

SECTION 112—DEFERRALS AND PRESIDENTIAL PROPOSALS TO RESCIND OR CANCEL
FUNDS

Table of Contents

Before the President transmits a special message

- 112.1 What do I need to know about rescission proposals and deferrals (impoundments)?
- 112.2 What is the difference between an impoundment and a cancellation proposed by the President?
- 112.3 When are funds deferred or proposed by the President for rescission withheld from obligation?
- 112.4 What materials are sent to the Congress?
- 112.5 When do I need to submit material to OMB?
- 112.6 What materials do I submit for inclusion in a special message for a rescission proposal?
- 112.7 What materials do I submit for inclusion in a special message for a deferral?
- 112.8 What narrative information do I need to include with rescission or deferral reports?
- 112.9 What am I required to do when a previously reported deferral or rescission proposal changes?
- 112.10 What information is required for the supplementary report?
- 112.11 What are the responsibilities of OMB in preparing special messages?

After the President transmits a special message

- 112.12 What should I do to help OMB prepare cumulative reports?
- 112.13 What are my responsibilities after a deferral is reported to the Congress?
- 112.14 What apportionment action is required when a rescission is enacted?
- 112.15 What apportionment action is required when a rescission is not enacted?
- 112.16 What apportionment action is required when a deferral is disapproved?

Limitations on trust and special funds

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

Preparing a rescission, deferral, or a supplementary report

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

- Ex-112A Rescission Report—Sample Rescission Proposal
- Ex-112B Apportionment or Reapportionment Request for Rescission Proposal Reported in Exhibit 112A
- Ex-112C Deferral Report
- Ex-112D Apportionment or Reapportionment Request for Congressionally-Initiated Deferral for account illustrated in Exhibit 112C

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

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

The President transmits *supplementary messages* to the Congress when information contained in a special message transmitted previously is revised. This section provides instructions on agency reporting procedures and required submissions to OMB.

112.2 What is the difference between an impoundment and a cancellation proposed by the President?

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

- *Rescission* means enacted legislation that reduces budget authority previously provided by law, prior to the time when the authority would otherwise expire. See section [112.18](#) for detailed instructions on rescission proposals by the President.
- *Deferral* means any Executive action or inaction that temporarily withholds or effectively precludes the obligation or expenditure of budgetary resources with the intent of using the funds before they expire. Deferrals are permitted only to provide for contingencies, to achieve savings made possible by or through changes in requirements or greater efficiency of operations, or as specially provided by law. Deferrals are generally effected through the apportionment process. See section [112.4](#) for instructions on reports to the Congress.
- *Rescission proposals* and *deferrals* are subject to the requirements of Title X of the Congressional Budget and Impoundment Control Act, which require the President to transmit a *special message* to the Congress (see section [20.4\(i\)](#)).
- In contrast, *cancellation proposals* are proposals by the President to reduce budgetary resources that are not subject to the requirements of Title X of the Congressional Budget and Impoundment Control Act. Amounts proposed for cancellation are not to be withheld from obligation. Such amounts are subject to the normal apportionment instructions (see section [120](#)).
- The instructions provided in the remainder of this section apply only to rescission proposals and deferrals.

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

Rescissions. Generally, amounts proposed for rescission will be withheld starting immediately after the President submits the Special Message to the Congress. The withholding continues during the time proposals are being considered by the Congress. This will be accomplished through apportionment action.

For amounts withheld through the apportionment process, see section [112.19](#) for instructions on completing the apportionment and SF 133 reports for enacted and proposed rescissions. (For timing of apportionment actions, see sections [120.22](#), [120.48](#), [112.14](#), and [112.15](#).)

Deferrals. OMB may approve apportionments that reflect available budgetary resources temporarily withheld from obligation through the apportionment process. OMB may take such deferral action on its own initiative or at the request of an agency. Do not defer funds without prior approval of OMB.

112.4 What materials are sent to the Congress?

Title X of the Congressional Budget and Impoundment Control Act requires the President to transmit the following materials to the Congress:

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

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

112.5 When do I need to submit material to OMB?

For deferrals and proposed rescissions withheld through the apportionment process:

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

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

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

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

Submit the following materials to OMB for each rescission proposal:

- A proposed rescission report (see exhibit [112A](#));
- Proposed rescission appropriations language (see exhibit [112A](#)); and
- An apportionment request that reflects the amount withheld pending rescission on line 6180 of the apportionment (see exhibit [112B](#)).

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

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

Submit the following materials to OMB for each deferral:

- A deferral report (see exhibit [112C](#)); and
- An apportionment request that reflects the amount deferred on line 6181. When a deferral is enacted, include the amount, as a negative on line 1134.

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

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

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

Include information in the rescission or deferral reports specifying:

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

Also specify in the deferral report the period of time the budget authority is to be deferred and any legal authority invoked to justify the deferral in addition to Title X of the Congressional Budget and Impoundment Control Act ([2 U.S.C. 684](#)).

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

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

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

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

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

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

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

112.10 What information is required for the supplementary report?

The supplementary report should specify:

- The amount of the initial proposed rescission or deferral reported in a special message or, when revised reports have been made previously, the amount of the latest revision;
- The amount currently being deferred or proposed for rescission;
- The amount of the increase in the deferral or change in proposed rescission; and
- The reason for the change.

Whenever you revise information on a rescission proposal or deferral previously included in a special message, submit:

- A supplementary report explaining the change;
- The corresponding revised rescission or deferral report;
- In the case of rescissions, revised proposed rescission language; and
- In some cases, a reapportionment request.

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

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

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

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

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

Notify OMB on the first day of each month when all or portions of agency deferrals are released. After the cumulative reports are transmitted to the Congress and GAO, they are printed as House and Senate documents and in the Federal Register.

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

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

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

If the Congress completes action on a Presidential rescission proposal within the 45-day period prescribed by law and rescinds the exact amount proposed by the President (and the amount is being withheld on line 6180 of the apportionment), reapportionment action is not required to reflect the reduction in budget authority. Adjust the apportionment to reflect the enacted rescission on the appropriate reduction line (and remove it from line 6180) only if reapportionment action is requested for other reasons.

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

- Congressionally-initiated rescissions may occur as the result of the reconciliation process established by the Congressional Budget Act ([2 U.S.C. 641](#)) or due to changing priorities or economic conditions during the year. Submit reapportionment requests after enactment of the statute in such cases and ensure that obligations do not exceed reduced appropriations.

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

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

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

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

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

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

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

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

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

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

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

Entry	Description
Rescission proposal no.	<p>A number (RCY-XX) is used to identify each proposed rescission. Enter "R" to designate a proposed rescission and the last two digits of the fiscal year for which the rescission is proposed. OMB will assign a serial number to distinguish between individual reports. You may obtain the serial number from your OMB representative after the special message is transmitted to the Congress.</p> <p>If a revised rescission report is prepared, add an "A" to the OMB-assigned serial number (XX) of the initial rescission proposal to indicate the first revision, a "B" to indicate the second revision, etc.</p>
Deferral no.	<p>A number (DCY-XX) is used to identify each deferral. Enter a "D" to designate a deferral and the last two digits of the fiscal year for which the deferral action is taken. OMB will assign a serial number to distinguish between individual deferrals. You may obtain the serial number from your OMB representative after the special message is transmitted to the Congress.</p> <p>If a revised deferral report is prepared, add an "A" to the OMB-assigned serial number (XX) of the initial deferral to indicate the first revision, a "B" to indicate the second revision, etc.</p>
Agency	Enter the name of the department or agency for which the rescission is proposed or the deferral action is taken.

**SECTION 112—DEFERRALS AND PRESIDENTIAL PROPOSALS
TO RESCIND OR CANCEL FUNDS**

Entry	Description
Bureau	Enter the name of the subordinate organization as shown in the most recent Budget.
Account	<p>Enter the title of the appropriation or fund account from which the funds are being proposed for rescission or are being deferred. Also include the Treasury account symbol(s) to indicate the coverage of the report. Enter the account symbols:</p> <ul style="list-style-type: none"> • For the accounts affected by the rescission proposal or deferral; or • For all accounts that are included under the appropriation title <ul style="list-style-type: none"> ▶ not just those subject to the proposed rescission or deferral ▶ if the account affected by the proposed rescission or deferral is merged in the Budget. Footnote this line as follows: <p>"Includes all accounts included under this appropriation title."</p>
New budget authority	Enter the amount of new budget authority specified in appropriation or substantive acts that is available in the current year for the accounts covered by the rescission or deferral report. This amount should equal the sum of new budget authority shown on lines 1100-1105, 1150, 1170-1171, 1200-1204, 1250, 1270, 1271, 1300, 1400, 1500, 1600, 1700 and 1800 of the latest apportionment in exact dollars. For deferrals and proposed rescissions that are transmitted on the same day (or shortly thereafter) as the Budget, amounts should agree with the amounts printed in the <i>Appendix</i> . Thus, if accounts with amounts deferred or proposed for rescission are combined (or merged) with other accounts in the <i>Appendix</i> , the budgetary resources on the deferral or rescission report will agree with the combined (or merged) account in the <i>Appendix</i> , even if some of the combined accounts have no deferral or proposed rescission. Express amounts in dollars (per the latest apportionment).
Other budgetary resources	Enter the amount of other budgetary resources. This amount is equal to the amount on line 1920 minus the sum of lines 1100-1105, 1150, 1170-1171, 1200-1204, 1250, 1270, 1271, 1300, 1400, 1500, 1600, 1700 and 1800 on the latest apportionment.
Total budgetary resources	Enter the total amount of budgetary resources. This should equal the amount on line 1920 of the latest apportionment.
Amount proposed for rescission	On rescission reports, enter the amount of budgetary resources proposed for rescission.
Proposed appropriations language	Include proposed appropriations language (double-spaced and underlined) for rescission proposals.
Amount to be deferred	<p>On deferral reports, enter the amount of budgetary resources to be deferred, as follows:</p> <ul style="list-style-type: none"> • Report the amount to be deferred for part of the current year. Because you may not defer funds past the time that the funds would expire, you must report a part-year deferral when amounts to be deferred would expire at the end of the
Part of year	

**SECTION 112—DEFERRALS AND PRESIDENTIAL PROPOSALS
TO RESCIND OR CANCEL FUNDS**

Entry	Description
	year (annual accounts and the last year of multiple-year accounts).
Entire year	<ul style="list-style-type: none"> Report the amount to be deferred for the entire current year. Use only when the funds remain available beyond the end of the fiscal year.
Justification	<p>Provide a justification that briefly describes:</p> <ul style="list-style-type: none"> The activities funded by the account. The rationale for the deferral or the proposed rescission and the consequences of not expending the funds. The authority for withholding the funds in addition to the Impoundment Control Act. Any legal authority in addition to sections 1012 and 1013 of the Impoundment Control Act (2 U.S.C. 683–684) for a rescission proposal or deferral. Whether a rescission proposal or a deferral action is taken pursuant to the Antideficiency Act. <p>Since these reports are transmitted by the President to the Congress, they should be written in a clear, concise, and logical manner so that those who are not familiar with the program will be able to understand the proposal.</p>
Estimated programmatic effect	<p>When there is no estimated program effect, enter "None." This will normally be the case for rescissions proposed and deferrals made pursuant to the Antideficiency Act.</p> <p>When there is an estimated program effect, include a brief, clear statement of the expected effect.</p>
Effect on outlays	<p>Show outlay savings for proposed rescissions for CY through BY+4 and the total for the five years, as appropriate.</p> <p>Do not show outlay savings for deferrals reported pursuant to the Antideficiency Act.</p>
Footnotes	<p>For the account(s) covered by a deferral or rescission report, cite any past or current year rescission proposals or deferrals affecting the same account.</p> <p>For a revised rescission or deferral report, indicate all sections containing changes from the initial report with an asterisk (*) and provide the footnote "*Revised from previous report." Subsequent revisions to a report will also indicate changes from the previous report with the specified footnotes.</p> <p>When more than one Treasury account is affected by a proposed rescission or deferral, OMB may require that detail on budgetary resources and changes be supplied at the Treasury account level.</p>

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

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

**EXPLANATION OF LINE ENTRIES ON THE APPORTIONMENT
FOR RESCISSIONS AND DEFERRALS**

BUDGETARY RESOURCES

Line Entry	Description
1130, 1173, 1272, 1320, 1420, 1520, 1620, 1722 [type of authority] permanently reduced (-)	Enter the amount of enacted rescissions, including rescissions of new appropriations, borrowing authority, contract authority, and prior year unobligated balances.
1131, 1232 unobligated balance permanently reduced (-).....	These lines apply to only permanent reductions for budgetary resources returned to the general fund of the Treasury and not available for subsequent appropriation.
	Consult your OMB representative for temporary reductions of budgetary resources.

APPLICATION OF BUDGETARY RESOURCES

Line Entry	Description
6180 Budgetary Resources: Withheld pending rescission.....	Enter the amount of budgetary resources to be withheld from availability pending congressional action on a presidential rescission proposal. Such amounts are subject to the Impoundment Control Act (2 U.S.C. 683). Include amounts proposed for rescission "to achieve savings made possible by or through changes in requirements or greater efficiency of operations," in accordance with 31 U.S.C. 1512. Also include amounts proposed for rescission for other reasons, as well as any unapportioned balances of revolving funds that are being proposed for rescission (amounts being proposed for rescission that could be effectively, efficiently, and legally obligated for the purposes appropriated).
6181 Budgetary Resources: Deferred.....	Enter the amount of budgetary resources being set aside for possible use at a later date, before the funds expire. Such amounts are subject to the Impoundment Control Act (2 U.S.C. 684). Include amounts deferred to meet future contingencies under authority of 31 U.S.C. 1512 and 2 U.S.C. 684. These entries will also include unapportioned balances of revolving funds that are temporarily withheld restrictively and funds withheld when the agency could effectively, efficiently, and legally obligate the funds for the purposes appropriated. Include amounts in annual accounts deferred for apportionment later in the year, as well as amounts in multiple- and no-year accounts.

Rescission Report—Sample Rescission Proposal

Rescission proposal no. RCY–XX

PROPOSED RESCISSION OF BUDGET AUTHORITY

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

Agency: DEPARTMENT OF GOVERNMENT
Bureau: Bureau of Statistics
Account: Salaries and expenses (80YY0200)

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

Amount proposed for rescission: \$223,000

Proposed rescission appropriations language:

The YY represents the year of availability and therefore should be changed.

Annual Funds - last digit of the last year for availability. If 2010 change YY to 10, (80100200), if 2011 change YY to 11, (80110200), etc.

Multi-year Funds - change YY to last digit of the years involved and use a /. 2010-2011 is represented as (8010/110200).

No-year Funds – use X (80X0200)

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

Justification: The proposal would rescind \$223,000, thereby reducing the amount generally available in the Bureau of Statistics. The Bureau conducts research to provide the means for a safer, more economical supply of office supply products for the Nation and to provide producers with technologies to supply these products competitively. The proposed rescission is possible because applications for research efforts have fallen drastically from expected levels. This action is taken pursuant to the Antideficiency Act (31 U.S.C. 1512).

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

Effect on Outlays (in thousands of dollars)

FY 20CY	FY 20BY	FY 20BY+1	FY 20BY+2	FY 20BY+3	Total
-178	-45	----	----	----	-223

Apportionment Request for Rescission Proposal
Illustrated in Exhibit 112A

Line No		Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
<div style="border: 1px solid black; padding: 2px; width: fit-content;"> The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns. </div>										
FY 2012 Apportionment										
<div style="border: 1px solid black; padding: 2px; width: fit-content;"> Identify in the header the law(s) providing the budget authority. </div>										
Agency: Department of Government Bureau: Office of Statistics Account: Salaries and expenses (003-04-0200) TAFS: 80-0200 /YY Funds provided by Public Law XXX-XXX										
BEA RptCat	DISC NO	NO	BEA Category Reporting Categories							11/30/CY
AdjAuth	NO	NO	Adjustment Authority provided							
1100			BA: Disc: Appropriation	744,605,000		744,605,000				
1700			BA: Disc: Spending auth: Collected			5,000,000				
1740			BA: Disc: Spending auth: Antic colls, reimbs, other	42,000,000		37,000,000				
1920	Total budgetary resources avail (disc. and mand.)			786,605,000		786,605,000				
6001			1st quarter	200,000,000		200,000,000				198,601,325
6002			2nd quarter	200,000,000		200,000,000				
6003			3rd quarter	200,000,000		200,000,000				
6004			4th quarter	186,605,000		186,382,000				
6180			Withheld pending rescission			223,000				
6190	Total budgetary resources available			786,605,000		786,605,000				
<div style="border: 1px solid black; padding: 2px; width: fit-content;"> Use this line to withhold funds pending rescission </div>										
Exhibit Note: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriation for this account is apportioned for the purpose of paying legitimate obligations related to canceled accounts.										

Deferral Report

Deferral No. DCY-XX

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

Agency: DEPARTMENT OF GOVERNMENT
Bureau: Bureau of Statistics
Account: Foreign Assistance (80YY0300)

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

The YY represents the year of availability and therefore should be changed.

Annual Funds - last digit of the last year for availability. If 2010 change YY to 10, (80100200), if 2011 change YY to 11, (80110200), etc.

Multi-year Funds - change YY to last digit of the years involved and use a /. 2010-2011 is represented as (8010/110200).

No-year Funds – use X (80X0200)

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

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

Estimated programmatic effect: None.

Apportionment Request for Deferral Proposal
Illustrated in Exhibit 112C

Line No		Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
<div style="border: 1px solid black; padding: 2px; width: fit-content;"> The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns. </div>										
FY 2012 Apportionment										
BEA	DISC	NO	Agency: Department of Government Bureau: Bureau of Statistics Account: Foreign Assistance (003-04-0300) TAFS: 80-0300 /YY Funds provided by Public Law XXX-XXX							5/31/CY
RptCat	NO		BEA Category							
AdjAuth	NO		Reporting Categories							
			Adjustment Authority provided							
1100			BA: Disc: Appropriation	2,419,600,000		2,419,600,000				
1740			BA: Disc: Spending auth; Antic colls, reimbs, other	486,647,204		486,647,204				
1920			Total budgetary resources avail (disc. and mand.)	2,906,247,204		2,906,247,204				
6004			4th quarter: Country specific grants	2,330,097,776		0				
6011			Regional Grants - technical assistance	250,000,000		250,000,000				175,000,000
6012			Regional Grants - equipment	326,149,428		326,149,428				302,250,000
6181			Deferred			2,330,097,776				
6190			Total budgetary resources available	2,906,247,204		2,906,247,204				

Exhibit Notes:

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