

## SECTION 123—APPORTIONMENTS UNDER CONTINUING RESOLUTIONS

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**Summary of Changes**

Advises agencies that if they have an approved written apportionment under a continuing resolution, then they must submit written reapportionment requests for each extension of the continuing resolution unless otherwise specified on the original written apportionment (section [123.6](#)).

### **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 do not 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:

1. 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).
2. 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 eight years have been

different. Click here for the formula provided by those CRs as well more detailed guidance on how to execute the CR:

- [FY 2008 CR](#) (OMB Bulletin 07-05)
- [FY 2007 CR](#) (OMB Bulletin 06-04)
- [FY 2006 CR](#) (OMB Bulletin 05-03)
- [FY 2005 CR](#) (OMB Bulletin 04-05)
- [FY 2004 CR](#) (OMB Bulletin 03-05)
- [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. As specified by the CR, it can last any period of time (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. For example, in FY 2003, 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 ten 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 apportionment. 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. Once a written apportionment is approved, the terms and conditions of the automatic apportionment bulletin cease to apply to the extent changed by the written apportionment.

**123.6 If I am funded by a continuing resolution and have received a written apportionment, will I have to submit written reapportionment requests for each extension of the CR?**

Yes, unless otherwise required on the approved written apportionment.

**123.7 How do I determine the historical seasonal rate of obligations?**

Sometimes one of the levels of funding automatically apportioned under the CR is the seasonal rate of obligations. The historical seasonal rate of obligations is determined on a case-by-case basis. Consult with your OMB examiner.

**123.8 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).

**123.9 Do I have to request a warrant from Treasury while operating under a continuing resolution?**

Generally, no. Excluding a full-year CR, Treasury will not issue a warrant under a CR unless an agency explicitly requests one (see Treasury Financial Manual I TFM2–2000, section 2025.20). Exceptions may be made on a case by case basis if the CR extends beyond the second quarter of the fiscal year. Further FMS Treasury guidance may be found on the USSGL website (<http://www.fms.treas.gov/USSGL/index.html>).

**123.10 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. In the column called “Amount on Latest SF 132”, include the amounts apportioned under the CR (including automatic apportionment amounts as provided by the Director’s OMB Bulletin). 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 apportionment (SF 132) (see [Appendix F](#))

While OMB is reviewing your written apportionment request, you will be under an automatic apportionment. See section 120.31 for the formula of the automatic apportionment.

**123.11 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. For example, consider the following situation:

- (1) There was no indication that the Congress would enact a regular annual appropriation less than the amount available under the CR; and

- (2) The amount obligated was available under the CR; and
- (3) The total regular annual appropriation enacted was subsequently less than the obligations incurred under the CR; and
- (4) 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.

In this case, 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. Contact your OMB examiner if you are in this situation.