance carried forward, start of year
			SF 133 line 2A is a positive unless you have a deficiency that has not been liquidated in a prior year. When SF 133 line 2A is negative and a resource is realized to liquidate a deficiency, then the P&F will show the appropriation to liquidate the deficiency on the following lines: <i>Discretionary authority: Appropriations</i> 4048 Portion applied to liquidate deficiencies (-) <i>Mandatory authority: Appropriations</i> 6048 Portion applied to liquidate deficiencies (-) <i>Discretionary authority: Spending authority from offsetting collections</i> 6833 Portion applied to liquidate deficiencies (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6933 Portion applied to liquidate deficiencies (-)
B. Net transfers, balances, actual (+ or -).....			2221 Unobligated balance transferred to other accounts (-)
C. Anticipated transfers, balances (+ or -).....	Null Set		2222 Unobligated balance transferred from other accounts (+) 2230 Expired unobligated balance transfer to unexpired accounts (+)
3. Spending authority from offsetting collections (gross)			<i>Discretionary authority: Spending authority from offsetting collections</i>
A. Earned:			6800 Offsetting collections (cash)
1. Collected.....			<i>Mandatory authority: Spending authority from offsetting collections</i>
2. Receivable from Federal sources.....			6900 Offsetting collections (cash)
B. Change in unfiled customer orders (+ or -):			
1. Advance received.....			7410 Change in uncollected customer payments from Federal sources (expired)
2. Without advance from Federal sources.....			These SF 133 and P&F lines will be equal with opposite signs.
C. Anticipated for rest of year, without advance.....	Null Set		<i>Discretionary authority: Spending authority from offsetting collections</i>
D. Transfers from trust funds:			
1. Collected.....			6810 Change in uncollected customer payments from Federal sources (unexpired)
2. Anticipated.....	Null Set		<i>Mandatory authority: Spending authority from offsetting collections</i> 6910 Change in uncollected customer payments from Federal sources (unexpired)
			7400 Change in uncollected customer payments from Federal sources (unexpired) Equals the amounts on lines 6810 and 6910, but with the opposite sign.
			8895 Change in uncollected customer payments from Federal sources (unexpired) Equals the amounts on lines 6810 and 6910.
4. Recoveries of prior year obligations:			
A. Actual.....			2210 Resources available from recoveries of prior year obligations
B. Anticipated.....	Null Set		7345 Recoveries of prior year obligations (-) Equals the amount on line 2210, but with the opposite sign.
			7340 Adjustments in expired accounts (net) (-) These are recoveries of prior year obligations. Also see SF 133 line 8. These SF 133 and P&F lines will be equal with opposite signs.
5. Temporarily not available pursuant to Public Law (-).....			2398 Unobligated balance expiring or withdrawn (-) <i>Discretionary authority:</i> 4037 Appropriation temporarily reduced (-) 4038 Unobligated balance temporarily reduced (appropriations) (-) 4945 Portion precluded from obligation (limitation on obligations)(contract authority)(-) 5537 Advance appropriation temporarily reduced (-) 6837 Portion temporarily reduced (spend. auth. from offset. coll.)(-) <i>Mandatory authority:</i> 6037 Appropriation temporarily reduced (-) 6038 Unobligated balance temporarily reduced (appropriations) (-) 6045 Portion precluded from obligation (appropriations) (-) 6537 Advance appropriation temporarily reduced (-) 6845 Portion precluded from obligation (limitation on obligations) (spend. auth. from offset. coll.)(-) 6937 Portion temporarily reduced (spend. auth. from offset. coll.)(-) 6945 Portion precluded from obligation (limitation on obligations)(spend. auth. from offset. coll) (-)

Crosswalk from the SF 133 to the Program and Financing Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-).....			2398 Unobligated balance expiring or withdrawn (-)
B. Enacted reductions (-).....			These apply only to accounts in the national defense function 050: 2380 Reduction pursuant to PL 99-177 in unoblig balances (disc.) (-) 2385 Reduction pursuant to PL 99-177 in unoblig balances (mand.) (-) <i>Discretionary authority:</i> 4035 Appropriation permanently reduced (-) 4036 Unobligated balance permanently reduced (appropriations) (-) 4735 Authority to borrow permanently reduced (-) 4935 Contract authority permanently reduced (-) 4936 Unobligated balance permanently reduced (contract authority) (-) 5035 Reappropriation permanently reduced (-) 5535 Advance appropriation permanently reduced (-) <i>Mandatory authority:</i> 6035 Appropriation permanently reduced (-) 6036 Unobligated balance permanently reduced (appropriations) (-) 6335 Reappropriation permanently reduced (-) 6535 Advance appropriation permanently reduced (-) 6635 Contract authority permanently reduced (-) 6735 Authority to borrow permanently reduced (-)
C. Capital transfers and redemption of debt (-).....			2240 Capital transfer to general fund (unobligated balances) (-) 2260 Portion applied to repay debt (unobligated balances) (-) 4047 Portion applied to repay debt (appropriations) (-) 6047 Portion applied to repay debt (appropriations) (-) 6827 Capital transfer to general fund (spending authority from offsetting collection: 6847 Portion applied to repay debt (spending authority from offsetting collections) 6927 Capital transfer to general fund (spending authority from offsetting collection: 6947 Portion applied to repay debt (spending authority from offsetting collections)
D. Other authority withdrawn (-).....			2270 Balance of authority to borrow withdrawn (-) 2275 Balance of contract authority withdrawn (-) <i>Discretionary authority: Appropriations</i> 4050 Portion of approps. to liquidate contract authority withdrawn (-) 4053 Portion substituted for borrowing authority (-) <i>Mandatory authority: Appropriations</i> 6053 Portion substituted for borrowing authority (-) <i>Discretionary authority: Spending authority from offsetting collections</i> 6849 Portion applied to liquidate contract authority (-) 6853 Portion substituted for borrowing authority (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6949 Portion applied to liquidate contract authority (-) 6953 Portion substituted for borrowing authority (-) These P&F lines exclude the amounts withdrawn (SF 133 line 6D) from the indefinite borrowing authority (SF 133 line 1B) and contract authority (SF 133 line 1C) that are not needed to incur obligations.
E. Pursuant to Public Law ____ (-).....			<i>Discretionary authority: Appropriations</i> 4049 Portion applied to liquidate contract authority (-) 6049 Portion applied to liquidate contract authority (-)
F. Anticipated rest of year (-).....	Null Set		

Crosswalk from the SF 133 to the Program and Financing Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			1000 Total new obligations
1. Category A.....			
2. Total, Category B.....			2395 Total new obligations (-). Equals the amount on line 1000, but with the opposite sign.
3. Exempt from apportionment.....			
B. Reimbursable:			7310 Total new obligations. Equals the amount on line 1000.
1. Category A.....			
2. Total, Category B.....			7340 Adjustments in expired accounts (net) (+) These are upward adjustments of obligations. Also see SF 133 line 4.
3. Exempt from apportionment.....			
9. Unobligated balance:			2397 Deficiency (-) (SF 133 and P&F will be equal with opposite signs)
A. Apportioned:			2398 Unobligated balance expiring or withdrawn (-) (SF 133/P&F equal with opposite signs)
1. Balance, currently available.....			2440 Unobligated balance carried forward, end of year
2. Anticipated (+ or -).....	Null Set		
B. Exempt from apportionment.....			
C. Other available.....			
10. Unobligated balance not available:			
A. Apportioned for subsequent periods.....			
B. Deferred.....			
C. Withheld pending rescission.....			
D. Other.....			
11. Total status of budgetary resources.....			2390 Total budgetary resources available for obligation
RELATION OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1.....			7240 Obligated balance, start of year
13. Obligated balance transferred, net (+ or -).....			7331 Obligated balance transferred to other accounts (-) 7332 Obligated balance transferred from other accounts (+)
14. Obligated balance, net, end of period:			7440 Obligated balance, end of year
A. Accounts receivable (-).....			
B. Unfilled customer orders from Federal sources (-).....			
C. Undelivered orders (+).....			
D. Accounts payable (+).....			
15. Outlays:			8690 Outlays from new discretionary authority
A. Disbursements (+).....			8693 Outlays from discretionary balances
			8697 Outlays from new mandatory authority
			8698 Outlays from mandatory balances Also equals the amount on line 7320 Total outlays (gross)
B. Collections (-).....			<i>Offsetting collections (cash) from:</i>
			8800 Federal sources
			8820 Interest on Federal securities
			8825 Interest on uninvested funds
			8840 Non-Federal sources
			8845 Offsetting governmental collections (from non-Federal sources) These SF 133 and P&F lines will be equal with opposite signs.
			8896 Portion of offsetting collections (cash) credited to expired accounts

Trust Fund (or Special Fund) with Collections Precluded from Obligation

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Program benefits trust fund	80X8000 Payment of benefits		
DESCRIPTION	Dec. 31 SF 133	Jun. 30 SF 133	Sept. 30 SF 133
BUDGETARY RESOURCES			
1. Budget authority:			
A. Appropriation (Public Law 106-789).....	70,000	150,000	160,000
B. Borrowing authority.....			
C. Contract authority.....			
D. Net transfers (+ or -).....			
E. Other.....			
2. Unobligated balance:			
A. Brought forward, October 1.....(Actual).....			
B. Net transfers, balances, actual (+ or -).....			
C. Anticipated transfers, balances (+ or -).....			
3. Spending authority from offsetting collections (gross):			
A. Earned:			
1. Collected.....			
2. Receivable from Federal sources.....			
B. Change in unfilled customer orders (+ or -):			
1. Advance received.....			
2. Without advance from Federal sources.....			
C. Anticipated for rest of year, without advance.....			
D. Transfers from trust funds:			
1. Collected.....			
2. Anticipated.....			
4. Recoveries of prior year obligations:			
A. Actual.....			
B. Anticipated.....			
5. Temporarily not available pursuant to Public Law 104-789 (-).....			
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-).....			
B. Enacted reductions (-).....			
C. Capital transfers and redemption of debt.....			
D. Other authority withdrawn (-).....			
E. Pursuant to Public Law _____ (-).....			
F. Anticipated rest of year (+ or -).....			
7. Total budgetary resources.....	190,000	190,000	120,000

Includes \$30 thousand apportioned (see exhibit 121L) of prior year collections plus \$40 thousand collected in December).

Includes \$40 thousand to be collected in March, June, and September.

Include amounts of budgetary resources in excess of apportioned amounts on line 10D. If the account is exempt from apportionment, include amounts in excess of obligation on line 9C.

Includes only new collections. Prior year collections are not needed to incur obligations and therefore are not shown as an appropriation.

No anticipated amounts are shown on line 1E.

-40,000
Excess of new collections over obligations.

Total budgetary resources equal obligations on line 8 on the September 30 SF 133.

To save space, this exhibit does not display lines below line 7

General Principles:

Under scoring rules established under the Budget Enforcement Act (BEA), new collections are appropriations (line 1A of the SF 132 and the SF 133). Amounts not needed to cover obligations are subtracted on line 5.

For the September 30 SF 133, prior year collections are not shown unless current year collections are less than amounts needed to incur obligations. This will assure that the actual column in the Budget, derived from the same data as the SF 133, will reflect the scoring required by the BEA.

Assumptions for this example:

Total annual benefit payments are \$120 thousand (\$10 thousand each month).

Total annual revenue is \$160 thousand. \$40 thousand is received in December, March, June, and September.

Pursuant to law, obligations may be made only for payment of benefits.

Accumulated, unused collections from prior years equal \$750 thousand on October 1st of the fiscal year.

Relationship between Selected SF 133 and Program and Financing Schedule Lines (in millions of dollars)

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
		Period ended 9/30/CY	
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Bureau		80Y0123 Salaries and expenses	
	FY 2001 Unexpired Account	FY 2000 Expired Account	Total
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation.....	717		717
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....	92	6	98
2. Receivable from Federal sources.....	3	-3	
B. Change in unfilled customer orders (+ or -):			
1. Advance received.....	5	2	7
2. Without advance from Federal sources.....	7	-4	3
7. Total budgetary resources.....	824	1	825
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			
1. Category A.....	21		21
2. Total, Category B.....	686		686
3. Exempt from apportionment.....			
B. Reimbursable:			
1. Category A.....	107		107
2. Total, Category B.....			
a. Research.....			
b. Development of products.....			
3. Exempt from apportionment.....			
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....	10		10
10. Unobligated balance:			
D. Other.....		1	1
11. Total status of budgetary resources.....	824	1	825
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1.....		45	45
14. Obligated balance, net, end of period:			
A. Accounts Receivable (-).....	-6	-1	-7
B. Unfilled customer orders from Federal sources (-).....	-4	-6	-10
C. Undelivered orders (+).....	54	22	76
D. Accounts payable (+).....	20	4	24
15. Outlays:			
A. Disbursements (+).....	740	33	773
B. Collections (-).....	-97	-8	-105
NOTE: Line 1A, P.L. 105-123.			

To calculate P&F schedule line 6800 Spending authority from offsetting collections (cash), take SF 133 line add SF 133 line 3A1 plus SF 133 line 3B1. [92 + 5 = 97]

To calculate P&F schedule line 6810 Change in uncollected customer payments from Federal sources (unexpired), add SF 133 line 3A2 plus SF 133 line 3B2. [3 + 7 = 10]

To calculate P&F schedule line 7400 Change in uncollected customer payments from Federal sources (unexpired), take line P6810 and change the sign. [-10]

To calculate P&F schedule line 8895 Change in uncollected customer payments from Federal sources (unexpired) as it appears in the Budget Appendix, take line P6810 and change the sign. [-10]

To calculate P&F schedule line 7410 Change in uncollected customer payments from Federal sources (expired), take SF 133 line 3A2 plus SF 133 line 3B2 and change the sign. [-3 + -4 = -7 with the opposite sign: 7]

To calculate P&F schedule lines 8800 through P8845 Offsetting collections (cash) as it appears in the Budget Appendix, take SF 133 line 15B (unexpired and expired). [-97 + -8 = -105]

To calculate P&F schedule line 8896 Offsetting collections (cash) credited to expired accounts as it appears in the Budget Appendix, take SF 133 line 15B (expired only) and change the sign. [8]

(Authorized Officer) _____ (Date) _____

(Preparer: Name) _____
 (Address) _____
 (Phone number) _____

Relationship between Selected SF 133 and
Program and Financing Schedule Lines -- Continued
(in millions of dollars)

		Budget Program and Financing Schedule	
		Budget Appendix PY actual	MAX Schedule P PY actual
Identification code: 80-0123-0-1-350			
Obligations by program activity:			
Direct program:			
	0001 Research.....	100	
	0002 Development of products.....	607	
	0901 Reimbursable program.....	107	
	1000 Total new obligations.....	814	
Budgetary resources available for obligation:			
	2200 New budget authority (gross).....	824	
	2390 Total budgetary resources available for obligation.....	824	
	2395 Total new obligations.....	-814	
	2398 Unobligated balance expiring or withdrawn (-).....	-10	
New budget authority (gross), detail:			
Appropriation			
Discretionary:			
	4000 Appropriation.....	717	
Spending authority from offsetting collections:			
	6800 Offsetting collections (cash).....	97	
	6810 Change in uncollected customer payments from Federal sources [<i>unexpired</i>].....	10	
	6890 Spending authority from offsetting collections (total).....	107	
	7000 Total new budget authority (gross).....	824	
Change in obligated balances:			
	7240 Obligated balance, start of year [<i>unexpired and expired</i>].....	45	
	7310 Total new obligations (unexpired).....	814	
	7320 Total outlays (gross) (-) (unexpired and expired).....	-773	
	7400 Change in uncollected customer payments from Federal sources (unexpired).....	-10	
	7410 Change in uncollected customer payments from Federal sources (expired).....	7	
	7440 Obligated balance, end of year [<i>unexpired and expired</i>].....	83	
Outlays (gross), detail (unexpired and expired):			
	8690 Outlays from new discretionary authority.....	740	
	8693 Outlays from discretionary balances.....	33	
	8700 Total outlays (gross).....	773	
Offsets:			
Against gross authority and outlays:			
Offsetting collections (cash) from:			
	8800 Federal sources [<i>unexpired and expired</i>].....	-105	105
Against gross budget authority only:			
	8895 Change in uncollected customer payments from Federal sources (unexpired).....	-10	10
	8896 Portion of offsetting collections (cash) credited to expired accounts.....	8	-8
Net budget authority and outlays:			
	8900 Budget authority (net).....	717	
	9000 Outlays (net).....	668	

Unexpired

Unexpired
and Expired

Relationship between Selected SF 133 and Program and Financing Schedule Lines -- Continued
(in millions of dollars)

		Budget Program and Financing Schedule	
		Budget Appendix PY actual	MAX Schedule P PY actual
Identification code: 80-0123-0-1-350			
Obligations by program activity:			
Direct program:			
	0001	Research.....	100
	0002	Development of products.....	607
	0901	Reimbursable program.....	107
	1000	Total new obligations.....	814
Budgetary resources available for obligation:			
	2200	New budget authority (gross).....	824
	2390	Total budgetary resources available for obligation.....	824
	2395	Total new obligations.....	-814
	2398	Unobligated balance expiring or withdrawn (-).....	-10
New budget authority (gross), detail:			
Appropriation			
Discretionary:			
	4000	Appropriation.....	717
Spending authority from offsetting collections:			
	6800	Offsetting collections (cash).....	97
	6810	Change in uncollected customer payments from Federal sources [unexpired].....	10
	6890	Spending authority from offsetting collections (total).....	107
	7000	Total new budget authority (gross).....	824
Change in obligated balances:			
	7240	Obligated balance, start of year [unexpired and expired].....	45
	7310	Total new obligations (unexpired).....	814
	7320	Total outlays (gross) (-) (unexpired and expired).....	-773
	7400	Change in uncollected customer payments from Federal sources (unexpired).....	-10
	7410	Change in uncollected customer payments from Federal sources (expired).....	7
	7440	Obligated balance, end of year [unexpired and expired].....	83
Outlays (gross), detail (unexpired and expired):			
	8690	Outlays from new discretionary authority.....	740
	8693	Outlays from discretionary balances.....	33
	8700	Total outlays (gross).....	773
Offsets:			
Against gross authority and outlays:			
Offsetting collections (cash) from:			
	8800	Federal sources [unexpired and expired].....	-105
Against gross budget authority only:			
	8895	Change in uncollected customer payments from Federal sources (unexpired).....	-10
	8896	Portion of offsetting collections (cash) credited to expired accounts.....	8
Net budget authority and outlays:			
	8900	Budget authority (net).....	717
	9000	Outlays (net).....	668

Separately identify new obligations by significant activity, as appropriate. Report obligations funded by reimbursements separately on lines coded 09XX. Report all obligations in noncredit revolving funds as reimbursable on lines 09XX.

Direct and reimbursable obligations in unexpired account. This line equals P&F schedule lines 0001 through 0999.

Equals SF 133 line 15B for the unexpired only and change the sign.

Equals SF 133 lines 3A2 plus 3B2 unexpired only.

Spending authority from offsetting collections (total) in unexpired account. This line is calculated by adding P&F schedule lines 6800 through 6885.

Equals to the sum of the amounts on Lines 6810 and 6910, but with the opposite sign.
OR
Equals SF 133 lines 3A2 plus 3B2 unexpired only, but with the opposite sign.

Expired and unexpired obligations balance, net.

Equals SF 133 lines 3A2 plus 3B2 expired only, but with the opposite sign.

This is the amount of accounts payable plus undelivered orders minus the amount of accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources.

Separately identify cash collections and the change in uncollected customer payments from Federal sources.

Same as P&F schedule lines 6810 and 6910 with the opposite sign.

Net BA is the amount available for new obligation net of the offsetting collections attributable to unexpired offsets. This is equal to Gross BA minus collections from Federal sources plus change in uncollected customer payments (unexpired).

Same as P&F schedule lines 6810 and 6910.

To calculate, take SF 133 line 15B for the expired only.

Net Outlays is equal to Gross Outlays minus collections from Federal sources.

To calculate, take SF 133 line 15B for the expired only with the opposite sign.

SECTION 135—PROCEDURES FOR MONITORING FEDERAL OUTLAYS

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Ex-135E	Asset Sales Reporting Format

135.1 What is the purpose for these procedures?

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

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

135.2 Who is required to submit a plan?

If your department or agency is listed in exhibit 135A, prepare a monthly outlay plan for each new fiscal year and submit periodic reports on and revisions to that plan. Coverage of the reports should be identical to the coverage in the annual budget documents and should include outlay information for all appropriations and funds administered by your department or agency. OMB and/or Treasury may require a forecast of deposit fund activity for specific agencies and will notify you of this requirement.

135.3 What are the general reporting requirements?

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

Budget and Mid-Session Review estimates serve as reference points only, not as targeted fiscal year totals. Do not force estimated monthly totals to conform to the Budget or Mid-Session totals, but reflect your best information at the time the forecast is prepared. The format for agency reports (Exhibits 135B, 135C, 135D, and 135E) includes columns for "OMB estimates" and "Differences" that will highlight changes from the most recent official estimates.

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

You must submit a brief summary with each outlay report explaining the assumptions used in developing the outlay plan and any unusual or special circumstances affecting the plan. The summary will, for example, enumerate expected Congressional actions that will raise or lower estimates, discuss any other events that have caused or are expected to cause significant fluctuations in the normal outlay pattern, and specify whether they have been included or excluded from the plan.

135.4 What are the reporting requirements for large transactions?

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

List large transactions under the memorandum section of the agency report or footnote the transaction in the investment account or financing account report. Exhibit 135B provides examples of how the following information should be presented:

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

The point of contact for a large transaction should be the individual who is responsible for ensuring that Treasury is informed *between submission dates* of revisions to dollar amount, transaction date, or any

special circumstances related to the transaction. This individual is typically in your program and/or finance office.

All agency financial officers are required by Volume I of the *Treasury Financial Manual (TFM)*, Part 6, Chapter 8500 to provide short-run advance notification to Treasury for large cash deposits and payments. Deadlines currently vary from two to five business days prior to the transaction date, depending on the amount of the transaction. Agency budget and program offices should be cognizant of these requirements and provide whatever advance information is needed by finance offices in a timely manner. For further information regarding *TFM* Chapter 8500, contact the Funds Control Division, Financial Management Service, Department of the Treasury, (202) 874-9790.

Selected examples of large transactions:

- Agency for International Development:
 - ▶ Economic support fund payments
 - ▶ Economic assistance loans, repayments
- Agriculture:
 - ▶ Federal Crop Insurance Corporation Fund—Premium collections
 - ▶ Forest Service—Payments to States
- Defense Security Cooperation Agency:
 - ▶ Foreign military financing program
- Interior:
 - ▶ Bureau of Land Management—
 - Oregon and California Grant Lands payments
 - Payments in lieu of taxes
- Treasury:
 - ▶ Presidential Election Campaign Fund disbursements
 - ▶ Comptroller of the Currency—Assessment collections
 - ▶ Office of Thrift Supervision—Assessment collections

135.5 What are the requirements for investment account reporting?

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

- Health and Human Services:
 - ▶ Federal hospital insurance trust fund
 - ▶ Federal supplementary medical insurance trust fund
- Housing and Urban Development:
 - ▶ Mutual mortgage and cooperative housing insurance fund liquidating account
- Labor:
 - ▶ Unemployment trust fund
 - ▶ Pension Benefit Guaranty Corporation fund

- State:
 - ▶ Foreign Service retirement and disability fund
- Transportation:
 - ▶ Highway trust fund
 - ▶ Airport and airway trust fund
- Environmental Protection Agency:
 - ▶ Hazardous substance superfund
- Other Defense Civil Programs:
 - ▶ Military retirement fund
 - ▶ Uniformed services retiree health care fund
- Office of Personnel Management:
 - ▶ Civil Service retirement and disability fund
 - ▶ Federal employees health insurance fund
 - ▶ Federal employees life insurance fund
- Social Security Administration:
 - ▶ Federal old-age and survivors insurance trust fund
 - ▶ Federal disability insurance trust fund
- Railroad Retirement Board:
 - ▶ Railroad retirement accounts—
 - Rail industry pension fund
 - National railroad retirement investment trust
 - Supplemental annuity pension fund
 - Railroad Social Security equivalent benefit account

135.6 What are the requirements for financing account reporting?

All departments and agencies that administer financing accounts are required to report estimated and actual monthly net disbursements for all accounts as addendum items in the format of exhibit 135B.

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

- Education:
 - ▶ Direct student loans
 - ▶ Federal family education loans
- Export-Import Bank:
 - ▶ Direct loan financing account
 - ▶ Guaranteed loan financing account
- Federal Communications Commission:
 - ▶ Spectrum auction direct loan financing account
- Housing and Urban Development:
 - ▶ FHA – General and special risk guaranteed loan financing account

- ▶ FHA – Mutual mortgage insurance guaranteed loan financing account
- Small Business Administration:
 - ▶ Business guaranteed loan financing account
 - ▶ Business direct loan financing account
 - ▶ Disaster direct loan financing account
- Veterans Affairs:
 - ▶ Direct loan financing account
 - ▶ Guaranteed loan financing account

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

Estimate monthly totals for non-Federal transactions such as:

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

Forecast all non-cash transactions between:

- Financing accounts
- Liquidating, subsidy, governmental receipt, and Treasury interest accounts

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

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

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

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

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

- Improve Treasury's cash forecasting by identifying non-cash transactions and ensuring consistent treatment on "both sides" of the transaction, i.e., the same amount and timing for both budgetary and non-budgetary credit account entries.

- Ensure the integrity of the *MTS*, the Federal Government's monthly budget report. Treasury will use financing account reports to review and monitor the agency Statement of Transactions (SF 224) reports, prior to publication of the *MTS*.

Forecasting methodology.—If you prepare financing account reports:

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

135.7 What are the requirements for asset sale reporting?

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

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

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

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

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

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

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

135.9 When do I submit reports?

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

Use the Monthly Treasury Statement of Receipts and Outlays of the United States Government (*MTS*) (available at <http://www.fms.treas.gov/>), as the source of actual data reported. However, be aware that the published *MTS* is subject to prior-month revisions due to back-dated transactions. Such revisions will affect both a prior month (or months) and the published "Current Fiscal Year to Date" amounts shown in *MTS* Table 5. Agency budget and SF 224 and SF 1220 reporting offices should work with Treasury's Budget Reports Division to develop procedures for ensuring that actual monthly data submitted in outlay reports includes any revisions that may have occurred after the publication of the *MTS*. It is imperative that actual data reflect amounts reported by the agency and recorded in the *MTS*. The actual data should be followed by updated monthly outlay estimates for the balance of the period(s). Reports are due to OMB and to Treasury (as an Excel e-mail attachment) as follows:

Reports due by	Monthly outlay actual required for the period	Monthly outlays estimates required for the period
October 1st (current year). (Explain differences from latest public estimate.) *	—	October through September (current year).
One week following transmittal of the budget. (Explain differences from the current year amounts contained in the budget.)	October through December (current year).	January through September (current year). October through September (budget year).
Early May, to be specified by OMB. (Explain differences from the current year amounts contained in the budget.)	October through March (current year).	April through September (current year). October through September (budget year).
As specified by OMB, based on the timing of the Mid-Session Review of the budget update (current year). (Explain differences from current year amounts contained in the Mid-Session Review.)	October through May (current year).	June through September (current year). October through September (budget year).

* Normally, the latest public estimate will be that in the most recent Mid-Session Review of the President's budget. Reconcile significant differences between previously reported estimated outlays and revised estimates or actual outlays and explain these changes in the accompanying statements. Additional updated reports may be requested at other times.

Reports on Outlays—Agency and Program Coverage

Department of Agriculture: ¹

Farm Service Agency:
 Commodity credit accounts
 Agriculture credit insurance accounts
 Conservation reserve program
 All other
 Food and Nutrition Service:
 Food stamp program
 Other domestic feeding programs
 Forest Service
 All other
 Deductions for offsetting receipts (-)
 Total, Department of Agriculture

Department of Commerce

Department of Defense, Military:

Military personnel
 Operation and maintenance
 Procurement
 Research, development, test, and evaluation
 Military construction
 Family housing
 Revolving and management funds
 All other
 Total, Department of Defense

Department of Education:

Elementary and secondary education
 Postsecondary education
 Student financial assistance
 All other
 Total, Department of Education

Department of Energy:

National Nuclear Security Administration
 Environmental and other defense activities
 Energy programs
 All other
 Total, Department of Energy

Department of Health and Human Services:

Public Health Service
 Grants to States for Medicaid
 Payment to health care trust funds
 Federal hospital insurance trust fund
 Children's health insurance program
 Federal supplementary medical insurance trust fund
 Health care fraud and abuse control
 Temporary Assistance for Needy Families and child support enforcement
 Low income home energy assistance
 Social services block grant
 All other
 Deductions for offsetting receipts (-)
 Total, Department of Health and Human Services

Department of Housing and Urban Development: ¹

Housing certificate fund
 Other public and Indian housing programs
 Community development block grants
 Federal Housing Administration credit accounts
 Government National Mortgage Association
 Offsetting receipts, FHE credit accounts (-)
 All other
 Total, Department of Housing and Urban Development

Department of the Interior: ³

Bureau of Land Management

Minerals Management Service
 Bureau of Reclamation
 Bureau of Indian Affairs
 Office of Insular Affairs
 All other
 Deductions for offsetting receipts (-)
 Total, Department of the Interior

Department of Justice:

Federal Bureau of Investigation
 Federal Prison System
 Office of Justice Programs:
 State and local law enforcement assistance
 Community oriented policing services
 All other
 Total, Department of Justice

Department of Labor:

Pension benefit guaranty corporation
 Training and employment services
 Advances to the unemployment trust fund and other funds
 Unemployment trust fund
 Special benefits
 Black lung disability trust fund
 All other
 Deductions for interfund transactions (-)
 Total, Department of Labor

Department of State

Department of Transportation:

Transportation Security Administration
 Coast Guard
 Federal Aviation Administration
 Federal Highway Administration
 Federal Railroad Administration
 Federal Transit Administration
 All other
 Total, Department of Transportation

Department of the Treasury:

Earned income tax credit (outlay portion)
 Interest on the Public Debt
 All other
 Deductions for offsetting receipts (-)
 Total, Department of the Treasury

Department of Veterans Affairs: ¹

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

Corps of Engineers

Other Defense Civil Programs:

Military Retirement
 Uniformed services retiree health

Environmental Protection Agency

Federal Emergency Management Agency:

Disaster relief
 All other
 Total, Federal Emergency Management Agency

Reports on Outlays—Agency and Program Coverage—Continued

General Services Administration:

Real property activities
 Personal property activities
 All other
 Deductions for offsetting receipts (-)
 Total, General Services Administration

International Assistance Programs:

International security assistance:
 Foreign military loan program
 Foreign military financing program
 Economic support fund
 Multilateral assistance:
 International financial institutions
 International organizations and programs
 Agency for International Development:
 Economic assistance loans
 All other
 Military sales programs:
 Foreign military sales trust fund—outlays
 Foreign military sales trust fund—proprietary receipts

National Aeronautics and Space Administration
National Science Foundation
Office of Personnel Management:

Civil Service retirement and disability fund
 Other trust funds
 All other
 Total, Office of Personnel Management

Small Business Administration ¹
Social Security Administration:

Payment to social security trust funds
 Special benefits for disabled coal miners
 Supplemental security income
 Federal old-age and survivors insurance trust fund
 Federal disability insurance trust fund
 All other
 Deductions for offsetting receipts (-)
 Total, Social Security Administration

District of Columbia
Export-Import Bank ¹
Federal Deposit Insurance Corporation:

Bank Insurance Fund
 Savings Association Insurance Fund
 FSLIC Resolution Fund (including RTC)
 Other
 Total, FDIC

Legislative Branch

Library of Congress
 Collections of fees, and Payments to copyright owners

Postal Service
Railroad Retirement Board
Securities and Exchange Commission
Tennessee Valley Authority
**Rents and royalties on Outer Continental Shelf
 (Interior)**
**Spectrum auction receipts (Federal Communications
 Commission)**

¹ Provide as a separate entry monthly outlay amounts for sales of loans to the open market. Net cash proceeds of the sale should be reported.

² Military retirement also reports receipts collected by them for employer share, employee retirement.

³ Interior also reports the outlays for rents and royalties on Outer Continental Shelf.

Reports on Outlays--Initial Report

Categories shown are illustrative only. Use categories currently displayed on your outlay report unless OMB or Treasury requests revisions or new programs are enacted.

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

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

DEPARTMENT OF XXXXXXXXXXXXXXXX
 Fiscal Year 2002
 (In millions of dollars)

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

REPORT LINE CODE	MTS CODE	APPROP ACCOUNT SYMBOL	ACCOUNT	FISCAL YEAR												OMB		
				2001 OCT EST	2001 NOV EST	2001 DEC EST	2002 JAN EST	2002 FEB EST	2002 MAR EST	2002 APR EST	2002 MAY EST	2002 JUN EST	2002 JUL EST	2002 AUG EST	2002 SEP EST	TOTAL (1)	ESTI-MATES ¹ (2)	DIFFER-ENCES ² (1-2)
XXXX	XX	XXXX	Program payments ³	550	525	650	675	550	900	750	625	850	1000	575	450	8,100	7500	600
XXXX	XX	XXXX	Administrative expenses	50	75	50	50	75	50	50	75	50	50	75	50	700	850	-150
XXXX	XX	XXXX	Interest payments to Treas	125	0	0	0	0	0	150	0	0	0	0	275	175	100	
	XX	XXXX	Program (subsidy) account	0	100	0	0	100	0	0	100	0	0	100	0	400	400	0
			Other:															
	XX	XXXX	Construction ⁴	65	50	60	135	45	60	55	65	45	65	45	60	750	750	0
	XX	XXXX	Claims payments ⁵	0	100	0	0	75	0	0	0	250	0	0	425	425	0	
			Total Other	65	150	60	135	120	60	55	65	295	65	45	60	1,175	1,175	0
XXXX			Offsetting receipts	-5	-1	-1	-4	-9	-5	-6	-6	-5	-5	-7	-6	-60	-60	0
10000	XXXX		TOTAL, DEPT. OF XXXXXXXX	785	849	759	856	836	1,005	999	859	1,190	1,110	788	554	10,590	10,040	550
			ADDENDUM:															
			NON-BUDGETARY ACCOUNTS:															
			Financing Accounts (Net Disbursements):															
XXXX	XX	XXXX	Account (title)	50	-50	25	125	-50	50	75	-50	25	50	-125	75	200	200	0
XXXX	XX	XXXX	Account (title)	25	35	60	45	15	40	95	75	40	25	50	145	650	650	0
XXXX	XX	XXXX	Account (title)	65	65	160	65	65	200	65	65	175	65	65	250	1,305	1,305	0
20000			TOTAL FINANCING ACCOUNTS	140	50	245	235	30	290	235	90	240	140	-10	470	2,155	2,155	0
			Deposit Funds:															
			Account (title):															
			Payments (+)	0	0	0	0	50	150	185	225	175	50	20	15	870	0	870
			Deposits (-)	0	0	0	-50	-150	-185	-225	-175	-50	-20	-15	0	-870	0	-870
XXXX	XX	XXXX	Net	0	0	0	-50	-100	-35	-40	50	125	30	5	15	0	0	0

MEMORANDUM: (Non-add, Included above)

Proposed legislation³

0	0	0	50	65	85	100	125	160	190	200	225	1,200	1,200	0
---	---	---	----	----	----	-----	-----	-----	-----	-----	-----	-------	-------	---

Large Transactions:

One-time payment⁴

			80											
			011502											
XXXX	XX	XXXX	Claims payments ⁵	113001		022002		060702						

ACT=Actual; EST= Estimate

¹ Footnote should state "Budget" or "Mid-Session Review" and month released.

² Footnote differences and provide brief explanation.

³ Contact name and telephone number.

⁴ Contact name and telephone number.

⁵ Contact name and telephone number.

NOTE: The appropriation account symbol should be the primary one associated with the outlay category or MTS line.

NOTE: You must show individual fiscal years or portions thereof, on separate reports.

NOTE: Round estimates to the nearest whole million. Where an amount falls exactly halfway between, round it to the nearest even number (e.g., \$11,500,000 and \$12,500,000 both will be rounded to \$12 million). Adjust components to add to the correctly rounded totals. All totals will be net of offsetting collections unless otherwise stated.

Investment Account Reporting Format

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

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

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

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

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

TIMING OF TRANS	MTS LINE CODE	APPROP ACCOUNT SYMBOL	CATEGORY	FISCAL YEAR												OMB EST. ¹	DIFFERENCE ²	
				2001 OCT EST	2001 NOV EST	2001 DEC EST	2002 JAN EST	2002 FEB EST	2002 MAR EST	2002 APR EST	2002 MAY EST	2002 JUN EST	2002 JUL EST	2002 AUG EST	2002 SEP EST			TOTAL (1)
INCOME:																		
Governmental:																		
FIRST DAY	XXXX	XX XXXX.XX	Taxes.....													5225		
Intergovernmental:																		
BIWEEKLY ³	XXXX	XX XXXX.XX	Employer contributions	375	375	375	375	375	375	376	375	400	400	410	4586	5000	-414	
1215	XXXX	XX XXXX.XX	Transfer from XXXX ⁴	0	0	650	0	0	0	0	0	0	0	0	650	650	0	
1231; 0630	XXXX	XX XXXX.XX	Interest on investments	10	15	575	20	15	30	10	15	625	75	100	50	1540	1540	0
Proprietary:																		
DAILY	XXXX	XX XXXX.XX	Receipts from XXXXXXXX	25	30	65	25	30	65	25	30	65	25	30	65	480	480	0
TOTAL INCOME...																12895		
OUTGO:																		
DAILY	XXXX	XX XXXX.XX	Benefit payments ⁵	675	675	675	650	675	675	650	625	625	625	625	7800	7800	0	
15TH OF MO	XXXX	XX XXXX.XX	Administrative expenses	35	30	35	35	25	35	35	35	35	35	35	400	400	0	
LAST DAY	XXXX	XX XXXX.XX	Transfers to XXXX ⁶	125	0	0	150	0	0	175	0	0	200	0	650	650	0	
TOTAL OUTGO.....				835	705	710	835	700	710	860	660	660	860	660	655	8850	8850	0
NET INC (+) OR OUTGO												4045						
MEMORANDUM: (Non-add; included above)																		
Proposed legislation ⁵				0	0	0	0	0	0	-25	-50	-50	-50	-50	-275	-275	0	

ACT=Actual; EST= Estimate
¹ Footnote should state "Budget" or "Mid-Session Review" and month/year of release.
² Footnote differences and provide brief explanation.
³ Footnote descriptions that are larger than column. Provide specific timing and amount information.
⁴ Date contingent on passage of annual authorizing legislation. Footnote (contact name and telephone number).
⁵ Footnote (contact name and telephone number).
⁶ Footnote (contact name and telephone number).

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

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

Financing Account Reporting Format

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

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

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

DEPARTMENT OF XXXXXXXXXXXXX
 (Financing Account title)
 Fiscal Year 2002
 (In millions of dollars)

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

TIMING OF TRANS	MTS LINE CODE	APPROP ACCOUNT SYMBOL	OBJECT CLASS CODE	ACCOUNT	FISCAL YEAR												OMB		DIFFERENCE ²
					2001 OCT EST	2001 NOV EST	2001 DEC EST	2002 JAN EST	2002 FEB EST	2002 MAR EST	2002 APR EST	2002 MAY EST	2002 JUN EST	2002 JUL EST	2002 AUG EST	2002 SEP EST	2002 YEAR TOTAL (1)	ESTI-MATES ¹ (2)	
FINANCING ACCOUNT:																			
DAILY		?? ??		Loan disbursements	250	365	450	1000	1265	750	370	300	450	600	950	1275	8025	8575	-550
0930		00.02		Interest paid to Treasury	0	0	0	0	0	0	0	0	0	0	0	150	150	150	0
ANNUAL		08.02		Downward reestimate of subsidy	0	0	0	0	0	0	0	0	0	0	0	531	531	531	0
ANNUAL		08.04		Interest on downward reestimate	0	0	0	0	0	0	0	0	0	0	0	147	147	147	0
Collections:																			
DAILY		?? ??		Loan repayments (P+I)	-100	-125	-225	-100	-100	-100	-100	-125	-225	-100	-100	-100	-1500	-1500	0
3RD THURS		?? ??		Sales of loans (net) ³	0	0	0	0	-400	0	0	0	-350	0	0	-750	-750	0	
ANNUAL		88.00		Upward reest from program account	0	0	0	0	0	0	0	0	0	0	-1,085	-1085	-1,085	0	
ANNUAL		88.00		Interest on upward reestimate	0	0	0	0	0	0	0	0	0	0	-74	-74	-74	0	
FIRST DAY		?? ??		Collected from liquidating acct.	0	0	-25	0	0	-25	0	0	-50	0	0	-25	-125	-125	0
FIRST DAY		?? ??		Collected from subsidy account	0	0	-260	0	0	-545	0	-300	0	0	-830	0	-1935	-1,935	0
0930		88.25		Interest on uninvested funds	0	0	0	0	0	0	0	0	0	0	0	-495	-495	-495	0
DAILY				All other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	XXXX	XX XXXX	87.00	FINANCING DISB (NET)	150	240	-60	900	765	80	270	-125	-175	500	20	324	2889	3439	-550
BUDGET ACCOUNTS:																			
SUBSIDY (Program) ACCOUNT:																			
ANNUAL		?? ??		Prior Subsidy	0	0	0	10	50	560	0	200	0	0	0	820	820	0	
ANNUAL		?? ??		Current Subsidy	0	0	260	0	0	545	0	300	0	0	830	0	1935	1935	0
ANNUAL		00.05		Upward reestimate of subsidy	0	0	0	0	0	0	0	0	0	0	1085	1085	1,085	0	
ANNUAL		00.06		Interest on upward reestimate	0	0	0	0	0	0	0	0	0	0	74	74	74	0	
LAST DAY		00.09		Administrative expenses	15	20	10	25	10	15	20	5	25	10	15	10	180	180	0
Collections:																			
ANNUAL		69.00		Downward reestimate of subsidy	0	0	0	0	0	0	0	0	0	0	0	-531	-531	-531	0
ANNUAL		69.00		Interest on downward reestimate	0	0	0	0	0	0	0	0	0	0	0	-147	-147	-147	0
	XXXX	XX XXXX	90.00	TOTAL OUTLAYS (Net)	15	20	270	35	60	1,120	20	505	25	10	845	491	4094	4,094	0
LIQUIDATING ACCOUNT:																			
		?? ??		Payments to financing account	0	0	0	0	0	0	0	0	0	0	0	225	225	125	100
		?? ??		Other	5	5	5	5	5	5	5	5	5	5	5	5	60	60	0
	XXXX	XX XXXX		TOTAL LIQUIDATING	5	5	5	5	5	5	5	5	5	5	5	230	285	185	100
OFFSETTING RECEIPT ACCOUNTS:																			
	XXXX	XX XXXX		Disaster loans, downward reest	0	0	0	0	0	0	0	0	0	0	0	-678	-678	-722	44
	XXXX	XX XXXX		Disaster loans, downward reest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				TOTAL OFFSETTING RECEIPTS	0	0	0	0	0	0	0	0	0	0	0	-678	-678	-722	44
MEMORANDUM:																			
0930	4188	XX 1499		INTEREST TO TREASURY	0	0	0	0	0	0	0	0	0	0	0	-150	-150	-150	0
				TOTAL IMPACT, ALL ACCOUNTS	170	265	215	940	830	1,205	295	385	-145	515	870	217	5,762	7,568	-1,806

FOOTNOTES:

ACT=Actual; EST= Estimate

¹Footnote should state "Budget" or "Mid-Session Review" and month released.

²Footnote differences and provide brief explanation.

³Deposit date

022102

062002

091902

SECTION 140—REPORTS ON UNVOUCHERED EXPENDITURES

Table of Contents

140.1	What are unvouchered expenditures?
140.2	Are there any exemptions?
140.3	What is the basis for coverage?
140.4	What are the requirements for submission?
140.5	What are OMB's responsibilities?
Ex-140	List of Accounts Containing Unvouchered Expenditures

140.1 What are unvouchered expenditures?

An *unvouchered expenditure* means any expenditure accounted for solely on the approval, authorization, or certificate of the President or an official of an executive agency.

Executive Branch agencies are required to submit information to OMB on unvouchered expenditures annually. OMB uses the information to prepare the annual report required by law ([31 U.S.C. 3524](#)) on accounts containing unvouchered expenditures that are potentially subject to audit by the Comptroller General.

140.2 Are there any exemptions?

The law provides for exemptions for individual financial transactions or for a class or category of financial transactions if they relate to:

- Sensitive foreign intelligence or counterintelligence activities, or
- Sensitive law enforcement investigations in which an audit proceeding would expose the identifying details of an active investigation or endanger the safety of investigative or domestic intelligence sources involved in such law enforcement investigations.

The law gives the President the authority to exempt these financial transactions from audit. You should make any requests for exemptions through the White House Counsel's office.

140.3 What is the basis for coverage?

Subject to [31 U.S.C. 3524\(c\) and \(d\)](#), these instructions apply to the accounts of all executive agencies authorized to contain unvouchered expenditure. Funds used under Section 8(b) of the CIA Act of 1949 are exempt from this GAO audit and are not covered in the annual report to Congress on unvouchered expenditures.

140.4 What are the requirements for submission?

The head of each executive department and agency will submit to OMB a list of all of the agency's accounts that contain unvouchered expenditures. An explanation of any additions to or deletions from the accounts listed in the previous year's report will also be provided.

SECTION 140—REPORTS ON UNVOUCHERED EXPENDITURES

Submit the list (including explanations, as appropriate) to OMB no later than November 1 of each year in the format of Exhibit 140. Transmit to OMB in a sealed envelope marked: **"TO BE OPENED ONLY BY THE SECURITY OFFICER, EXECUTIVE OFFICE OF THE PRESIDENT, NEW EXECUTIVE OFFICE BUILDING."** Place the envelope inside another envelope that is sealed and addressed to the Director of OMB.

Each agency head must ensure the timeliness, accuracy, and completeness of the required information on unvouchered expenditures. In addition, if you are required to submit information on unvouchered expenditures, you must maintain records of these transactions in a manner similar to those maintained for regular financial transactions and accounts in order to insure proper accountability.

140.5 What are OMB's responsibilities?

The Director of OMB will prepare and submit the report to certain congressional committees and to the GAO before December 1 of each year, as required by law.

List of Accounts Containing Unvouchered Expenditures

List of CY Accounts Containing Unvouchered Expenditures that are Potentially Subject to Audit by GAO

Enter the date of submission, the name of the department or agency, and the name and phone number of a contact

Date: _____

Agency: Department of Government

Information Contact: John Brown

Telephone: 958-4237

Enter the titles of accounts in which unvouchered expenditures are permitted in the current fiscal year.
When the current year regular appropriations have not been enacted, provide information based on the enacted past year appropriations.

Account Titles:
Operation and Maintenance
Salaries and Expenses
Contingencies

Explanation of changes: The Salaries and expenses account is authorized to contain unvouchered expenditures for the first time in CY pursuant to P.L. XXX-XX. Also as a result of this law, the Research and related activities account is no longer authorized to contain unvouchered expenditures and therefore is not included in this year's report.

Provide an explanation of any additions or deletions to the previous year's report .

SECTION 145—REQUIREMENTS FOR REPORTING ANTIDEFICIENCY ACT VIOLATIONS

Table of Contents

- 145.1 What is the Antideficiency Act?
- 145.2 What violations must I report?
- 145.3 How do the requirements for reporting violations differ for credit programs?
- 145.4 Do the requirements for reporting violations differ for revolving funds?
- 145.5 Do the requirements for reporting violations differ for closed and expired accounts?
- 145.6 How do I treat anticipated budgetary resources?
- 145.7 How do I report a violation?
- 145.8 What if the GAO reports a violation?
- 145.9 What if OMB suspects a violation?

- Ex-145A Antideficiency Act Violation Sample Letter to the Director
- Ex-145B Antideficiency Act Violation Sample Letter to the President

Summary of Changes

Adds information on anticipated budgetary resources (section 145.6).

145.1 What is the Antideficiency Act?

The Antideficiency Act consists of provisions of law that were passed by Congress (beginning in the nineteenth century and later incorporated into Title 31 of the United States Code) to prevent departments and agencies from spending their entire appropriations during the first few months of the year. The Act *prohibits* you and any other Federal employee from:

- Entering into contracts that *exceed* the enacted appropriations for the year.
- Purchasing services and merchandise *before* appropriations are enacted.

The Act:

- Requires that OMB *apportion* the appropriations, that is, approve a plan that spreads out spending over the fiscal period for which the funds were made available.
- Restricts *deficiency apportionments* to amounts approved by the agency heads only for "extraordinary emergency or unusual circumstances."
- Establishes *penalties* for Antideficiency Act violations. Violations are obligations or expenditures in excess of the lower of the amount in the affected account, the amount apportioned, or the amount allotted.
- Requires the agency head to report any Antideficiency Act violations to the President, through the OMB Director, and Congress.

**SECTION 145—REQUIREMENTS FOR REPORTING
ANTIDEFICIENCY ACT VIOLATIONS**

Under the Act, if you obligate or expend more than the amount in the TAFS or the amount apportioned or any other subdivision of funds, you will be subject to appropriate administrative discipline, including—when circumstances warrant—a written reprimand, suspension from duty without pay, or removal from office.

In addition, if you are convicted of willfully and knowingly overobligating or overexpending the amount, then you shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.

In 1982, Congress reworded and reorganized the language of the Antideficiency Act along with the rest of Title 31 of the United States Code. The intent of Congress was to modernize the language of the Act, without changing its meaning. You will find a crosswalk between the provisions of law that made up the Antideficiency Act before it was modernized and the current language in Appendix A.

145.2 What violations must I report?

If you . . .	The amount . . .	Then, you must report a violation of . . .
Authorize or make an obligation exceeding	In an appropriation or fund. This may include obligations for purchases of goods or items that are prohibited by statute.	31 U.S.C. 1341(a)
	In an apportionment or reapportionment (a type of administrative subdivision of funds), such as a category B apportionment.	31 U.S.C. 1517(a)(1)
	In an allotment or a suballotment (a type of administrative subdivision of funds).	31 U.S.C. 1517(a)(2)
	In any other administrative subdivision of funds, if the overobligation results in the overobligation of one of the previous amounts.	31 U.S.C. 1517(a)
Authorize or make a disbursement exceeding	In an appropriation or fund.	31 U.S.C. 1341(a)
	In an apportionment or reapportionment (a type of administrative subdivision of funds). Includes the overobligation of a category B apportionment.	31 U.S.C. 1517(a)(1)
	An allotment or a suballotment (a type of administrative subdivision of funds).	31 U.S.C. 1517(a)(2)
	In any other administrative subdivision of funds if the overexpenditure results in the overexpenditure of one of the previous amounts.	31 U.S.C. 1517(a)
Obligate or expend	Funds required to be sequestered.	31 U.S.C. 1341(a)
Involve the Government in a contract or obligation	Before you receive the appropriation, unless such contract or obligation is authorized by law.	31 U.S.C. 1341(a)
Accept voluntary service	In excess of that authorized by law.	31 U.S.C. 1342

145.3 How do the requirements for reporting violations differ for credit programs?

In addition to the violations specified in section 145.2, report overobligation or overexpenditure of:

- The subsidy—where an officer or employee of the United States has made or authorized a direct loan obligation or loan guarantee commitment that requires a subsidy cost obligation or expenditure in excess of amounts appropriated and/or apportioned for such purposes. Modifications of direct loans or loan guarantees (or of direct loan obligations or loan guarantee commitments), as defined in section 185, that result in obligations or expenditure in excess of apportioned unobligated balances of subsidy amounts are violations. (31 U.S.C. 1341(a), 31 U.S.C. 1517(a))
- The credit level supportable by the enacted subsidy—where an officer or employee of the United States has made or authorized a direct loan obligation or loan guarantee commitment, that is in excess of the level specified by law. This includes, for example, obligations or expenditures that exceed a limitation on direct loan obligations or guaranteed loan commitments. (31 U.S.C. 1341(a))
- The amount appropriated for administrative expenses—where an officer or employee of the United States has made or authorized an expenditure or created or authorized an obligation that is in excess of the amount appropriated for administrative expenses. (31 U.S.C. 1341(a))
- The expired unobligated balance of the subsidy—where an officer or employee of the United States has made or authorized an expenditure or created or authorized an obligation, including a commitment, against unobligated subsidy balances after the period of obligational authority has expired. Correction of mathematical or data input errors up to the amount of the expired unobligated balance of the subsidy are not violations. Corrections of these errors in excess of the amount of the expired unobligated balance of the subsidy are violations. (31 U.S.C. 1341(a))
- The apportioned borrowing authority in a financing account. Section 505(C) of the Federal Credit Reform Act subjects financing accounts to apportionment: “All of the transactions provided in this subsection shall be subject to the provisions of subchapter II of chapter 15 of title 31, United States Code.”

145.4 Do the requirements for reporting violations differ for revolving funds?

No. The incurring of obligations in excess of apportioned budgetary resources in a revolving fund is a violation of the Antideficiency Act, whether or not a fund has unapportioned budgetary resources or non-budgetary assets greater than the amount apportioned.

145.5 Do the requirements for reporting violations differ for closed and expired accounts?

No. You are required to report violations when:

- Obligations and expenditures or adjustments to obligations and expenditures exceed the original appropriations.
- There are obligations or expenditures in closed accounts.

- Obligations and expenditures or adjustments to obligations and expenditures exceed the amount apportioned or allotted.

145.6 How do I treat anticipated budgetary resources?

You may not obligate against anticipated budgetary resources before they are realized even though the anticipated budgetary resources have been apportioned. If you incur an obligation against an anticipated budgetary resource, such as anticipated spending authority from offsetting collections, then you will have a violation of the Antideficiency Act. Report the violation of the TAFS (31 U.S.C. 1341 (a)). If you incur obligations against unobligated balances that are not available for the purpose or amount so obligated in the account, then you will have a violation.

145.7 How do I report a violation?

Transmittal letter to the Director of OMB. You will transmit the letter from your agency head to the President through the Director of OMB. A sample transmittal letter is provided in [Exhibit145A](#).

Letter to the President. You will report a violation of the Antideficiency Act in the form of a letter (original and three copies) from your agency head to the President. A sample letter is provided in [Exhibit145B](#).

The letter will set forth the following:

- The title and Treasury symbol (including the fiscal year) of the appropriation or fund account, the amount involved for each violation, and the date on which the violation occurred.
- The name and position of the officer(s) or employee(s) responsible for the violation.
- All facts pertaining to the violation, including the type of violation (for example, overobligation of an appropriation, overobligation of an apportionment, overobligation of an allotment or suballotment), the primary reason or cause, any statement from the responsible officer(s) or employee(s) with respect to any circumstances believed to be extenuating, and any germane report by the agency's Inspector General and/or the agency's counsel.
- A statement of the administrative discipline imposed and any further action(s) taken with respect to the officer(s) or employee(s) involved in the violation.
- In the case where an officer or employee is suspected of willfully and knowingly violating the Antideficiency Act, confirm that all information has been submitted to the Department of Justice for determination of whether further action is needed.
- A statement regarding the adequacy of the system of administrative control prescribed by the head of the agency and approved by OMB, if such approval has been given. If the head of the agency determines a need for changes in the regulations, such proposals will be submitted as provided in [section 150.7](#).
- A statement of any additional action taken by, or at the direction of, the head of the agency, including any new safeguards provided to prevent recurrence of the same type of violation.

- If another agency is involved, a statement concerning the steps taken to coordinate the report with the other agency.

Letters to Congress. You will report identical letters to the Speaker of the House of Representatives and the President of the Senate.

If the letters to Congress are identical to the letter to the President, include a statement to this effect in the letter to the President. If the letters to Congress are not identical to the letter to the President, you will submit a copy of the letter to Congress with your letter to the President. Additionally, agencies are required to ensure that the violation package maintains consistency with regard to the type of Antideficiency Act violation that has occurred. If there is an inconsistency in the package, agencies are required to submit an explanation for the record (emails are acceptable).

145.8 What if the GAO reports a violation?

You should report to the President and Congress on violations reported by the General Accounting Office in connection with audits and investigations.

In these cases, the report to the President will indicate whether the agency agrees that a violation has occurred, and if so, it will contain an explanation as to why the violation was not discovered and previously reported by the agency. If the agency does not agree that a violation has occurred, the report to the President and the Congress will explain the agency's position.

145.9 What if OMB suspects a violation?

Whenever OMB determines that a violation of the Antideficiency Act may have occurred, OMB may request that an investigation or audit be undertaken or conducted by the agency. In such cases, a report describing the results of the investigation or audit will be submitted to OMB through the head of the agency. If the report indicates that no violation of the Antideficiency Act has occurred, the agency head will so inform OMB and forward a copy of the report to OMB. If the report indicates that a violation of the Antideficiency Act has occurred, the agency head will report to the President and the Congress in accordance with [section 145.7](#) as soon as possible. If the agency head does not agree that a violation has occurred, the report to the President and to the Congress will explain the agency's position.

**Antideficiency Act Violation
Sample Letter to the Director**

Honorable Director
Office of Management and Budget
Washington, D.C. 20503

Dear Mr. Director:

Enclosed is a letter transmitting a violation report of section [1341 or 1517] of Title 31, United States Code to the President.

The Antideficiency Act violation totaled \$XXXX.XX. This violation report is required by section [1351 or 1517] of Title 31, United States Code, to be submitted to the President; it is being submitted through the Director of the Office of Management and Budget.

To comply with the aforementioned provisions, copies of the report are also being submitted to the President of the Senate and the Speaker of the House of Representatives.

Sincerely,
Agency Head

Enclosure

Antideficiency Act Violation Sample Letter to the President

The President
The White House
Washington, D.C. 20500

Dear Mr. President:

This letter is to report a violation of the Antideficiency Act, as required by section [1351 or 1517] of Title 31, United States Code.

A violation occurred in account [Treasury symbol and title]. The violation occurred on [date] in connection with [identify the affected program or activity] for FY XXXX. Mr./Ms. _____ (rank/grade/title) was [were] the officer(s) responsible for the violation(s).

[Describe the nature of the violation (see section 145.2). Then state the primary reason or cause. Include any statement from the responsible officer(s) or employee(s) as to any circumstances believed to be extenuating. Include any germane report by the agency's Inspector General.]

[State which administrative discipline was imposed as well as any further action(s) taken with respect to the officer(s) or employee(s) involved. (see section 145.1)]

[In the case where an officer or employee is suspected of willfully and knowingly violating the Antideficiency Act, confirm that all information has been submitted to the Department of Justice.]

[State whether the adequacy of the system of administrative control has been approved by OMB. (see section 150.7)]

[State whether any additional action need be taken to prevent recurrence of the same type of violation.]

[If another agency is involved, state what steps are being taken to coordinate the report with the other agency.]

[Identical reports will be submitted to the presiding officer of each House of Congress. If identical to the report to the President, so state. (see section 145.6)]

Respectfully,
Agency Head

SECTION 150—ADMINISTRATIVE CONTROL OF FUNDS

<p>Table of Contents</p> <p>150.1 Why must my agency have a fund control system?</p> <p>150.2 What is the purpose of my agency's fund control system?</p> <p>150.3 What is the relationship among my agency's management controls, its internal controls, and its fund controls?</p> <p>150.4 What is the relationship between my agency's financial management system and its fund control system?</p> <p>150.5 What is the U.S. Standard General Ledger (USSGL) and how does it relate to my agency's financial management system?</p> <p>150.6 What are Federal Financial Management Systems requirements and how are they related to my agency's fund control systems?</p> <p>150.7 When and how should I get OMB approval of my agency's fund control regulations?</p>
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150.1 Why must my agency have a fund control system?

The Antideficiency Act requires that your agency head prescribe, by regulation, a system of *administrative control of funds*. The system is also called *the fund control system* and the regulations are called *fund control regulations*.

150.2 What is the purpose of my agency's fund control system?

The purpose of your agency's fund control system is to:

- Restrict *both* obligations and expenditures (for example, outlays or disbursements) from each appropriation or fund account to *the lower of* the amount apportioned by OMB or the amount available for obligation and/or expenditure in the appropriation or fund account.
- Enable the head of your agency to identify the person responsible for any obligation or expenditure exceeding the amount available in the appropriation or fund account, the OMB apportionment or reapportionment, the allotment or sub-allotments made by your agency, any statutory limitations, and any other administrative subdivision of funds made by your agency.

150.3 What is the relationship among my agency's management controls, its internal controls, and its fund controls?

Your agency's *management controls* are the organization, policies, and procedures that your agency uses to reasonably ensure that:

- Programs achieve their intended results.
- Resources used are consistent with agency mission.
- Programs and resources are protected from waste, fraud, and mismanagement.
- Laws and regulations are followed.
- Reliable and timely information is obtained, maintained, reported and used for decision making.

Your agency's *internal controls* are a part of your agency's management controls that are used to assure that there is prevention or timely detection of unauthorized acquisition, use, or disposition of your agency's assets. Your agency's appropriation and fund accounts are part of your agency's assets.

For further guidance on your agency's management and internal controls, see OMB Circular No. A-123, *Management Accountability and Control*.

Internal control requirements are one of the overarching requirements. This means that they apply to all financial management systems, including your agency's *fund control* system.

150.4 What is the relationship between my agency's financial management system and its fund control system?

Your agency's *financial management system* must support the preparation and execution of your agency's budget, among other things. Your agency's fund control system is part of your agency's budget execution process. Therefore, your agency's financial management system must support your agency's fund control system.

The policies and standards your agency must follow in developing, operating, evaluating, and reporting on financial management systems are in OMB Circular No. A-127, *Policies and Standards for Financial Management Systems*. For policies related to information technology that pertain to financial management systems, see OMB Circular No. A-130, *Management of Federal Information Resources*.

150.5 What is the U.S. Standard General Ledger (USSGL) and how does it relate to my agency's financial management system?

The USSGL includes a chart of accounts and technical guidance established to support the consistent recording of financial events as well as the preparation of standard external reports that are required by the central agencies, such as OMB and Treasury. The Treasury Financial Manual (TFM) USSGL Supplement provides:

- A list of the accounts (i.e., the chart of accounts).
- Descriptions of each account.
- A listing of transactions processed by Federal agencies.
- The posting models, including debit and credit pairs, for each type of transaction.
- The USSGL attributes that are an integral part of the USSGL.
- Crosswalks from the USSGL to various external reports, such as the SF 133 and the actual year column of the Program and Financing Schedule in the President's budget.

An electronic version of the TFM USSGL Supplement is available at <http://www.fms.treas.gov/ussgl/index.html>.

The OMB policies regarding the USSGL are in OMB Circular No. A-127, *Policies and Standards for Financial Management Systems*. Specifically, paragraph 7.c of A-127 requires that agencies record financial events throughout the financial management system using the USSGL at the transaction level. This is a legal requirement.

150.6 What are Federal Financial Management Systems requirements and how are they related to my agency's fund control system?

The *Federal Financial Management Systems Requirements* (FFMSR) are issued by the Joint Financial Management Improvement Program (JFMIP) to define the minimum functionality required for your agency's fund control system. The FFMSR are in JFMIP–SR–03–01, issued in January, 2003. An electronic version can be found at

http://www.jfmip.gov/jfmip/download/Systemreqs/revenue_system_requirements.pdf.

150.7 When and how should I get OMB approval of my agency's fund control regulations?

Use the checklist in [Appendix H](#) to prepare draft fund control regulations. Send your proposed update to OMB for approval.

For newly established agencies, submit an original and three copies of the proposed fund control regulations to the Director of OMB within 90 days after the agency is established. The Director of OMB will respond within 90 days after receiving the draft regulations. Agency fund control regulations are in effect only to the extent approved by OMB.

To revise regulations previously approved by OMB, submit an original and three copies of the draft revised regulations to the Director of OMB.

You should review your fund control regulations periodically to determine whether improvements should be made. At a minimum, review the system whenever:

- OMB issues revised guidance on budget execution.
- Your agency is reorganized.
- Staff from your agency has violated the Antideficiency Act.

