

SECTION 135—PROCEDURES FOR MONITORING FEDERAL OUTLAYS

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Summary of Changes

Updates the list of agencies subject to reporting requirements (sections [135.6](#) and [135.7](#) and Ex-[135A](#)).

Updates the reporting period timelines (section [135.9](#)).

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" (FMS 224 and FMS 1220) reporting, prior to publication of the *Monthly Treasury Statement of Receipts and Outlays of the U.S. Government (MTS)*, 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 the current and budget years as required by OMB and Treasury 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.

OMB and Treasury have implemented a web-based system for collecting monthly outlay plan information, which can be found at <https://max.omb.gov/mop>. The historical database of outlay plan information that results from this effort can improve outlay forecasting abilities government-wide.

The system will preload and display actual outlays reported in the MTS and full fiscal year estimates from the most recent Budget or Mid-Session Review. Please reconcile any discrepancies between this data in the system and the data you expect with your OMB contact. Agencies should then enter estimates of expected outlays for months where actual outlays are not yet available.

135.3 What are the general reporting requirements?

Agencies must report their updated monthly outlay plans on a quarterly basis. Base estimates on your most realistic estimates 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 Congressional or administrative actions, including both completed actions and those that are almost certain to be completed. Plans should also reflect the latest economic trends and other 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. Accordingly, if realistic estimates yield differences between agency and official estimates, knowing this difference is critical to Treasury's general financing requirements and medium and long-term planning. The format for agency reports (exhibit [135B](#)) 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 agency outlay totals (\$500 million or more), large transactions (\$50 million or more), 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 credit reestimates between budgetary program and non-budgetary financing accounts). You should also cooperate with OMB and Treasury by providing additional details as requested.

You must submit with each outlay plan a brief summary explaining the assumptions used in developing the plan and any unusual or special circumstances affecting the plan. The summary is instrumental in Treasury's assessment of the reliability of the estimates and must be included with all outlay report submittals. 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. Summaries are to be uploaded as attachments in the web-based system. A comment added to the plan in the system can be used in place of the summary in cases where the estimates are exclusively based on historical patterns and not on economic/legislative assumptions.

135.4 What are the reporting requirements for large transactions?

In order to improve Treasury's ability to manage the Government's daily cash position and to make more informed financing decisions, all agency financial officers are required to provide advance notice of all large deposits and withdrawals. "Large transaction" refers to a single payment or deposit or a group of payments or deposits of \$50 million or more of a similar nature that occur, typically, on one day. You must identify large cash and non-cash payment and deposit transactions. (See *Treasury Financial Manual* (TFM), Volume 1, Part 6, Chapter 8500, available at <http://www.fms.treas.gov/>.) 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.

The amount of advance notice varies from two to five business days or more prior to the transaction date, depending on the size of the transaction. Many electronic transfers such as through the CASH-LINK system require two business days to process. For further information regarding TFM Chapter 8500, contact the Cash Forecasting Division, Fiscal Service, Department of the Treasury, (202) 874-9790. Additionally, Treasury's Office of the Fiscal Assistant Secretary (OFAS)/Office of Fiscal Projections (OFP) must be notified of all large transactions that have a high probability of occurrence, even if not yet finalized. Association with other Treasury units does not replace the requirement of separate notification to OFAS by the agencies (outlays@treasury.gov or (202) 622-0580).

List large transactions in a separate spreadsheet or footnote the transaction in the investment account or financing account report. Exhibit [135C](#) 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.

Selected examples of large transactions:

- Department of Agriculture:
Federal Crop Insurance Corporation Fund Premium collections and disbursements
Commodity Credit Corporation payments and receipts
- Department of Defense—Military Programs:
International Restoration Payments and Receipts
Defense Vendor Payments
Tricare Payments
Military Active Duty Payments
- Defense Security Cooperation Agency:
Payments to Security Assistance
- Department of the Interior:
Bureau of Land Management:
Oregon and California Grant Lands Payments
Office of the Secretary:
Payments in Lieu of Taxes

- Department of Treasury:
 - Resolution Funding Corporation Collections and Disbursements
- Comptroller of the Currency:
 - Assessment collections
- International Assistance Programs:
 - Agency for International Development:
 - Economic Support Fund Payments
 - Economic Assistance Loans and Repayments

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 [135D](#). Reports are required for the following investment accounts:

- Department of Health and Human Services:
 - Federal Hospital Insurance Trust Fund
 - Federal Supplementary Medical Insurance Trust Fund
- Department of Housing and Urban Development:
 - FHA-Mutual Mortgage and Cooperative Housing Insurance Fund Liquidating Account
- Department of Labor:
 - Unemployment Trust Fund
 - Pension Benefit Guaranty Corporation Fund
- Department of State:
 - Foreign Service Retirement and Disability Fund
- Department of Transportation:
 - Highway Trust Fund
 - Airport and Airway Trust Fund
- Major Independent Agencies:
 - Environmental Protection Agency:
 - Hazardous Substance Superfund Trust Fund
- Office of Personnel Management:
 - Civil Service Retirement and Disability Fund
 - Federal Employees Life Insurance Fund
 - Federal Employees and Retired Employees Health Benefits Funds
 - Postal Service Retiree Health Benefits Fund
- Social Security Administration:
 - Federal Old-Age and Survivors Insurance Trust Fund
 - Federal Disability Insurance Trust Fund
- Other Defense—Civil Programs:
 - Military Retirement Fund
 - Department of Defense Medicare-Eligible Retiree Health Care Fund

- Other Independent Agencies:
 - Railroad Retirement Board:
 - Rail Industry Pension Fund
 - National Railroad Retirement Investment Trust
 - Railroad Social Security Equivalent Benefit Account

135.6 What are the requirements for credit 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 an attachment to the monthly outlay plan application.

The following agencies also are required to submit detailed financing account reports in the format of exhibit 135E:

- Department of Agriculture
- Department of Education
- Department of Energy
- Department of Health and Human Services
- Department of Housing and Urban Development
- Department of Transportation
- Department of the Treasury
- Department of Veterans Affairs
- Small Business Administration
- International Assistance Programs
- Other Independent Agencies:
 - Export-Import Bank of the United States
 - Federal Communications Commission

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

Estimate monthly totals for non-budgetary cash transactions such as:

- Loan disbursements
- Collections for loan repayments
- Net proceeds of asset sales

Forecast all non-cash transactions between:

- Credit financing accounts
- Credit program, liquidating, 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 credit 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 *FMS 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 budgetary liquidating accounts. Exhibit [135E](#) 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 program and/or liquidating 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 (FMS 224) reports, prior to publication of the *MTS*.

Forecasting methodology. For financing account reports:

- Non-cash transactions between financing and (1) program or liquidating 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?

Asset sales are a category of large transactions with additional reporting requirements due to their impact on financing needs. Departments and agencies that conduct asset sales must submit forecast reports in the format of exhibit 135F for each sale included in the agency report on outlays (exhibit 135B) or financing account report (exhibit 135E). These forecasts must be submitted in addition to the large transactions reporting forms that must be received by Treasury at least 48 hours in advance of the sale in accordance with the TFM.

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:

- Department of Housing and Urban Development:
Federal Housing Administration
- Department of the Interior:
Minerals Management Service
- Small Business Administration
- Department of Veterans Affairs

- Other Independent Agencies:
Federal Communications Commission

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

Reports are due to OMB and to Treasury through the automated collection application as shown in the accompanying table. From time to time, it may be necessary for Treasury to request the reports in advance of this timeline in order to meet its internal cash and debt forecasting requirements.

Submit the initial report package to OMB and Treasury Office of the Fiscal Assistant Secretary/Office of Fiscal Projections) in the format of exhibits 135B, 135C, 135D, 135E, and 135F, as applicable. Plans are due throughout the year, and require monthly outlay estimates for the current and subsequent budget year as shown below.

The automated collection application (<https://max.omb.gov/mop>) will load actual data as reported by the *MTS* for all months available. The published *MTS* is subject to prior-month revisions for back-dated transactions. Such revisions will affect both the prior month (or months) and the published "Current Fiscal Year to Date" amounts shown in *MTS* Table 5. **It is imperative that actual data reflect amounts reported by the agency and recorded in the *MTS*.** Differences between actual data in the application and actual data reported in the *MTS* should be reconciled with your OMB contact. The actual data should be followed by updated monthly outlay estimates for the balance of the period(s).

Reports due	Current year actuals reported ¹	Estimates required	Explain full-year differences ²
Late September to early October.	—	October – September (current year).	Agency estimates compared to amounts in the Mid-Session Review.
Early to mid-January.	October – November.	January – September (current year). October – September (budget year).	Agency estimates compared to amounts in the Mid-Session Review.
Late March to early April.	October – February.	April – September (current year). October – September (budget year).	Agency estimates compared to amounts in the President’s Budget.

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Reports due	Current year actuals reported ¹	Estimates required	Explain full-year differences ²
Late June to early July.	October – May.	June – September (current year). October – September (budget year).	Agency estimates compared to amounts in the President’s Budget.

¹ The system will preload MTS data for actual outlays before the system opens for agency use. Agencies should enter MTS data that becomes available after the system opens for agency use. When the plans are due before MTS data becomes available, agencies should enter the best possible estimate of actual outlays.

² The current year totals should be compared to the latest public estimate, either in the most recent President’s Budget or Mid-Session Review. 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 to better accommodate and support Treasury’s quarterly borrowing announcements.

Reports on Outlays—Agency and Program Coverage

Legislative Branch

Judicial Branch

Department of Agriculture: ¹

- Farm Service Agency:
 - Commodity Credit Corporation
 - All other
- Federal Crop Insurance Corporation
- Foreign Agricultural Service
- Food and Nutrition Service:
 - Supplemental Nutrition Assistance Program
 - Child nutrition programs
 - All other
- Forest Service
- All other
- Deductions for offsetting receipts (-)
 - Total, Department of Agriculture

Department of Commerce

Department of Defense—Military Programs:

- 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—Military Programs

Department of Education:

- Elementary and Secondary Education:
 - Education for the Disadvantaged
 - State Fiscal Stabilization Fund
 - All other
- Special Education and Rehabilitative Services:
 - Special Education
 - All other
- Postsecondary Education
- Federal Student Aid:
 - Student financial assistance
 - All other
- 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
 - National Institutes of Health
 - Indian Health Service
 - All other
- Centers for Medicare and Medicaid Services:
 - 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 funds
 - Health care fraud and abuse control
 - Medicare Prescription Drugs
 - All other
- Administration for Children and Families:
 - Temporary Assistance for Needy Families
 - Child Support Enforcement
 - Low Income Home Energy Assistance
 - Social Services Block Grant
 - All other
- All other
- Deductions for offsetting receipts (-)
 - Total, Department of Health and Human Services

Department of Homeland Security: ¹

- Citizenship and Immigration Services
- Transportation Security Administration
- Immigration and Customs Enforcement
- Customs and Border Protection
- United States Coast Guard
- Federal Emergency Management Administration:
 - Disaster relief
 - National Flood Insurance Fund
 - All other
- All other
 - United States Secret Service
 - All other
- Proprietary receipts from the public
- Deductions for offsetting receipts (-)
 - Total, Department of Homeland Security

Department of Housing and Urban Development: ¹

- Public and Indian Housing Programs:
 - Tenant-based rental assistance
 - Housing certificate fund
 - All other
- Community development fund
- Federal Housing Administration credit accounts
- All other
- Offsetting receipts, FHA credit accounts (-)
 - Total, Department of Housing and Urban Development

Reports on Outlays—Agency and Program Coverage—Continued

Department of the Interior: ³

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

Department of Justice:

Federal Bureau of Investigation
 Federal Prison System
 All other
 Total, Department of Justice

Department of Labor:

Pension Benefit Guaranty Corporation
 Training and employment services
 Unemployment trust fund
 Black lung disability trust fund
 All other
 Deductions for offsetting receipts (-)
 Total, Department of Labor

Department of State

Department of Transportation:

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

Department of the Treasury:

Departmental Offices:
 Exchange Stabilization Fund
 Troubled Asset Relief Program
 Housing and Economic Recovery
 Programs
 Other departmental offices
 Fiscal Service
 Federal Financing Bank
 Alcohol and Tobacco Tax and Trade
 Internal Revenue Collections for Puerto Rico
 Bureau of Engraving and Printing
 United States Mint
 Interest on the Public Debt
 Internal Revenue Service:
 Earned Income Tax Credit
 Child Tax Credit
 Interest on Tax Refunds
 All other
 Comptroller of the Currency
 All other
 Deductions for offsetting receipts (-)
 Total, Department of the Treasury

Department of Veterans Affairs: ¹

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

Major Independent Agencies:

Corps of Engineers—Civil Works
 Environmental Protection Agency

Executive Office of the President

General Services Administration

National Aeronautics and Space Administration

National Science Foundation

Office of Personnel Management:

Civil Service Retirement and Disability Fund
 Employee Life Insurance Trust Fund
 Other trust funds
 Postal Service contributions
 All other
 Total, Office of Personnel Management

Small Business Administration ¹

Social Security Administration:

Payment to social security trust funds
 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

Other Defense—Civil Programs: ²

Military Retirement
 Uniformed services retiree health
 All other

International Assistance Programs:

International Security Assistance:
 Foreign military loan program
 Foreign military financing program
 Economic support fund
 All other
 Multilateral Assistance:
 Contribution to the International
 Development Association

Reports on Outlays—Agency and Program Coverage—Continued

Deductions for offsetting receipts (-)
and all other
International development assistance:
Agency for International Development:
Economic assistance loans
All other
All other
Military Sales Program:
Foreign military sales trust fund outlays
Foreign military sales trust fund
proprietary receipts
All other
Other International Assistance Programs
All other

Other Independent Agencies:

Corporation for Public Broadcasting
District of Columbia Courts
Export-Import Bank of the United States¹
Federal Communications Commission:
Universal Service Fund
Spectrum Auction Program Account
All other
Total, FCC
Federal Deposit Insurance Corporation:
Deposit Insurance Fund
FSLIC Resolution Fund (including
RTC)
All other
Total, FDIC

National Credit Union Administration
Postal Service⁴
Railroad Retirement Board:
Federal Windfall subsidy

Benefit Payments

Administrative expenses
All other
Total, RRB
Tennessee Valley Authority
Rents and Royalties on the Outer
Continental Shelf (Interior)
Spectrum Auction Receipts (Federal
Communications Commission)

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

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

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

⁴ Postal Service also reports memorandum items for Workers Compensation to the Department of Labor and Payments to OPM Retiree Health Benefits per P.L. 109-435 by attaching a spreadsheet to the application.

Report on Outlays—Initial Report

The automated collection application is on the Internet at <https://max.omb.gov/mop>. Further instructions can be found on the MAX Federal Community at <https://max.omb.gov/community/x/XIA5Bg>.

The screenshot shows a web application titled "Monthly Outlay Plans - Data Collection". At the top right, there is a "Help" link. Below the title bar, there is a "Filter Plans By:" section with two dropdown menus: "Fiscal Year" set to "2011" and "Agency" set to "- Optional -". A "Reset Filters" button is located below these menus. The main content area is titled "Plans" and contains a table with the following columns: "MAF Line Num", "MAF Split", "Agency", "Outlay Plan Title", and "Status". The table is currently empty. To the right of the table, there are three buttons: "Search", "Upload Outlay Plans", and "Export Table". At the bottom of the browser window, the address bar shows "Local intranet | Protected Mode: Off" and the zoom level is set to "100%".

Choose fiscal year and agency.

Double-click on the plan name to edit a plan. Alternately, Click "Upload Outlay Plans" to use the spreadsheet feature.

Edit the plan by entering periodic or cumulative values for the estimate months for the reporting period (in this example, April). The changes will save automatically.

Report on Outlays—Initial Report—Continued

Plans | Plan Name

Edit Plan | History | Comments | Attachments | Watches

Note: Estimates don't need to match Budget/MSR values. Current Status: Agency Data Entry

MTS Line Numbers:

Plan

Figure Type	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY Total	Budget Est	Difference
Periodic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cumulative	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Difference between previous and current plan

Figure Type	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY Total
Actual Months	-1839	-29	-620	154	-290								-2624
Estimate Months						0	0	0	0	0	0	0	0

or \$ evenly across remaining months

APR Monthly Outlay Plan ([View Actual Net Outlays](#))

Figure Type	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY Total	Budget Est	Difference
Periodic	1839	29	620	-154	290	0	0	0	0	0	0	0	2624	1651	973
Cumulative	1839	1868	2488	2334	2624	2624	2624	2624	2624	2624	2624	2624			

Click "Attachments" to add summaries, supporting documents, and exhibits 135 B, D, and E.

To submit the estimate to OMB and Treasury, change the status to *OMB/Treasury Review* before clicking "Update".

Large Transaction Reporting Format

**AGENCY REPORT FOR TREASURY CASH FORECASTING
ADVANCE NOTICE OF LARGE DEPOSITS OR PAYMENTS OF
\$50 MILLION OR MORE**

Date of Report: _____ **Email Address:**
Funds.Control@FMS.Treas.Gov

To: Cash Forecasting Division **Facsimile:**
Financial Management Service 202-874-9945
Department of the Treasury 202-874-9984
Prince George Metro Center II
3700 East West Highway, Rm 5A09 **Telephone:**
Hyattsville, MD 20782 202-874-9790

From: _____

Agency Location Code or
Defense Station Symbol Number: _____

Contact Name: _____

Telephone: _____

Appropriation Account Title: _____

Appropriation Account Symbol: _____

Description of Transaction: _____
Payment () Deposit ()

Transaction Settlement Date: _____

Amount: _____

Payment or Deposit Mechanism: Wire Transfer () ACH () Check ()

If Check Payment, Check Number: _____

If Payment, Payee Name: _____

Address: _____

If Deposit, Depository Name: _____

Location: _____

Note to Agencies: Transmit report by 9:30 AM EST, Monday-Friday.
Cash flow projections updated daily by 9:45 AM.

Form FMS-187

Department of the Treasury

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: XXXXXXXXXX DEPARTMENT OF XXXXXXXXXXXXX NOT FOR PUBLIC RELEASE
 TO: OCDMA34@ocdm.Treas.gov (Investment Account title) OMB CIRCULAR NO. A-11
 DATE PREPARED: 10/01/20CY INCOME AND OUTGO REPORT PART 3, SECTION 135.5
 CONTACT: Salmon P. Chase EXHIBIT 135C
 TELEPHONE: 202-622-1875
 E-MAIL: Salmon.P.Chase@DO.Treas.gov (In millions of dollars)

TIMING OF TRANS	MTS LINE	APPROP ACCOUNT SYMBOL	CATEGORY	FISCAL												YEAR TOTAL (1)	OMB EST. 1 (2)	DIFFER- ENCE 2 (1-2)												
				2007 OCT	2007 NOV	2007 DEC	2008 JAN	2008 FEB	2008 MAR	2008 APR	2008 MAY	2008 JUN	2008 JUL	2008 AUG	2008 SEP															
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	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	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	625	7800	7800	0												
15TH OF MO	XXXX	XX XXXX.XX	Administrative expenses	35	30	35	35	25	35	35	35	35	35	35	30	400	400	0												
LAST DAY	XXXX	XX XXXX.XX	Transfers to XXXX 6	125	0	0	150	0	0	175	0	0	200	0	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	-50	-50	-275	-275	0											

ACT=Actual; EST= Estimate

- Footnote should state "Budget" or "Mid-Session Review" and month/year of release.
- Footnote differences and provide brief explanation.
- Footnote descriptions that are larger than column. Provide specific timing and amount information.
- Date contingent on passage of annual authorizing legislation. Footnote (contact name and telephone number).
- Footnote (contact name and telephone number).
- 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 Program and Financing 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: 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 XXXXXXXXXXXXX
 (Financing Account title)
 (In millions of dollars)

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

				FISCAL OMB												YEAR	ESTI-	DIFFER-	
TIMING OF TRANS	MTS LINE CODE	APPROP ACCOUNT SYMBOL	OBJECT CLASS CODE	ACCOUNT	2007 OCT EST	2007 NOV EST	2007 DEC EST	2008 JAN EST	2008 FEB EST	2008 MAR EST	2008 APR EST	2008 MAY EST	2008 JUN EST	2008 JUL EST	2008 AUG EST	2008 SEP EST	TOTAL (1)	MATES (2)	ENCE 2 (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+1)	-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	0	-750	-750	0
ANNUAL		88.00		Upward reest from program account	0	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	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	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	0	1085	1085	1,085	0
ANNUAL		00.06		Interest on upward reestimate	0	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

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

2 Footnote differences and provide brief explanation.

3 Deposit date

022107

062007

091907

Asset Sales Reporting Format

The agency will adapt this format to its sale process.

Treasury will work with each agency to identify key events.

DATE OF REPORT:
 TO: OUTLAYS@OCDM.Treas.gov
 TO: FUNDS.CONTROL@FMS.Treas.gov
 NOTE: E-MAIL AS AN ATTACHMENT (Excel97 or lower)

REPORT CODE:	ASSET SALES REPORT	NOT FOR PUBLIC RELEASE
AGENCY LOC CODE:	FOR CASH AND DEBT FORECASTING	OMB CIRCULAR NO. A-11
CONTACT:	DEPARTMENT OF XXXXXXXXXXXXXXX	PART 3, SECTION 135.7
TELEPHONE:	(Amounts in Millions of Dollars)	EXHIBIT 135E

ALTERNATE: Check Whichever is Applicable:
 TELEPHONE: TWELVE-MONTH FORECAST: MONTHLY UPDATE (For Fiscal Projections Use Only)
 E-MAIL: LARGE DOLLAR REPORT FOR INDIVIDUAL ASSET SALE

SALE NUMBER AND/OR DESCRIPTION	FOR SMALL BUSINESS ADMIN USE ONLY				FOR USE BY ALL AGENCIES		
	DATE	BID DEPOSITS TO TREASURY	REFUNDS OF DEPOSITS 1		TOTAL CASH PROCEEDS	SETTLEMENT(S) OR CLOSING(S)	
			DATE	AMOUNT		DATE(S)	BALANCE DUE

TREASURY CASHTRACK CODE:	XXXXX	XXXXX		XXXXX
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1 If applicable to agency's process, estimate amounts and timing or provide actuals.
 REFERENCE: OMB Circular No. A-11, Part 3, Section 135, Exhibit 135E; TREASURY FINANCIAL MANUAL, Volume I, Part 6--Chapter 8500.

