



THE DIRECTOR

EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
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CIRCULAR NO. A-34  
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TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Instructions on Budget Execution

OMB Circular No. A-34 tells you how to request apportionments, how to report your progress in carrying out your spending plan, and how to meet your other budget execution requirements.

This Circular has five major sections:

- General information and requirements.
- Agency accounting and fund control systems.
- Apportionment and reapportionments.
- Reports on budget execution.
- Other financial reports.

This revision is effective immediately and supersedes all previous versions. The summary of changes highlights the substantive changes made since the last issue.

This circular has been revised in response to your requests for clarification and additional guidance. This revision also includes changes that make the treatment of budget execution and budget formulation (OMB Circular A-11) consistent with each other. Other changes complement this year's implementation of the new Treasury data collection system (FACTS II). In addition, there is a new appendix that covers the requirements for credit programs, including examples and exhibits.

Jacob J. Lew  
Director

# **CIRCULAR NO. A-34**

## **INSTRUCTIONS ON BUDGET EXECUTION**



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

**OCTOBER 1999**

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## OMB CIRCULAR NO A-34

### ANALYSIS OF CHANGES

Revised October 1999

*Notes:*

*An electronic version of this Circular is available on the internet from the OMB home page at:  
"http://www.whitehouse.gov/omb"*

*Vertical revision bars "|" are used in the margin to highlight new requirements and significant changes.*

| Old Sec. No | New Sec. No | Change  |
|-------------|-------------|---|
| 11.2        | 11.4        | Clarifies section on investments.   |
| 11.2        | 11.6        | Clarifies the description of payments from the public.  |
| --          | 11.12       | Includes definitions of deposit funds and clearing accounts.  |
| 11.2        | 30          | Guidance on apportionment of allocation (transfer appropriation) accounts has been moved from section 11.2.   |
| 31.3        | 31.3        | Clarifies that when you apportion no-year and multiple-year funds into a subsequent year, the amount on line 1 will be the total available appropriation and that stub entries will be used under Category B to identify funds apportioned into the subsequent fiscal year.   |
| 32.2        | 32.2        | The Federal Workforce Restructuring Act of 1994 is no longer a factor in determining the amounts available under continuing resolutions.  |
| 34.1        | 34.1        | OMB will provide format guidance when alternatives to the SF 132 are required.  |
| Exhibit 34  | Exhibit 34  | The sample FTE plan reflects the lack of employment ceilings.   |
| 35.1        | 35.1        | Modifies line descriptions to focus on how they apply to different situations. This is intended to clarify previous concepts, not to modify them.   |
| --          | 35.1, 41.3  | Amounts on line 1 will include gross amounts of all appropriations, borrowing authority, and contract authority available and becoming available on or after October 1 <sup>st</sup> of the current fiscal year. This includes amounts provided by advance appropriations, forward funding and advance funding, amounts designated by the Congress as an emergency requirement but not yet so designated by the President, and appropriated receipts collected into accounts designated by the Treasury as available. |
| --          | 35.1, 41.3  | Rescissions of any amounts entered on lines 1 through 4 will be entered on line 6.B, which is re-titled "Enacted Rescissions."  |



## INSTRUCTIONS OF BUDGET EXECUTION

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| Old Sec. No | New Sec. No | Change   |
|-------------|-------------|--|
| --          | 35.1, 41.3  | Amounts of emergency appropriations that are not available because the President has not transmitted a budget request to the Congress will be entered as a negative amount on line 5.  |
| --          | 35.1, 41.3  | Amounts appropriated or collected as offsetting collections to liquidate contract authority will be entered as a negative amount on line 6D.   |
|             | 35.1, 41.4  | Line 2 will be used only to record unobligated balances that are available for obligation.   |
| 38          | 38          | Converted the Rescission and Deferral Reports to a format more amenable to word processing applications.   |
| 39          | 39          | A description of the treatment of immediately available appropriations is deleted because the concept is no longer used.   |
| --          | 41          | SF 133 reports for allocation accounts will be submitted separately.   |
| 43          | 41.2        | SF 133 reports will be submitted through FACTS II instead of GOALS.  |
| --          | 41.3        | The treatment of appropriation to liquidate debt, appropriation to liquidate contract authority, and appropriation to liquidate deficiencies have been changed for consistency with the treatment in the President's budget.   |
| --          | 41.5        | The balances transferred or to be transferred will be listed in a footnote to lines 2B, 2C, and 13.  |
| --          | 51.3        | Departments that administer major financing accounts are required to submit detailed forecast reports in the format of Exhibit 51D.  |
| --          | 51.5        | Budget year monthly outlays estimates reporting periods have changed depending on the due date of the report.  |
| --          | Appendix C  | Appendix C consolidates all credit information into a single location. Definitions and processes reflect changes made to OMB Circular No. A-11, Preparation and Submission of Budget Estimates. Guidance is updated to reflect amendments to the Federal Credit Reform Act. New narrative and exhibits provide additional guidance for direct loans. |
| --          | Appendix D  | Appendix D provides a listing of FACTS II reporting providers.   |

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- 10.2 Application of instructions
- 10.3 Requirements and modifications
- 10.4 Responsibilities of agencies
- 10.5 Responsibilities of OMB
- 10.6 Assistance in preparation of schedules
- 10.7 Responsibilities for disclosure with respect to the budget

**10.1 Purpose and authority.**

This Circular is issued pursuant to chapters 13 and 15 of 31 U.S.C., as recodified in 1982 (Public Law 97-258, 96 Stat. 877); Executive Order 11541 of July 1, 1970; and the Congressional Budget and Impoundment Control Act of 1974 (Public Law 93-344) as amended. It provides instructions on budget execution. For reference, Appendix A contains a crosswalk between the provisions of the Antideficiency Act, formerly section 3679 of the Revised Statutes, and the revised language of these provisions in 31 U.S.C., as enacted in 1982 without substantive change but with subsequent amendments.

This Circular also provides instructions on monitoring Federal outlays, obtaining exemptions from the General Accounting Office (GAO) access to records (31 U.S.C. 716), reporting requirements for unvouchered expenditures (31 U.S.C. 3524), closing accounts (31 U.S.C. 1551-1557), and monitoring Federal employment (P.L. 103-226).

**10.2 Application of instructions.**

All appropriations, funds, and other authorizations are subject to the instructions contained in this Circular (see section 30.2 for exemptions from apportionment requirements).

**10.3 Requirements and modifications.**

In accordance with 31 U.S.C. 1513, agencies are required to submit information required for apportionment in the form, manner, and at the time specified by the Director of the Office of Management and Budget (OMB), as prescribed by this Circular. OMB may also substitute alternative requirements in lieu of those contained in this Circular.

Unless otherwise specified, the term "OMB" used in this Circular refers to the OMB Resources Management Office (RMO) representative with primary responsibility for reviewing the agency's budget.

Advance approval by OMB is required for any modification to the requirements of this Circular requested by an agency.

**10.4 Responsibilities of agencies.**

Agencies are responsible for maintaining systems of accounting, of internal control, and of administrative control to facilitate effective management of Federal programs and to avoid violations of 31 U.S.C. 1341, 1342, and 1517. In cases where violations of these statutes occur, agencies are responsible for preparing reports to the President and the Congress in accordance with Part II, and for making necessary improvements in accounting and administrative control systems as required to prevent future violations.

Agencies are responsible for initiating requests for apportionments and reappportionments. In addition, agencies are responsible for preparing reports on budget execution.

**10.5 Responsibilities of OMB.**

Under Executive Order 11541 of July 1, 1970, responsibility for making apportionments was delegated to the Director of OMB. OMB may make apportionments or reappportionments on the basis of agency requests or on its own initiative.

The Director of OMB is also responsible for reviewing and approving agency systems of administrative control of funds to prevent violations of the Antideficiency Act.

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

**10.6 Assistance in preparation of schedules.**

OMB is available to assist agencies in complying with the requirements of this Circular. Agencies should request such assistance from OMB.

**10.7 Responsibilities for disclosure with respect to the budget.**

OMB Circular No. A-11 provides guidance to agencies on responsibilities for disclosure of budget information. The guidance provided by Circular No. A-11 applies to the budget execution process as well. Agencies are reminded that Circular No. A-11:

- Governs responsibilities with respect to supplemental appropriation requests; and
- Includes requirements concerning clearance of reprogramming requests.

## SECTION 11 -- DEFINITIONS, CONCEPTS, AND TERMINOLOGY

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**Summary of Changes**

The section on investments has been clarified. (11.5)

The description of “payments from the public” has been clarified. (11.7)

Definitions of deposit funds and clearing accounts have been included. (11.13)

**11.1 Major phases during budget execution.**

The budget execution cycle lasts a minimum of six years. This section provides the definitions, concepts, and terminology used during this cycle. During budget execution, the authority to incur obligations and spend money generally passes through the following major phases:

- The various types of budgetary resources are made available for use.
- Budgetary resources may be reduced or proposed for reduction, for example, proposed for rescission or deferred.

## SECTION 11 -- DEFINITIONS, CONCEPTS, AND TERMINOLOGY

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- The amounts available for obligation are distributed by time, project, or activities via OMB apportionments.
- The amounts available for obligation, which can be allotted by the agency, are obligated by the agency.
- The ability to use budgetary resources changes over time, for example “expired” accounts may not incur new obligations, and canceled accounts may not make outlays.

### **11.2 Budgetary resources available for obligation.**

Budgetary resources consist of budget authority, unobligated balances, transfers, spending authority from offsetting collections, and recoveries of prior year obligations. Budgetary resources are always net of amounts that are temporarily or permanently not available.

Budgetary resources are used to incur obligations that will result in outlays and expenditures.

### **11.3 Budget authority (BA).**

Budget authority means the authority provided by Federal law to incur financial obligations that will result in outlays or expenditures. Specific forms of gross budget authority are appropriations, borrowing authority, contract authority, and spending authority from offsetting collections.

*(a) Appropriations in appropriations acts and other provisions of law.*

Appropriations in appropriations acts and other provisions of law provide authority to incur new obligations. Note: the following types of appropriations do not provide new authority to incur obligations, so they are not counted as BA:

- Appropriations to liquidate contract authority;
- Appropriations applied to the reduction of outstanding debt;
- Appropriations for refunds of receipts; and,
- Appropriations to liquidate deficiencies.

*Appropriation* means, for the purposes of the Antideficiency Act, appropriations, funds, and authority to incur obligations by contract in advance of appropriations or any other authority making funds available for obligation or expenditure.

*(b) Borrowing authority*

*Borrowing authority* means authority granted to a Federal entity to borrow (e.g., from Treasury or through the issuance of promissory notes or monetary credits), and to obligate and expend the borrowed funds.

*(c) Contract authority*

*Contract authority* means specific statutory authority to incur obligations in anticipation of either receipts or an appropriation of liquidating cash with which to pay the obligations.

(d) *Reappropriation*

*Reappropriation* means that a law extends the availability of unobligated budget authority that has expired or would otherwise expire. Reappropriation is counted as new budget authority in the year in which the authority becomes newly available.

**11.4 Balances of budget authority.**

*Balances of budget authority* means budgetary resources that have not been outlayed and/or spent.

1. Obligated balance is the cumulative amount of obligations incurred (as determined under 31 U.S.C. 1501) for which outlays have not yet been made. It includes undelivered orders and amounts received but not yet earned, less the following:

- collectible reimbursements receivable from other Federal Government accounts;
  - collectible refunds receivable from other Federal Government accounts;
  - unfilled orders on hand from within the Federal Government that constitute valid obligations of the ordering account and for which reimbursements will be credited to the account being reported; and,
  - unfilled orders from outside the Federal Government for which an advance payment has been received and credited to the account being reported.
- A. Accounts receivable are amounts receivable by an account from another Federal Government account or the public (the latter only when a provision of law specifies that such orders may be used as budget authority) for goods furnished and services rendered.
- B. Unfilled customers' orders are the amount of orders received from other accounts within the Federal Government for goods and services to be furnished on a reimbursable basis. In the case of transactions with the public, report orders up to the amount collected (advances received) for which the account or fund has not yet performed the service or incurred its own obligations for the purpose.
- C. Undelivered orders are the amount of goods and services ordered by an account but not yet received, i.e., the amount of orders for goods and services outstanding for which the liability has not yet accrued. This amount includes any orders for goods or services for which delivery or performance has not yet occurred. For purposes of the Circular, small items of prepaid expense (e.g., subscriptions to periodicals) may be omitted from the reports on undelivered orders).
- D. Accounts payable are the amounts owed by an account on the basis of invoices or other evidence of receipt of goods and services, i.e., the amount of goods and services received but not yet paid.

2. Unobligated balance is the amount available for new obligation or adjustment to previous obligations remaining after deducting the cumulative obligations from the amount available for obligation.

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3. Unexpended balance is the sum of the obligated and unobligated balances.

Balances of budget authority brought forward on the first day of the following fiscal year are budgetary resources provided in previous years that have not been outlayed.

Unapportioned balances of revolving funds. In order to preserve some of a revolving fund's capital so that it may continue to revolve, amounts are placed on line 10D, "Unobligated unavailable balances: Other", of the SF 133 and line 11, "Unapportioned balance", of the SF 132. Restrictive withholdings will not be reported on these lines. Restrictive withholdings will be reported on lines 10B or C of the SF 133, or on lines 9 or 10 of the SF 132, as appropriate.

### 11.5 Investments.

#### *(a) Overview*

Provisions of law may authorize funds to be invested in securities to earn interest income. Generally, the authorization is for investments in *U.S. securities*, which consist of public debt securities issued by the Treasury Department and securities issued by other Federal Government agencies. In exceptional cases, the authorization may be for investment in securities issued by a non-Federal entity, such as a private company or local government. Government-sponsored enterprises, such as Fannie Mae, are non-Federal entities.

#### *(b) Treatment of investments in securities issued by non-Federal entities.*

Investment in non-U.S. securities (equity or debt securities) are treated as a purchase of an asset. An obligation and an outlay must be recorded for the purchase in an amount equal to the purchase price. An obligation cannot be incurred unless a law has provided budget authority for the purpose.

Interest received on such investments is recorded as a collection when it is received in the amount received. For investments from an appropriation or revolving fund account (including a trust revolving fund account), record interest as a reimbursement on the SF 133. For investments from a special or trust fund account, record interest in a receipt account for interest from non-Federal sources. These receipts, in turn, affect the amount of receipts available for appropriation for those funds where the receipts are subject to annual appropriation, or the amount of budget authority becoming available in the year for those funds where receipts are permanently appropriated. Only the budget authority is reported on the SF 133. Record the proceeds from the sale or redemption of a non-U.S. security as a collection when received and in the amount received. As with interest, record the proceeds as an offsetting collection credited to the account or as a receipt, depending on the type of fund from which the investment is made. These investments may involve other transactions, such as premiums or discounts. Consult your OMB representative on the treatment of such transactions.

#### *(c) Treatment of investments in U. S. securities.*

Because U.S. securities are the equivalent of cash for budget purposes, investment in these securities is treated as a change in the mix of assets held, rather than as a purchase of assets. The following paragraphs describe specific transactions that need to be recorded in the SF 133. (Also refer to section 11.4.)

1. **Treatment of principal.** When funds are invested in a U.S. security, the principal transaction is treated as an exchange of assets, as follows:



- A. No obligation or outlay is recorded.
- II. The levels of unobligated and obligated balances of budgetary resources do not change as a result of the principal transaction.
- C. Cash balances are reduced by the purchase price and holdings of U.S. securities are increased by the par (face or nominal) value of the security acquired.
- D. Amounts invested are reported, without distinction, as part of the balances reported on apportionment and reporting forms.

When a U.S. security is sold or redeemed, the principal transaction is treated as follows:

- A. No obligation or outlay is recorded.
  - B. The levels of unobligated and obligated balances of budgetary resources do not change.
  - C. Holdings of U.S. securities are decreased by the par (face or nominal) value of the security acquired and cash balances shall be increased by the par value of the security.
2. **Treatment of discounts, premiums, and interest.** Discounts, premiums, and interest determine the yield on principal invested in U.S. securities. In general, these transactions are recorded as revenue or adjustments to revenue.

Interest, earned discounts, and premiums are recorded as increases and decreases, as appropriate, in the receipts of special and trust funds. These adjustments to receipts, in turn, affect the amount of receipts available for appropriation for those funds where the receipts are subject to annual appropriation, or the amount of budget authority becoming available in the year for those funds where the receipts are permanently appropriated. Only the budget authority is reported on the SF 133. Interest, earned discounts, and premiums are not directly recorded on the SF 133. (OMB Circular A-11 describes the recording of receipts for these transactions.)

For revolving funds, these transactions are recorded as increases or decreases in earned reimbursements on the SF 133. (The instructions for revolving funds apply to trust revolving funds.) The specific method of recording each type of transaction is described below.

Interest, earned discounts, and premiums will be combined and recorded on a net basis as interest on investments. Purchase discounts, which are not realized until a security matures or is sold, require the special treatment described below.

- A. *Purchase discount.* When a security is purchased for an amount less than the par value the difference is recorded as a negative adjustment to par value.

For revolving funds, when a security is purchased for an amount less than the par value, the amount of the unrealized discount will be netted against the par value of the investment and included on line 9 of the SF 133. See Exhibit 11A. When that security is redeemed or sold, the

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negative adjustment to unobligated balances will be removed and the discount realized will be reported on line 3A1 of the SF 133 "Spending authority from offsetting collection: Earned: Collected." See Exhibit 11C.

For special and trust funds, when a security is purchased for an amount less than the par value, the net amount (i.e., minus the unrealized discount) will be shown as unobligated balances, end of year. When that security is redeemed or sold, the earned discounts will be recorded as a positive amount in the receipt account for interest in the year of the maturity or sale. If the realized discount is automatically appropriated, this will increase the amount of receipts that may be appropriated and recorded on line 1A of the SF 133. See Exhibit 11B.

- B. *Purchase premium.* When a security is purchased for an amount greater than the par value, the difference is recorded as a negative adjustment to earnings.

For revolving funds, the amount greater than the par value will be recorded as a negative amount on line 3A1 of the SF 133 "Spending authority from offsetting collection: Earned: Collected". See Exhibit 11D.

For special and trust funds a purchase premium is recorded as a negative amount in the fund's interest receipt account at the time of purchase. This will decrease the amount of receipts that may be appropriated and recorded on line 1A of the SF 133.

- C. *Sales discount.* When a security is sold for an amount less than the par value, the difference is recorded as a positive amount if it is a gain and a negative amount if it is a loss.

For revolving funds, a sales discount is recorded as a positive amount if the difference between the sales price and the purchase price is a gain and negative amount if it is a loss on line 3A1 of the SF 133, "Spending authority from offsetting collection: Earned: Collected."

For special and trust funds, a sales discount is recorded as a positive amount if the difference between the sales price and the purchase price is a gain and negative amount if it is a loss in the fund's interest receipt account at the time of sale. This affects the amount of receipts that may be appropriated and recorded on line 1A of the SF 133.

- D. *Sales premium.* When a security is sold for an amount greater than the par value, the difference is recorded as a positive amount if it is a gain and a negative amount if it is a loss.

For revolving funds, a sales premium is recorded as a positive amount if the difference between the sales price and the purchase price is a gain and negative amount if it is a loss on line 3A1 of the SF 133, "Spending authority from offsetting collections: Earned: Collected."

For special and trust funds, a sales premium is recorded as a positive amount if the difference between the sales price and the purchase price is a gain and negative amount if it is a loss in the fund's interest receipt account at the time of sale. This affects the amount of receipts that may be appropriated and recorded on line 1A of the SF 133.

- E. *Interest.* The nominal or stated amount of interest received or anticipated during the year will be recorded as a positive amount.

For revolving funds, the interest will be recorded as a positive adjustment and the net effect will be reported on the SF 133 on line 3A1 "Spending authority from offsetting collections: Earned: Collected."

For special and trust funds, the interest will be recorded as a positive amount in the receipt subaccount for "Interest and earnings on investments" of the fund. This increases the amount that may be appropriated and reported. When they are appropriated, these amounts will be reported on the SF 133 on line 1A.

- F. Accrued interest purchase. When the former owner is paid for the amount of interest that has accrued to the owner but will be received by the fund, the amount will be recorded as a negative adjustment to earnings.

For revolving funds, the interest paid will be recorded as a negative adjustment and the net effect will be reported on the SF 133 on line 3A1, "Spending authority from offsetting collections: Earned: Collected."

For special and trust funds, the interest paid will be recorded as a negative amount in the receipt subaccount for "Interest and earnings on investments" of the fund.

### **11.6 Transfers between two Federal Government accounts.**

Transfers between two Federal Government accounts move budgetary resources from one account to another account.

See Exhibit 11E for an overview of the types of transfers, the nature of the transfers, Treasury accounting treatment, and budget execution treatment. Transfers of any type are prohibited unless specifically authorized by law. This prohibition is found in 31 U.S.C. 1532. Amounts transferred are available for obligation only for the same period as the original appropriation, unless the language authorizing the transfer provides for a change. Transfers between two Federal Government accounts are of two general types: nonexpenditure and expenditure transfers.

#### *(a) Nonexpenditure transfers.*

Nonexpenditure transfers are transfers of authority in the form of increases and decreases of either new BA or balances. If the amounts are new BA, the amounts withdrawn and credited are reflected on line 1D of the SF 132 and 133. If the amounts are balances brought forward from prior years, the amounts withdrawn and credited are reflected on line 2B of the SF 132 and 133. No obligations, outlays, or expenditures are recorded in the transferring account and no spending authority from offsetting collections is recorded in the receiving account. Nonexpenditure transfers may be made directly between two existing accounts or using allocation accounts.

1. Direct transfers of obligational authority normally benefit the receiving account. The transactions included in this category are:
  - Reorganization transfers.--These are transfers resulting from reorganizations in which activities and the related funds are transferred to different departments, agencies, bureaus, or accounts.

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- Changes in appropriation patterns.--These are transfers that result from consolidations or mergers of appropriations and funds.
  - Redistribution of appropriations and balances.--These include the administrative exercise of general statutory authority, for example, authority provided to the head of an agency to transfer funds for a specific purpose such as fighting forest fires, to finance additional funding requirements such as pay, or within a fixed percentage or sum specified by law.
2. Allocation accounts normally benefit the parent account.--The establishment, availability, apportionment, and reporting are as follows:
- Establishment.--The authority to obligate and spend funds made available to one agency may be delegated to another agency in law. Such funds shall be placed in a subsidiary allocation account (also known as a transfer appropriation account) within the original account. Allocation accounts carry the same symbol and title as the parent account with a 2-digit prefix for the organizational code of the receiving agency.
  - Availability.--Amounts in allocation accounts are available for obligation only for the same period as the parent account from which the amounts have been transferred.
  - Apportionment.--See section 30.3.
  - Reports on budget execution.--See section 41.11.

### (b) *Expenditure transfers.*

Expenditure transfers are payments or repayments between two Federal Government accounts. The paying account will record obligations and outlays, and the receiving account will record spending authority from offsetting collections. The transactions included in this category may include:

1. Orders for goods, services or equipment placed with other agencies, where the payment is made after delivery takes place or where advance payment is made for services to be provided by the performing agency.
2. Payments between accounts to carry out the purposes of the transferring account, even though there are no specific orders involved; for example, where the law specifies that a particular amount will be paid from one appropriation or fund account to another in order to carry out the general purposes of the first appropriation or fund account.
3. Payments between fund groups (for example, a payment from a general or special fund in the Federal fund group to a trust fund and vice versa). In these cases, the transactions will be treated in the transferring account in the same manner as transactions with the public, i.e., an obligation will be reported in the transferring account when an order is placed. Then, when an appropriation or fund account accepts an order from another account, it will record the amount as an unfilled customer's order until the amount is earned, at which time it is recorded as an earned reimbursement. An outlay will be reported by the transferring account when payment is made. The change in unfilled customers' orders from the beginning of the fiscal year is recorded on line 3B of the SF 132 and SF 133.

4. Special and non-revolving trust fund accounts, as the receiving account, should record spending authority from offsetting collections only when being reimbursed from a Federal fund account under the Economy Act, or as authorized by law. Other expenditure transfers-in from Federal funds are to be recorded by the non-revolving trust fund account on line 1A. (for example, the transfer from an agency's general fund feeder account into the agency's trust fund account). Similarly, expenditure transfers-in to special funds from trust funds are to be recorded by the special fund account on line 1A.

Expenditure transfers are a type of spending authority from offsetting collections described below.

### **11.7 Spending authority from offsetting collections.**

Spending authority from offsetting collections are payments and repayments authorized by law to be credited to an appropriation or fund account. Payments and repayments consist of reimbursements, advances, refunds, and other income.

Payments from *Federal* sources are from another Federal government account; while those from *non-Federal* sources are from outside the Federal government, for example, a State, local, tribal, or foreign government.

#### *(a) Reimbursements for providing goods and services to others.*

Reimbursements for providing goods and services to others are required to be deposited to the credit of miscellaneous receipts by 31 U.S.C. 3302(b), unless they are specifically authorized by law to be credited to the expenditure account. The following are the major exceptions:

1. *Reimbursable work between Federal appropriations under the Economy Act.*--The Economy Act (31 U.S.C. 1535) authorizes the head of an agency or major organizational unit within an agency to place an order with a major organizational unit within the same agency or another agency for goods or services. Transactions authorized by the Economy Act are limited by the statutory requirement that the amount obligated by the ordering appropriation is required to be deobligated to the extent that the agency or unit filling the order has not incurred obligations, before the end of the period of availability of the ordering appropriation.

Advance payments and repayments in the form of reimbursements from other Federal Government appropriations are available for obligation when the ordering appropriation records a valid obligation to cover the order.

*Annual and multi-year appropriations accounts performing reimbursable work.*--When an order is anticipated but not yet received, whether or not an advance has been received, put the estimated amount on line 3C2, "Anticipated for rest of year: Without advance". Do not put any amount on line 3C1 because any cash advances received without orders are to be credited to a deposit fund, unless an exception has been specifically approved by OMB.

If the order is received, move the amount of the order from line 3C to line 3B2, "Change in unfilled customer orders: Without advance" from Federal sources. If the order is accompanied by an advance payment, move the advance payment (up to the amount of the order) to line 3B1, "Change in unfilled customers' orders: Advance received".

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When the order is filled, move the amounts earned and collected to line 3A1, "Earned: Collected". Move the amounts earned but not collected to line 3A2, "Earned: Receivable from Federal sources".

If the payment for a filled order is received after the period of obligational authority of the performing annual or multi-year appropriation has expired, the payment shall be credited to the expired appropriation, unless other procedures are expressly prescribed by statute.

If the period of disbursing authority of the performing annual or multi-year appropriations is canceled before the payment is received, the amounts are required to be sent to miscellaneous receipts in the Treasury.

*For annual and multi-year appropriations ordering reimbursable work.*--The period of time during which the ordering appropriation is available for obligation is fixed.

If the period of obligational authority of the performing annual or multi-year appropriation expires before the order is filled and the performing agency has not recorded a valid obligation against the order, the ordering agency should de-obligate funds for the order and record the corresponding adjustments. Use line 4A, "Recoveries of prior year obligations, actual", for obligations incurred in prior fiscal years. Net the amount against the appropriate line 8, "Obligations incurred", for obligations incurred in the current fiscal year. If a cash advance accompanied the order, then use line 3A1 when the refund is collected.

If the period of disbursement of the ordering appropriation is canceled before the reimbursement is made to the appropriation that performed the work, the repayment can only be paid from an unexpired appropriation that is available for the same purpose as the closed account.

2. *Revolving funds.*-- Statutes establishing revolving funds normally authorize payments to be credited to the revolving fund that performs the work. Revolving funds operate on a reimbursable basis when working capital (undisbursed cash) is available. Otherwise, advance payments must accompany orders. Revolving funds may not disburse into a negative cash position in anticipation of Federal or non-Federal reimbursements.
3. *Payments from the public.* -- If an expenditure account is authorized by law to perform work for the public and to credit collections from the public as spending authority, then obligations incurred by the account may be covered by:
  - Advances collected up to the amount of accompanying orders. (Amounts greater than accompanying orders must be deposited in a deposit fund. The expenditure account may not incur obligations against amounts greater than the order.)
  - Working capital that is available for this purpose.
4. *Advances* -- These are amounts of money prepaid to a Federal Government account for the later receipt of goods, services, or other assets, or as matching funds. Advances with orders should be deposited in the appropriate appropriation/fund or receipt account.

When an advance is required, the budgetary resource provided by the order is denominated by the cash accompanying the order. The advance, per se, is not available for obligation. If both the order and the advance were to be available for obligation, budgetary resources would be double-counted.

Advances from non-Federal sources that are not accompanied by an order will be placed in a deposit fund (6000-6999). Advances from another Federal that are not accompanied by an order will be placed in an intragovernmental clearing account (F3885).

5. *Refunds are the repayments of excess payments.* -- The amounts are directly related to previous obligations incurred and outlays made against the appropriation. Refunds are to be deposited to the credit of the appropriation or fund account charged with the original obligation and treated in the following manner.

- A. Refunds collected by unexpired annual and multi-year appropriations and uncanceled no-year appropriations.

Refunds received in the same fiscal year in which the obligations are incurred are netted against obligations incurred (line 8) without further identification because these amounts have already been apportioned to the current year.

Refunds of prior year obligations are shown on line 3A1 when collected. These amounts must be reapportioned before being reobligated.

Refunds receivable from non-Federal sources are not budgetary resources available for obligation until the refund is collected.

- B. Refunds collected by expired annual and multi-year appropriations are available for upward adjustments of valid obligations incurred during the unexpired period but not recorded.
- C. Refunds to canceled annual, multi-year, or no-year appropriations are required to be deposited in miscellaneous receipts in the Treasury.

### **11.8 Recoveries of prior year obligations.**

Recoveries of prior year obligations are cancellations or downward adjustments of obligations incurred in prior fiscal years that were not outlayed, i.e. not refunds. For no-year and unexpired multi-year accounts, apportioned recoveries of prior year obligations are available for new obligations. For expired accounts, recoveries of prior year obligations are available for upward adjustments of valid obligations incurred during the unexpired period but not recorded.

### **11.9 Reductions of budgetary resources.**

The following terms are used to describe amounts not available for obligation on apportionments and budget execution reports:

- (a) *Temporarily not available pursuant to public law.*

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This includes any amounts *temporarily* not available for obligation pursuant to a specific provision in law. Do not include amounts not available pursuant to the Antideficiency Act (31 U.S.C. 1512) or the Impoundment Control Act.

(b) *Permanently not available.*

This includes any amounts *permanently* not available for obligation pursuant to a specific provision in law. Do not include amounts not available pursuant to the Antideficiency Act (31 U.S.C. 1512) or the Impoundment Control Act {2 U.S.C. 684(b)}.

(c) *Impoundment.*

Impoundment means any executive action or inaction that withholds, delays, or precludes the obligation or expenditure of budget authority.

1. Deferral.--Any executive action or inaction that temporarily withholds, delays, or effectively precludes the obligation or expenditure of budgetary resources. Deferrals are generally effected through the apportionment process. "Agency deferrals" are those initiated and effected by the agency itself, and not reflected in the apportionments. See section 38.2 for instructions on reports to Congress.
2. Rescission.--Enacted legislation canceling budget authority previously provided by law, prior to the time when the authority would otherwise expire. See section 38.1 for detailed instructions on rescission proposals by the President.

(d) *Reserves.*

Reserves are portions of budgetary resources set aside by OMB, under the Antideficiency Act and the Impoundment Control Act, (a) to provide for contingencies, (b) to effect savings made possible by or through changes in requirements or greater efficiency of operations, or (c) as specifically provided by law.

1. Reserves to provide for contingencies will be shown as "deferred" (on line 10 of the SF 132 and line 10B of the SF 133).
2. Reserves to effect savings will be shown as "withheld pending rescission" (on line 9 of the SF 132 and line 10C of the SF 133).
3. Reserves that are temporarily not available pursuant to a specific provision of law other than the Antideficiency or Impoundment Control Acts will be shown as "Temporarily not available pursuant to public law" (on line 5 of the SF 132 and 133).
4. Reserves that are permanently not available pursuant to a specific provision of law other than the Antideficiency or Impoundment Control Acts will be shown as "Permanently not available" (on line 6 of the SF 132 and 133).



### **11.10 Administrative division of funds.**

Any division or subdivision of an appropriation or fund by an official having administrative control over such appropriation or fund. Specifically:

(a) *Apportionment.*

An apportionment is a distribution made by OMB of amounts available for obligation in an appropriation or fund account into amounts available for specified time periods, programs, activities, projects, objects, or combinations thereof. The apportioned amount limits the obligations that may be incurred.

(b) *Reapportionment.*

A reapportionment is a revision approved by OMB of a previous apportionment for an appropriation or fund account.

(c) *Agency limitation.*

For fund control purposes, an agency limitation is any administrative division or subdivision of funds made by agency officials that restricts the use of Federal Government funds.

1. *Allotment.*--An allotment is authority delegated by the head or other authorized employee of an agency to agency employees to incur obligations within a specified amount, pursuant to OMB apportionment or reapportionment action or other statutory authority making funds available for obligation.
2. *Allocation.*--This term is used in two different ways:
  - A. It is used restrictively to mean the amount of obligational authority transferred from one agency, bureau, or account that is set aside in a transfer appropriation account (also known as an allocation account) to carry out the purposes of the parent appropriation or fund.
  - B. It is used broadly to include any subdivision below the suballotment level, such as subdivisions made by the agency financial plans or program operating plans, or other agency restrictions.

### **11.11 Obligations.**

Obligations incurred include amounts of orders placed, contracts awarded, services received, and similar transactions that will require payments during the same or a future period. The legal requirement for recording obligations is 31 U.S.C. 1501. Certifications and records shall be kept in an agency in a form that makes audits and reconciliations easy (31 U.S.C. 1108).

For appropriated entitlements during the budget execution phase, the general rule is that the Federal Government is not obligated to pay until an appropriation is enacted. No obligation should be recorded until the appropriation is enacted.

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The principles that are used in determining which fiscal year's appropriation is to be charged at the end of the fiscal year will also be used for determination of the obligations for any period within the fiscal year, unless otherwise specified.

The application of the concept of obligations to various types of transactions is outlined, as follows:

(a) *Personal services and benefits.*

As a general rule, include amounts earned, for example:

- Amounts earned by employees and others during the reporting period.
- Charges based on salaries and wages (such as living and quarters allowances, equalization allowances under 5 U.S.C. 3373, and the employer's share of contributions to the retirement fund, premiums for insurance, such as health and life insurance, and FICA taxes) are obligations at the time the salaries and wages are earned.
- Severance pay will be reported as an obligation of the pay period covered, on a pay period by pay period basis, as it is earned.
- Personnel benefits in the form of authorized reimbursable expenses estimated to be paid to employees for real estate, temporary subsistence, and other expenses incident to dislocation at the request of the Federal Government will be reported as an obligation at the time individual travel orders are approved. The reason is that the costs are a bona fide need of the agency at the time the travel order is approved and the Federal Government has a statutory duty to reimburse the employee. See section 11.5(b) for parallel treatment of travel and transportation expenses incident to dislocation at the request of the Federal Government.
- Other allowances (such as uniform allowances and incentive awards) will be reported as an obligation when they become payable to the employee.
- Annual leave is not generally funded and will not be reported as an obligation until it becomes due and payable as terminal leave or taken in lieu of a lump sum payment. However, some revolving funds are required to recover the cost of annual leave through fees. Therefore, when transfers are made between such revolving funds, budgetary resources in the amount of any funded annual leave must be transferred along with the people. Transfers of people from revolving funds to non-revolving funds must also be accompanied by transfers of budgetary resources in the amount of any funded annual leave but the resources must be credited to miscellaneous receipts.
- For unemployment compensation payments to the Department of Labor for former Federal employees, obligations should be reported when the agency receives the bills rendered by Labor.

(b) *Travel and transportation.*

As a general rule, include amounts for travel and transportation that are needed during the reporting period and (a) for which a valid contract for services has been made, or (b) for which travel and transportation expenses have been incurred. A valid contract for services is a binding agreement for specific services.

Transportation requisitions, Government bills of lading and shipping orders are not binding agreements for specific goods or services.

Travel and transportation expenses incident to dislocation at the request of the Federal Government will be reported as an obligation on the basis of individual travel orders. The same reasons, specified in section 11.5(a) for the treatment of personal benefits incident to dislocation at the request of the Federal Government, apply.

*(c) Rent, communications, and utilities.*

These include amounts for services received or amounts owed for the use of property during the reporting period. In those cases where bills are rendered for a period beginning in one month and ending in the following month, the services received subsequent to the latest billing date need not be included. However, if the accrued liability for communication and utility services performed for the portion of the month between the end of the billing period and the end of the month is material, provision should be made for recording it as an obligation. In the case of postage, include the cost of stamps purchased and the amount owed for metered or penalty mail dispatched during the reporting period. (Note: Penalty mail is Government mail that specifies that there will be a fine or penalty if used for personal purposes.)

Generally, for contracts involving recurring services (such as rent), the contract will cover only the period funded and obligations will be recorded for the full amount of the contract for these services. For example, the annual amount will be recorded as an obligation for a contract funded by an annual account and the full amount for a two-year contract when funded by a two-year appropriation. (NOTE: It is a violation of the Antideficiency Act (31 U.S.C. 1341(a)) to involve the Federal Government in a contract or obligation for payment of money before an appropriation is made, unless authorized by law.)

In the case of GSA rental space, include payments owed (both earned and advanced) on the basis of bills rendered by GSA pursuant to regulation.

For contracts with renewal options, include the amount required to cover the basic period and any penalty charges for failure to exercise options.

*(d) Printing and reproduction, other contractual services, supplies and materials, and equipment.*

These include orders placed and contracts awarded. Documentary evidence of binding agreements, orders, or other legal liabilities is required before an amount may be recorded and reported as an obligation (31 U.S.C. 1501).

In reporting orders for supplies and services, agencies should bear in mind that the long standing rule for lawfully obligating a fiscal year appropriation is that the supplies or services ordered are intended to meet a bona fide need of the fiscal year in which the need arises or to replace stock used in that fiscal year. This rule has been modified. The head of an executive agency may enter into a contract for severable services for a period that begins in one fiscal year and ends in the next fiscal year if (without regard to any option to extend the period of the contract) the contract period does not exceed one year. Severable services are services that are performed on a regular basis over a period of time, such as housekeeping and guard services.

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Administrative commitments in the form of requisitions within an agency, invitations for bids, or any other action short of a binding contract, order, or other similar agreement (such as amounts identified for contemplated procurement), will not be included in the amounts reported as obligations.

With regard to specific types of contracts and orders, the following procedures will be observed:

- *Cost-plus-fee and other types of contracts without a fixed price.*--Include obligations on the basis of the total estimated costs of contracts (including the total fixed fee, if any). This figure will be reported for the month during which the contract is let, and subsequent adjustments upward or downward in the estimated cost (or the fixed fee, if any) will be reflected in subsequent reports. If a maximum price is stated, the maximum amount will be reported at the time the contract is let.
- *Fixed price contracts with escalation, price redeterminations, and incentive provisions.*--Report the fixed price stated in the contract or the target or billing price in the case of a contract with an incentive clause.
- *Continuing contracts subject to the availability of appropriations.*--Report as an obligation the Federal Government's total estimated legal liability, for example, the amount that the contractor has been notified is available for payment under the particular contract and any potential Federal Government cancellation and/or termination costs. The reported amount should be modified based on any subsequent agreements.
- *Letters of intent and letter contracts.*--Where such letters constitute binding agreements under which the contractor is authorized to proceed, obligations will cover the maximum liability indicated in the letters. If the letters merely indicate an intention on the part of the Federal Government to enter into a contractual relationship at a later date, then the amounts will not be treated as obligations. The maximum liability under a letter of intent or a letter contract shall be the amount necessary to cover expenses that the contractor is authorized to incur prior to the execution of a definitive contract.
- *Contracts for variable quantities.*--Where a contract mentions several quantities as alternatives, report only the amount for the quantity specified for delivery, exclusive of permitted variations. In the case of contracts that provide for delivery only when and if requested by the Federal Government, where the Government assumes no specific obligation, only orders for delivery will be reported.
- *Purchase orders.*--Include orders, under which the Federal Government assumes a specific obligation for material or services not reflected in the items described above.
- *Orders required by law to be placed with another Federal Government agency.*--When an agency is required by law or regulation to place certain orders with another Federal Government agency, such orders are recorded as obligations of the ordering agency at the time the order is issued. This includes orders placed with the General Services Administration by agencies with limited exemption from procurement under the Federal Property and Administrative Services Act of 1949, as amended.
- *Orders involving deliveries of stock from other appropriations or funds.*--The inclusion of an amount as an obligation where an order is placed for deliveries of stock from other appropriations or funds (other than those covered by paragraph (7) above) depends largely upon the capacity in which the supplying activity functions with respect to the particular transaction: (a) where an order involves

common-use standard stock items that the supplying activity has on hand or on order for prompt delivery at published prices, the obligation is incurred at the time the order is placed by the requisitioning activity; (b) where an order involves stock items (other than those covered by (a) above), the obligation is incurred by the requisitioning activity at the time of issuance of a formal notification from the supplying activity that such items are on hand or on order and will be released for prompt delivery; and (c) where the order involves execution of a specific contract, the obligation is incurred by the requisitioning activity at the time the contract is entered into by the supplying activity. Agencies may elect to record the obligations for such orders at the time the order is placed with the supplying activity. In such cases, however, adjustments must be made at the end of the year to conform with the application prescribed herein.

- *Other intragovernmental orders.*--Include orders placed and accepted under the project order law (41 U.S.C. 23), pursuant to the Economy Act (31 U.S.C. 1535), and similar legislation.

It should be noted that amounts obligated pursuant to orders under the Economy Act are available for obligation by the receiving agency only for the same period as the ordering account.

In addition, the Antideficiency Act prohibits overexpenditure of funds as well as overobligation. This means that obligations may be incurred against intragovernmental receivables but an agency may not disburse into a negative position. Such obligations are tolerated only where the agency's cash control system will prevent over-disbursement. Furthermore, it is the preferred practice for the ordering agency, whenever practicable, to advance cash to the performing agency at or before the time of ordering goods or services. This is extremely important in those cases where the performing agency does not have sufficient working capital to pay bills in anticipation of reimbursement.

(e) *Lands and structures.*

These include contracts entered into in procuring land and interest in land, buildings and other structures, additions to buildings, nonstructural improvements, and fixed equipment. In the case of condemnation proceedings, include an estimated amount for the price of the land at the time the Attorney General is requested to start proceedings, adjusted to the amount of the payment to be held in escrow where there is a declaration of taking.

For lease-purchases and capital leases covered by the score keeping rules developed under the Budget Enforcement Act, obligations will be reported, as follows. When the Federal Government enters into the contract, obligations will be recorded in the amount of the present value of the lease payments discounted using the Treasury interest rate used in calculating the budget authority provided for the purchase. During the lease period, report obligations equal to the imputed interest costs (i.e., the financing costs Treasury would have incurred if it had issued the debt to acquire the asset).

(f) *Grants and taxes payable to State and local governments.*

Unless otherwise required by law, the amount of obligations to be included for Federal grant-in-aid programs, and taxes payable to States and political subdivisions will be determined as follows:

1. For grants that involve no administrative determination and are automatically fixed by a statutory formula or specified by law, the obligation will be:

## SECTION 11 -- DEFINITIONS, CONCEPTS, AND TERMINOLOGY

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- The amount determined by the application of the formula or the amount appropriated, whichever is smaller.
  - Reported at the time the amount so determined becomes available to the grantee.
2. For grants based upon approved financial programs, obligations to be reported will cover only the period of time for which the financial requirements have been established and approved, and for which it has been administratively determined that funds will be paid to grantees. For example, if requirements have been established and approved for one month, and it has been determined that payment will be made on the basis of such approval, obligations will be based on the requirements for that month.
  3. For grants based upon approved construction and related projects, the Federal share of the project will be considered to be obligated at the time the project is approved by the appropriate Federal authority.
  4. For any other grants involving administrative determination, obligations will cover the amount approved for payment at the time the determination is made.
  5. Payments in lieu of taxes will be reported as obligations at the time the taxes would be due.
  6. Taxes and assessments based on property valuation will be reported as an obligation at the time payment is due, unless further action by the Congress is necessary to authorize payment. For revolving funds and other cases specifically authorized by law, taxes will be recorded as they accrue.

Obligations for grants administered through the letter-of-credit financing mechanism will be determined on the same basis as outlined above. Since drawdowns on letters of credit are not ordinarily coincident with the incurring of obligations, it is imperative that obligations be duly recorded prior to such drawdowns.

Under either the automatic grants or those based on administrative determinations, the fact that recipient agencies are required to match Federal contributions does not affect the Federal Government's obligation. However, in any case where an agency determines that future payments on an approved program should be modified or discontinued, the obligation previously reported will be adjusted accordingly.

*(g) Other grants, subsidies, and contributions.*

The amount of obligations for grants, subsidies, and contributions other than those referred to above, will be determined as follows:

1. Amounts based upon contracts or agreements will be recorded at the time the contract or agreement is entered into. For direct loan programs covered by the Federal Credit Reform Act of 1990, the subsidy cost will be obligated in the credit program account when the direct loan obligation is incurred in the credit financing account. For guaranteed loan programs, the subsidy cost will be obligated in the credit program account when the loan guarantee commitment is made.
2. Amounts to be paid in accordance with treaties will be recorded at the beginning of the period for which the money is appropriated.

3. All other grants, subsidies, and contributions will be recorded at the time the payment is made.

(h) *Pensions, annuities, insurance claims, refunds, awards, and indemnities.*

These include amounts determined administratively or judicially to be due and payable when no further action is required by law to authorize payment.

(i) *Interest and dividends.*

Interest and dividends include the amount of interest owed or dividends declared during the reporting period.

(j) *Investments.*

Investments are for securities issued by non-Federal entities and securities issued by Government-sponsored enterprises, include obligations and outlays when cash leaves the Federal Government, i.e., when the security is purchased. For U.S. Government securities, see section 11.2.b.4 for treatment because cash does not leave the Federal Government.

(k) *Guarantees.*

These include the amount of each valid claim at the time the claim is determined to be payable.

For further definitions instructions on obligations by object class, see Section 83 of OMB Circular No. A-11. This documented is located at: <http://www.whitehouse.gov/OMB/circulars/a11/99toc.html>.

### **11.12 Availability of budgetary resources -- the three dimensions.**

The availability of budgetary resources for obligation and expenditure is limited by purpose, amount, and time.

(a) *Purpose.*

Funds may be obligated and expended only for the purposes authorized in appropriations acts or other laws.

(b) *Amount.*

Obligations and expenditures may not exceed the amounts established in law.

1. If the law itself specifies an amount of budget authority as available, the amount is classified as definite authority. This type of authority includes authority stated as "not to exceed" a specified amount.
2. If the law does not specify an amount of budget authority as available, rather the amount is determined by specified variable factors, the amount is classified as indefinite authority. Examples include an appropriation of all or part of the receipts from a certain source or an appropriation of such sums as are necessary.

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### (c) *Time.*

The period of time during which budgetary resources may incur new obligations (i.e., order new goods or services) is different from the period of time during which the budgetary resources may be used to incur expenditures (i.e., pay bills).

1. *Annual authority.* Budgetary resources that are available for incurring new obligations for one fiscal year or less are classified as annual authority.

Budgetary resources that are provided in annual appropriations acts are classified as annual authority unless the language providing the authority specifies a longer period of availability for new obligations. This is because the enacting clause of each annual appropriations act specifies that the act is making appropriations for the fiscal year. In addition, a permanent law specifies that amounts made available in appropriations acts are available after the fiscal year covered by the law in which it appears only if the law expressly makes it available for a longer period of time {31 U.S.C. 1301(c)}. Moreover, appropriations acts (almost without exception) contain a general provision specifying that the appropriations provided in the act are not available beyond the current fiscal year unless expressly so provided.

- A. *Unexpired account.*--During the period that the budgetary resources are available for incurring new obligations the account into which the authority is placed is called the unexpired account.
  - B. *Expired account.*--Unless otherwise specified by law, annual authority expires for incurring new obligation at the beginning of the subsequent fiscal year. The account into which the annual authority is placed is called the expired account. For five fiscal years, the expired account is available for expenditure to liquidate valid obligations incurred during the unexpired period. Adjustments are allowed to increase or decrease valid obligations incurred during the unexpired period but not previously reported. At the end of the fifth expired year, the expired account is canceled.
  - C. *Canceled account.*--Legitimately incurred obligations that have not been paid at the time an account is canceled cannot be paid from the canceled account. After an account is canceled, any obligations or adjustments to obligations that would have been properly chargeable to that appropriation may be paid from an unexpired appropriation that is available for the same purpose as the closed account, provided that:
    - The obligation or adjustment is not already chargeable to another unexpired account.
    - Payment of obligations against canceled appropriations from unexpired appropriations is limited to one percent of an unexpired appropriation. No more than one percent of an unexpired appropriation 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 accounts and to unexpired appropriations for multi-year accounts.
2. *Multi-year authority.*--Budgetary resources that are available for new obligations for two or more fiscal years are referred to as multi-year authority.



- A. Unexpired account.--During the period that the budgetary resources are available for incurring new obligations the account into which the authority is placed is called the unexpired account.
  - B. Expired account.--When multi-year authority expires for incurring new obligation authority is placed in an expired account, parallel to the treatment of annual authority. For five fiscal years, the expired account is available for expenditure to liquidate valid obligations previously incurred during the unexpired period. Adjustments are allowed to increase or decrease valid obligations previously incurred during the unexpired period but not previously reported. At the end of the fifth expired year, the expired account is canceled.
  - C. Canceled account.--Legitimately incurred obligations that have not been paid at the time an account is canceled cannot be paid from the canceled account. After an account is canceled, any obligations or adjustments to obligations that would have been properly chargeable to that appropriation may be paid from an unexpired appropriation that is available for the same purpose as the closed account, provided that:
    - The obligation or adjustment is not already chargeable to another unexpired account.
    - Payment of obligations against canceled appropriations from unexpired appropriations is limited to one percent of an unexpired appropriation. No more than one percent of an unexpired appropriation 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 accounts and to unexpired appropriations for multi-year accounts.
3. *No-year authority*.--Budgetary resources that are available for new obligations until the purposes for which they were provided are carried out are referred to as no-year authority. Unlike annual and multi-year authority, no-year authority does not expire. However, OMB or the agency head may cancel no-year authority provided that:
- The purposes for which the authority was provided have been carried out.
  - There have been no disbursements against the authority for at least two fiscal years.

**11.13 Treasury warrants and account identification codes.**

Pursuant to law, the Secretary of the Treasury issues official documents, called "warrants", that establish the amount of moneys authorized to be withdrawn from the central accounts maintained by the Treasury. Each account established in the Treasury is identified by a code that consists of seven or more alphanumeric characters, for example:

| Department or agency code | Period of availability | Basic account symbol |
|---------------------------|------------------------|----------------------|
| 28                        | 0                      | 0230                 |
| 28                        | 0/1                    | 5443                 |
| 28                        | X                      | 8002                 |

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The Treasury account identification code includes a department or agency code, codes that provide the period of availability of the appropriation or fund account, and a four digit basic account symbol.

(a) *Department or agency code.*

The first two digits identify the agency responsible for the account. It is assigned by the Department of the Treasury. The Treasury accounts are used to determine whether or not the Antideficiency Act has been violated. The accounts in the President's budget are usually aggregations of Treasury accounts. The printed budget uses the two digit Treasury agency code. For purposes of data input for budget formulation, see Appendix C of OMB Circular No. A-11 for a listing of the three digit department or agency code assigned by OMB and the Treasury codes.

(b) *Period of availability.*

The next group of digits represents the period of availability of the account for new obligations. These digits are used during the unexpired, expired, and canceled periods, except in very rare cases (e.g., where there is a reappropriation).

1. *Annual accounts.*--A single digit (0 through 9) represents the last digit of the fiscal year in which the account is available for new obligations. In the first example above, the year is 2000.
2. *Multiple-year accounts.*--Two digits separated by a slash (/) indicate a multiple-year appropriation. The digit preceding the slash represents the first fiscal year for which the account is authorized to incur new obligations and the digit following the slash represents the last digit of the final fiscal year for which the account is available for new obligations. In the second example above, the years are **2000 and 2001.**
3. *No-year accounts.*--An "X" is used to designate a no-year appropriation which is available until the purposes for which it was provided are carried out.

(c) *Treasury basic account symbol.*

The last four digits are known as the four digit appropriation or fund account symbols. The range of four digit Treasury basic account symbols for each subgroup of central accounts is provided in parentheses.

1. *Federal funds.*--This group comprises all of the expenditure, receipt, and fund accounts that are not designated by law as trust funds.

---

| <b>Fund Type</b>                  | <b>Treasury Account Symbol</b> | <b>Description</b>  |
|-----------------------------------|--------------------------------|---|
| General fund expenditure accounts | (0000-3899)                    | Primarily record appropriations and expenditures of general fund receipts.  |
| General fund receipt accounts     | (0000-3899)                    | Record collections not earmarked by law for a specific purpose, e.g., income and corporate taxes, customs duties, and miscellaneous receipts. |

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| <b>Fund Type</b>                          | <b>Treasury Account Symbol</b> | <b>Description</b>   |
|---|--------------------------------|--|
| Special fund expenditure accounts         | (5000-5999)                    | Record appropriations and expenditures of special fund receipts.   |
| Special fund receipt accounts             | (5000-5999)                    | Record collections that are earmarked by law for a specific purpose and are not designated as trust fund receipts, e.g., the Land and Water Conservation Fund.   |
| Public enterprise revolving fund accounts | (4500-4999)                    | Record the permanent appropriations and expenditures of collections, primarily from other agencies and accounts, that are earmarked to finance a continuing cycle of business-type operations, e.g., working capital funds, industrial funds, stock funds and supply funds.                              |
| Management fund accounts                  | (3900-3999)                    | Record the permanent appropriations and expenditures of collections from two or more appropriations to carry out a common purpose or project not involving a continuing cycle of business-type operations. These accounts facilitate the administration and accounting for intragovernmental activities. |

2. Trust funds.--This group is comprised of all the expenditure, receipt, and fund accounts that are designated by law as trust funds.

| <b>Trust Fund Type</b>          | <b>Treasury Account Symbol</b> | <b>Description</b>   |
|---------------------------------|--------------------------------|--|
| Trust fund expenditure accounts | (8000-8399 and 8500-8999)      | Record appropriations and expenditures of trust fund receipts.   |
| Trust fund receipt accounts     | (8000-8399) and 8500-8999)     | Record receipts earmarked for specific purposes in accordance with a statute that designates the funds as a trust fund, e.g., the Highway Trust Fund.  |
| Trust revolving fund accounts   | (8400-8499)                    | Record the permanent appropriation and expenditure of collections used to carry out a cycle of business-type operations in accordance with a statute that designates the fund as a trust fund, e.g., the Employees Health Benefits Fund. |

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3. Deposit Funds (6000-6999) are funds accounts established to record amounts held temporarily by the Government until ownership is determined (e.g., earnest money paid by bidders for mineral leases) or held by the Government as an agent for others (e.g., State and local income taxes withheld from Federal employees' salaries and not yet paid to the State or local government).
4. Clearing Accounts (3800-3899) are established to temporarily hold general, special, or trust collections pending clearance to the applicable receipt or expenditure account in the budget.

### U.S. Government Security Purchased at a Discount Special, Trust, and Revolving Funds

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

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

\_\_\_\_\_  
(Authorized Officer)

\_\_\_\_\_  
(Date)

(Preparer: Name) \_\_\_\_\_  
 (Address) \_\_\_\_\_  
 (Phone number) \_\_\_\_\_

**U.S. Government Security in Exhibit 11A Sold or Redeemed at Par  
Special or Trust Funds**

**Illustration: A special or trust fund sells the security at par value and receives cash,  
and the realized discount is automatically appropriated.**

| SF 133 REPORT ON BUDGET EXECUTION             |  | Period ended 9/30/CY   |
|---|--|--|
| AGENCY: Department of Government              | APPROPRIATION OR FUND TITLE AND SYMBOL |  |
| BUREAU: Bureau of Central Services            | 80X1309 Research and development       |  |
| <b>BUDGETARY RESOURCES</b>                    |  |  |
| 1. Budget Authority                           |  |  |
| A. Appropriation... P.L. 99-456.....          | 100                                    |  |
|   |  | When appropriated (together with other receipts) the discount realized is counted as budget authority on lines 1A and reflected in the balances on line 9C below.        |
|   |  | Include reference to law(s) providing budget authority.  |
| 2. Unobligated balance                        |  |  |
| A. Brought forward October 1.....             | 1,500                                  |  |
|   |  | As a result of the investment:<br>♦ Cash..... \$600<br>♦ U.S. Government securities (at par)..... \$1,000<br>♦ Unrealized discounts..... - \$100<br>Net balances \$1,500 |
| 7. Total budgetary resources.....             | 1,600                                  |  |
| <b>STATUS OF BUDGETARY RESOURCES</b>          |  |  |
| 9. Unobligated balance:                       |  |  |
| A. Apportioned:                               |  |  |
| 1. Balance, currently available.....          | 1,600                                  |  |
| 11. Total status of budgetary resources.....  | 1,600                                  |  |
| <b>RELATIONSHIP OF OBLIGATIONS TO OUTLAYS</b> |  |  |
| _____<br>(Authorized Officer)                 | _____<br>(Date)                        | (Preparer: Name) _____<br>(Address) _____<br>(Phone number) _____  |

**U.S. Government Security in Exhibit 11A Sold or Redeemed at Par  
Revolving Fund**

**Illustration:** This is identical to the circumstances in Exhibit 11B except that a revolving fund is involved. This means that the discount realized is authorized to be credited and used without further appropriation action.

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

### U.S. Government Security in Exhibit 11A Purchased at a Premium Revolving Fund

**Illustration: A revolving fund with a \$1,500 balance in cash invests  
and pays a \$100 premium for a U.S. security with par value of \$1,000.**

| SF 133 REPORT ON BUDGET EXECUTION                         |  | Period ended 9/30/CY   |
|---|--|--|
| AGENCY: Department of Government                          | APPROPRIATION OR FUND TITLE AND SYMBOL |  |
| BUREAU: Bureau of Central Services                        | 80X1309 Research and development       |  |
| <b>BUDGETARY RESOURCES</b>                                |  |  |
| 1. Budget Authority                                       |  |  |
| A. Appropriation... P.L. 99-456.....                      |  | Include reference to law(s) providing budget authority.  |
| 2. Unobligated balance                                    |  |  |
| A. Brought forward October 1.....                         | 1,500                                  | Beginning balance consists of:<br>♦ Cash..... \$1,500  |
| 3. Spending authority from offsetting collections (gross) |  |  |
| A. Earned:  |  |  |
| 1. Collected.....   | -100                                   | The amount greater than par will be recorded as a negative amount on line 3A.  |
| <b>7. Total budgetary resources.....</b>                  | <b>1,400</b>                           |  |
| <b>STATUS OF BUDGETARY RESOURCES</b>                      |  |  |
| 9. Unobligated balance:                                   |  |  |
| A. Apportioned:   |  |  |
| 1. Balance, currently available.....                      | 1,400                                  | The ending balance consists of \$1,000 for the U.S. securities at par, and \$400 in cash (the \$1,500 on line 2A minus the \$1,100 paid to purchase the security).   |
| <b>11. Total status of budgetary resources.....</b>       | <b>1,400</b>                           |  |
| <b>RELATIONSHIP OF OBLIGATIONS TO OUTLAYS</b>             |  |  |
| 15. Outlays:  |  |  |
| A. Disbursements (+).....                                 |  |  |
| B. Collections (-).....                                   | 100                                    | A positive collection is recorded because the premium is treated as an offset to interest collections (i.e. the absolute value of the negative amount on line 3A1). This is the only known use of a positive amount on line 15B. |

\_\_\_\_\_  
(Authorized Officer)

\_\_\_\_\_  
(Date)

(Preparer: Name) \_\_\_\_\_

(Address) \_\_\_\_\_

(Phone number) \_\_\_\_\_



### Transfers<sup>1</sup> of Budgetary Resources Among Federal Government Accounts

| TYPE OF TRANSACTION   | NATURE OF TRANSACTION   | TREASURY ACCOUNTING TREATMENT                       | BUDGET TREATMENT   |
|---|---|---|--|
| <b>I. NONEXPENDITURE TRANSFERS</b>  |   |   |  |
| A. TRANSFER OF AUTHORITY TO OBLIGATE  | Transfers to carry out the purposes of the RECEIVING ACCOUNT, for example, to shift resources from one purpose to another or to reflect a reorganization. | TRANSFER via S.F. 1151                              | The TRANSFERRING ACCOUNT reports a transfer out of budget authority or balances. THE RECEIVING ACCOUNT reports a transfer in.  |
| B. ALLOCATION OF AUTHORITY TO OBLIGATE i.e., transfers to transfer appropriation accounts | Transfers to carry out the purposes of the RECEIVING ACCOUNT, for example, to shift resources from one purpose to another or to reflect a reorganization. | TRANSFER via S.F. 1151                              | Obligations and outlays are reported by the PARENT ACCOUNT.  |
| <b>II. EXPENDITURE TRANSFERS</b>  |   |   |  |
| A. PAYMENTS BETWEEN TWO FEDERAL FUNDS FOR BETWEEN TWO TRUST FUNDS                         | Payments to carry out the purposes of the PAYING ACCOUNT, such as payments in return for goods and services authorized under the Economy Act.             | PAYMENTS via S.F. 224 or electronic funds transfer. | Obligations and outlays are reported by the PAYING account. Offsetting collections are reported by the RECEIVING account. The collections are (1) ADVANCES or (2) REPAYMENTS in the form of REIMBURSEMENTS or REFUNDS. |
| B. PAYMENTS BETWEEN FEDERAL AND TRUST FUNDS   | All transfers between the two fund groups are expenditure transfers.  | PAYMENTS via S.F. 224 or electronic funds transfer. | Same as above.   |

<sup>1</sup> A transfer is distinguished from a reprogramming in that a reprogramming is the shifting of budgetary resources within an account whereas a transfer is the shifting of budgetary resource between accounts.

## SECTION 21 -- GENERAL REQUIREMENTS

|                          |
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| 21.3 | Fund control regulations                        |
| 21.4 | Treatment of anticipated budgetary resources    |
| 21.5 | Review and approval of fund control regulations |

**21.1 Accounting and internal control systems.**

As specified in 31 U.S.C. 3512, the head of each agency shall establish and maintain systems of accounting and internal controls that provide reliable accounting for the activities of the agencies. These systems will provide the basis for preparing and supporting the budget requests of the agency; for providing financial information the President requires in formulating the budget; and for executing the budget. These systems will also provide reasonable assurance that:

- Transactions are properly recorded and accounted for to permit the preparation of reliable financial reports and to maintain accountability over assets.
- Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.
- Transactions, including those related to obligations and costs, are executed in compliance with laws and regulations.

For the purposes of budget formulation and execution, the agency systems of accounting and internal controls shall provide information on actual obligations, outlays, and budgetary resources. Agency accounting systems will comply with the U.S. Standard General Ledger (SGL) at the transaction level. Agencies will use SGL account and related attribute trial balances as the principal source of information reported to OMB.

Also, see OMB Circular No. A-127, Financial Management Systems, for further policies and standards to follow in developing, operating, evaluating, and reporting on financial management systems. OMB Circular No. A-130, Management of Federal Information Resources, provides policies related to information technology which pertain to financial management systems. Electronic versions of these circulars are available on the internet from the OMB homepage at "<http://www.whitehouse.gov/OMB/circulars>."

**21.2 Definitions.**

Part I of this Circular contains the definitions of the technical terms used in this part.

For the purposes of this Circular, the terms "system of administrative control of funds," "administrative control of funds system," "fund control system," and "fund control regulation" are used interchangeably.

### **21.3 Fund control regulations.**

31 U.S.C. 1514 requires the head of each agency, subject to approval of the President, to prescribe by regulation a system of administrative control of funds. The approval of fund control regulations has been delegated to the Director of OMB. OMB approval is intended to ensure that the objectives of financial plans are met.

The fund control regulation will be a part of the agency's internal control system. It may include provisions for allotments and other administrative subdivisions of budgetary resources within the limits of apportionments, and will be designed to:

- Restrict both obligations and expenditures from each appropriation to the lesser of:
  - the amount available in the appropriation or fund, or
  - the amount of the apportionment or reapportionment of the appropriation or fund.
- Enable the head of the agency to determine responsibility for an obligation or expenditure exceeding an appropriation, apportionment or reapportionment, allotment, and any other administrative subdivision of funds.

Allotment systems should be designed so that responsibility for budget control is placed at the highest practical organizational level that is consistent with effective and efficient management and control. For example, a single allotment within the amount apportioned for each appropriation or fund generally provides an appropriate basis for control of a single category A or B apportionment, without the further allotment of funds. However, in some cases agencies will establish other internal reporting systems below the allotment level that will provide adequate data for monitoring the efficiency and economy with which funds are used.

The fund control regulation should distinguish administrative subdivisions, the violation of which are automatically violations of the Antideficiency Act, from classifications or subdivisions, the violation of which are not automatically violations of the Antideficiency Act (see section 22.2).

For budget execution purposes, agency fund control systems will be fully supported by agency accounting systems. The timeframe covered by an agency's fund control system will correspond to the agency's financial plans. Where financial plans extend beyond the fiscal year (e.g., construction, capital projects, multi-year grants), appropriate control and accounting mechanisms will be incorporated into the administrative control system.

### **21.4 Treatment of anticipated budgetary resources.**

Part I of this Circular contains general guidance for the treatment of budgetary resources, such as budget authority, unobligated balances of budget authority, transfers, spending authority from offsetting collections, and recoveries of prior year obligations.

The system of apportionment provided in this Circular permits inclusion of estimates of anticipated amounts that do not require further congressional action (but not anticipated additional appropriations not yet enacted). This is done to reduce routine reapportionments of such amounts as the amounts actually become

available for obligation. The anticipated amounts which are not yet available for obligation are presented on lines 1E, 2C, 3C, and 4B, respectively, of the SF 132 and SF 133, and line 9A2 of the SF 133.

The inclusion of these anticipated amounts does not authorize an agency to obligate or make expenditures in excess of the total amount available for obligation. The total amount available for obligation is the sum of the lines above line 7, excluding the amounts on the anticipated lines until they are realized.

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. The system of administrative control should, therefore, be designed to keep obligations and expenditures from exceeding apportionments and allotments or from exceeding budgetary resources available for obligation, whichever is smaller.

### **21.5 Review and approval of fund control regulations.**

The checklist in Appendix B provides guidance for agency use in preparing draft regulations for approval by OMB.

An original and three copies of the draft regulations, covering a proposed new system of fund control, will be submitted to the Director of OMB for approval. In the case of a newly created agency, the proposed regulations will be submitted within 90 days after the establishment of such agency. The Director of OMB will indicate to the agency concerned the action taken within 90 days of receipt of the draft regulations. Agency fund control regulations are in effect only to the extent approved by OMB.

The system of fund control should be reviewed periodically to determine whether improvements should be made. At a minimum, the system should be reviewed whenever OMB issues revised regulations or a reorganization occurs. Draft regulations, consistent with revised instructions by OMB or the new organization of the agency, should be submitted to OMB. In addition, the occurrence of an Antideficiency Act violation may indicate a need to strengthen system safeguards.

SECTION 22 -- REQUIREMENTS FOR REPORTING ANTIDEFICIENCY ACT VIOLATIONS

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**22.1 Adverse personnel actions and penalties.**

In accordance with 31 U.S.C. 1349 and 1518, an officer or employee violating 31 U.S.C. 1341(a) or 1517(a) shall be subject to appropriate administrative discipline, including -- when circumstances warrant -- a written reprimand, suspension from duty without pay, or removal from office.

In addition, in accordance with 31 U.S.C. 1350 and 1519 an officer or employee convicted of willfully and knowingly violating 31 U.S.C. 1341(a), 1342, or 1517(a) shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.

**22.2 Requirements to report Antideficiency Act violations.**

The agency head will furnish to the President, through the Director of OMB, and to Congress, information on Antideficiency Act violations of the following character:

(a) *Overobligation or overexpenditure of an appropriation or fund.*

This is any case where an officer or employee of the United States has made or authorized an expenditure from, or created or authorized an obligation against, any appropriation or fund in excess of the amount available in the account. (31 U.S.C. 1341(a))

(b) *Contract or obligation in advance of an appropriation.*

This is any case where an officer or employee of the United States has involved the Government in a contract or other obligation for the payment of money for any purpose in advance of appropriations made for such a purpose, unless such contract or obligation is authorized by law. (31 U.S.C. 1341(a))

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*(c) Obligation and expenditure of funds required to be sequestered.*

This is any case where an officer or employee of the United States has made or authorized an expenditure or obligation of funds required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. (31 U.S.C. 1341(a))

*(d) Contract or obligation of funds required to be sequestered.*

This is any case where an officer or employee has involved the Government in a contract or other obligation for the payment of money required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. (31 U.S.C. 1341(a))

*(e) Acceptance of voluntary service.*

This is any case where an officer or employee of the United States has accepted voluntary service for the United States or employed personal services in excess of that authorized by law, except in cases of an emergency involving the safety of human life or the protection of property. As used above, the term "emergencies involving the safety of human life or the protection of property" does not include ongoing, regular functions of government, the suspension of which would not imminently threaten the safety of human life or the protection of property. (31 U.S.C. 1342)

*(f) Overobligation or overexpenditure of an apportionment or reappportionment.*

This is any case where an officer or employee of the United States has authorized or created an obligation, or made an expenditure, in excess of an apportionment or reappportionment. This includes adjustments that cause obligations in expired accounts to exceed the apportionment for the year in which such obligations were incurred. (31 U.S.C. 1517(a))

*(g) Overobligation or overexpenditure of an allotment or suballotment.*

This is any case where an officer or employee of the United States has authorized or created an obligation or made an expenditure in excess of the amount permitted by the prescribed and approved agency fund control system. (31 U.S.C. 1517(a))

*(h) Overobligation or overexpenditure of other administrative subdivisions of fund.*

Generally, the overobligation of other administrative subdivisions of funds (e.g., operating budgets, allowances, financial plans, statutory limitations other than those found in the appropriation act and other than those defined as a statutory limitation in this Circular) are violations of the Antideficiency Act only when it causes an overobligation or overexpenditure of an allotment, apportionment or appropriation, unless the apportionment or agency's fund control regulations specify otherwise. (31 U.S.C. 1517(a))

Overobligation or overexpenditure of the following administrative divisions of funds are always violations of the Antideficiency Act: apportionments, allotments, and suballotments. Overobligation or overexpenditure of other administrative divisions of funds are violations of the Act only when so specified in the agency's fund control regulations or when the overobligation results in the overobligation of an apportionment, allotment, or suballotment.

The overobligation of an allocation does not necessarily result in a violation of the Antideficiency Act unless either the allocation is separately apportioned, e.g., as a category B or in an attachment to the SF 132 (unless otherwise specified on the SF 132), or the agency fund control regulations specifies that an overobligation of the allocation automatically results in a violation of the Antideficiency Act.

Violations involving subapportionments relating to allocation accounts will be reported through OMB to the President by the agency that administers the allocation account through the agency administering the parent account.

### **22.3 Requirements to report Antideficiency Act violations in credit programs.**

The agency head will furnish to the President, through the Director of OMB, and to the Congress, information on Antideficiency Act violations for all direct loan and guaranteed loan program and financing accounts for violations of the following character:

(a) *Overobligation or overexpenditure of amounts appropriated for the subsidy cost.*

This is any case 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 apportioned for such purposes. Modifications of direct loans or loan guarantees (or of direct loan obligations or loan guarantee commitments), as defined in section 12.10, 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))

(b) *Overobligation or overexpenditure of the credit level supportable by the enacted subsidy.*

This is any case 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 in law. This includes, for example, obligations or expenditures that are in excess of a limitation on direct loan obligations or guaranteed loan commitments. (31 U.S.C. 1341(a))

(c) *Overobligation or overexpenditure of the amount appropriated for administrative expenses.*

This is any case 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))

(d) *Obligation or expenditure of the expired unobligated balance of the subsidy, except to correct mathematical or data input errors in calculating subsidy amounts.*

This is any case 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 specifically exempted. 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))

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**22.4 Requirements to report Antideficiency Act violations in revolving funds.**

In accordance with the instructions in section 22.2, 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 of the deficiency.

**22.5 Requirements to report Antideficiency Act violations in closed and expired accounts.**

Agencies are required to report violations of the Antideficiency Act when the following conditions occur in closed and expired accounts:

(a) *Obligations and expenditures or adjustments to obligations and expenditures exceed the original appropriations.*

This is any case where an officer or employee of the United States has made or authorized an expenditure from, or created or authorized an obligation against, any appropriation or fund account in excess of the amount available in the original appropriation or fund account. (31 U.S.C. 1341(a))

(b) *Obligations or any expenditures in closed accounts.*

This is any case where an officer or employee of the United States has made or authorized an expenditure from, or created or authorized an obligation against, an account that was closed pursuant to 31 U.S.C. 1552-1557. (31 U.S.C. 1341(a))

(c) *Obligations and expenditures or adjustments to obligations and expenditures that exceed the amount apportioned or allotted.*

This is any case where an officer or employee of the United States has made or authorized an expenditure from, or created or authorized an obligation against, any appropriation or fund account in excess of the amount apportioned or allotted to the original appropriation or fund account. (31 U.S.C. 1341(a))

**22.6 Contents of report to the President.**

The agency report to the President on an Antideficiency Act violation will be in the form of a letter (original and three copies), forwarded through the Director of OMB. A sample letter is provided in Exhibit 22.

The letter will set forth the following data, in the sequence outlined:

- (1) 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.
- (2) The name and position of the officer(s) or employee(s) responsible for the violation.
- (3) All facts pertaining to the violation, including the type of violation (e.g., 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.

(4) 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.

(5) 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.

(6) 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 21.5.

(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.

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

### **22.7 Report to the Congress.**

The report to the Congress will be in the form of identical reports to the Speaker of the House of Representatives and the President of the Senate.

If it is identical to the report to the President, a statement to this effect will be included in the report to the President. If it is not identical, one copy of the report to the Congress will be submitted to OMB with the report to the President.

### **22.8 Report on GAO findings.**

Reports to the President and the Congress should also be made 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 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.

### **22.9 OMB-requested investigations and audits.**

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 to OMB a copy of the report. If the report indicates that a violation of the Antideficiency

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Act has occurred, the agency head will report to the President and the Congress in accordance with sections 22.6 and 22.7, respectively, 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.

**22.10 Timing of reports by agency heads.**

The required reports to the President and to the Congress, signed by the head of the agency, will be made immediately after a violation becomes known.

## 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 22.2). 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 what, if any, administrative discipline was imposed as well as any further action(s) taken with respect to the officer(s) or employee(s) involved. (see section 22.1)]

[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 21.5)]

[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 22.7)]

Respectfully,  
Agency Head

## SECTION 30 -- APPORTIONMENT PROCESS AND REQUIREMENTS FOR CERTAIN TYPES OF ACCOUNTS

### Table of Contents

- 30.1 Apportionment process
- 30.2 Apportionment requirements and exemptions
- 30.3 Allocation (transfer appropriation) accounts
- 30.4 The canceled phase: one percent apportionment requirement

### Summary of Changes

Guidance on apportionment of allocation (transfer appropriation) accounts has been moved from section 11.2.

### 30.1 Apportionment process.

The apportionment process is intended to:

- Prevent obligation of funds in a manner that would require deficiency or supplemental appropriations.
- Achieve the most effective and economical use of amounts made available.

Apportionments divide amounts available for obligation by specific time periods, activities, projects, objects, or a combination thereof. Reapportionments are made when changes to the previously approved apportionment are identified. For example, when approved, apportionments are no longer appropriate or applicable because of a change in the amounts available for obligation or the occurrence of unforeseen events.

Apportionments may also set aside all or a portion of the amounts available for obligation when such action is deemed appropriate by OMB. 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. Further information on deferrals and rescissions may be found in sections 37 and 38.

Since budget authority, balances, and other budgetary resources are stated in terms of authority to incur obligations, the operation of the apportionment system and the fundamental controls described in this Circular are on an obligation basis. Thus, apportionments are generally based on obligations. However, OMB, at its option, may apportion accounts on some other basis that will provide effective controls. For example, apportionments may be made on a pre-obligation basis, such as "administrative commitments," which are made before firm obligations are incurred. When this occurs, continue to report obligations in the FACTS II system. In addition, report, in a footnote, amounts of "administrative commitments" against the amounts shown on the apportionment.

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**30.2 Apportionment requirements and exemptions.**

All accounts will be apportioned (using the SF 132 (see section 34.1) unless OMB determines otherwise) except:

- Accounts specifically exempted from apportionment by 31 U.S.C. 1511(b) or other laws.
- Accounts whose budgetary resources are available only for transfer to other accounts, whose resources have expired for obligational purposes, or whose resources have been fully obligated before the beginning of the fiscal year.
- The following types of accounts, which are exempt from apportionment (but not from the SF 133 reporting requirements) by the Director of OMB (unless the agency is notified that particular accounts will be apportioned) under authority granted to the Director by 31 U.S.C. 1516:

Management funds (see section 11.12 for definition of funds);

Payment of claims, judgments, refunds, and drawbacks;

Payment under private relief acts and other laws requiring payments to designated payees in the total amount provided in such acts;

Interest on, or retirement of, the public debt; and

Items determined by the President to be of a confidential nature for apportionment and budget execution purposes.

Unless notice is given (or has been given) that particular accounts are exempt, the following types of funds will be among those to be apportioned:

- Trust funds;
- Intra-governmental revolving funds (see section 11.12);
- 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.

All credit program, financing, and liquidating accounts will be apportioned.

**30.3 Allocation (transfer appropriation) accounts.**

The agency responsible for administering the parent appropriation will submit a consolidated SF 132 covering both the parent account and all allocations therefrom. (Receiving agencies will not prepare an SF 132 for transfer appropriation accounts unless required by OMB.) The approved apportionments for the parent account will be on a consolidated basis. So that the obligations incurred for the program as a whole

**SECTION 30 -- APPORTIONMENT PROCESS AND  
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can be kept within the approved apportionments, the agency administering the parent account will indicate to the receiving agency what portion of the consolidated apportionment is transferred. This applies to the amount transferred to the allocation account. In addition, the agency administering the parent account may suballot 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 portion of the apportionment so specified, e.g., the amount transferred to the allocation account or the suballotment, as appropriate.

**30.4 The canceled phase: one percent apportionment requirement.**

Unless otherwise provided by OMB, a footnote should be appended to 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."

**SECTION 31 -- BASIS AND NATURE OF APPORTIONMENTS**

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- 31.1 Basis of apportionment action
- 31.2 Level of apportionments
- 31.3 Types of apportionments
- 31.4 Procedures for requesting changes in the level or time periods of apportionments
- 31.5 Apportionment of available balances
- 31.6 Legality of using funds
- 31.7 OMB approval of comments on the apportionment

**Summary of Changes**

Clarifies that when you apportion no-year and multiple-year funds into a subsequent year, the amount on line 1 will be the total available appropriation and that stub entries will be used under Category B to identify funds apportioned into the subsequent fiscal year. (Section 31.3)

**31.1 Basis of apportionment action.**

Apportionment action will normally be based on obligations to be incurred. However, when it is determined that obligations and outlays for certain accounts can best be controlled at some other point before firm obligations are incurred, OMB may apportion on a basis other than obligations (see section 30.1).

**31.2 Level of apportionments.**

OMB normally makes apportionments and reapportionments at the level of the appropriation or fund account. When more than one annual, multiple-year, or no-year appropriation is enacted under the same title, separate apportionments will be made for each appropriation. However, upon determination by OMB, apportionments and reapportionments may be made at other levels, such as by groups of accounts, activities, projects, or objects.

**31.3 Types of apportionments.**

Normally, budgetary resources will be apportioned for calendar quarters (category A apportionments). However, when approved by OMB, amounts may be apportioned for other time periods; for activities, projects, objects, or for a combination thereof (category B apportionments).

Credit accounts are apportioned in the same manner as non-credit accounts. This means that the credit accounts may be apportioned by time periods or by categories, or by a combination of time periods and categories, as determined by OMB.

In the case of annual accounts and the last year of multiple-year accounts, under no circumstances will amounts be apportioned for periods longer than one fiscal year.

## SECTION 31 -- BASIS AND NATURE OF APPORTIONMENTS

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In the case of no-year accounts and multiple-year accounts in which funds are available beyond the current fiscal year, apportionments will cover the anticipated financial requirements for the period of availability of funds where financial requirements are known in advance, provided that an apportionment is made at the beginning of each fiscal year in accordance with section 34.3. When you plan to obligate amounts appropriated in a no-year or multi-year account 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. Show planned obligations for the current year under either Category A (by quarter) or Category B (by program). Also show under Category B amounts planned for obligation after the current fiscal year with a stub entry identifying the fiscal year. Show on line 1 the full amount appropriated and available for obligation in the current fiscal year, including amounts planned for obligation in subsequent fiscal years.

Funds that are not apportioned may be shown on the apportionment form as deferred, withheld pending rescission, or as an unapportioned balance of a revolving fund (see section 37.2 for further information on amounts not apportioned).

### **31.4 Procedures for requesting changes in the level or time periods of apportionments.**

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

Make proposals for changes in the level or time periods covered by apportionments to OMB in a letter submitted in advance of the initial apportionment schedule for the year. Exceptions may be made if special situations arise during the year.

### **31.5 Apportionment of available balances.**

#### *(a) Within the fiscal year.*

Whenever budgetary resources are apportioned for time periods of less than a fiscal year (e.g., calendar quarters), any apportioned, but unobligated balances at the end of any period will be carried forward for obligation in subsequent apportionment periods within the current fiscal year without reapportionment, unless otherwise specified on the apportionment form.

#### *(b) Beyond the fiscal year.*

When budgetary resources remain available beyond the end of a fiscal year, new apportionment action is required for the new fiscal year for all accounts subject to apportionment, unless OMB determines otherwise. Budgetary resources apportioned for the new fiscal year will be reduced by any portion of the unobligated balance estimated to be brought forward on the most recently approved apportionment form but never realized. (That is, the net amount of indefinite budget authority, transfers, reimbursements, and recoveries that was anticipated on the most recently approved apportionment form for the current year but did not materialize, as shown on the final SF 133 for the previous year, will be subtracted from both the budgetary resources and the amounts apportioned.)



## SECTION 31 -- BASIS AND NATURE OF APPORTIONMENTS

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New apportionment action for a fiscal year will be independent of all apportionment actions of the preceding 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.

Where balances are apportioned prior to the beginning of a fiscal year but are supplemented by funds provided under a continuing resolution, subsequent reapportionment taken upon enactment of an account'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 balances are exempted from apportionment by OMB pending enactment of an account's regular source of budget authority, initial apportionment action for the new fiscal year will cover all transactions from the beginning of the year, e.g., obligations incurred under any available unobligated balances as well as under authority provided by a continuing resolution.

### **31.6 Legality of using funds.**

The apportionment of funds is not to be regarded as resolving any question as to the legality of using funds for the purpose for which apportioned. Any question as to the legality of using funds for a particular purpose must be resolved through other channels.

### **31.7 OMB approval of comments on the apportionment.**

Apportionment action by OMB implies approval of, or concurrence with, any comments inserted on the form by the agency. Where OMB specifically disagrees with any such comments, it will be noted on the approved apportionment form.

**SECTION 32 -- APPORTIONMENT OF AMOUNTS APPROPRIATED UNDER CONTINUING  
RESOLUTIONS AND AGENCY OPERATIONS IN THE ABSENCE OF APPROPRIATIONS**

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- 32.1 Apportionment of amounts appropriated under continuing resolutions
- 32.2 Operations under funding hiatus

**Summary of Changes**

Definition of “projects or activities” is now included. (Section 32.1)

Description of the period of availability of continuing resolutions is now included. (Section 32.1)

The Federal Workforce Restructuring Act of 1994 is no longer a factor in determining the amounts available under continuing resolutions. (Section 32.1)

Guidance on agency operations in the absence of appropriations is now included. (Section 32.2)

**32.1 Apportionment of amounts appropriated under continuing resolutions.**

*(a) Purpose.*

Joint resolutions that provide continuing appropriations for a fiscal year are called "continuing resolutions" (also known as "CRs"). 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 not ask, “How much can I do under the CR?”, but rather “What can I delay doing until after I receive my regular appropriation?” and “What are my minimal level requirements?”

*(b) Amount.*

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 or activities. This term has two meanings:

- When determining which government programs are covered by the CR, and the rate for operations limit, the term refers to the total appropriation rather than to specific activities. This is the most common meaning of the term.
- When determining whether an activity was authorized or carried out in the preceding year, the term may refer to the specific activity.

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Each CR should be carefully reviewed to determine the formula provided by the CR. As an illustration, in most past years the formula used to calculate the annual rate has been as follows:

- *When there are House- and Senate-passed versions of the regular appropriations act(s) as of October 1<sup>st</sup>.* The amount available is the lowest of either the House, Senate, or the current year (prior fiscal year) rates, except where an item is included in only one version, the pertinent project or activity shall be continued at the lower of the current year (prior fiscal year) rate or the rate permitted by the one House.
- *When there is only the House-passed version as of October 1<sup>st</sup>.* The amount available is the lower of the House or current year (prior fiscal year) rates, except where an item is funded in applicable appropriations act(s) for the prior fiscal year and is not included in the House-passed version, the pertinent project or activity shall be continued at a rate of operations not exceeding the current year (prior fiscal year) rate.
- *When there is no House-passed version as of October 1<sup>st</sup>.* Funding for projects and activities is provided at the rate of operations included in the applicable appropriations act(s) for the prior fiscal year.

*(c) Period of availability.*

A CR normally provides temporary funding as a stop-gap measure. A CR could be set to last a day, a few days, two weeks, a month, or any period of time, as specified by the CR. It's 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 for a whole fiscal year. Amounts are made available by CRs for the length of time specified by the CR or until the enactment of regular fiscal year appropriations, whichever is sooner.

*(d) Conditions.*

Normally, no new projects or activities or termination of existing projects or activities are permitted. Also, the amounts made available under CRs are normally subject to the same terms and conditions that are specified in the enacted appropriations acts for the prior fiscal year.

*(e) Apportionment.*

Normally, amounts made available by CRs that expire before the end of the fiscal year are automatically apportioned by an OMB bulletin. Agencies may request written apportionments if amounts automatically apportioned are deemed to be inadequate or if OMB or the agency deems a written apportionment to be necessary.

- *Automatic apportionment.* Under the automatic apportionment of a CR under this section, usually the amount available during the period covered by the CR is the lower of either: (1) a pro-rated level to reflect a constant rate of obligation over the period of availability specified by the CR; or (2) the seasonal rate of obligation.

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The pro-rated level is calculated by multiplying the annualized appropriation (e.g., the lowest of the House, Senate (if any), or current rate) by the number of days the CR is in effect divided by 365 (and carried to three decimal places). For example, if the CR is in effect through the 21st of October, the annualized appropriation will be multiplied by 5.8 percent (21/365).

To determine the seasonal rate of obligation, calculate the historical rate (percentage in tenths) of obligation for the period of the CR of either the prior fiscal year or an average of a number of prior years. Then multiply the historical rate (percentage in tenths) by the annualized appropriation (i.e., the lowest of the House, Senate (if any), or current rate) provided under the CR.

The amount automatically apportioned under the CR is usually the lower of the prorated or the seasonal rate.

Example: If the lowest of House, Senate (if any), and current rate for a program is \$100,000, the CR provides \$100,000 in annualized appropriations for the fiscal year, and the normal pattern of obligation is constant throughout the year, then the proration of obligational authority should be used. Of this amount, \$5,800 (.058 x \$100,000) would be automatically available for the first 21 days of the fiscal year. If, however, the seasonal rate of the 21 days yields an amount lower than \$5,800, then the lower amount is apportioned.

- *Written reapportionment.* In cases where the rate of obligation is affected by seasonality and the normal pattern of obligation exceeds the pro-rated level calculated by using the lowest of the House, Senate (if any), or current levels, the agency may request reapportionment to reflect the seasonality of obligation. A written request for reapportionment with adequate justification should be forwarded to OMB as soon as possible.
- *Footnotes and conditions.* All footnotes and other conditions placed on the latest prior fiscal year apportionments remain in effect under an automatic apportionment. Should an agency desire to seek a modification of such footnotes and conditions, a written reapportionment request should be submitted to OMB.

(f) *Credit programs.*

CRs generally make available budgetary resources to support the costs (appropriations for subsidy amounts) associated with direct and guaranteed loan activities that were conducted in the prior fiscal year. The limitations on credit activity levels also remain, subject to the terms and conditions specified in the prior fiscal year appropriations act(s).

(g) *Enactment of regular appropriations.*

If, during the period covered by the CR, a regular appropriations bill is enacted, agencies will seek reapportionment to reflect the enacted appropriation within ten days of the enactment. (See section 34.3) The total amount subject to reapportionment will equal the total amount made available for the fiscal year in the regular appropriation. At this point, agencies should refer to the following sections for instructions on apportionment under regular appropriations.

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*(h) Obligations incurred under a CR.*

Under a continuing resolution, certain obligations remain valid even if an annual amount less than the amount obligated is subsequently appropriated. Specifically, the amounts provided under the continuing resolution are available for subsequent liquidation of the valid obligations incurred for goods and services while the continuing resolution was in effect. To comply with the legislative intent of the lower appropriation, agencies will reduce obligations in the most cost-effective way and to the maximum extent possible. For example, goods and services ordered but not yet received will be canceled.

**32.2 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 prohibits 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 failure by the Congress to enact either regular appropriations, a continuing resolution, or needed supplementals results in an interruption of fund availability.

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

In the case of partial funding interruptions, e.g., failure of the Congress to act on program supplementals, 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 incur no 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 no funds may be disbursed.

*(c) Prior to Funding Hiatus.*

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

- Estimated time to the nearest half day to complete the shutdown.

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- 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 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 on or before October 1<sup>st</sup> 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 are to make such determinations as are necessary to operate their agencies during an appropriations hiatus. Questions that you cannot answer should be addressed 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.

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 an hiatus less those exempt, submit policy statements and legal opinions supporting those estimates to OMB.

*(d) Implementing Shutdown Plans.*

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, agencies should review their shutdown plans, and, if revisions are required, submit the revised plan promptly to OMB.

When, after a hiatus in appropriations has been identified by OMB, 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 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.

Agency heads will limit obligations during an absence of appropriations 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. Preparation of employee notices of furlough and processing of personnel and pay records in connection with furlough actions are essential shutdown activities. 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 agencies when the hiatus of appropriations has ended.

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**SECTION 33 -- BASIS OF APPORTIONMENT REQUESTS****Table of Contents**

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**33.1 Basing requests on financial plans.**

Except in certain specified instances (see section 33.2), the law requires that apportionments and reapportionments will be made so as to prevent the obligation or expenditure of funds in a manner that would indicate the necessity for a deficiency or supplemental appropriation. Apportionments will also be made so as to take into consideration any legal limitations imposed by the Congress. The distribution of apportionments will be part of the agency's overall financial plan for the year and will be 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.

OMB may require agencies to change the nature or level of detail of their financial plans from year to year due to changing circumstances or as required by OMB. Agencies should consult with OMB about the level of detail required in financial plans well in advance of submission of apportionment requests. Requirements for supporting data are discussed in section 34.7.

Where funds are apportioned for calendar quarters or other time periods of less than a year, it is essential that a provision be made for any seasonal or similar variations in fiscal requirements. When such factors make it necessary to request apportionments in varying amounts, a suitable explanation will accompany the agency request in a footnote or on a separate sheet.

**33.2 Requests anticipating the need for supplemental authority.**

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.

## **SECTION 33 -- BASIS OF APPORTIONMENT REQUESTS**

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

In any case where a requested apportionment indicates a necessity for a supplemental or deficiency estimate of appropriations, then the following notation will be made on the apportionment request (SF 132):

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

The apportionment request will be submitted to OMB along with three copies of the 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]."

The need for a supplemental will usually be reflected in quarterly apportionments by making the request for the fourth quarter less than the amount that will be required. For apportionments by activities, the amount requested for each activity must provide for carrying on that activity until the supplemental appropriation is expected to become available. OMB approval of requests for deficiency apportionment does not authorize agencies to exceed available resources within an account.

The amount of any anticipated supplemental appropriation must be fully justified. 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.



SECTION 34 -- APPORTIONMENT AND REAPPORTIONMENT PROCEDURES

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Ex-34 Sample FTE Plan

**Summary of Changes**

OMB will provide format guidance when alternatives to the SF 132 are required. (Section 34.1)

The sample FTE plan reflects the lack of employment ceilings. (Exhibit 34)

**34.1 Use of SF 132.**

The SF 132 will be used to request apportionment or reapportionment of each appropriation or fund account subject to apportionment, unless otherwise required by OMB. The SF 132 will also be used to apportion all credit accounts. OMB will provide guidance when alternatives to the SF 132 are required.

When more than one appropriation is enacted under the same title, a separate apportionment form will be submitted for each appropriation subject to apportionment. However, upon determination by OMB, a single apportionment form may be used to apportion two or more accounts as a unit.

Where budget authority for revolving funds is provided through "feeder" appropriation accounts, a single form will cover both the revolving fund and the related feeder account(s).

Where a single limitation on administrative expenses applies to two or more revolving funds, the agency may, at its option, submit to OMB for approval a single SF 132 for the combined limitation in lieu of distributing the limitation to the funds involved.

**34.2 Coverage of the SF 132.**

The SF 132 signed by responsible OMB officials and all attachments transmitted to the agency are part of the apportionment, unless otherwise specified on the SF 132.

### 34.3 Timing of initial apportionments.

In those cases where any part of the budgetary resources for an account does not result from current action by 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), initial apportionment schedules for the year will be submitted to OMB by *August 21*, as required by 31 U.S.C. 1513(b).

In those cases where all of the budgetary resources for an account result from current action by the Congress, initial apportionment schedules will be submitted to OMB within *10 calendar days* after the approval of the appropriation or substantive acts providing new budget authority or by *August 21*, whichever is later.

In certain cases, such as programs accruing interest liabilities pursuant to the Cash Management Improvement Act, agencies may wish to submit initial apportionment requests and supporting materials to OMB on or soon after the day Congress completes action on the appropriations bill. This will expedite OMB approval of the apportionment request and help reduce potential interest liabilities. Agencies may 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.

### 34.4 Reapportionments.

Unobligated balances of amounts apportioned are available for obligation in later periods within the fiscal year and do not need to be reapportioned unless otherwise specified by OMB.

However, a reapportionment request will be submitted 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 34.5. Such requests will be submitted so as to allow time for action by OMB before revised amounts are needed for obligation. Agencies are advised that apportionment action for a specific time period may not be changed after the end of the period. Where emergencies, such as those involving the safety of human life or the protection of property, require immediate action, agency requests for reapportionment and OMB approval may be accomplished by telephone. As soon thereafter as practicable, agencies will submit apportionment schedules reflecting such action.

For credit program and financing accounts, a reapportionment request is required for subsidy re-estimates, which will be made 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 section 12.9). A reapportionment request is also required for subsidy modifications when the modification is approved by OMB (see section 12.10).

A reapportionment request will be submitted 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 34.5). Agencies are encouraged to begin preparation of apportionments and related materials as soon as the House and Senate have reached agreement on funding levels.

## SECTION 34 -- APPORTIONMENT AND REAPPORTIONMENT PROCEDURES

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In some cases, initial apportionment schedules will be submitted 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 34.5, then the reapportionment request must be approved by OMB before the additional funds can be obligated.

If the unobligated balances on the reapportionment schedule do not agree with those: (a) reported on the final SF 133 of the preceding year; (b) reported to the Treasury for inclusion in the U.S. Government Annual Report Appendix; or (c) presented in the Budget Appendix as a past-year actual amount, the agency will prepare a footnote to line 2A explaining the difference. (NOTE: The U.S. Government Annual Report Appendix of the Department of the Treasury (formerly known as the Treasury Combined Statement) will be referred to in this Circular as the Treasury Annual Report Appendix.)

### **34.5 Adjustments not requiring submission of a reapportionment request.**

Unless OMB determines otherwise, amounts apportioned by time periods of less than a year (e.g., calendar quarters or similar time periods) may be adjusted as follows without the submission of a reapportionment request (SF 132):

- 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, will be added to or subtracted 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, will be added to or subtracted 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, will be added to or subtracted from the amount apportioned for last time period.

If so specified on the most recently approved apportionment form or otherwise approved in writing by OMB, other specific types of adjustments to apportionments may be made without the submission of a reapportionment request. These will include amounts of supplemental appropriations or other authority enacted in the last period, adjustments of amounts apportioned on bases other than time periods, and adjustments of time period apportionments other than those mentioned above.

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

**34.6 Treatment of automatic adjustments on reapportionment requests.**

Unless OMB determines otherwise, when amounts are automatically apportioned (e.g., as specified in section 32.1(e) or section 34.5) and there is a subsequent need for reapportionment, adjustments previously made as automatic apportionments will be reflected on the "Amount of Latest SF 132" column. In such cases, a footnote will indicate where changes have been previously made as automatic apportionments.

**34.7 Supporting data.**

Apportionment and reapportionment requests will be supported by sufficient data to justify the financial requirements set forth therein. Agencies are encouraged to discuss the availability of supporting data, including performance goals and performance indicators such as output and outcome measures where possible, with OMB prior to the time initial apportionments are submitted so that specific supporting data that may be required by OMB can be provided.

OMB may request agencies to provide supporting data on full time equivalent employment (FTE) as part of their apportionment requests. For example, OMB may request agencies to provide plans on expected and/or actual FTE usage for the agency as a whole, or for components within agencies, e.g., bureaus or accounts. FTE data backing up the apportionment may be requested on a monthly, quarterly, or other basis depending on the program and situation. Exhibit 34A provides a sample report.

Whenever an apportionment or reapportionment request contains a proposed rescission or deferral, it will be accompanied by a rescission or deferral report outlining the reasons for and effect of the proposed action. (See section 38.1 instructions on preparation of these reports.)

**34.8 Number of copies.**

Normally, an original and one copy of the SF 132 will be submitted directly to OMB for each account (or group of accounts as required by OMB) subject to apportionment. An original and two copies will be submitted for any SF 132 that has an entry on line 9 (Withheld pending rescission) or 10 (Deferred). To the extent practicable, all the forms for each independent agency, departmental bureau, or similar subdivision will be submitted together and numbered consecutively in the space provided in the upper right hand corner of the SF 132.

**34.9 Signature.**

The original SF 132 will be signed by an officer duly authorized by the head of the agency for each independent agency, departmental bureau, or similar subdivision. In the case of electronic transmittal of the SF 132, an alternative approved in writing by OMB may be used. The agency signature block shall be blank when the apportionment is initiated by OMB. Signatures on other sheets and copies may be affixed by stamp, typing, or other means. Any changes in figures will be initialed on each copy by the officer who signs the forms.

**34.10 Action by OMB.**

Action upon agency apportionment and reapportionment requests will be appropriately entered by OMB on lines 8 through 12 in the third column, "Action by OMB," of the SF 132 and validated by a signature on the "Apportioned" line. Lines 1 through 7 in the third column will be used by OMB in cases where the budgetary resources solely available for apportionment shown on the SF 132 submitted by the agency are changed or if OMB disagrees with any of the amounts in the "Agency Request" column.

In those cases where initial apportionment requests are submitted by August 21 (see section 34.3), OMB will notify agencies of the action taken on the initial requests by September 10, as required by law. In the case of accounts that have budgetary resources solely as a result of current action by the Congress, OMB will notify the agencies concerned of the action taken on apportionment or reapportionment requests within 30 calendar days after the approval of the act providing new budget authority or by September 10, whichever is later.

At the time the apportionment or reapportionment action is approved by OMB, the original SF 132 will be forwarded to the agency concerned.

**SAMPLE FTE PLAN**

Date: \_\_\_\_\_

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

|                 | Reporting period <sup>1</sup> | Actual/Plan FTE Usage <sup>2</sup> |
|-----------------|-------------------------------|------------------------------------|
| October .....   | (10/1–10/28)                  |                                    |
| November .....  | (10/29–11/25)                 |                                    |
| December .....  | (11/26–12/23)                 |                                    |
| January .....   | (12/24–1/20)                  |                                    |
| February .....  | (1/21–2/17)                   |                                    |
| March .....     | (2/18–3/30)                   |                                    |
| April .....     | (3/31–4/27)                   |                                    |
| May .....       | (4/28–5/15)                   |                                    |
| June .....      | (5/16–6/22)                   |                                    |
| July .....      | (6/23–7/20)                   |                                    |
| August .....    | (7/21–8/31)                   |                                    |
| September ..... | (9/1–9/28)                    |                                    |

<sup>1</sup> 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.

<sup>2</sup> Actual FTE data should be provided 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.

Additional detail will be reported when appropriate or when requested by OMB. Unless otherwise determined by OMB, the periods on the report will correspond to the SF 113G reporting periods published by OPM.

Plans will be revised if:

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

## SECTION 35 -- SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

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**Summary of Changes**

The treatment of appropriations to liquidate debt, appropriations to liquidate contract authority, and appropriations to liquidate deficiencies have been changed for consistency with the treatment in the President's budget. (Section 35.1)

Line descriptions have been modified to focus on how they apply to different situations. This is intended to clarify previous concepts, not to modify them. (Section 35.1)

Amounts on line 1 will include gross amounts of all appropriations, borrowing authority, and contract authority available and becoming available on or after October 1<sup>st</sup> of the current fiscal year. This includes amounts provided by advance appropriations, forward funding and advance funding, amounts designated by the Congress as an emergency requirement but not yet so designated by the President, and appropriated receipts. (Section 35.1)

Rescissions of any amounts entered on lines 1 through 4 will be entered on line 6B, which is re-titled "Enacted rescissions." (Section 35.1)

Amounts of emergency appropriations that are not available because the President has not transmitted a budget request to the Congress will be entered as a negative amount on line 5. (Section 35.1)

Line 2 will be used only to record Unobligated balances that are available for obligation. (Section 35.1)

**35.1 Explanation of form and line entries.**

The SF 132 is divided into two general sections: Budgetary Resources and Application of Budgetary Resources.

The SF 132 is divided into three columns:

- The column "Amount on Latest SF 132" will be left blank on initial apportionment requests. See exhibits 35A, 35B, and 35D for examples of *initial* apportionments of an annual appropriation, a no-year appropriation, and appropriations provided by a continuing resolution. On reappportionment requests, include the amounts in the "Action by OMB" column of the previously approved SF 132. If there are no entries for lines 1 through 7 in the "Action by OMB" column, include the amounts in the "Agency Request" column of the previously approved SF 132. Unless OMB determines otherwise, when amounts are automatically apportioned (e.g., as specified in section 32.1(e) or section 34.5) and there is a subsequent need for reappportionment, adjustments previously made as automatic apportionments will be reflected on the "Amount on Latest SF 132" column. Indicate in a footnote the changes made as automatic apportionments. See exhibits 35C, 35E, 35F, 35G, 35H, and 35I for examples of *reapportionments*.
- Agencies will include amounts in the column "Agency Request" for each applicable line. The detailed information to be reported on each line of the form is explained below.
- Agencies will leave the column "Action by OMB" blank.

Usually, lines for reporting actual amounts will apply only to reappportionment requests. Unless more recent figures are available, amounts will be in agreement with the latest SF 133. A footnote will be shown (at the bottom of the SF 132) to indicate the period covered by the actual amounts reported on the form.

**BUDGETARY RESOURCES**

| Entry                     | Description   |
|---------------------------|---|
| Line 1. Budget authority: |   |
| A. Appropriation .....    | Amount of appropriations specified in appropriations acts or in substantive laws and becoming available on or after October 1 of the fiscal year.   |
|                           | The following paragraphs describe the application of the above principles to specific circumstances:  |
|                           | <i>Regular appropriations.</i> -- Amounts made available in any of the 13 regular appropriations acts.  |
|                           | <i>Supplemental appropriations.</i> -- Amounts made available in supplemental appropriations acts.  |
|                           | <i>Reappropriations.</i> -- Amounts in the gaining account in the year in which they become newly available for obligation. The losing account has expired, therefore, no reappportionment action is needed for the losing account. |



SECTION 35 -- SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

| Entry | Description  |
|-------|--|
|       | <p><i>Appropriations provided under a continuing resolution.</i> The annualized level of the appropriation. If the continuing resolution is for less than the full year, subtract the portion not available on line 5. See exhibits 35D and 35E.</p> <p>When the regular appropriations act is passed, replace the amount on this line with the amount specified in the regular appropriations acts. See exhibit 35F.</p> <p><i>Advance appropriation.</i>—Include in the first fiscal year in which the amounts become available for obligation. For example, if you received advance appropriations for fiscal year 2001 in the regular annual appropriations act for fiscal year 2000, then include the advance appropriation on this line for the fiscal year 2001.</p> <p><i>Forward funding.</i> -- Include the amount on this line even though the funds may not become available until July 1<sup>st</sup>.</p> <p><i>Advance funding.</i> – Include the portion that will be obligated in the current year on this line. Exclude the amount obligated last year.</p> <p><i>Appropriated receipts.</i>— Collections deposited in special and trust fund receipt accounts are earmarked for special and trust fund expenditure accounts. Of these amounts:</p> <ul style="list-style-type: none"> <li>• Some receipts are <i>appropriated</i> and are available for obligation. Include the amounts <i>collected in the current fiscal year</i> on this line.</li> <li>• Some receipts are <i>appropriated, but a portion is precluded from obligation</i> by a provision of law, such as a benefit formula or limitation. Include the amounts <i>collected in the current fiscal year</i> on this line. Subtract the amounts that are not expected to be available as a negative amount on line 5.</li> <li>• Some receipts were <i>collected and appropriated in a previous year but precluded from obligation in a previous fiscal year</i>. Include the amounts on this line in the fiscal year in which the amount is needed.</li> <li>• Some receipts are <i>not appropriated</i>. Exclude these amounts from this line.</li> </ul> <p>NOTE: In exceptional cases, there is authority in law to invest collections. In such cases, the current year collections shown on line 5 and prior year collections that were precluded from</p> |

SECTION 35 -- SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

| Entry | Description   |
|-------|---|
|       | <p>obligation (not shown on the SF 132) will not be available for obligation but will be available for investment.</p> <p><i>Appropriations contingent upon authorizing legislation.</i>— When appropriations acts specify that all or a portion of the amount appropriated is not available for obligation until specifically authorized by another law, include the amount on line 1A. Subtract the amount not available for obligation on line 5.</p> <p><i>Emergency, contingent appropriations.</i>-- Amounts designated as emergency appropriations by the Congress and contingent on the President submitting a budget request to the Congress designating the amount as an emergency requirement.</p> <ul style="list-style-type: none"> <li>• when the appropriation is enacted, include the <i>full amount</i> of the appropriation on line 1 and subtract the amount representing the funds the President has <i>not yet designated</i> as emergency requirements on line 5; and</li> <li>• if the President designates as emergency requirements a contingent emergency appropriation <i>from a prior year</i>, include the amount on this line in the year of the Presidential designation</li> </ul> <p><i>Appropriations to liquidate debt.</i>--Appropriations that are not available to incur obligations but are available to repay amounts borrowed from the Treasury. Include the appropriation to liquidate debt on line 1 and the repayment to Treasury on line 6C, as a negative amount. Withdraw any excess on line 6D, as a negative.</p> <p><i>Appropriations to liquidate deficiencies.</i>-- Appropriations that are not available to incur obligations but are available to liquidate obligations in excess of budgetary resources. Include the appropriation to liquidate deficiencies on line 1. This should cover the deficiency which should be reflected as a negative unobligated balance carried forward on line 2A. Normally there are no excess amounts because these appropriations are requested after the deficiency is known, whereas, the agencies normally budget for appropriations to liquidate debt and appropriations to liquidate contract authority.</p> <p><i>Appropriations to liquidate contract authority.</i>-- Typically, these are separate appropriations of liquidating cash in appropriations acts. Occasionally includes the authority to liquidate obligations where offsetting collections have not materialized. The amounts are not available for obligation but are available to liquidate contract authority. Include appropriations to liquidate contract authority on line 1. Withdraw any excess amounts on line 6D, as a negative.</p> |

**SECTION 35 -- SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

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| <b>Entry</b>                     | <b>Description</b>  |
|----------------------------------|---|
| B. Borrowing authority . . . . . | <p>Amount of new authority to borrow, primarily from the Treasury, to finance obligations and outlays. Include the amount becoming available for obligation on or after October 1 of the fiscal year.</p> <p><i>Definite borrowing authority.</i> Include the amount specified in law.</p> <p><i>Indefinite borrowing authority.</i> Include an estimate of the amount to be obligated during the fiscal year.</p> <p><i>Repayment of principal and interest.</i> Include the repayment of principal, as a negative, on line 6C after showing estimated interest obligations on line 8.</p> <p><i>Appropriations to liquidate debt.</i> This authority is reported on line 1A. It is provided when proceeds to the account are insufficient to repay borrowing. If a portion of the appropriation to liquidate debt is not needed, withdraw the amount (as a negative) on line 6D.</p> <p><i>Direct loan financing accounts.</i> Include the amount of new authority to borrow needed to finance the part of direct loan obligations not financed by offsetting collections, i.e., subsidy payments from the program account and fees from borrowers.</p> <p><i>Guaranteed loan financing accounts.</i> Include the amount of new authority to borrow needed to cover any default claims that cannot be financed by unobligated balances.</p> |
| C. Contract authority . . . . .  | <p>Amount of new contract authority to incur obligations that typically will require a separate appropriation of liquidating cash before payments can be made. Occasionally, contract authority is provided in anticipation of receiving offsetting collections. Include the amount becoming available on or after October 1 of the fiscal year.</p> <p><i>Definite contract authority.</i> Include the amount specified in law.</p> <p><i>Indefinite contract authority.</i> Include an estimate of the amount to be obligated during the year.</p>  |

SECTION 35 -- SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

| Entry  | Description  |
|--|--|
|  | <p><i>Appropriation to liquidate contract authority.</i> This is reported on line 1A. It includes the appropriation of liquidating cash. If a portion of the appropriation to liquidate contract authority is not needed, withdraw the amount (as a negative) on line 6D.</p>  |
| D. Net transfers, current year authority realized (+ or -) . . . . . | <p>Net amount of budget authority enacted that is <i>actually transferred</i> to (+) or from (-) the account under existing legislation.</p> <p>The entries on this line are transfers of new budget authority, while the entries on line 2B are transfers of prior year unobligated balances available for obligation.</p> <p>The entries on this line are nonexpenditure transfers between two Federal Government accounts. (The treatment of transfers is explained in section 11.5.)</p> <p>NOTE: All transfers between Federal funds (accounts that are not trust funds; i.e., general, special, management, and revolving funds) and trust funds are treated as expenditure transfers. See section 11.5 for additional information.</p> <p>On a separate sheet, list the individual accounts from which and to which the <i>transfers have been made</i>. Specify the amount actually transferred to (+) and from (-) each account.</p>                  |
| E. Other . . . . .   | <p>Amount of <i>indefinite appropriations anticipated</i> to become available under <i>existing</i> law for the remainder of the fiscal year. Do not include indefinite appropriations on line 1A.</p> <p>Do not include anticipated, un-enacted supplemental appropriations.</p> <p>Include the current estimate of any new budget authority <i>anticipated to be transferred</i> to (+) or from (-) the account under <i>existing</i> legislation. On a separate sheet, list the individual accounts from which and to which the transfers will be made. Specify the amount to be transferred to (+) and from (-) each account. Include the following note: "Amounts to be transferred under existing legislation."</p> <p>Do not include transfers that have been made which are shown on line 1D.</p> <p>Do not include anticipated transfers that require legislation.</p> <p><i>Use this line for other amounts only with prior approval of OMB.</i></p> |

**SECTION 35 -- SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

| Entry | Description |
|-------|-------------|
|-------|-------------|

*Identify in a footnote the reference to law(s) providing the appropriations shown on lines 1A through 1E.*

Line 2. Unobligated balance:

A. Brought forward, October 1 . . . . . This line applies only to no-year and unexpired multiple-year accounts. Amount of unobligated balance brought forward from prior fiscal years as of October 1 of the current fiscal year that is available for obligation as defined in section 11.4.

Include rescissions enacted in the current year of these prior year balances on line 6B.

If balances brought forward from prior years must be apportioned before the actual balance is known, include an estimated amount on this line and indicate with "est." added to the stub. Include the actual balance in the next reapportionment request.

The amount on this line must be the same as:

- the end-of-year amounts reported on lines 9 and 10 of the September 30 SF 133 of the preceding year;
- amounts to be reported to the Treasury for inclusion in the Treasury Annual Report Appendix; and
- amounts that will be presented in the Budget Appendix as actual in the past fiscal year

If the amount on this line is not the same as the end-of-year amounts reported on September 30 SF 133 of the preceding year, the agency will prepare a footnote to line 2A explaining the difference.

If the account is apportioned by time periods and the difference between the estimate and the actual is within the range of adjustment permitted by section 34.5, adjust the apportionments accordingly. If the difference is greater, a request for reapportionment must be approved by OMB before the funds that are greater than the automatic apportionment can be obligated.

*Appropriated receipts.*— Do not include the balances of unavailable collections that are precluded from obligation due to a provision of law, such as a benefit formula or limitation. See lines 1A and 5.

B. Net transfers, prior year balance,  
actual (+ or -) . . . . . Net amount of any unobligated balance of prior year budget authority actually transferred to (+) or from (-) the account.

Do not include transfers required or permitted by law from trust funds to Federal funds. (These transfers will be included on line 3D.)

SECTION 35 -- SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

| Entry   | Description   |
|---|---|
|   | <p>The entries on this line are transfers of prior year balances, while the entries on line 1D are transfers of current year budget authority.</p> <p>The entries on this line are non-expenditure transfers.</p> <p>NOTE: The treatment of expenditure transfers is explained in section 11.5.</p> <p>On a separate sheet, list the individual accounts from which and to which the <i>transfers have been made</i>. Specify the amount actually transferred to (+) and from (-) each account.</p>   |
| C. Anticipated transfers, prior year balance (+ or -) . . . . . | <p>Amount of the current estimate of any balances <i>to be transferred</i> to (+) or from (-) the account under existing legislation. On a separate sheet, list the individual accounts from which and to which the transfers will be made. Specify the amount to be transferred to (+) and from (-) each account. Include the following note: "Amounts to be transferred under existing legislation."</p> <p>Do not include anticipated transfers that require legislation.</p> <p>Do not include transfers required or permitted by law from trust funds to Federal funds; these are reported on line 3D.</p> |
| Line 3. Spending authority from offsetting collections (gross): | <p>For initial apportionments, put anticipated collections on lines 3C2 or 3D2, as appropriate. If the account is reapportioned during the year, use actual amounts reported on lines 3A, 3B, 3C1, and 3D1 and anticipated amounts on lines 3C2 or 3D2.</p> <p><i>Special and trust fund accounts.</i>—Include collections for reimbursable work and payments from Federal funds when specifically authorized by law. Exclude <i>appropriated receipts</i> which should be included on line 1A.</p>   |
| A. Earned:  |   |
| 1. Collected . . . . .  | <p>Amount of reimbursements and other income earned and collected to date during the current fiscal year, including those for revolving funds.</p> <p>Include collections of receivables factored into either the net unpaid obligations or the unobligated balances brought forward, if any.</p>   |

**SECTION 35 -- SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

| <b>Entry</b>                                      | <b>Description</b>   |
|---|--|
|   | <p>Refunds collected are to be credited to the appropriation or fund account charged with the original obligation. Include the collections of refunds of prior year obligations that have been outlayed.</p> <p>For financing accounts, this amount will include the subsidy collected from the program account when loans are disbursed.</p>  |
| 2. Receivable from Federal sources                | <p>Amount of reimbursements from another Federal Government account that is earned, but not collected, to date during the current fiscal year, including those for revolving funds.</p> <p>For collections of receivables factored into either the net unpaid obligations or the unobligated balances brought forward, include, as a negative, the decrease in reimbursable receivables. Also, include, as a negative, receivables written off.</p> <p>For direct loan financing accounts, include the loan subsidy receivable from the program account at the time the loan is obligated and the program account records a loan subsidy payable to the financing account.</p> |
| B. Change in unfilled customer orders (+ or -):   |  |
| 1. Advance received . . . . .                     | Amount of increase (+) or decrease (-) from October 1 in unfilled orders on hand accompanied by an advance.  |
| 2. Without advance from Federal sources . . . . . | Amount of increase (+) or decrease (-) from October 1 in unfilled orders on hand from other Federal Government accounts that are valid obligations of the ordering account that are not accompanied by an advance.   |
| C. Anticipated for rest of year:                  |  |
| 1. Advance for anticipated orders . . . . .       | <i>There should be no entry on this line.</i> Advances without orders from Federal customers will be held in budget clearing account F3885 "Undistributed intergovernmental payments" until an order is received. Advances without orders from non-Federal customers will be held in deposit fund X6500, "Advances without orders from non-Federal sources." Exceptions must be approved by OMB.   |
| 2. Without advance . . . . .                      | Amount of the current estimate of the reimbursements and refunds expected for the remainder of the year. <p>For direct loan financing accounts, enter a current estimate for the rest of the year of the loan subsidy anticipated from the program account.</p>  |

**SECTION 35 -- SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

| Entry   | Description   |
|---|---|
| D. Transfers from trust funds:                                    | Amount of expenditure transfers from a trust fund to a general fund account, pursuant to appropriations or other laws, to fund the activities of an agency that are (or would be) normally funded in a general fund account. Exclude collections from trust fund accounts for reimbursable work. Such reimbursable amounts should be recorded on lines 3A, 3B, or 3C, as appropriate. |
| 1. Collected .....  | <p>Include collections of receivables or anticipated transfers factored into either the net unpaid obligations or the unobligated balances brought forward, if any.</p>   |
| 2. Anticipated .....  | <p>Amount of expenditure transfers anticipated for the remainder of the year.</p> <p>For collections of receivables factored into either the net unpaid obligations or the unobligated balances brought forward, include, as a negative, the decrease in reimbursable receivables. Also, include, as a negative, receivables written off.</p>   |
| <hr/>   |   |
| Line 4. Recoveries of prior year obligations:                     |   |
| A. Actual .....   | Amount of any cancellations or downward adjustments of obligations incurred in prior fiscal years that were not outlayed. The actual recoveries, as shown on the SF 133, will be shown on reapportionment requests.   |
| B. Anticipated .....  | Amount of current estimate of additional recoveries of prior fiscal year obligations anticipated in unexpired accounts for the remainder of the fiscal year.  |
|   | For no-year and multi-year accounts, there may be amounts on this line after the first fiscal year.   |
|   | For annual accounts, there should be no entry on this line.   |
| <hr/>   |   |
| Line 5. Temporarily not available pursuant to P.L. _____(-) ..... | Amount of budgetary resources temporarily not available for obligation pursuant to a specific provision in law. This is a negative amount.  |
|   | The following paragraphs describe the application of the above principles to specific circumstances:  |
|   | <ul style="list-style-type: none"> <li>• <i>Appropriations provided by a continuing resolution.</i>— When an account is operating under a part-year continuing resolution, include as a negative amount the portion of the annualized level included on line 1A that is not available for obligation under the terms of the continuing resolution.</li> </ul>                         |



**SECTION 35 -- SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

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| <b>Entry</b> | <b>Description</b>  |
|--------------|---|
|              | <ul style="list-style-type: none"> <li>• <i>Deferral.</i>— When a congressionally-initiated deferral of an amount that has been appropriated is enacted, include the amount not available for obligation as a negative amount on this line.</li> <li>• <i>Appropriations contingent upon authorizing legislation.</i>— Amount not available for obligation until specifically authorized by another law. Cite the appropriations acts in the stub. The full amount is on line 1. Include the amount not available for obligation, as a negative amount, on this line.</li> <li>• <i>Emergency, contingent appropriations.</i>— Amount representing the funds the President has <i>not yet designated</i> as emergency requirements are included, as a negative, on this line. The <i>full amount</i> of the appropriation is on line 1A.</li> <li>• <i>Appropriated receipts.</i> — Include on this line the portion of receipts collected in the current fiscal year in special or trust funds that is <i>precluded from obligation</i> due to a provision of law. The total amount of new receipts are included on line 1A.</li> <li>• <i>Limitations on revolving fund.</i>— Amount not available for obligation because of a provision of law, such as a limitation on administrative expenses or construction.</li> <li>• <i>Sequester.</i>— When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, include the amount of budgetary resources temporarily withheld from obligation in special and trust fund accounts where amounts are not permanently canceled. Amounts permanently canceled will be shown on line 6. (If there are questions as to whether amounts are temporarily withheld, consult with your OMB representative. Most accounts are permanently canceled and are shown on line 6E.)</li> </ul> <p align="center"><i>Identify in the public law containing the restriction in the stub column or a footnote. The Impoundment Control Act (2 U.S.C. 683-684) and the Antideficiency Act (31 U.S.C. 1512) are not valid authorizing citations for this line.</i></p> |

SECTION 35 -- SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

| Entry  | Description  |
|--|--|
| Line 6. Permanently not available:                             |  |
| A. Cancellations of expired and no-year accounts (-) . . . . . | Amount of any budgetary resources canceled in no-year accounts pursuant to 31 U.S.C. 1555 or withdrawn.  |
| B. Enacted rescissions (-) . . . . .                           | Amount of enacted rescissions, including rescissions of new appropriations, borrowing authority, contract authority, and prior year balances.  |
| C. Capital transfers and redemption of debt (-) . . . . .      | <p><i>Capital transfers.</i> Amount transferred to the general fund of the Treasury; i.e., deposited to Treasury receipt accounts for "Earnings of Government-owned enterprises" or "Repayments of capital investment, Government-owned enterprises."</p> <p><i>Redemption of debt (also known as "liquidation of debt").</i> Amount of principal repayments to Treasury for borrowing outstanding. This entry does not include interest payments, which are treated as an obligation and an outlay. Apply collections on line 3 and other budgetary resources first to cover interest obligations on line 8. Apply the balance to repay principle; i.e., enter a negative on this line.</p> |
| D. Other authority withdrawn (-) . . . . .                     | <p><i>Excess appropriations to liquidate debt and contract authority.</i> Amounts withdrawn.</p> <p><i>Indefinite authority.</i> Include on this line the amounts of indefinite appropriations, borrowing authority, and contract authority that are <u>not</u> needed to cover obligations.</p> <p><i>Authority to borrow.</i> Do not include repayments of amounts borrowed from Treasury or other entities. Repayments of principal are included on line 6C and payment of interest are apportioned on line 8.</p>  |
| E. Pursuant to Public Law _____ (-) . . . . .                  | <p>Amounts that are permanently canceled by law. For example:</p> <ul style="list-style-type: none"> <li>• When a general provision in an appropriations act specifies that a specific amount is to be reduced from more than one account and authorizes the agency head or other Executive Branch official to distribute the reduction, include the canceled amount.</li> <li>• When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, include the amount of budgetary resources permanently canceled.</li> </ul> <p>Do not include amounts rescinded on this line. (Such amounts will be shown on line 6B.)</p>             |

**SECTION 35 -- SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

| <b>Entry</b>                                   | <b>Description</b>  |
|--|---|
| F. Anticipated rest of year (+ or -) . . . . . | Estimates of amounts anticipated to be canceled or withdrawn during the remainder of the year for reasons specified for lines 6A through 6E.<br><br>Use this line for estimating amounts to be canceled or withdrawn for other reasons only with prior approval of OMB. |
| Line 7. Total budgetary resources . . . . .    | Sum of the amounts shown on lines 1 through 6. This amount represents the total amount of budgetary resources available for apportionment in the fiscal year for which the schedule is being submitted.   |

**APPLICATION OF BUDGETARY RESOURCES**

|                               |  |
|-------------------------------|--|
| Line 8. Apportioned . . . . . | In cases where both Category A and Category B are used, insert a descriptive label on the Category A line to distinguish the amounts apportioned by quarter from the remaining amounts.  |
| Category A . . . . .          | <p>Amount requested to be apportioned for each calendar quarter in the fiscal year.</p> <p>Apportionments previously approved are not subject to change after the close of the period for which the apportionment is made.</p> <p>Where the cumulative amount apportioned through the current period is to be decreased below the cumulative amount previously apportioned through the end of the preceding period, the amount apportioned for the current period will be revised to a negative amount (see exhibit 35I).</p> <p>When (1) a continuing resolution provides funds retroactively for a funding hiatus, (2) apportionment of an account's usual source of budget authority is made after the first quarter, and (3) other resources are insufficient to cover operations for the first quarter, a single amount will be entered for the period beginning with the first fiscal quarter and ending with the quarter in which the apportionment action is taken. A brace will be put in the stub connecting the appropriate number of quarters.</p> <p>Amount of obligations incurred during each time period whenever funds are apportioned by quarter. The estimates should be as of the date of the latest SF 133 if more recent amounts are not available. The amounts should be placed in the space provided in the stub column under the memorandum entry of obligations incurred. The period covered by such amounts should be identified in a footnote.</p> |
| Category B . . . . .          | Amounts requested to be apportioned on a basis other than calendar quarters, such as time periods other than quarters,   |

**SECTION 35 -- SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

| <b>Entry</b>   | <b>Description</b>   |
|--|--|
|  | <p>activities, projects, objects, or a combination thereof (see sections 31.3 and 31.4).</p> <p>Enter in the stub column a description of the type of apportionments requested on lines (1), (2), etc. Also, enter the amount of obligations incurred for each Category B apportionment as of the latest SF 133 if more recent amounts are not available. The periods covered by such amounts should be the same as the period for Category A, and identified in the footnote.</p> <p>Where insufficient space is provided on the SF 132 to list the categories by which apportionments are to be made or where apportionments are to be made both by activities (or projects or objects) and by time periods within the fiscal year, the distribution of the requested apportionments will be shown in an attachment or by adding lines to the SF 132 (OMB has approved the preparation of the SF 132 via electronic means, but, other than adding lines to Category B, no changes should be made to the SF 132 without prior approval by OMB).</p> |
| Line 9. Withheld pending rescission . . . . .              | For instructions on the use of this line, see section 37.2.  |
| Line 10. Deferred . . . . .                                | For instructions on the use of this line, see section 37.2.  |
| Line 11. Unapportioned balance of revolving fund . . . . . | <p>This line will be used primarily for public enterprise funds, intragovernmental revolving funds, and trust funds that are subject to apportionment. For these types of funds, enter the amount of budgetary resources that is not apportioned (made available for obligation) in order to preserve a portion of the fund's capital so it will continue to revolve or so it will be available for the purposes for which it was provided (see section 11.2).</p> <p>Do not report amounts deferred or proposed for rescission on this line.</p> <p>Typically, in a guaranteed loan financing account, the uninvested funds that serve as a reserve against loan guarantee defaults will be recorded on this line.</p> <p>The amount on this line should equal the amount shown on line 7, less the amounts apportioned on line 8, less any amounts withheld pending rescission or deferred and shown on lines 9 or 10, respectively.</p>   |
| Line 12. Total budgetary resources . . . . .               | Sum of the amounts on lines 8, 9, 10, and 11. This amount will be the same as the amount reported on line 7.   |

One-Year Appropriation -- Initial Apportionment

| SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE         |  | Fiscal year <u>CY</u>                  |                |
|---|--|--|----------------|
| AGENCY: Department of Government                          |  | APPROPRIATION OR FUND TITLE AND SYMBOL |                |
| BUREAU: Office of the Secretary                           |  | 80Y0137 Salaries and expenses          |                |
| DESCRIPTION   |  | AMOUNT ON LATEST SF 132                | AGENCY REQUEST |
| <b>BUDGETARY RESOURCES</b>                                |  |  | ACTION BY OMB  |
| 1. Budget Authority                                       |  |  |                |
| A. Appropriation..... P.L. 105-300.....                   |  | 7,400,000                              |                |
| Include reference to law(s) providing budget authority.   |  |  |                |
| D. Net transfers, current year authority (+ or -)         |  |  |                |
| 2. Unobligated balance                                    |  |  |                |
| B. Net transfers prior year balance, actual (+ or -)      |  |  |                |
| 3. Spending authority from offsetting collections (gross) |  |  |                |
| C. Anticipated for rest of year:                          |  |  |                |
| 2. Without advance.....                                   |  | 403,000                                |                |
| 5. Temporarily not available pursuant to P.L. 105-300 (-) |  | -1,000                                 |                |
| <b>7. Total budgetary resources.....</b>                  |  | <b>7,802,000</b>                       |                |
| <b>APPLICATION OF BUDGETARY RESOURCES</b>                 |  |  |                |
| 8. Apportioned: <i>Memorandum: Obligations incurred</i>   |  |  |                |
| Category A:   |  |  |                |
| (1) First quarter.....                                    |  | 1,952,000                              |                |
| (2) Second quarter.....                                   |  | 1,950,000                              |                |
| (3) Third quarter.....                                    |  | 1,950,000                              |                |
| (4) Fourth quarter.....                                   |  | 1,950,000                              |                |
| <b>12. Total budgetary resources.....</b>                 |  | <b>7,802,000</b>                       |                |

AGENCY: Department of Government

BUREAU: Office of the Secretary

APPROPRIATION OR FUND TITLE AND SYMBOL: 80Y0137 Salaries and expenses

DESCRIPTION: BUDGETARY RESOURCES

1. Budget Authority

A. Appropriation..... P.L. 105-300.....

D. Net transfers, current year authority (+ or -)

2. Unobligated balance

B. Net transfers prior year balance, actual (+ or -)

3. Spending authority from offsetting collections (gross)

C. Anticipated for rest of year:

    2. Without advance.....

5. Temporarily not available pursuant to P.L. 105-300 (-)

**7. Total budgetary resources.....**

**APPLICATION OF BUDGETARY RESOURCES**

8. Apportioned: *Memorandum: Obligations incurred*

    Category A:

        (1) First quarter.....

        (2) Second quarter.....

        (3) Third quarter.....

        (4) Fourth quarter.....

**12. Total budgetary resources.....**

AGENCY: Department of Government

BUREAU: Office of the Secretary

APPROPRIATION OR FUND TITLE AND SYMBOL

80Y0137 Salaries and expenses

SUBMITTED Authorized officer 8/21/CY (Date)

APPORTIONED \_\_\_\_\_ (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 43A illustrates the SF 133 Report on Budget Execution for this account.

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

This line will include an estimate of all amounts anticipated to become available, under existing law in the fiscal year for which the schedule is submitted. Anticipated, unenacted supplemental appropriations and rescission proposals will not be included.

Entries on these lines will reflect the net amount of actual transfers to (+) or from (-) the account.

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

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

The account symbol(s) must be those assigned by the Treasury Department.

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. It includes appropriations, pursuant to a continuing resolution.

This inclusion of estimates in determining the amounts available for apportionment in no way authorizes an agency to obligate amounts anticipated for the rest of the year on lines 3C or 4B of the SF 132.

This entry includes any funds not available for obligation pursuant to a specific provision in law. Identify the public law containing the restriction in the stud column. 31 U.S.C 1512 and the Impoundment Control Act are not valid authorizing citations.

The total shown on line 7 must equal the total shown on line 12.

This column "Amount on Latest SF 132" should be left blank on initial apportionments.

No-Year Appropriation -- Initial Apportionment

Fiscal year CY

**SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

|   |  |                          |               |
|---|--|--------------------------|---------------|
| AGENCY: Department of Government                          | APPROPRIATION OR FUND TITLE AND SYMBOL |                          |               |
| BUREAU: Bureau of Central Services                        | 80X1309                                | Research and development |               |
| DESCRIPTION   | AMOUNT ON LATEST SF 132                | AGENCY REQUEST           | ACTION BY OMB |
| <b>BUDGETARY RESOURCES</b>                                |  |                          |               |
| 1. Budget Authority                                       |  |                          |               |
| A. Appropriation..... P.L. 105-456.....                   | 25,000,000                             |                          |               |
| 2. Unobligated balance                                    |  |                          |               |
| A. Brought forward October 1.....(est.).....              | 1,180,000                              |                          |               |
| 3. Spending authority from offsetting collections (gross) |  |                          |               |
| C. Anticipated for rest of year:                          |  |                          |               |
| 2. Without advance.....                                   | 400,000                                |                          |               |
| 4. Recoveries of prior year obligations:                  |  |                          |               |
| B. Anticipated.....                                       | 150,000                                |                          |               |
| <b>7. Total budgetary resources.....</b>                  |  | <b>26,730,000</b>        |               |
| <b>APPLICATION OF BUDGETARY RESOURCES</b>                 |  |                          |               |
| <i>Memorandum:</i>  |  |                          |               |
| 8. Apportioned: <i>Obligations incurred</i>               |  |                          |               |
| Category A: Administrative expenses                       |  |                          |               |
| (1) First quarter.....                                    |  | 120,000                  |               |
| (2) Second quarter.....                                   |  | 120,000                  |               |
| (3) Third quarter.....                                    |  | 120,000                  |               |
| (4) Fourth quarter.....                                   |  | 120,000                  |               |
| Category B:   |  |                          |               |
| (1) Research  |  | 16,800,000               |               |
| (2) Dev. of products                                      |  | 9,450,000                |               |
| <b>12. Total budgetary resources.....</b>                 |  | <b>26,730,000</b>        |               |

This line will be used to report expected cancellations or downward adjustments of obligations reported in prior years for unexpired accounts.

Where amounts are apportioned under both Category A and Category B, add a stub description to Category A.

Include reference to law(s) providing budget authority.

Amounts on line 1 will 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, an estimated amount will be entered on this line of the initial apportionment form and "est." should be typed in the stub. If adjustments are subsequently required, a reapportionment form will be submitted, except as provided in section 34.5.

This column should be left blank on initial apportionments.

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 appropriations.

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

Fiscal year CY

**SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

|   |  |                          |   |
|---|--|--------------------------|---|
| AGENCY: Department of Government                          | APPROPRIATION OR FUND TITLE AND SYMBOL |                          |   |
| BUREAU: Bureau of Central Services                        | 80X1309                                | Research and development |   |
| DESCRIPTION   | AMOUNT ON LATEST SF 132                | AGENCY REQUEST           | ACTION BY OMB   |
| <b>BUDGETARY RESOURCES</b>                                |  |                          |   |
| 1. Budget Authority                                       |  |                          | On reapportionment forms, this entry will include enacted appropriations, an estimate of enacted indefinite appropriations, any enacted supplemental appropriation, and any appropriated receipts in special and trust funds. |
| A. Appropriation..... P.L. 105-456.....                   | 25,000,000                             | 25,000,000               |   |
| 2. Unobligated balance                                    |  |                          | Apportionment schedules should reflect the most recent data available. The period covered by such amounts will be indicated in a footnote.  |
| A. Brought forward October 1.....(Actual).....            | 1,298,000                              | 1,610,000                |   |
| 3. Spending authority from offsetting collections (gross) |  |                          |   |
| A. Earned:  |  |                          |   |
| 1. Collected.....   |  | 86,000                   |   |
| B. Change in unfilled customer orders (+ or -):           |  |                          |   |
| 1. Advance received.....                                  |  | 9,000                    |   |
| C. Anticipated for rest of year:                          |  |                          |   |
| 2. Without advance.....                                   | 400,000                                | 305,000                  |   |
| 4. Recoveries of prior year obligations:                  |  |                          |   |
| A. Actual.....  |  | 27,000                   |   |
| B. Anticipated.....                                       | 150,000                                | 123,000                  |   |
| 6. Permanently not available:                             |  |                          |   |
| B. Enacted rescission (-) (P.L. 106-9)                    |  | -200,000                 |   |
| 7. Total budgetary resources.....                         | 26,848,000                             | 26,960,000               |   |
| <b>APPLICATION OF BUDGETARY RESOURCES</b>                 |  |                          |   |
| <i>Memorandum:</i>  |  |                          |   |
| <i>Obligations incurred</i>                               |  |                          |   |
| 8. Apportioned:   |  |                          |   |
| Category A: Administrative expenses                       |  |                          |   |
| (1) First quarter.....                                    | 36,000                                 | 120,000                  | 120,000   |
| (2) Second quarter.....                                   |  | 120,000                  | 120,000   |
| (3) Third quarter.....                                    |  | 120,000                  | 120,000   |
| (4) Fourth quarter.....                                   |  | 120,000                  | 120,000   |
| Category B:   |  |                          |   |
| (1) Research.....   | 2,354,700                              | 16,800,000               | 16,880,000  |
| (2) Dev. of products.....                                 | 1,348,250                              | 9,568,000                | 9,600,000   |
| 12. Total budgetary resources.....                        | 26,848,000                             | 26,960,000               |   |

Include reference to law(s) providing budget authority.

Reapportionment action is required 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" when the final determination of unobligated balance is reported.

Apportionment schedules should reflect the most recent data available. The period covered by such amounts will be indicated in a footnote.

NOTE: Exhibit 41B illustrates the Report on Budget Execution for this account.

SUBMITTED Authorized officer 12/29/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 appropriations.

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

Unless OMB determines otherwise, when amounts are automatically apportioned (e.g., as specified in section 34.5), and there is a subsequent need for reapportionment, adjustments previously made as automatic apportionments will be reflected in the "Amount on Latest SF 132" column. In such cases, a footnote will indicate what changes were automatically apportioned.

Appropriations Under Continuing Resolution

Fiscal year CY

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

|                                  |  |                       |               |
|----------------------------------|--|-----------------------|---------------|
| 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**

|  |  |             |   |
|--|--|-------------|---|
| 1. Budget Authority  |  |             |   |
| A. Appropriation..... P.L. 105-305.....                    |  | 24,000,000  | The actual amount or the annual rate of operations included in the continuing resolution should be shown on Line 1. If the continuing resolution is for a part of the year, that portion of the annual rate that would be needed after the end of the time period covered by the continuing resolution will be shown as a negative on line 5 and the public law of the continuing resolution will be cited. |
| 3. Spending authority from offsetting collections (gross)  |  |             |   |
| A. Earned:   |  |             |   |
| 1. Collected.....  |  | 1,500       |   |
| C. Anticipated for rest of year:                           |  |             |   |
| 1. Advance for anticipated orders.....                     |  | 1,348,260   |   |
| 5. Temporarily not available pursuant to P.L.105-305 (-).. |  | -18,200,000 |   |
| 7. Total budgetary resources.....                          |  | 7,149,760   |   |

Include reference to law(s) providing budget authority.

Lines 3A, 3B, and 4A as well as the memorandum entry of 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.

**APPLICATION OF BUDGETARY RESOURCES**

|                                     |   |           |  |
|-------------------------------------|---|-----------|--|
| 8. Apportioned:                     | <i>Memorandum: Obligations incurred</i> |           |  |
| Category A: Administrative expenses |   |           | Note that funds made available by the continuing resolution (\$24,000,000 - \$18,200,000) are all apportioned in the first quarter because in this example the continuing resolution expires at the end of the quarter. Funds made available by other laws (e.g., receipts from the public or from trust funds) may be apportioned for time periods during which they are available, including the period after the expiration of the continuing resolution. |
| (1) First quarter.....              | 2,065,718                               | 5,837,440 |  |
| (2) Second quarter.....             |   | 337,440   |  |
| (3) Third quarter.....              |   | 337,440   |  |
| (4) Fourth quarter.....             |   | 337,440   |  |
| Category B:                         |   |           |  |
| (1) State grants                    | 40,014                                  | 300,000   |  |
| 12. Total budgetary resources.....  |   | 7,149,760 |  |

Lines 3A, 3B, and 4A as well as the memorandum entry of 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.

SUBMITTED Authorized officer 8/21/CY APPORTIONED \_\_\_\_\_  
 (Date) (Date)

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.

OMB normally will apportion funds made available by a continuing resolution automatically without requiring the submission of a SF 132 (see section 32.1). However, the agency may submit, or OMB may require, the submission of an SF132.





Reapportionment Following a Continuing Resolution

Fiscal year CY

**SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

|  |  |                |               |
|--|--|----------------|---------------|
| AGENCY: Department of Government                             | APPROPRIATION OR FUND TITLE AND SYMBOL |                |               |
| BUREAU: Program Administration                               | 80Y1200, 80X1200 Salaries and expenses |                |               |
| DESCRIPTION  | AMOUNT ON LATEST SF 132                | AGENCY REQUEST | ACTION BY OMB |
| <b>BUDGETARY RESOURCES</b>                                   |  |                |               |
| 1. Budget Authority  |  |                |               |
| A. Appropriation..... P.L. 105-456.....                      | 24,000,000                             | 24,000,000     |               |
| 2. Unobligated balance                                       |  |                |               |
| A. Brought forward October 1..... (Actual).....              | 47,604,238                             | 47,604,238     |               |
| 3. Spending authority from offsetting collections (gross)    |  |                |               |
| A. Earned:   |  |                |               |
| 1. Collected.....  | 1,500                                  | 171,500        |               |
| C. Anticipated for rest of year:                             |  |                |               |
| 2. Without advance.....                                      | 1,348,260                              | 1,178,260      |               |
| 5. Temporarily not available pursuant to P.L. _____ (-)..... | -18,200,000                            |                |               |
| 7. Total budgetary resources.....                            | 54,753,998                             | 72,953,998     |               |
| <b>APPLICATION OF BUDGETARY RESOURCES</b>                    |  |                |               |
| <i>Memorandum:</i>   |  |                |               |
| 8. Apportioned: <i>Obligations incurred</i>                  |  |                |               |
| Category A: Administrative expenses                          |  |                |               |
| (1) First quarter..... 4,671,870                             | 6,485,021                              | 6,485,021      |               |
| (2) Second quarter.....                                      | 30,428,708                             | 38,428,708     |               |
| (3) Third quarter.....                                       | 8,390,574                              | 9,589,034      |               |
| (4) Fourth quarter.....                                      | 4,171,037                              | 7,712,577      |               |
| Category B:  |  |                |               |
| (1) State grants 60,014                                      | 3,405,251                              | 8,865,251      |               |
| (2) Academy construction 0                                   | 1,873,407                              | 1,873,407      |               |
| 12. Total budgetary resources.....                           | 54,753,998                             | 72,953,998     |               |

Include reference to law(s) providing budget authority.

Note that since the appropriation act provided funds for the full year at the same level as the continuing resolution rate, all of these funds are now available.

Lines 3A, 3B, and 3C as well as the memorandum entry on obligations should reflect the amount shown on the latest SF 133 if more recent figures are not available. The period covered by such amounts should be indicated by a footnote.

SUBMITTED Authorized officer 1/5/CCY 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**

|  |             |  |                                   |
|--|-------------|--|-----------------------------------|
| Fiscal year <u>CY</u>  |             |  |                                   |
| <b>SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE</b>   |             |  |                                   |
| 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 |
| <b>BUDGETARY RESOURCES</b>   |             |  |                                   |
| 1. Budget Authority  |             |  |                                   |
| A. Appropriation..... P.L. 105-400.....  |             | 4,100,000                                | 4,100,000                         |
| <div style="border: 1px solid black; padding: 2px; display: inline-block;">                     Include reference to law(s) providing budget authority.                 </div> |             |  |                                   |
| 2. Unobligated balance   |             |  |                                   |
| A. Brought forward October 1.....(Actual).....   |             | 83,584,884                               | 83,583,738                        |
| B. Borrowing authority.....  |             |  |                                   |
| 3. Spending authority from offsetting collections (gross)  |             |  |                                   |
| A. Earned:   |             |  |                                   |
| 1. Collected.....  |             |  | 16,189,500                        |
| C. Anticipated for rest of year:   |             |  |                                   |
| 2. Without advance.....  |             | 69,806,300                               | 54,616,800                        |
| 6. Permanently not available:  |             |  |                                   |
| C. Capital transfers and redemption of debt.....   |             | -20,756,800                              | -20,756,800                       |
| <b>7. Total budgetary resources.....</b>   |             | <b>136,734,384</b>                       | <b>137,733,238</b>                |
| <b>APPLICATION OF BUDGETARY RESOURCES</b>  |             |  |                                   |
| <i>Memorandum:</i>   |             |  |                                   |
| 8. Apportioned: <i>Obligations incurred</i>  |             |  |                                   |
| Category A: Administrative expenses  |             |  |                                   |
| (1) First quarter..... 543,280   |             | 550,000                                  | 550,000                           |
| (2) Second quarter.....  |             | 650,000                                  | 650,000                           |
| (3) Third quarter.....   |             | 625,000                                  | 625,000                           |
| (4) Fourth quarter.....  |             | 609,600                                  | 609,600                           |
| Category B:  |             |  |                                   |
| (1) Management Services 6,190,625  |             | 23,202,000                               | 23,202,000                        |
| (2) Sales program 2,012,790  |             | 11,834,000                               | 11,834,000                        |
| (3) Power program 5,125,630  |             | 20,980,600                               | 20,980,600                        |
| 11. Unapportioned balance of revolving fund.....   |             | 78,283,184                               | 79,282,038                        |
| <b>12. Total budgetary resources.....</b>  |             | <b>136,734,384</b>                       | <b>137,733,238</b>                |

|  |             |        |
|--|-------------|--------|
| SUBMITTED <u>Authorized officer</u> <u>1/5/CY</u><br>(Authorized officer) (Date) | APPORTIONED |        |
| Actual amounts are through 12/31/CY.   |             | (Date) |

Note: Exhibit 41C illustrates the Report on Budget Execution 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.

If the amount of the unobligated balance brought forward is not known at the time an account must be apportioned, an estimated amount will be shown on this line, and a reapportionment form submitted if adjustments are required, except as specified in section 34.5.

For revolving funds with indefinite borrowing authority :  
  
 --Line 1B includes only the amount of new borrowing authority anticipated to be used during the year, i.e. the total amount of indefinite authority anticipated to be used to cover obligations during the year.  
  
 --Line 3 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.

Whenever it is necessary to request category A apportionments in varying amounts, a suitable explanation (e.g. seasonal variation) will be given in an attachment to the request or in a footnote on the reverse side of the form.

Trust Fund Limitation

Fiscal year CY

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

|   |                         |   |               |
|---|-------------------------|---|---------------|
| 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 |
| <b>BUDGETARY RESOURCES</b>                  |                         |   |               |
| 1. Budget Authority                         |                         |   |               |
| A. Appropriation..... P.L. 105-400.....     | 9,000,000               | 9,000,000                                     |               |
| <hr/>                                       |                         |   |               |
| 7. Total budgetary resources.....           | 9,000,000               | 9,000,000                                     |               |
| <b>APPLICATION OF BUDGETARY RESOURCES</b>   |                         |   |               |
| <i>Memorandum:</i>                          |                         |   |               |
| 8. Apportioned: <i>Obligations incurred</i> |                         |   |               |
| Category B:                                 |                         |   |               |
| (1) Management Services 500,000             | 1,500,000               | 1,550,000                                     |               |
| (2) Other Admin. Exp, 2,003,456             | 7,500,000               | 7,450,000                                     |               |
| <hr/>                                       |                         |   |               |
| 12. Total budgetary resources.....          | 9,000,000               | 9,000,000                                     |               |

Include reference to law(s) establishing 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

| SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE   |                         | Fiscal year <u>CY</u>                  |   |
|---|-------------------------|--|---|
| 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   |
| <b>BUDGETARY RESOURCES</b>  |                         |  |   |
| 1. Budget Authority   |                         |  |   |
| A. Appropriation.....(P.L. 105-456).....  | 25,000,000              | 25,000,000                             |   |
| 2. Unobligated balance  |                         |  |   |
| A. Brought forward October 1.....(Actual).....  | 1,180,000               | 610,000                                |   |
| 3. Spending authority from offsetting collections (gross)   |                         |  |   |
| A. Earned:  |                         |  |   |
| 1. Collected.....   |                         | 86,000                                 |   |
| B. Change in unfilled customer orders (+ or -):   |                         |  |   |
| 2. Without advance from Federal sources.....  |                         | 9000                                   |   |
| C. Anticipated for rest of year:  |                         |  |   |
| 2. Without advance.....   | 400,000                 | 145,000                                |   |
| 4. Recoveries of prior year obligations:  |                         |  |   |
| A. Actual.....  |                         | 27,000                                 |   |
| B. Anticipated.....   | 150,000                 | 123,000                                |   |
| <b>7. Total budgetary resources.....</b>  | <b>26,730,000</b>       | <b>26,000,000</b>                      |   |
| <b>APPLICATION OF BUDGETARY RESOURCES</b>   |                         |  |   |
| <i>Memorandum:</i>  |                         |  |   |
| 8. Apportioned: <i>Obligations incurred</i>   |                         |  |   |
| Category A: Administrative expenses   |                         |  |   |
| (1) First quarter..... 36,000   | 120,000                 | 120,000                                | Apportionments previously established are not subject to change after the close of the period for which the apportionment is made. When the cumulative amount apportioned through the current period is to be decreased below the cumulative amount previously apportioned through the end of the preceding period, the amount apportioned for the current period will be revised to a negative amount. |
| (2) Second quarter.....   | 120,000                 | -10,000                                |   |
| (3) Third quarter.....  | 120,000                 | 54,000                                 |   |
| (4) Fourth quarter.....   | 120,000                 | 54,000                                 |   |
| Category B:   |                         |  |   |
| (1) Research 2,354,700  | 16,800,000              | 16,062,000                             |   |
| (2) Dev. of Products 1,348,250  | 9,450,000               | 9,720,000                              |   |
| <b>12. Total budgetary resources.....</b>   | <b>26,730,000</b>       | <b>26,000,000</b>                      |   |
| SUBMITTED <u>Authorized officer</u> 1/30/CY   |                         | APPORTIONED _____                      |   |
| (Authorized officer)  |                         | (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 Apportioned in Two Fiscal Years

| YEAR 1  |         | YEAR 2   |        |
|---|---------|--|--------|
| AGENCY: Department of Government                        |         | AGENCY: Department of Government   |        |
| BUREAU: Bureau of Central Services                      |         | BUREAU: Bureau of Central Services   |        |
| DESCRIPTION   | YEAR 1  | DESCRIPTION  | YEAR 2 |
| <b>BUDGETARY RESOURCES</b>                              |         | <b>BUDGETARY RESOURCES</b>   |        |
| 1. Budget Authority                                     |         | 2. Unobligated balance   |        |
| A. Appropriation..... P.L. 105-456.....                 |         | A. Brought forward October 1... (est.).....  |        |
| Include reference to law(s) providing budget authority. | 100,000 | Includes the \$50,000 planned to be obligated in year 2 plus \$2,000 not used in year 1. | 52,000 |
| 2. Unobligated balance                                  |         |  |        |
| A. Brought forward October 1..... (est.).....           |         |  |        |
| <hr/>   |         | <hr/>  |        |
| 7. Total budgetary resources.....                       |         | 7. Total budgetary resources.....  |        |
| 100,000   |         | 52,000   |        |
| <b>APPLICATION OF BUDGETARY RESOURCES</b>               |         | <b>APPLICATION OF BUDGETARY RESOURCES</b>  |        |
| <i>Memorandum:</i>                                      |         | <i>Memorandum:</i>   |        |
| 8. Apportioned: <i>Obligations incurred</i>             |         | 8. Apportioned: <i>Obligations incurred</i>  |        |
| Category A: Administrative expenses                     |         | Category A: Administrative expenses  |        |
| (1) First quarter.....                                  |         | (1) First quarter.....   |        |
| (2) Second quarter.....                                 |         | (2) Second quarter.....  |        |
| (3) Third quarter.....                                  |         | (3) Third quarter.....   |        |
| (4) Fourth quarter.....                                 |         | (4) Fourth quarter.....  |        |
| The planned use of appropriations in year 1.            |         |  |        |
| The planned use of appropriations in year 2.            |         |  |        |
| <hr/>   |         | <hr/>  |        |
| 12. Total budgetary resources.....                      |         | 12. Total budgetary resources.....   |        |
| 100,000   |         | 52,000   |        |

**SECTION 37 -- EXPLANATION OF STANDARD FORM 132 FOR RESCISSIONS AND DEFERRALS**

|                          |                     |
|--------------------------|---------------------|
| <b>Table of Contents</b> |                     |
| 37.1                     | General information |
| 37.2                     | Use of SF 132       |

**37.1 General information.**

*Deferrals.* Available budgetary resources may be withheld from obligation temporarily through the apportionment process with the intent of apportioning them for later use before they expire. Such deferral action may be taken by OMB on its own initiative or at the request of an agency. Funds may also be deferred by the agency (i.e., agency deferrals) but they are not reflected in the apportionment process.

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

For amounts withheld through the apportionment process, the following instructions will apply with respect to entries for enacted and proposed rescissions and deferrals on the SF 132 and SF 133. (For timing of apportionment actions, see sections 34.3, 34.4, 38.10, and 38.11.)

**37.2 Use of SF 132.**

The following instructions will apply with respect to rescissions and deferrals. (See section 35.1 for a description of all entries on the SF 132.)

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

**BUDGETARY RESOURCES**

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| Line Entry   | Explanation   |
|--|---|
| Line 6. Permanently not available:<br>B. Enacted rescissions (-) . . . . . | Enter the amount of enacted rescissions, including rescissions of new appropriations, borrowing authority, contract authority, and prior year balances. |

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**SECTION 37 -- EXPLANATION OF STANDARD FORM 132,  
FOR RESCISSIONS AND DEFERRALS**

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**APPLICATION OF BUDGETARY RESOURCES**

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



**SECTION 38 -- PREPARATION OF RESCISSION, DEFERRAL, AND SUPPLEMENTAL  
REPORTS**

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| Ex-38H | Apportionment or Reapportionment Request for Congressionally-Initiated Deferral for Account Illustrated in Exhibit 35C |

**Summary of Changes**

The rescission and deferral reports have been converted to a format more amenable to word processing applications.

**38.1 Instructions on preparing rescission, deferral, and supplementary reports.**

Rescission, deferral, and supplementary reports will be prepared in accordance with the following instructions. (Examples of these reports are illustrated in Exhibits 38A, C, and E.)

**SECTION 38 -- PREPARATION OF RESCISSIONS,  
DEFERRAL, AND SUPPLEMENTARY REPORTS**

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| <b>Entry</b>                             | <b>Explanation</b>  |
|--|---|
| <b>Rescission Proposal No.</b> . . . . . | <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.</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>   |
| <b>Deferral No.</b> . . . . .            | <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.</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>  |
| <b>Agency</b> . . . . .                  | Enter the name of the department or agency for which the rescission is proposed or the deferral action is taken.  |
| <b>Bureau</b> . . . . .                  | Enter the name of the subordinate organization as shown in the most recent Budget.  |
| <b>Account</b> . . . . .                 | <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"> <li>• for the accounts affected by the rescission proposal or deferral; or</li> <li>• for all accounts that are included under the appropriation title -- 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.</li> </ul> <p>To indicate the latter case, footnote this line as follows:</p> <p style="text-align: center;">"Includes all accounts included under this appropriation title."</p> |
| <b>New budget authority</b> . . . . .    | Enter the amount of new budget authority specified in appropriation or substantive acts that is available in the current year for the accounts covered by the rescission or deferral report. This amount should equal the sum of new budget authority shown on lines 1A, 1B, 1C and 1D of the latest SF 132 in exact dollars. For deferrals and proposed rescissions that are transmitted on the same day (or shortly thereafter) as the Budget, amounts should agree with the amounts printed in the Budget Appendix. Thus, if accounts with amounts deferred or proposed for rescission are combined (or merged) with other accounts  |

**SECTION 38 -- PREPARATION OF RESCISSIONS,  
DEFERRAL, AND SUPPLEMENTARY REPORTS**

| Entry   | Explanation  |
|---|--|
|   | in the Budget Appendix, the budgetary resources on the deferral or rescission report will agree with the combined (or merged) account in the Budget Appendix, even if some of the combined accounts have no deferral or proposed rescission. Amounts will be expressed in dollars (per the latest SF 132s).  |
| <b>Other budgetary resources</b> . . . . .        | Enter the amount of other budgetary resources. This amount is equal to the sum of lines 2-6 on the latest SF 132.  |
| <b>Total budgetary resources</b> . . . . .        | Enter the total amount of budgetary resources. This should equal the amount on line 7 of the latest SF 132.  |
| <b>Amount proposed for rescission</b> . . . . .   | On rescission reports, enter the amount of budgetary resources proposed for rescission.  |
| <b>Proposed appropriations language</b> . . . . . | Include proposed appropriations language (double-spaced and underlined) for rescission proposals.  |
| <b>Amount to be deferred</b> . . . . .            | On deferral reports, enter the amount of budgetary resources to be deferred, as follows:   |
| <b>Part of year</b> . . . . .                     | <ul style="list-style-type: none"> <li>• Report the amount to be deferred for part of the current year. Use when amounts to be deferred would expire at the end of the year (i.e., for annual accounts and the last year of multiple-year accounts).</li> </ul>  |
| <b>Entire year</b> . . . . .                      | <ul style="list-style-type: none"> <li>• 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.</li> </ul>  |
| <b>Legal authority</b> . . . . .                  | Indicate in the justification 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.   |
| <b>Antideficiency Act</b> . . . . .               | Indicate in the justification when a rescission proposal or a deferral action is taken pursuant to the Antideficiency Act.   |
| <b>Justification</b> . . . . .                    | Provide a justification that briefly describes: <ul style="list-style-type: none"> <li>(a) the activities funded by the account;</li> <li>(b) the rationale for the deferral or the proposed rescission and the consequences of not expending the funds; and</li> <li>(c) the authority for withholding the funds in addition to the Impoundment Control Act.</li> </ul> |

Since these reports are transmitted by the President to the Congress, they should be written precisely and concisely so that those who are not familiar with the program will be able to understand the proposal.

**SECTION 38 -- PREPARATION OF RESCISSIONS,  
DEFERRAL, AND SUPPLEMENTARY REPORTS**

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| <b>Entry</b>                              | <b>Explanation</b>  |
|---|---|
| <b>Estimated program effect</b> . . . . . | <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 a program effect, include a brief, clear statement of the expected effect.</p>  |
| <b>Outlay effect</b> . . . . .            | <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>  |
| <b>Footnotes</b> . . . . .                | <p>For the account(s) covered by deferral or rescission report, cite any past or current year rescission proposals or deferrals.</p> <p>For a revised rescission or deferral report, indicate all sections containing changes from initial report with an asterisk (*) and provide the footnote "* Revised from previous report." Subsequent revisions to a report will also indicate changes from the previous report with the specified footnotes.</p> <p>When more than one Treasury account is affected by a proposed rescission or deferral, OMB may require that detail on budgetary resources and changes thereto be supplied at the Treasury account level.</p>   |
| <b>Supplementary report</b> . . . . .     | <p>A supplementary report will be prepared whenever the purpose of the rescission proposal or deferral has not changed, and (a) the amount of the proposed rescission changes; (b) the amount of the deferral increases; or (c) other substantial changes are made to the previous report.</p> <p>When the purpose of a deferral changes, OMB may determine that a new deferral report is required. In such cases, a supplementary report is not required.</p> <p>No supplementary report is needed when the amount of a deferral decreases. Reductions in deferrals are reported by OMB to the Congress in monthly cumulative reports based on approved apportionments. When all or portions of agency deferrals (i.e., deferrals not withheld through the apportionment process) are released, the agency should contact its OMB representative no later than the first day of the following month so that these deferrals can also be reported by OMB in cumulative reports.</p> <p>The supplementary report should specify:</p> <p style="padding-left: 40px;">(a) the amount of the initial proposed rescission or deferral reported in a special message or, in cases where revised reports</p> |

**SECTION 38 -- PREPARATION OF RESCISSIONS,  
DEFERRAL, AND SUPPLEMENTARY REPORTS**

---

| <b>Entry</b> | <b>Explanation</b>  |
|--------------|---|
|              | have been made previously, the amount of the latest revision reported in a special message; |
|              | (b) the amount currently being deferred or proposed for rescission;                         |
|              | (c) the amount of the increase in the deferral or change in proposed rescission; and        |
|              | (d) the reason for the change. (See Exhibit 38F for the format of supplementary reports.)   |
|              | For materials required to be submitted with a supplementary report, see section 38.4.       |

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### **38.2 Reports to Congress.**

The law requires the President to transmit to the Congress:

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

Instructions on reporting procedures are provided below.

### **38.3 Materials required for special messages.**

Agencies are required to submit an original and two copies of the following materials, as appropriate, to the Office of Management and Budget:

- For each rescission proposal:
  - a proposed rescission report (see Exhibit 38A);
  - proposed rescission language (see Exhibit 38A); and
  - an apportionment request (SF 132) that reflects the amount withheld pending rescission on line 9 of the SF 132 (see Exhibit 38B). For proposed rescissions that are transmitted on the same day (or shortly thereafter) as the Budget, amounts should agree with the amounts printed in the Budget Appendix. Thus, if accounts with amounts proposed for rescission are combined (or merged) with other accounts in the Budget Appendix, the budgetary resources on the rescission report will agree

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with the combined (or merged) account in the Budget Appendix, even if some of the combined accounts have no proposed rescission. Amounts will be expressed in dollars (per the latest SF 132s).

- For each deferral:

a deferral report (see Exhibit 38C); and

an apportionment request (SF 132) that reflects the amount deferred on line 10 of the SF 132 (see Exhibit 38D). For deferrals that are transmitted on the same day (or shortly thereafter) as the Budget, amounts should agree with the amounts printed in the Budget Appendix. Thus, if accounts with amounts deferred are combined (or merged) with other accounts in the Budget Appendix, the budgetary resources on the deferral report will agree with the combined (or merged) account in the Budget Appendix, even if some of the combined accounts have no deferral. Amounts will be expressed in dollars (per the latest SF 132s).

(For information on materials required for supplementary messages, see section 38.4 and Exhibit 38E.)

The rescission or deferral reports are required to include information specifying:

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

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

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

| Type of Exhibit       | Description                            | Exhibit No. |
|-----------------------|--|-------------|
| Apportionment request | For deferral overturned by Congress    | 38G         |
| Apportionment request | For congressionally-initiated deferral | 38H         |

The information provided by the agencies and incorporated into special messages constitutes formal notification to the Congress of rescission proposals and deferrals. As such, rescission and deferral reports prepared by agencies should set forth a brief description of the program, and a justification that presents in a logical, clear and concise fashion the reasons for the rescission proposal or deferral, a persuasive argument in support of each rescission proposal or deferral, and any other relevant information. The estimated program and outlay effect should also be specifically addressed.

For instructions on preparation of rescission and deferral reports, see section 37.1.

#### **38.4 Materials required for supplementary messages.**

Whenever information on a rescission proposal or deferral previously included in a special message is revised, agencies will submit an original and two copies of:

- a supplementary report explaining the change (see Exhibit 38E for a supplementary report for a deferral);
- the corresponding revised rescission or deferral report (see Exhibit 38E for a revised deferral report);
- in the case of rescissions, revised proposed rescission language; and
- in some cases, a reapportionment request (see Exhibit 38F).

(NOTE: Revisions to information (e.g., amounts withheld or explanations) contained in rescission or deferral reports will be preceded by an asterisk (\*). The report also will be footnoted "\* 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.

#### **38.5 Cumulative reports.**

OMB is responsible for preparing cumulative reports on the status of rescission proposals and deferrals. For these reports, agencies are required to notify OMB when all or portions of agency deferrals (deferrals not withheld through the apportionment process) are released.

#### **38.6 Timing of submissions to OMB.**

For deferrals and proposed rescissions withheld through the apportionment process:

- the required materials will be submitted when the corresponding apportionment or reapportionment requests are made to OMB, or
- if OMB suggests changes in or initiates rescission proposals or deferrals, requested materials will be furnished expeditiously on a time schedule determined by OMB.

## **SECTION 38 -- PREPARATION OF RESCISSIONS, DEFERRAL, AND SUPPLEMENTARY REPORTS**

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The department or agency head is responsible for identifying deferrals not withheld through the apportionment process (i.e., agency deferrals) and for submitting the required materials immediately after a decision is made to withhold funds.

A supplementary report (and revised rescission proposal report and proposed rescission language, or deferral report, as appropriate) will be submitted to OMB whenever an agency submits 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.

Reductions in amounts deferred are reported in cumulative reports based on approved apportionments. When all or portions of agency deferrals are released, the agency should contact OMB no later than the first day of the following month to report the release.

### **38.7 OMB responsibilities.**

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

### **38.8 Review of deferrals.**

Agencies should 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.

Deferrals of funds expiring at the end of the year should be reviewed in June. If it is unclear whether funds are needed or could be prudently used, or if a determination is made that such amounts should not be used before the funds expire, a rescission will be proposed before the beginning of the fourth fiscal quarter. Only in exceptional cases will rescissions of annual funds be proposed during the fourth quarter. All proposed rescissions must be approved by OMB.

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

### **38.9 Proposals to lower limitations on trust or revolving funds.**

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



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

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

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

Whenever an amount is placed on line 10 of an apportionment, a deferral report is required. As with other deferrals, if it is intended that the funds be deferred through a subsequent fiscal year(s), a new deferral report is required at the beginning of each new fiscal year in which funds are to be deferred.

Whether appropriations language to reduce the limitation is also required can be determined only after careful programmatic and legal analyses of the account, the limitation, and the basic legislation authorizing the program.

### **38.10 Apportionment action following enactment of rescissions.**

In the case of Presidentially-proposed rescissions, apportionment forms will be submitted to OMB when amounts are to be withheld through the apportionment process pending rescission.

If Congress completes action on such a proposal within the 45-day period prescribed by law and rescinds the exact amount proposed by the President, reapportionment action is not required to reflect the reduction in budget authority. The SF 132 will be adjusted to reflect the enacted rescission only if reapportionment action is requested for other reasons. On the SF 133, amounts on line 1A, 1B, or 1C, as appropriate, will be net of enacted rescissions of new budget authority. Enacted rescissions of unobligated balances will be reflected on line 2A.

In all other circumstances involving congressional rescission of amounts initially proposed for rescission by the President, reapportionment requests will be submitted 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, agencies will follow congressional action on proposed rescissions affecting their 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 because of changing priorities or economic conditions during the year. Agencies will submit reapportionment requests after final congressional approval in such cases and ensure that obligations do not exceed reduced appropriations. When congressionally-initiated rescissions take place, apportionments will be adjusted in the following ways:

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

**38.11 Release of withholdings necessitated by congressional action or inaction.**

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. Similarly, amounts deferred must be released following enactment of legislation disapproving a reported deferral.

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

In situations where the Congress enacts legislation to disapprove an Executive deferral, agencies must take prompt action to ensure the release of the affected amounts. In those cases where funds have been deferred through the apportionment process, a reapportionment form, reflecting release of amounts previously deferred, will be submitted to OMB not later than the day following enactment of the legislation.

Rescission Proposal No. RCY-XX

**PROPOSED RESCISSION OF BUDGET AUTHORITY**  
**Report Pursuant to Section 1012 of P.L. 93-344**

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

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

**Amount proposed for rescission:** 223,000

**Proposed appropriations language:**

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

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

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

| Effect on Outlays (in thousands of dollars) |                |                |                |                |              |
|---|----------------|----------------|----------------|----------------|--------------|
| <u>FY 1998</u>                              | <u>FY 1999</u> | <u>FY 2000</u> | <u>FY 2001</u> | <u>FY 2002</u> | <u>Total</u> |
| -178  | -45            | ----           | ----           | ----           | -223         |

Apportionment or Reapportionment Request for Recission Proposal  
Reported in Exhibit 38A

| SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE         |                            |  | Fiscal year <u>CY</u> |
|---|----------------------------|--|-----------------------|
| AGENCY: Department of Government                          |                            | APPROPRIATION OR FUND TITLE AND SYMBOL |                       |
| BUREAU: Bureau of Statistics                              |                            | 80Y0200                                | Salaries and expenses |
| DESCRIPTION   | AMOUNT ON<br>LATEST SF 132 | AGENCY REQUEST                         | ACTION BY OMB         |
| <b>BUDGETARY RESOURCES</b>                                |                            |  |                       |
| 1. Budget Authority                                       |                            |  |                       |
| A. Appropriation..... P.L. 106-530.....                   | 744,605,000                | 744,605,000                            |                       |
|   |                            |  |                       |
| 3. Spending authority from offsetting collections (gross) |                            |  |                       |
| A. Earned:  |                            |  |                       |
| 1. Collected.....   |                            | 5,000,000                              |                       |
|   |                            |  |                       |
| C. Anticipated for rest of year:                          |                            |  |                       |
| 1. Advance for anticipated orders.....                    | 42,000,000                 | 37,000,000                             |                       |
|   |                            |  |                       |
| 7. Total budgetary resources.....                         | 786,605,000                | 786,605,000                            |                       |
| <b>APPLICATION OF BUDGETARY RESOURCES</b>                 |                            |  |                       |
| <i>Memorandum:</i>  |                            |  |                       |
| <i>Obligations incurred</i>                               |                            |  |                       |
| 8. Apportioned:   |                            |  |                       |
| Category A:   |                            |  |                       |
| (1) First quarter..... 198,601,325                        | 200,000,000                | 200,000,000                            |                       |
| (2) Second quarter.....                                   | 200,000,000                | 200,000,000                            |                       |
| (3) Third quarter.....                                    | 200,000,000                | 200,000,000                            |                       |
| (4) Fourth quarter.....                                   | 186,605,000                | 186,382,000                            |                       |
|   |                            |  |                       |
| 9. Withheld pending rescission.....                       |                            | 223,000                                |                       |
|   |                            |  |                       |
| 12. Total budgetary resources.....                        | 786,605,000                | 786,605,000                            |                       |

|                                     |          |                   |        |
|-------------------------------------|----------|-------------------|--------|
| SUBMITTED <u>Authorized officer</u> | 1/30/CCY | APPORTIONED _____ |        |
|                                     | (Date)   |                   | (Date) |

Actual data as of 11/30/PCY

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 <sup>1</sup> (80Y0300)

**New budget authority:** \$2,419,600,000  
**Other budgetary resources:** 486,647,204  
**Total budgetary resources:** 2,906,247,204

**Amount deferred for entire year:** \$2,330,097,776 <sup>2</sup>

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

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

**Estimated programmatic effect:** None.

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

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



DCY-XXA

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

This report updates Deferral No. DCY-XX transmitted to Congress on October 1, 19PCY.

This increases by \$10,000,000 the previous deferral of \$2,330,097,776 in the Department of Government's Foreign assistance account, resulting in a total deferral of \$2,240,097,776. The additional funds can be deferred because more unobligated funds were available at the end of 19PY than previously anticipated.

\* \* \*

Deferral No. DCY-XXA

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

**Agency:** DEPARTMENT OF GOVERNMENT  
**Bureau:** Bureau of Statistics  
**Account:** Foreign Assistance <sup>3</sup> (80Y0300)

**New budget authority:** \$2,419,600,000  
**Other budgetary resources:** \* 496,647,204  
**Total budgetary resources:** \* 2,916,247,204  
**Amount deferred for entire year:** \* \$2,340,097,776 <sup>4</sup>

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

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<sup>3</sup> This account was the subject of a similar deferral in FY 19PY (DPY-XX).

<sup>4</sup> Subsequent releases have reduced the amount deferred to \$1,249,778,456.

Deferral No. DCY-XXA

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

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

**Estimated programmatic effect:** None.

\* Revised from previous report.



**Apportionment or Reapportionment Request for Revised Deferral  
 Reported in Exhibit 38E**

| Fiscal year <u>CY</u>                                     |   |                      |               |
|---|---|----------------------|---------------|
| SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE         |   |                      |               |
| <u>AGENCY:</u> Department of Government                   | <u>APPROPRIATION OR FUND TITLE AND SYMBOL</u> |                      |               |
| <u>BUREAU:</u> Bureau of Statistics                       | 80Y0300                                       | Foreign assistance   |               |
| DESCRIPTION   | AMOUNT ON<br>LATEST SF 132                    | AGENCY REQUEST       | ACTION BY OMB |
| <b>BUDGETARY RESOURCES</b>                                |   |                      |               |
| 1. Budget Authority                                       |   |                      |               |
| A. Appropriation..... P.L. 105-456.....                   | 2,419,600,000                                 | 2,419,600,000        |               |
| 3. Spending authority from offsetting collections (gross) |   |                      |               |
| C. Anticipated for rest of year:                          |   |                      |               |
| 2. Without advance.....                                   | 486,647,204                                   | 496,647,204          |               |
| <b>7. Total budgetary resources.....</b>                  | <b>2,906,247,204</b>                          | <b>2,916,247,204</b> |               |
| <b>APPLICATION OF BUDGETARY RESOURCES</b>                 |   |                      |               |
| 8. Apportioned:   | <i>Memorandum:<br/>Obligations incurred</i>   |                      |               |
| Category A:   |   |                      |               |
| (1) First quarter..... 145,687,523                        | 150,000,000                                   | 150,000,000          |               |
| (2) Second quarter.....                                   | 150,000,000                                   | 150,000,000          |               |
| (3) Third quarter.....                                    | 150,000,000                                   | 150,000,000          |               |
| (4) Fourth quarter.....                                   | 126,149,428                                   | 126,149,428          |               |
| 10. Deferred.....   | 2,330,097,776                                 | 2,340,097,776        |               |
| <b>12. Total budgetary resources.....</b>                 | <b>2,906,247,204</b>                          | <b>2,916,247,204</b> |               |

Whenever, as a result of Executive action/inaction, the amount on this line increases above the amount shown the most recently transmitted deferral report, a supplementary report and related materials specified in section 38.1 will accompany the reapportionment request (see exhibit 38E). In instances where the purpose of the deferral changes, OMB will determine whether a new or a revised deferral report is required. No report is required when the amount deferred decreases.

SUBMITTED Authorized officer 1/25/CCY APPORTIONED \_\_\_\_\_  
 (Date) (Date)

Apportionment or Reapportionment Request for Deferral Reported in  
Exhibits 38C-F Overturned by Congress

| SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE         |  |                      | Fiscal year <u>CY</u>  |
|---|--|----------------------|--|
| AGENCY: Department of Government                          | APPROPRIATION OR FUND TITLE AND SYMBOL |                      |  |
| BUREAU: Bureau of Statistics                              | 80Y0300                                | Foreign assistance   |  |
| DESCRIPTION   | AMOUNT ON LATEST SF 132                | AGENCY REQUEST       | ACTION BY OMB  |
| <b>BUDGETARY RESOURCES</b>                                |  |                      |  |
| 1. Budget Authority                                       |  |                      |  |
| A. Appropriation.....P.L. 105-456.....                    | 2,419,600,000                          | 2,419,600,000        | <div style="border: 1px solid black; padding: 2px;">                     The "Amount on Latest SF 132" column must reflect the most recent approved apportionment.                 </div>  |
| 3. Spending authority from offsetting collections (gross) |  |                      |  |
| C. Anticipated for rest of year:                          |  |                      |  |
| 2. Without advance.....                                   | 496,647,204                            | 496,647,204          |  |
| <b>7. Total budgetary resources.....</b>                  | <b>2,916,247,204</b>                   | <b>2,916,247,204</b> | <div style="border: 1px solid black; padding: 2px;">                     Since apportioned amounts are available on a cumulative basis, \$10,185,000 is available through the second quarter. This is less than \$7,574,063 obligated through the second quarter. Thus, even through the second quarter obligation amount (\$4,165,014) exceeds the second quarter apportionment amount (\$4,052,000) there is no violation of the Antideficiency Act in this case.                 </div> |
| <b>APPLICATION OF BUDGETARY RESOURCES</b>                 |  |                      |  |
| 8. Apportioned:   | <i>Memorandum:</i>                     |                      |  |
| Category A:   | <i>Obligations incurred</i>            |                      |  |
| (1) First quarter.....                                    | 145,687,523                            | 150,000,000          | <div style="border: 1px solid black; padding: 2px;">                     In cases where the Congress passes and the President signs an appropriation bill containing the disapproval of all or a portion of a deferral, this information should be provided in a footnote on the apportionment schedule. The amount previously deferred should be reduced or deleted to reflect the release.                 </div>  |
| (2) Second quarter.....                                   | 151,879,523                            | 150,000,000          |  |
| (3) Third quarter.....                                    | 149,852,654                            | 150,000,000          |  |
| (4) Fourth quarter.....                                   | 126,149,428                            | 146,149,428          |  |
| 10. Deferred.....   | 2,340,097,776                          | 2,320,097,776        |  |
| <b>12. Total budgetary resources.....</b>                 | <b>2,916,247,204</b>                   | <b>2,916,247,204</b> |  |

SUBMITTED Authorized officer 8/20/CCY APPORTIONED \_\_\_\_\_

(Date) (Date)

Actual date as of 5/31/CCY  
This apportionment reflects congressional disapproval of a portion of Deferral No. DCY-XXA as contained in P.L. 106-171 on July 28, CY.

**Apportionment or Reapportionment Request for  
Congressionally-Initiated Deferral for Account Illustrated in Exhibit 35C**

| SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE               |  |                          | Fiscal year <u>CY</u> |
|---|--|--------------------------|-----------------------|
| AGENCY: Department of Government                                | APPROPRIATION OR FUND TITLE AND SYMBOL |                          |                       |
| BUREAU: Bureau of Central Services                              | 80X1309                                | Research and Development |                       |
| DESCRIPTION   | AMOUNT ON<br>LATEST SF 132             | AGENCY REQUEST           | ACTION BY OMB         |
| <b>BUDGETARY RESOURCES</b>                                      |  |                          |                       |
| 1. Budget Authority   |  |                          |                       |
| A. Appropriation..... P.L. 99-456.....                          | 25,000,000                             | 29,999,983               |                       |
| 2. Unobligated balance  |  |                          |                       |
| A. Brought forward October 1.....(Actual).....                  | 1,610,000                              | 1,610,017                |                       |
| 3. Spending authority from offsetting collections (gross)       |  |                          |                       |
| A. Earned:  |  |                          |                       |
| 1. Collected.....   | 86,000                                 | 205,973                  |                       |
| B. Change in unfilled customer orders (+ or -):                 |  |                          |                       |
| 2. Without advance from Federal sources.....                    | 9,000                                  | 6,123                    |                       |
| C. Anticipated for rest of year:                                |  |                          |                       |
| 2. Without advance.....   | 305,000                                | 87,904                   |                       |
| 4. Recoveries of prior year obligations:                        |  |                          |                       |
| A. Actual.....  | 27,000                                 | 123,823                  |                       |
| B. Anticipated.....   | 123,000                                | 26,177                   |                       |
| 5. Temporarily not available pursuant to P.L. <u>106-99</u> (-) |  | -10,000,000              |                       |
| 6. Permanently not available:                                   |  |                          |                       |
| B. Enacted rescission (-).....                                  |  | -200,000                 |                       |
| <b>7. Total budgetary resources.....</b>                        | <b>27,160,000</b>                      | <b>21,860,000</b>        |                       |
| <b>APPLICATION OF BUDGETARY RESOURCES</b>                       |  |                          |                       |
| <i>Memorandum:</i>  |  |                          |                       |
| <i>Obligations incurred</i>                                     |  |                          |                       |
| 8. Apportioned:   |  |                          |                       |
| Category A:   |  |                          |                       |
| (1) First quarter..... 99,049                                   | 120,000                                | 120,000                  |                       |
| (2) Second quarter..... 101,014                                 | 120,000                                | 120,000                  |                       |
| (3) Third quarter..... 110,941                                  | 120,000                                | 120,000                  |                       |
| (4) Fourth quarter.....   | 120,000                                | 90,000                   |                       |
| Category B:   |  |                          |                       |
| (1) Research..... 10,397,461                                    | 16,800,000                             | 16,410,000               |                       |
| (2) Dev. of products..... 2,017,601                             | 9,880,000                              | 5,000,000                |                       |
| 11. Unapportioned balance of revolving fund.....                |  |                          |                       |
| <b>12. Total budgetary resources.....</b>                       | <b>27,160,000</b>                      | <b>21,860,000</b>        |                       |

Line 5 may be used when:

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

SUBMITTED Authorized officer 8/20/CCY APPORTIONED \_\_\_\_\_  
(Date) (Date)

Actual amounts are as of 5/31/CCY  
This apportionment reflects congressionally-initiated deferral as contained in P.L. 106-99 on July 28, CCY.

## SECTION 39 -- SPECIAL TRANSACTIONS

**Table of Contents**

- 39.1 Foreign currency: Apportionments and reports  
 39.2 Funds appropriated to the President

**Summary of Changes**

A description of the treatment of "immediately available" appropriations is deleted because the concept is no longer used.

A new reference to section 41 is included for FAP allocation and suballocation accounts (section 39.2)

**39.1 Foreign currency: Apportionments and reports.**

Special foreign currency program appropriation accounts and foreign currency (FT) fund accounts are two different types of accounts with different reporting requirements, as described below.

*Special foreign currency program appropriation accounts* contain appropriations that are available to incur obligations for which payments can be made only in U.S.-owned foreign currencies that are declared in excess of the normal requirements of the United States by the Secretary of the Treasury. Appropriated dollars are used to obtain the U.S.-owned excess foreign currency that is used to make the necessary payments.

*Foreign currency (FT) fund accounts* are accounting mechanisms established by the Treasury to account for foreign currency that is acquired without payment of U.S. dollars. Use of these amounts requires appropriations or payment with appropriated dollars unless otherwise authorized by law.

Special foreign currency program appropriations will be apportioned, and reports on budget execution will be prepared, in accordance with Parts III and IV, respectively, of this Circular. Foreign currency (FT) fund accounts are covered in this section.

Foreign currency (FT) fund accounts are established with a two-digit agency prefix assigned by Treasury, the symbol "FT," and a three-digit foreign currency account code.

Foreign currency (FT) fund accounts are hereby exempt from apportionment by the Director of OMB, unless OMB notifies the agency that particular accounts will be apportioned. When apportioned, the apportionment of foreign currencies that are available for the same purpose as appropriations made to the President will be made to a single coordinating agency in the same manner as the related dollar appropriation. When apportioned, a separate apportionment will be prepared for each currency in dollars.

An SF 133 report may be required by OMB. The reports will be prepared in dollars for each currency in each FT account.

## SECTION 39 -- SPECIAL TRANSACTIONS

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On the SF 132, "Authority to spend foreign currency receipts" will be typed in the stub column for line 1, and the latest Treasury reporting exchange rates shall be entered on each SF 132 and SF 133. Amounts transferred from Treasury and credited to the agency foreign currency accounts will be reported on line 1A. Amounts anticipated to be transferred during the year will be reported on line 1E. Balances brought forward (on line 2A) will be limited to balances in agency FT accounts.

Foreign currency units reported in dollars will be in agreement with the "Foreign Currency Statement and Account Current" (Foreign Service Form 488) prepared by disbursing officers.

### **39.2 Funds appropriated to the President.**

#### *(a) Original distribution of budget authority.*

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 an allocation, the coordinating agency will prepare the necessary documents for the President's signature. A copy of the allocation request, as approved by the President, will be provided to OMB.

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

#### *(b) Interagency allocations.*

All movements of obligational authority from appropriations made to the President, and all subsequent interagency distributions of such authority, will be made by the use of transfer appropriation (allocation) accounts, so that amounts can be readily identified with the parent appropriation. Agencies that receive allocations from appropriations made to the President may make suballocations to other agencies.

Where an agency receives allocations from a single parent account through more than one channel (for instance, a direct allocation from the parent account and a suballocation from another agency), the receiving agency must maintain records that will enable it to control and report separately the transactions relating to each allocation or suballocation.

#### *(c) Apportionments and reports.*

Apportionments will be made by OMB to the coordinating agency (or to any agency delegated to receive such apportionments by the coordinating agency). Allocations and suballocations by the coordinating agency will require that obligations be kept within such quarterly limits (shares of apportionments) to enable the apportionments to be observed for the appropriation or fund as a whole. The coordinating agency will obtain and prepare consolidated information whenever it is required, including material required by OMB Circular No. A-11 and by the Treasury Department. For reporting instructions on budget execution see section 41. |

## SECTION 41 -- SF 133, REPORT ON BUDGET EXECUTION

**Table of Contents***Overview*

- 41.1 Purpose and structure
- 41.2 General requirements

*Detailed Guidance*

- 41.3 Budgetary resources
- 41.4 Status of budgetary resources
- 41.5 Relation of obligations to outlays
- 41.6 The expired phase
- 41.7 Expired accounts being closed
- 41.8 The canceled phase

*Special Requirements*

- 41.9 Non-standard reporting
- 41.10 Lower levels of detail
- 41.11 Allocation accounts
- 41.12 Credit financing accounts
- 41.13 Consistency with actuals reported to Treasury and in Budget

- Ex-41A Annual Account – Final Report
- Ex-41B Annual Account with Reimbursements – Final Report
- Ex-41C No-Year Account – Quarterly Report
- Ex-41D Multi-year Account - Quarterly Report
- Ex-41E Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund – Quarterly Report
- Ex-41F Annual Account - Advance Appropriation
- Ex-41G Annual Account - Reappropriation
- Ex-41H Chart of SF 133 General Requirements
- Ex-41I SF 133 Outlay Formula
- Ex-41J Crosswalk from the SF 133 to the Treasury Annual Report
- Ex-41K Crosswalk from the SF 133 to the P&F

**Summary of Changes**

SF 133 reports will be submitted through FACTS II instead of GOALS (section 41.2(c)).

The treatment of appropriation to liquidate debt, appropriation to liquidate contract authority, and appropriations to liquidate deficiencies have been change for consistency with the treatment in the President's budget. (Section 41.3)

**Summary of Changes -- Continued**

Amounts on line 1 will include gross amounts of all appropriations, borrowing authority, and contract authority available and becoming available on or after October 1<sup>st</sup> of the current fiscal year. This includes amounts provided by advance appropriations, forward funding and advance funding, amounts designated by the Congress as an emergency requirement but not yet so designated by the President, and appropriated receipts. (section 41.3).

Rescissions of any amounts entered on lines 1 through 4 will be entered on line 6B, which is re-titled "Enacted rescissions" (section 41.3).

Amounts of emergency appropriations that are not available because the President has not transmitted a budget request to the Congress will be entered as a negative amount on line 5 (section 41.3).

Amounts appropriated or collected as offsetting collections to liquidate contract authority will be entered as a negative amount on line 6D (section 41.3).

Line 2 will be used only to record unobligated balances that are available for obligation (section 41.4).

The balances transferred or to be transferred will be listed in a footnote to lines 2B, 2C, and 13 (section 41.5).

SF 133 reports for allocation accounts will be submitted separately (sections 41.11 and 41.13).

**41.1 Purpose and structure.**

The SF 133 fulfills the requirement in 31 U.S.C. 1511-1514 that the President review Federal expenditures at least four times a year. SF 133s provide a consistent presentation of data across programs within each agency, and across agencies, which helps program, budget, and accounting staffs to communicate. SF 133s provide historical reference that can be used to help prepare the President's Budget, program operating plans, and spend-out rate estimates. The reports also provide a basis to determine obligation patterns when programs are required to operate under a Continuing Resolution.

The SF 133 Report on Budget Execution provides information on the status of funds that were apportioned on the SF 132 Apportionment and Reapportionment Schedule and on funds that were not apportioned.

The SF 133 consists of the following sections:

- Budgetary Resources (see section 41.3).
- Status of Budgetary Resources (see section 41.4).
- Relation of Obligations to Outlays (see section 41.5).

All notes will be included at the end of the report.

The section on *Budgetary Resources* shows the budgetary resources available to finance obligations. These resources include unobligated balances carried over from prior years, new budget authority, and adjustments, such as recoveries resulting from downward adjustments of prior year obligations.

The section on the *Status of Budgetary Resources* shows the state of the resources indicating whether they have been obligated, continue to be available for obligation, or are not available for obligation.

The section on *Relation of Obligations to Outlays* shows obligated balances and outlays.

#### **41.2 General requirements.**

##### *(a) What accounts to report.*

Unless otherwise specified by OMB, all Executive Branch agencies will electronically submit an SF 133 Report on Budget Execution every quarter for each open Treasury account.

Do submit SF 133 reports for:

- unexpired (i.e. current) accounts;
- expired accounts (including accounts about to be closed);
- both apportioned accounts and those that have not been apportioned;
- credit program, financing, and liquidating accounts (see Appendix C); and
- annual fund symbols that are older than five years that have legally authorized extended disbursing authority.

Do not submit SF 133 reports for:

- deposit fund accounts;
- receipt accounts (including clearing accounts and suspense accounts); and
- closed accounts (i.e. accounts with canceled balances) unless required by OMB.

##### *(b) What level of detail to report.*

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, the SF 133 should contain the same level of detail as the SF 132 apportionment.

Submit SF 133s at the Treasury account level by fund year for each expired and unexpired appropriation. Report amounts as cumulative from the beginning of the fiscal year to the end of the period.

A consolidated apportionment does not exempt agencies from the requirement to report each Treasury account and fund year separately. When a single apportionment is provided for more than one Treasury account, the footnotes of the budget execution report for each of those accounts must identify the account that was apportioned. For example, if fund 12-X-9901 is apportioned, and is an aggregation of funds 12-X-0100, 12-X-0101, and 12-X-0102, then the three SF 133s should have a footnote indicating that the funds were apportioned under 12-X-9901.



## SECTION 41 -- SF 133, REPORT ON BUDGET EXECUTION

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See sections 41.9 through 41.13 for more specific reporting requirements.

### (c) *How to report.*

You must submit budget execution (SF 133) data electronically through the Treasury Federal Agencies' Centralized Trial-balance System II (FACTS II) system to ensure consistent presentation of budget execution data so that Government-wide totals are meaningful and to facilitate analysis. Information on FACTS II can be obtained at [www.fms.treas.gov/ussgl/FACTSII](http://www.fms.treas.gov/ussgl/FACTSII) or by calling the GOALS Marketing Team at (202) 874-8270.

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

### (d) *When to report.*

You must submit budget execution (SF 133) data at the end of each quarter. The dates for reporting budget execution data through the Treasury FACTS II system can be obtained at [www.fms.treas.gov/ussgl/FACTSII](http://www.fms.treas.gov/ussgl/FACTSII) or by calling GOALS Marketing at (202) 874-8270. These dates are approximately three weeks after the close of each calendar quarter. Material errors found in previously reported SF 133s must be revised through FACTS II.

### (e) *Other budget execution reporting requirements.*

You must report supplemental *monthly* budget execution reports when required by OMB. Submit these directly to your OMB examiner. For these, you must provide a separate column of data for each unexpired and expired appropriation for each Treasury account and fund year. The columns should be formatted in the following order: unexpired, expired, and total. Report in whole dollars. The submission of a supplemental monthly report does not relieve you of providing an electronic submission through FACTS II.

You must submit a paper copy of the SF 133 for each calendar *quarter* directly to the Committee on Appropriations, House of Representatives. To the extent practicable, all the reports for each independent agency, departmental bureau, or similar subdivision should be submitted together and numbered consecutively. Printouts of SF 133s from FACTS II are acceptable.

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

### **41.3 Budgetary Resources.**

Use the entries in the following table to prepare this section of the SF 133. FACTS II will automatically generate the line entries in boldface. The following table includes specific instructions for unexpired accounts, expired accounts, and expired accounts being closed. "Expired accounts being closed" refers to the final September 30 SF 133 that is submitted for an account (e.g. the September 30 report for an annual account that has been expired for five years).

## BUDGETARY RESOURCES

| Entry                    | Description  |
|--------------------------|--|
| Line 1. Budget authority | <i>The following budget authority lines will be used for unexpired accounts only.</i>  |
| A. Appropriations        | <p data-bbox="643 453 1365 548">Amount of appropriations specified in an appropriations act or in a substantive act and becoming available on or after October 1 of the fiscal year.</p> <p data-bbox="643 579 1325 642">The following paragraphs describe the application of the above principles to specific circumstances:</p> <p data-bbox="643 674 1365 737"><i>Regular appropriations.</i>-- Amounts made available in any of the 13 regular appropriations acts.</p> <p data-bbox="643 768 1284 831"><i>Supplemental appropriations.</i>-- Amounts made available in supplemental appropriations acts.</p> <p data-bbox="643 863 1406 947"><i>Reappropriations.</i>-- Amount in the gaining account in the year in which they become newly available for obligation. The losing account will include a negative amount on line 6E of the previous year.</p> <p data-bbox="643 978 1382 1073"><i>Appropriation provided under a continuing resolution.</i>-- The annualized level of the appropriations. If the continuing resolution is for less than the full year, subtract the portion not available on line 5.</p> <p data-bbox="643 1104 1382 1167">When the regular appropriations act is passed, replace the amount on this line with the amount specified in the regular appropriations act.</p> <p data-bbox="643 1199 1406 1283"><i>Indefinite appropriation.</i>-- Amount certified by appropriation warrants for the year after being reduced by any excess resources returned to the Treasury.</p> <p data-bbox="643 1314 1406 1472"><i>Advance appropriation.</i>-- Include in the first fiscal year in which the amounts become available for obligation. For example, if you received advance appropriations for fiscal year 2001 in the regular annual appropriations act for fiscal year 2000, then include the advance appropriation on this line for the fiscal year 2001.</p> <p data-bbox="643 1503 1406 1629"><i>Forward funding.</i> -- Amounts that will become available for obligation in the last quarter of the fiscal year for the financing of ongoing grant programs during the next fiscal year. Include the amount on this line even though the funds may not become available until July 1<sup>st</sup>.</p> <p data-bbox="643 1661 1357 1724"><i>Advance funding.</i> -- Include the portion that will be obligated in the current year on this line. Exclude the amount obligated last year.</p> |

| Entry | Description  |
|-------|--|
|       | <p><i>Appropriated receipts.</i>— Collections deposited in special and trust fund receipt accounts are earmarked for special and trust fund expenditure accounts. Of these amounts:</p> <ul style="list-style-type: none"> <li>• Some receipts are <i>appropriated</i> and are available for obligation. Include the amounts <i>collected in the current fiscal year</i> on this line.</li> <li>• Some receipts are <i>appropriated, but a portion is precluded from obligation</i> by a provision of law, such as a benefit formula or limitation. Include the amounts <i>collected in the current fiscal year</i> on this line. Subtract the amounts that are not available as a negative amount on line 5 of the September 30<sup>th</sup> report.</li> <li>• Some receipts were <i>collected and appropriated in a previous year but precluded from obligation in a previous fiscal year</i>. Include the amounts on this line in the fiscal year in which the amount is needed.</li> <li>• Some receipts are <i>not appropriated</i>. Exclude these amounts from this line.</li> </ul> <p>NOTE: In exceptional cases, there is authority in law to invest collections. In such cases, the current year collections shown on line 5 and prior year collections that were precluded from obligation (not shown on the SF 132) will not be available for obligation but will be available for investment.</p> <p><i>Appropriations contingent upon authorizing legislation.</i>—When appropriations acts specify that all or a portion of the amount appropriated is not available for obligation until specifically authorized by another law, include the amount on line 1A. Subtract the amount not available for obligation on line 5.</p> <p><i>Emergency, contingent appropriations.</i>-- Amounts designated as emergency appropriations by the Congress and contingent on the President submitting a budget request to the Congress designating the amount as an emergency requirement.</p> <ul style="list-style-type: none"> <li>• When the appropriation is enacted, include the <i>full amount</i> of the appropriation on line 1 and subtract the amount representing the funds the President has <i>not yet designated</i> as emergency requirements on line 5.</li> <li>• If the President designates as emergency requirements a contingent emergency appropriation <i>from a prior year</i>, include the amount on this line in the year of the Presidential designation.</li> </ul> <p><i>Appropriation to liquidate debt.</i>--Appropriations that are not available to incur obligations but are available to repay amounts borrowed from the Treasury. Include the appropriation to liquidate debt on line 1 and the repayment to Treasury on line 6C, as a negative amount. Withdraw any excess on line 6D, as a negative.</p> |

| Entry                  | Description   |
|------------------------|---|
| B. Borrowing authority | <p><i>Appropriation to liquidate deficiencies.</i>-- Appropriations that are not available to incur obligations but are available to liquidate obligations in excess of budgetary resources. Include the appropriation to liquidate deficiencies on line 1. This should cover the deficiency which should be reflected as a negative unobligated balance carried forward on line 2A. <u>This applies to unexpired and expired accounts.</u> Normally there are no excess amounts because these appropriations are requested after the deficiency is known, whereas, the agencies normally budget for appropriations to liquidate debt and appropriations to liquidate contract authority.</p> <p><i>Appropriations to liquidate contract authority.</i>-- Typically, these are separate appropriations of liquidating cash in appropriations acts. Occasionally includes the authority to liquidate obligations where offsetting collections have not materialized. The amounts are not available for obligation but are available to liquidate contract authority. Include appropriations to liquidate contract authority on line 1. Withdraw any excess amounts on line 6D, as a negative.</p> <p>Amount of new authority to borrow , primarily from the Treasury, to finance obligations and outlays. Include the amount becoming available for obligation on or after October 1 of the fiscal year.</p> <p><i>Definite borrowing authority.</i> Include the amount specified in law.</p> <p><i>Indefinite borrowing authority.</i> Include an estimate of the amount to be obligated during the fiscal year. On the September 30<sup>th</sup> report, subtract the portion that is not needed on line 6D.</p> <p><i>Repayment of principal and interest.</i> Include the repayment of principal, as a negative, on line 6C after paying interest obligations on line 8.</p> <p><i>Appropriation to liquidate debt.</i> This authority is reported on line 1.A. It is provided when proceeds to the account are insufficient to repay borrowing. If a portion of the appropriation to liquidate debt is not needed, withdraw the amount (as a negative) on line 6D.</p> <p><i>Direct loan financing accounts.</i> Include the amount of new authority to borrow needed to finance the part of direct loan obligations not financed by offsetting collections, i.e., subsidy payments from the program account and fees from borrowers.</p> <p><i>Guaranteed loan financing accounts.</i> Include the amount of new authority to borrow needed to cover any default claims that cannot be financed by unobligated balances.</p> |

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| Entry  | Description  |
|--|--|
| C. Contract authority  | <p>Amount of new contract authority to incur obligations that typically will require a separate appropriation of liquidating cash before payments can be made. Occasionally, contract authority is provided in anticipation of receiving offsetting collections. Include the amount becoming available on or after October 1 of the fiscal year.</p> <p><i>Definite contract authority.</i> Include the amount specified in law.</p> <p><i>Indefinite contract authority.</i> Include an estimate of the amount to be obligated during the year. On the September 30<sup>th</sup> report, subtract the portion that is not needed on line 6D.</p> <p><i>Appropriation to liquidate contract authority.</i> This is reported on line 1A. It includes the appropriation of liquidating cash. If a portion of the appropriation to liquidate contract authority is not needed, withdraw the amount (as a negative) on line 6D.</p>            |
| D. Net transfers, current year authority realized (+) or (-) | <p>Net amount of budget authority enacted for the fiscal year that is <i>actually</i> transferred to (+) or from (-) the account.</p> <p>The entries on this line are transfers of <i>new budget authority</i>, while the entries on line 2B are transfers of prior year unobligated balances available for obligation.</p> <p>The entries on this line are non-expenditure transfers between two Federal Government accounts. (The treatment of transfers is explained in section 11.5.)</p> <p>NOTE: All transfers between Federal funds (accounts that are not trust funds; i.e., general, special, management, and revolving funds) and trust funds are treated as expenditure transfers. See section 11.5 for additional information.</p> <p>In the footnotes, list the individual accounts from which and to which the <i>transfers have been made</i>. Specify the amount actually transferred to (+) and from (-) each account</p> |
| E. Other   | <p>Amount of <i>indefinite</i> appropriations <i>anticipated</i> to become available for obligation under <i>existing</i> law, for the remainder of the fiscal year. This amount may differ from the amount on the latest SF 132 to the extent it is a more current estimate. Do not include anticipated, un-enacted supplemental appropriations.</p> <p>Include the current estimate of any new budget authority <i>anticipated to be transferred</i> to (+) or from (-) the account under <i>existing</i> legislation. In the footnotes, list the individual accounts from which and to which the transfers will be made. Specify the amount to be transferred to (+) and from (-) each account. Include the following note: "Amounts to be transferred under existing legislation."</p> <p>Do not include transfers that have been made which are reported on line 1D.</p>  |

| Entry                                  | Description   |
|--|---|
|  | <p>Do not include anticipated transfers that require legislation.</p> <p>No amount should be on this line without prior approval of OMB.</p> <p><i>Identify the law(s) providing the appropriations reported on lines 1A through 1E in a footnote.</i></p>  |
| Line 2. Unobligated balance:           |   |
| A. Brought forward, October 1 (+ or -) | <p><i>For unexpired accounts:</i></p> <p>Amount of unobligated balance brought forward from prior fiscal years as of October 1 of the current fiscal year that is <i>available for obligation</i> as defined in section 11.4. Do <u>not</u> include amounts not available for obligation.</p> <p>Include rescissions enacted in the current year of these prior year balances on line 6B.</p> <p>The amount on this line must be the same as the <i>end of year amounts</i> of the preceding fiscal year:</p> <ul style="list-style-type: none"> <li>• on lines 9 and 10 of the September 30 SF 133;</li> <li>• in the Treasury Annual Report Appendix; and</li> <li>• in the past year column of the program and financing schedule of the Budget Appendix.</li> </ul> <p>If the amount on this line is not correct, make the correction.</p> <p>If the amount on this line is correct but not the same as the end-of-year amounts described above, prepare a footnote to line 2.A explaining the difference.</p> <p><i>For expired accounts and expired accounts being closed:</i></p> <p>Amount of expired unobligated balances available for upward adjustments of obligations.</p> <p>Normally, this is a positive amount. A negative amount indicates a deficiency in the prior fiscal year.</p> <p>In the first expired year the amount should be identical to the amount of unobligated balances on line 9 and 10D of the previous fiscal year's final budget execution report. In the second expired year and thereafter, the amount should be identical to the amount on line 10D of the previous fiscal year's final budget execution report.</p> <p>These balances are available only for valid upward adjustments of obligations that were properly incurred against the account during the unexpired phase.</p> <p><i>Appropriated receipts.</i>— Do not include the balances of unavailable collections that are precluded from obligation due to a provision of law, such as a benefit formula or limitation. See lines 1A and 5.</p> |

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| Entry   | Description   |
|---|---|
| B. Net transfers, prior year balance, actual (+ or -)   | <p><i>For unexpired accounts:</i><br/>           Net amount of any unobligated balance of prior year budget authority <i>actually transferred</i> to (+) or from (-) the account.</p> <p>Do not include transfers required or permitted by law from trust funds to Federal funds. (These transfers will be reported on line 3D.)</p> <p>The entries on this line are transfers of prior year balances, while the entries on line 1D are transfers of current year budget authority.</p> <p>The entries on this line are non-expenditure transfers.</p> <p>NOTE: The treatment of expenditure transfers is explained in section 11.5.</p> <p>In the footnotes, list the individual accounts from which and to which the <i>transfers have been made</i>. Specify the amount actually transferred to (+) and from (-) each account.</p> |
| C. Anticipated transfers, prior year balance (+ or -)   | <p><i>For unexpired accounts:</i><br/>           Amount of the current estimate of any balances <i>to be transferred</i> to (+) or from (-) the account under <i>existing</i> legislation. In the footnotes, list the individual accounts from which and to which the transfers will be made. Specify the amount to be transferred to (+) and from (-) each account. Include the following note: "Amounts to be transferred under existing legislation."</p> <p>Do not include anticipated transfers that require legislation.</p> <p>Do not include transfers required or permitted by law from trust funds to Federal funds; these are reported on line 3D.</p>   |
| Line 3. Spending authority from offsetting collections (gross):<br>A. Earned:<br>1. Collected | <p><i>Special and trust fund accounts.</i>—Include collections for reimbursable work and payments from Federal funds when specifically authorized by law. Exclude appropriated receipts which should be included on line 1A.</p> <p><i>For unexpired accounts:</i><br/>           Amount of <i>reimbursements or other income earned and collected</i> to date during the current fiscal year, including those for revolving funds.</p> <p>Include <i>collections of receivables</i> factored into either the net unpaid obligations or the unobligated balances brought forward, if any.</p> <p><i>Refunds collected</i> are to be credited to the appropriation or fund account charged with the original obligation. Include the collections of <i>refunds of prior fiscal year obligations that have been outlayed</i>.</p>       |

| Entry   | Description   |
|---|---|
|   | <p>Exclude cash refunds of amounts obligated and outlayed during the current fiscal year. These should be netted against the appropriate line 8, Obligations incurred and line 15A, Disbursements.</p> <p>For financing accounts, this amount will include the subsidy collected from the program account when loans are disbursed.</p> <p><i>For expired accounts and expired accounts being closed:</i><br/>Amount of collections of receivables factored into either the net unpaid obligations or the unobligated balances brought forward, if any.</p> <p>Include the <i>refunds collected</i>.</p>  |
| 2. Receivable from Federal sources              | <p><i>For unexpired accounts only:</i><br/>Amount of reimbursements from another Federal Government account that is <i>earned, but not yet collected</i>, to date during the current fiscal year, including those for revolving funds. If during the fiscal year, the amount is collected, move the amount to line 3A1, above.</p> <p>For <i>collections of receivables</i> factored into either the net unpaid obligations or the unobligated balances brought forward, include, as a negative, the decrease in reimbursable receivables. Also, include, as a negative, receivables written off.</p> <p>For direct loan financing accounts, include the loan subsidy receivable from the program account at the time the loan is obligated and the program account records a loan subsidy payable to the financing account.</p> <p><i>For expired accounts and expired accounts being closed only:</i><br/>For <i>collections of receivables</i> factored into either the net unpaid obligations or the unobligated balances brought forward, include, as a negative, the decrease in reimbursable receivables. Also, include, as a negative, receivables written off.</p> |
| B. Change in unfilled customer orders (+ or -): |   |
| 1. Advance received                             | <p><i>For unexpired accounts only:</i><br/>Amount of increase (+) or decrease (-) from October 1 in <i>unfilled orders on hand accompanied by an advance</i>. During the fiscal year, as orders are filled, move the amounts earned to line 3A1, above.</p> <p>For annual accounts and the last year of multi-year accounts, amounts on this line should reflect <i>obligated amounts</i> only on the September 30 report.</p>  |



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| Entry  | Description   |
|--|---|
| <p>2. Without advance from Federal sources</p> | <p><i>For unexpired accounts only:</i><br/>           Amount of increase (+) or decrease (-) from October 1, in unfilled orders on hand from other Federal Government accounts, that are valid obligations of the ordering account and are not <i>accompanied by an advance</i>. During the fiscal year, as orders are filled, move the amounts earned to line 3A2, above.</p> <p>For annual accounts and the last year of multi-year accounts, amounts on this line should reflect <i>obligated amounts</i> only on the September 30 report.</p>   |
| <p>C. Anticipated for rest of year:</p>        |   |
| <p>1. Advance for anticipated orders</p>       | <p>No amount should be on this line without prior approval of OMB. Advances without orders from Federal customers will be held in budget clearing account F3885 "Undistributed intergovernmental payments" until an order is received. Advances without orders from non-Federal customers will be held in deposit fund X6500 "Advances without orders from non-Federal sources". Exceptions must be approved by OMB.</p>  |
| <p>2. Without advance</p>                      | <p><i>For unexpired accounts only:</i><br/>           Amount of the current estimate of the reimbursements and refunds expected for the remainder of the year.</p> <p>No amount should be on this line on the September 30 report.</p> <p>For direct loan financing accounts, enter a current estimate for the rest of the year of the loan subsidy anticipated from the program account.</p>   |
| <p>D. Transfers from trust funds:</p>          |   |
| <p>1. Collected</p>                            | <p><i>For unexpired accounts only:</i><br/>           Amount of expenditure transfers from a trust fund account to a general fund account, pursuant to appropriations or other laws, to fund the activities of an agency that are (or would be) normally funded in a general fund account. Exclude payments or repayments from trust fund accounts for reimbursable work. Such amounts should be recorded on lines 3A, 3B, or 3C, as appropriate.</p> <p>Include collections of receivables or anticipated transfers factored into either the net unpaid obligations or the unobligated balances brought forward, if any.</p> |
| <p>2. Anticipated</p>                          | <p><i>For unexpired accounts only:</i><br/>           Amount of expenditure transfers anticipated for the remainder of the year.</p> <p>No amount should be on this line on the September 30 report. The exception is where there is an accounts receivable or anticipated transfer from a trust fund accompanied by valid accounts payable from that trust fund account. These receivables should be factored</p>  |

| Entry  | Description  |
|--|--|
|  | <p>into either the net unpaid obligations or the unobligated balances at the end of the fiscal year.</p> <p>For <i>collections of receivables</i> factored into either the net unpaid obligations or the unobligated balances brought forward, include, as a negative, the decrease in reimbursable receivables. Also, include, as a negative, receivables written off.</p>  |
| Line 4. Recoveries of prior year obligations:                | <i>For unexpired and expired accounts and expired accounts being closed:</i>   |
| A. Actual  | <p>Amount of any cancellations or downward adjustments of obligations incurred in <i>prior fiscal years</i> that were <i>not outlayed</i>. Include the adjustments since October 1 of the current year.</p> <p>Any cancellations or downward adjustments of obligations incurred and outlayed in prior fiscal years must be accompanied by cash refunds. Cash refunds collected are to be included on line 3A1. For upward adjustments, see line 8.</p> <p>Exclude recoveries of current year obligations, which will be netted against obligations on line 8.</p> <p>If a recovery is significant, you may want to explain in a footnote.</p> <p><i>For expired accounts being closed:</i><br/>For the final September 30 report before an account will be closed, all remaining unobligated and obligated balances must be canceled. To present these obligated balances as canceled, include the amount to be canceled, as a positive. Then, subtract the same amount on line 6A, <i>Cancellations of expired and no-year accounts</i>.</p> |
| B. Anticipated   | <p><i>For unexpired accounts only:</i><br/>Amount of the current estimate of additional recoveries of prior fiscal year obligations anticipated in unexpired accounts for the remainder of the fiscal year.</p> <p>For no-year and multi-year accounts, there may be amounts on this line after the first fiscal year.</p> <p>No amount should be on this line on the September 30 report.</p> <p>For unexpired annual accounts, there should be no entry on lines 4A or 4B.</p>   |
| Line 5. Temporarily not available pursuant to Public Law (-) | <p><i>For unexpired accounts:</i><br/>Amount of budgetary resources temporarily not available for obligation pursuant to a specific provision in law. This is a negative amount.</p> <p>The following paragraphs describe the application of the above principles to specific circumstances:</p>   |

| Entry | Description  |
|-------|--|
|       | <ul style="list-style-type: none"> <li>• <i>Appropriations provided by a Continuing Resolution.</i>— When an account is operating under a part-year continuing resolution, include as a negative amount the portion of the annualized level included on line 1A that is not available for obligation under the terms of the continuing resolution.</li> <li>• <i>Deferral.</i>— When a congressionally-initiated deferral of an amount that has been appropriated is enacted, include the amount not available for obligation as a negative amount on this line.</li> <li>• <i>Appropriations contingent upon authorizing legislation.</i>— Amount not available for obligation until specifically authorized by another law. Cite the appropriations act in the stub. The full amount is on line 1, include the amount not available for obligation, as a negative amount, on this line.</li> <li>• <i>Emergency, contingent appropriations.</i>— Amount representing the funds the President has <i>not yet</i> designated as emergency requirements are included, as a negative, on this line. The full amount of the appropriation is on line 1A.</li> <li>• <i>Appropriated receipts.</i>— For the September 30<sup>th</sup> report, include on this line the portion of receipts collected in the current fiscal year in special or trust funds that is precluded from obligation due to a provision of law. The total amount of new receipts are included on line 1A.</li> <li>• <i>Limitation on a revolving fund.</i>— Amount not available for obligation because of a provision of law, such as a limitation on administrative expenses or construction.</li> <li>• <i>Sequester.</i>— When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, include the amount of budgetary resources temporarily withheld from obligation in special and trust fund accounts where amounts are not permanently canceled. Amounts permanently canceled will be shown on line 6. (If there are questions as to whether amounts are temporarily withheld, consult your OMB representative. Most amounts are permanently canceled and are shown on line 6E.)</li> </ul> <p><i>Identify the public law containing the restriction in a footnote. The Impoundment Control Act (2 U.S.C. 683-684) and the Antideficiency Act (31 U.S.C. 1512) are not valid authorizing citations for this line.</i></p> |

Line 6. Permanently not available:

A. Cancellations of expired and no-year accounts (-)

*For unexpired accounts:*

Amount of any budgetary resources canceled in no-year accounts pursuant to 31 U.S.C. 1555 or withdrawn.

*For expired accounts being closed:*

For the final September 30 report before an account will be closed, all remaining unobligated and obligated balances must be canceled.

| Entry   | Description   |
|---|---|
|   | To present these unobligated balances as canceled, remove the amounts from lines 9 or 10 and include them here, as a negative. To cancel obligated balances, recover them first on line 4A before placing the amount, as a negative, on this line.  |
| B. Enacted rescissions (-)                      | <p><i>For unexpired accounts:</i><br/>Amount of enacted rescissions including rescissions of new appropriations, borrowing authority, contract authority, and prior year balances.</p>  |
| C. Capital transfers and redemption of debt (-) | <p><i>For unexpired accounts:</i><br/><i>Capital transfers.</i> Amount transferred to the general fund of the Treasury; i.e., deposited to Treasury receipt accounts for "Earnings of Government-owned enterprises" or "Repayments of capital investment, Government-owned enterprises."</p> <p><i>Redemption of debt (also known as "liquidation of debt").</i> Amount of principal repayments to Treasury for borrowing outstanding. This entry does not include interest payments, which are treated as an obligation and an outlay. Apply collections on line 3 and other budgetary resources first to cover interest obligations on line 8. Apply the balance to repay principle; i.e., enter a negative on this line.</p> |
| D. Other authority withdrawn (-)                | <p><i>For unexpired accounts:</i><br/><i>Excess appropriations to liquidate debt and contract authority.</i> Amounts withdrawn.</p> <p><i>Indefinite authority.</i> On the September 30<sup>th</sup> report, include on this line the amounts of indefinite appropriations, borrowing authority; and contract authority that are <u>not</u> needed to cover obligations.</p> <p><i>Authority to borrow.</i> Do not include repayments of amounts borrowed from Treasury or other entities. Repayments of principal are included on line 6C, as a negative, and obligations to pay interest are included on line 8.</p>  |
| E. Pursuant to Public Law (-)                   | <p><i>Identify the public law containing the restriction in a footnote.</i></p> <p><i>For unexpired accounts:</i><br/>Amounts that are permanently canceled by law. For example:</p> <ul style="list-style-type: none"> <li>• When a general provision of an appropriations act specifies that a specific amount is to be reduced from more than one account and authorizes the agency head or other Executive Branch official to distribute the reduction, include the canceled amount.</li> <li>• When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, include the amount of budgetary resources permanently canceled.</li> </ul>                            |

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| Entry                                    | Description  |
|--|--|
|  | <i>Do not</i> include amounts rescinded on this line. (Such amounts will be shown on line 6B).   |
|  | <i>For expired accounts:</i><br>Amount of balances that have been canceled due to reappropriation.   |
| F. Anticipated rest of year (+ or -)     | <i>For unexpired accounts:</i><br>Estimates of amounts anticipated to be canceled or withdrawn during the remainder of the year for reasons specified for lines 6A through 6E.<br><br>No amount should be on this line for reporting other transactions without prior approval of OMB.<br><br>No amount should be on this line on the September 30 report.   |
| <b>Line 7. Total budgetary resources</b> | Sum of amounts shown on lines 1 through 6.<br><br><i>For unexpired accounts:</i><br>This amount will differ from the amount on line 7 on the latest SF 132 to the extent that individual amounts have changed that do not require the submission of a reapportionment request (see section 34.5).<br><br><i>For expired accounts and expired accounts being closed:</i><br>This amount is not available for new obligations. See sections 41.6-41.7 for additional instructions. |

**41.4 Status of Budgetary Resources.**

Use the entries in the following table to prepare this section of the SF 133. FACTS II will automatically generate the line entries in boldface.

**STATUS OF BUDGETARY RESOURCES**

| Entry                        | Description   |
|------------------------------|---|
| Line 8. Obligations incurred | You are required to report direct and reimbursable obligations. See section 83.5 of OMB Circular No. A-11 for instructions on classifying obligations as direct versus reimbursable.<br><br><i>For unexpired accounts:</i><br>Amount of obligations incurred from the beginning of the current fiscal year to the end of the reporting period, net of refunds received that pertain to obligations incurred in the current year.<br><br>Include upward adjustments of prior obligations. Do not include cancellations or downward adjustments of obligations due to recoveries of prior year obligations reported on line 4. (See section 11.5 for a discussion of the concept of obligations.) |

| Entry   | Description  |
|---|--|
|   | <p><i>For expired account and expired accounts being closed:</i></p> <p>Amount of upward adjustments of obligations previously incurred. Upward adjustments are limited by the amount available for adjustments. No new obligations may be incurred against expired or canceled accounts. (See sections 41.6-41.7 on expired and canceled appropriations.) For downward adjustments, see line 4.</p>   |
| A. Category A, direct obligations                             | Amount of direct obligations (not financed from reimbursements) incurred against amounts apportioned under category A on the latest SF 132.  |
| B. Category B, direct obligations:<br>Subcategory<br>1. . . N | Amount of direct obligations (not financed from reimbursements) incurred against amounts apportioned under category B on the latest SF 132. Use a separate line for each administrative subdivision identified on the latest SF 132.   |
| C. Exempt from apportionment                                  | Amount of direct obligations (not financed from reimbursements) incurred for accounts that are exempt from apportionment.  |
| D. Reimbursable obligations                                   | Amount of obligations financed from reimbursements (offsetting collections that are payment to the performing account for goods and services provided to the ordering entity).   |
|   | <p>This line is used for reimbursable obligations incurred for accounts that are apportioned and for accounts that are exempt from apportionment.</p> <p>NOTE: Agency staff producing SF 133s with FACTS II will see the following presentation of obligations:</p> <p>8. Obligations incurred</p> <p style="padding-left: 20px;">A. Direct</p> <p style="padding-left: 40px;">1. Category A</p> <p style="padding-left: 40px;">2. Total, Category B</p> <p style="padding-left: 40px;">3. Exempt from apportionment</p> <p style="padding-left: 20px;">B. Reimbursable</p> <p style="padding-left: 40px;">1. Category A</p> <p style="padding-left: 40px;">2. Total, Category B</p> <p style="padding-left: 40px;">3. Exempt from apportionment</p> |

## Line 9. Unobligated balance

|  |   |
|--|---|
| <p>A. Apportioned:</p> <p style="padding-left: 20px;">1. Balance currently available</p> | <p><i>For unexpired accounts:</i></p> <p>Include the balances of amounts apportioned under category A and category B, as well as amounts apportioned by letter from OMB or by OMB bulletin. Do not include amounts apportioned but still anticipated.</p> <p>For amounts apportioned under category A, include the difference between the amount apportioned through the current quarter and the obligations incurred under those apportionments through the end of the reporting period.</p> |
|--|---|

SECTION 41 -- SF 133, REPORT ON BUDGET EXECUTION

| Entry                                       | Description   |
|---|---|
|   | <p>Where category B apportionments are based upon time periods within the year, include the difference between the cumulative amount apportioned through the current period and the obligations incurred under those apportionments through the end of the reporting period. Where funds are apportioned for the year as a whole, this entry will equal the total amount thus apportioned less the obligations incurred under those apportionments through the end of the reporting period.</p> <p>Where required by OMB, the portion of the unobligated balance that represents commitments outstanding will be shown in a footnote.</p> |
| 2. Anticipated                              | Amount anticipated and apportioned on the latest SF 132 less amounts no longer anticipated. The amount on this line should equal the sum of the apportioned amounts on lines 1E, 2C, 3C, 3D, 4B, and 6F that are still anticipated. The amounts not apportioned on these lines should be on line 10D.   |
| B. Exempt from apportionment                | Amount of the total unobligated balance available for obligation in accounts exempt from apportionment (see section 30.2).  |
| C. Other available                          | No amount should be on this line without prior approval of OMB.   |
| <hr/>                                       |   |
| Line 10. Unobligated balance not available: |   |
| A. Apportioned for subsequent periods       | <p><i>For unexpired accounts:</i><br/>Amount apportioned by time periods (in both categories A and B) that will not become available for obligation until after the reporting period, as approved on the most recent SF 132.</p>  |
| B. Deferred                                 | <p><i>For unexpired accounts:</i><br/>Amount deferred as shown on line 10 on the latest SF 132. This is the amount of budgetary resources being set aside for possible use at a later date (pursuant to a special message transmitted, or to be transmitted, by the President), before the funds expire.</p>  |
| C. Withheld pending rescission              | <p><i>For unexpired accounts:</i><br/>Amount withheld pending rescission as shown on line 9 on the latest SF 132 (pursuant to a special message transmitted, or to be transmitted, by the President).</p>   |
| D. Other                                    | <p><i>For unexpired accounts:</i><br/>For other balances not available for obligation, include the unobligated balances of amounts that are not included on lines 8, 9, or 10 on the latest SF 132. Include amounts on lines 3 and 4 that exceed apportioned amounts.</p> <p>This entry will include any excess of budgetary resources realized over amounts estimated to become available for obligation on the most recently approved apportionment form, when such amounts</p>   |

| Entry                                     | Description  |
|---|--|
|   | <p>exceed the parameters set forth in section 34.5. (Do not use this line for accounts and funds that are not subject to apportionment. Unobligated balances of such accounts will be reported on line 9B.)</p> <p>This balance will be reported as a negative amount if budgetary resources (including estimates through the end of the year) are less than reported on the latest SF 132.</p> <p>If, on the September 30 report, a negative amount is reported on this line, the amount must be offset by remaining balances of apportioned funds reported on line 9.A.1 or an apparent violation of the Antideficiency Act (31 U.S.C. 1341, 1342, or 1517) will have occurred. Unrealized budgetary resources will, in effect, be considered an offset against amounts apportioned (line 9A) rather than an unobligated balance not available for obligation (line 10).</p> <p>This line will be used for the un-apportioned balance of public enterprise and intragovernmental revolving funds, as well as trust funds that are subject to apportionment. For these types of funds, include the amount shown on line 11 on the latest SF 132 (un-apportioned balance) plus the amount of upward adjustments in income until a reapportionment request is approved.</p> <p><i>Appropriated receipts.</i> For the September 30<sup>th</sup> report, exclude from this line the portion of receipts collected in the current year in special or trust funds that is <i>precluded from obligation</i> due to a provision of law. The full amount appropriated is on line 1A. The portion precluded from obligation is subtracted on line 5.</p> <p><i>For expired accounts:</i><br/>Amount of expired unobligated balances that have not been used for valid adjustments. (These amounts are no longer available for new obligations.) The amount on line 10D should be the difference between line 7 and line 8.</p> <p><i>For expired accounts being closed:</i><br/>The amount on this line should be zero.</p> |
| <b>Line 11. Total budgetary resources</b> | <p><i>For unexpired and expired accounts and expired accounts being closed:</i><br/>Sum of the amounts on lines 8 through 10. This amount will be identical to the amount on line 7.</p>   |

#### 41.5 Relation of Obligations to Outlays.

Use the entries in the following table to prepare this section of the SF 133. Lines 12 through 15, the "Relation of Obligations to Outlays," will be reported for each quarter.



## RELATION OF OBLIGATIONS TO OUTLAYS

| Entry   | Description   |
|---|---|
| <i>Note: Lines 12 through 15 are required for all quarters.</i> |   |
| Line 12. Obligated balance, net as of October 1                 | <i>For unexpired and expired accounts and expired accounts being closed:</i><br>Net amount of all unpaid obligations as of October 1 of the current fiscal year. This amount will equal the sum of the beginning balance of (a) accounts payable and (b) undelivered orders, minus (c) accounts receivable from other Federal Government accounts and the public (but only if specifically authorized by law to obligate against orders from the public), and (d) unfilled customers' orders from other Federal Government accounts, unless specifically authorized by law to obligate against orders from the public. This line should equal line 14 of the final SF 133 for the preceding year.                                   |
| Line 13. Obligated balance transferred, net (+ or -)            | <i>For unexpired accounts:</i><br>Net amount of all unpaid obligations actually transferred to (+) or from (-) the account during the current fiscal year. In the footnotes, list the individual accounts from which and to which the transfers have been made. Specify the amount to be transferred to (+) and from (-) each account.  |
| Line 14. Obligated balance, net, end of period                  | <i>For unexpired and expired accounts:</i><br>Net amount of all unpaid obligations being carried forward to the subsequent period. If receivables from other Federal Government accounts and the public (but only if specifically authorized by law to obligate against orders from the public), are in excess of unpaid obligations at the end of the period, the total obligated balance will be a negative amount.<br><br>Do not include refunds receivable from non-Federal sources, and from Federal sources where a refund payable has not been obligated.<br><br><i>For expired accounts being closed:</i><br>For the final September 30 report before an account will be closed, the amounts on these lines should be zero. |
| A. Accounts receivable (-)                                      | Amount of accounts receivable from other Federal Government accounts and the public (but only if specifically authorized by law to obligate against orders from the public).  |
| B. Unfilled customer orders (-):                                |   |
| 1. Federal sources without advance                              | Amount of unfilled customer orders from other Federal Government accounts not accompanied by an advance.  |
| 2. Federal sources with advance                                 | <i>Reserved. No amount should be on this line.</i>  |
| 3. Non-Federal sources with advance                             | <i>Reserved. No amount should be on this line.</i>  |
| C. Undelivered orders (+)                                       | Amount of undelivered orders that have not been prepaid.  |

| Entry                   | Description   |
|-------------------------|---|
| D. Accounts payable (+) | Amount owed by the account on the basis of invoices or other evidence of receipt of goods and services.   |
| Line 15. Outlays:       | The sum of lines 15A and 15B must agree with net outlays reported to Treasury on the SF 224, Statement of Transactions.<br><br>The lines of the SF 133 are related to net outlays as follows:<br>Outlays = Lines 8 - (3A + 3B + 3D + 4A) + 12 + or - 13 -<br>(- 14A -14B1 + 14C + 14D)<br>See Exhibit 41K.  |
| A. Disbursements (+)    | <i>For unexpired and expired accounts and expired accounts being closed:</i><br>Amount of obligations paid. Includes payments in the form of cash (currency, checks, or electronic fund transfers) and in the form of debt instruments (bonds, debentures, notes, or monetary credits) when they are used to pay obligations. Include refund payments made in the current year. This is also known as "Outlays (gross)". This is a positive amount. |
| B. Collections (-)      | Amount of reimbursements from other Federal Government accounts, refunds received in the current year, and other collections credited to the account from the beginning of the year to the end of the reporting period. This is also known as "Offsetting collections (cash)". This is a negative amount.   |

#### 41.6 The expired phase.

##### (a) Budget execution reporting procedures.

Obligated and unobligated balances must be reported on the SF 133 for each expired appropriation that has not been canceled.

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

##### (1) 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 account 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."

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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.

### (2) *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.

### (3) *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 account.
- No new obligations may be shown in the expired account 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.

### (b) *Obligation adjustments for contract changes.*

Upward adjustments to obligations in expired appropriation accounts, caused by "contract changes" that exceed certain thresholds, are subject to additional reporting and approval requirements. 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.

An agency head or a designated officer in his immediate office must approve contract changes that will cause cumulative obligational increases to an appropriation to exceed \$4 million during a fiscal year.

If cumulative obligational increases in an appropriation for contract changes exceed \$25 million in a fiscal year, certain requirements must be met before obligations for contract changes are made. In these cases, obligations for contract changes must be reported to the appropriate authorizing committees of Congress and to the House and Senate Committees on Appropriations in writing by the agency head in advance of the obligation. The report must include a description of the legal basis for the obligation and the policy reasons for the proposed obligation. The obligation may not be made or recorded in the agency's accounting records until 30 days after the report has been submitted.

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.

*(c) Alternatives for payment of old obligations.*

The length of the expired phase of accounts may be changed by law. When an agency requires the payment of obligations beyond the normal five year expired phase, the agency's budget office should submit proposed changes to appropriation language for the budget year to the agency's OMB representative for approval. This authority may be requested only when historical outlay data indicate that the payment of old balances from unexpired funds would regularly exceed the one percent limitation or when such payments would severely affect the current program. (Such authority must be reported to Treasury to prevent premature automatic cancellation of the account. For further guidance, agencies should consult the Treasury Financial Manual.)

Without this authority, agencies must seek reappropriation of canceled balances and defer payment until the appropriation is available for obligation, or pay from current appropriations as described in section 41.8.

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

**41.7 Expired accounts being closed.**

Expired obligated and unobligated balances are treated differently on the final report on budget execution (SF 133) before an account will be closed because the remaining balances must be canceled. Once an amount is reported as canceled, it should not be reported again. Note: Technically, accounts are "closed", while appropriations and balances are "canceled".

*(a) Cancellations of unobligated balances.*

On the final September 30 report on budget execution before an account will be closed, all unobligated balances must be presented as canceled, i.e. as a negative (-) on line 6A, "Permanently not available, cancellations of expired and no-year accounts."

All reports on budget execution, other than the final September 30 SF 133 before an account will be closed, should show recoveries of prior year obligations on line 4A, "Recoveries of prior year obligations, actual," as an expired resource. Any part of a recovery that is not used to adjust obligations should be added to any expired unobligated balance shown on line 10D, "Unobligated balance not available, other."

*(b) Cancellations of obligated balances.*

When an appropriation is required to be canceled, any remaining obligated balance must be presented as canceled by including it as a cancellation (a positive number), on line 4A, "Recoveries of prior year obligations, actual", including it as a writeoff (a negative number) on line 6A, "Permanently not available, cancellations of expired and no-year accounts," and reducing the obligated balance, line 14A, "Obligated balance, net, -- end of year period, accounts receivable," to zero.

#### **41.8 The canceled phase.**

*Payments.* Legitimately incurred obligations that have not been paid at the time an appropriation is canceled cannot be paid from the canceled obligated or unobligated balances of the canceled appropriation. After an appropriation is canceled, any obligations or adjustments to obligations that would have been properly chargeable to that appropriation may be paid from an unexpired appropriation that is available for obligation for the same purpose as the closed account, provided that:

- The obligation or adjustment is not already chargeable to another unexpired account.
- Payment of obligations against canceled appropriations from unexpired appropriations is limited to one percent of an unexpired appropriation. No more than one percent of an unexpired appropriation 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 accounts and to unexpired appropriations for multi-year accounts.

For example, assume there is a multi-year account 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 obligation.

- Antideficiency provisions continue to apply to canceled appropriations. The authority to pay obligations against closed accounts from one percent of current appropriations cannot be used to exceed the original appropriation.
- When agencies cancel obligations under the provisions of Public Law 101-510 (31 U.S.C. 1551-1557), a tracking process should be maintained. Agencies should also maintain proper general ledger controls for obligations pertaining to canceled appropriations to prevent overpayment. General ledger accounting instructions are provided by the Department of Treasury, Financial Management Service.

#### **41.9 Non-standard reporting.**

For supplemental instructions for preparing the SF 133 for accounts with invested balances see section 11.2 and exhibits 11A-D. Also, see section 11 on definitions, concepts, and terminology for additional guidance related to preparation of the SF 133.

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

#### **41.10 Lower levels of detail.**

Lower levels of detail can be submitted on the SF 133 in a variety of methods as follows (and described below):

- Category B;
- Treasury subaccount;
- OMB Account Split; and

- Footnotes.

Category B detail refers to SF 133 line 8B "Obligations incurred: Category B." If the SF 132 apportions funds by a level of detail described on this line, then the SF 133 must provide the same level of detail.

Certain SF 133s will also be reported by Treasury subaccount. OMB and the agency may decide that a Treasury subaccount be established to identify a certain level of detail not only on the SF 133 but also on reports submitted to the Treasury. The establishment of a Treasury sub-account for an account may affect Treasury reporting requirements (such as the SF 224 Statement of Transactions).

Certain SF 133s may be reported by OMB account split. OMB and the agency may decide that the agency should submit two or more reports for the same Treasury account and fund year. For example, a split may be established to identify one high priority program within an account versus all other programs funded by the same account. The establishment of an OMB account split for an account does not affect Treasury reporting requirements (such as the SF 224 Statement of Transactions).

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, any amount reported on the SF 133 may be footnoted. If your OMB representative requires a footnote, then it must be provided.

Consult with your OMB representative to determine the best method for your situation and to establish OMB account splits.

#### **41.11 Allocation accounts.**

Each allocation transfer account will be submitted separately through FACTS II as determined by the parent agency. For example, when allocation transfers are made from a parent account to allocation accounts, then an SF 133 will be submitted for each account to report its activities. Agencies reporting these accounts will furnish information to the other agency or agencies involved in the allocation in a timely manner.

Although OMB has not historically required this level of detail, the reporting of SF 133 information through FACTS II will require this break out to comply with Treasury's reporting requirements. Receiving agencies will submit to the parent agency the information required for reports on budget execution not later than 15 calendar days following the close of the reporting period. The information will be submitted in the form and manner required by the parent agency.

#### **41.12 Credit financing accounts.**

Submit SF 133s for credit financing accounts at the account level during quarters one through three. Cohort level reporting will take place at the fourth quarter. To determine the SF 133 aggregation of credit financing account reporting that is required for your agency, consult your OMB representative. For supplemental instructions for preparing the SF 133 for credit programs see Appendix C.

#### **41.13 Consistency with actual reported to Treasury and in Budget.**

Data reported on the fourth quarter SF 133 should be consistent with data reported to Treasury as part of year-end closing procedures and based on actual accounting data. Past year data submitted to OMB for inclusion in the President's annual budget should agree with data submitted to Treasury and data included on

## SECTION 41 -- SF 133, REPORT ON BUDGET EXECUTION

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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.

The actuals presented in the following places should generally be the same:

- SF 133 Report on Budget Execution;
- Budget Program and Financing Schedule;
- Treasury Annual Report;
- FMS 2108 Year-end Closing Statement (used to generate Treasury Annual Report);
- SF 224 Statement of Transactions (used to generate Treasury Annual Report); and
- Statement of Budgetary Resources (if required).

See the following for help in ensuring consistent reporting:

- Exhibit 41J Crosswalk between SF 133 and the Treasury Annual Report;
- Exhibit 41K Crosswalk from SF 133 to the Budget Program and Financing schedule (MAX schedule P);
- OMB Circular No. A-11, Appendix E, Exhibits 8E and 9E for crosswalks between MAX schedule P, the SF 133, and selected Treasury reports (available at [www.whitehouse.gov/omb/circulars](http://www.whitehouse.gov/omb/circulars)); and
- Treasury Financial Manual Transmittal Letter No. S2 99-01 crosswalks from the Standard General Ledger to the SF 133, FMS 2108, and Program and Financing Schedule (available at [www.fms.treas.gov/USSGL](http://www.fms.treas.gov/USSGL)).

When comparing amounts on the SF 133 with amounts shown in the Budget Appendix or with amounts shown in Treasury reports, the following differences must be recognized:

- The schedules in the Budget Appendix present consolidated information covering all Treasury accounts (annual, multiple-year, and no-year accounts) with the same account title, while data on each fiscal year account is reported separately for the SF 133. Also, one account in the Budget Appendix may contain multiple Treasury accounts with different account 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-34 requires that allocation accounts be reported separately for budget execution purposes (see section 41.11). The sum of the data on all the SF 133s with the same account title should be the same as the data required for the Budget Appendix.
- 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 Annual Report (column 6) may not agree with the unobligated balances reported on the SF 133 (lines 9/10). The difference in the two amounts will represent the total end of year balance on the Budget Appendix's schedule on unavailable collections (schedule N).

Annual Account--September 30 Report

| SF 133 REPORT ON BUDGET EXECUTION   |                                 |  |                               |                               |                               |                               |           |
|---|---------------------------------|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-----------|
| AGENCY: Department of Government  |                                 | Period ended 9/30/CY                   |                               |                               |                               |                               |           |
| BUREAU: Office of the Secretary   |                                 | APPROPRIATION OR FUND TITLE AND SYMBOL |                               |                               |                               |                               |           |
|   |                                 | 80Y0137 Salaries and expenses          |                               |                               |                               |                               |           |
|   | FY 2000<br>Unexpired<br>Account | FY 1999<br>Expired<br>Account          | FY 1998<br>Expired<br>Account | FY 1997<br>Expired<br>Account | FY 1996<br>Expired<br>Account | FY 1995<br>Expired<br>Account | Total     |
| <b>BUDGETARY RESOURCES</b>  |                                 |  |                               |                               |                               |                               |           |
| 1. Budget Authority   |                                 |  |                               |                               |                               |                               |           |
| A. Appropriations.....  | 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 unfiled customer orders:   |                                 |  |                               |                               |                               |                               |           |
| 1. Advance received.....  |                                 |  |                               |                               |                               |                               |           |
| 4. Recoveries of prior year obligations:  |                                 |  |                               |                               |                               |                               |           |
| A. Actual.....  |                                 |  |                               |                               |                               | 3,500                         | 3,500     |
| 6. Permanently not available:   |                                 |  |                               |                               |                               |                               |           |
| A. Cancellations of expired and no-year<br>accounts (-).....  |                                 |  |                               |                               |                               | -11,000                       | -11,000   |
| 7. Total budgetary resources.....   | 7,803,000                       | 110,000                                | 205,000                       | 75,000                        | 87,000                        | 2,500                         | 8,282,500 |
| <b>STATUS OF BUDGETARY RESOURCES</b>  |                                 |  |                               |                               |                               |                               |           |
| 8. Obligations incurred:  |                                 |  |                               |                               |                               |                               |           |
| A. Category A, direct obligations.....  | 7,601,315                       | 50,000                                 | 85,000                        | 45,000                        | 27,000                        | 2,500                         | 7,810,815 |
| B. Category B, direct obligations:  |                                 |  |                               |                               |                               |                               |           |
| 1. Subcategory 1.....   |                                 |  |                               |                               |                               |                               |           |
| 2. Subcategory 2.....   |                                 |  |                               |                               |                               |                               |           |
| 3. Subcategory 3.....   |                                 |  |                               |                               |                               |                               |           |
| C. Exempt from apportionment.....   |                                 |  |                               |                               |                               |                               |           |
| D. Reimbursable obligations.....  |                                 |  |                               |                               |                               |                               |           |
| 9. Unobligated balance:   |                                 |  |                               |                               |                               |                               |           |
| A. Apportioned:   |                                 |  |                               |                               |                               |                               |           |
| 1. Balance, currently available.....  | 201,685                         |  |                               |                               |                               |                               | 201,685   |
| 10. Unobligated balance not available:  |                                 |  |                               |                               |                               |                               |           |
| A. Apportioned for subsequent periods.....  |                                 |  |                               |                               |                               |                               |           |
| B. Deferred.....  |                                 |  |                               |                               |                               |                               |           |
| C. Withheld pending rescission.....   |                                 |  |                               |                               |                               |                               |           |
| D. Other.....   |                                 | 60,000                                 | 120,000                       | 30,000                        | 60,000                        |                               | 270,000   |
| 11. Total budgetary resources.....  | 7,803,000                       | 110,000                                | 205,000                       | 75,000                        | 87,000                        | 2,500                         | 8,282,500 |
| <b>RELATIONSHIP OF OBLIGATIONS TO OUTLAYS</b>   |                                 |  |                               |                               |                               |                               |           |
| 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  |
| <p>NOTE: Line 1A, P.L. 105-123. ←</p> <p>NOTE: Amount on line 9A withdrawn pursuant to 31 U.S.C. 1552.</p> <p style="text-align: center;">Identify in a footnote, the law(s) providing budget authority.</p> <p>(Authorized Officer) _____ (Date) _____</p> <p style="text-align: right;">(Preparer: Name) _____<br/>(Address) _____<br/>(Phone number) _____</p> <p style="text-align: center;">Note: Exhibit 35A illustrates the apportionment of this account.</p> |                                 |  |                               |                               |                               |                               |           |



Annual Account with Reimbursements--September 30 Report

| SF 133 REPORT ON BUDGET EXECUTION                         |                                |  |  |
|---|--------------------------------|--|--|
|   |                                | Period ended 9/30/CY                   |  |
| AGENCY: Department of Government                          |                                | APPROPRIATION OR FUND TITLE AND SYMBOL |  |
| BUREAU: Government Bureau                                 |                                | 80Y0123 Salaries and expenses          |  |
|   | Year 1<br>Unexpired<br>Account | Year 2<br>Expired<br>Account           |  |
| <b>BUDGETARY RESOURCES</b>                                |                                |  |  |
| 1. Budget Authority                                       |                                |  |  |
| A. Appropriations.....                                    | 10,000,000                     |  | ← Identify in a footnote, the law(s) providing budget authority.   |
| 2. Unobligated balance                                    |                                |  |  |
| A. Brought forward October 1.....                         |                                | 315,000                                | ← Collections of outstanding reimbursable receivables from the prior year are entered as a positive amount on line 3.A.1 and as a negative adjustment on line 3.A.2. |
| 3. Spending authority from offsetting collections (Gross) |                                |  |  |
| A. Earned:  |                                |  |  |
| 1. Collected.....   | 980,000                        | 100,000                                | ←  |
| 2. Receivable from Federal sources.....                   | 100,000                        | -100,000                               |  |
| B. Change in unfilled customer orders:                    |                                |  |  |
| 1. Advance received.....                                  | 20,000                         |  | ← Amounts on this line should reflect obligated amounts only on the September 30 report.   |
| <b>7. Total budgetary resources.....</b>                  | <b>11,100,000</b>              | <b>315,000</b>                         | ← Available only for upward adjustment of valid obligations incurred during the unexpired period.  |
| <b>STATUS OF BUDGETARY RESOURCES</b>                      |                                |  |  |
| 8. Obligations incurred:                                  |                                |  |  |
| A. Category A, direct obligations.....                    | 9,800,000                      | 200,000                                |  |
| D. Reimbursable obligations.....                          | 985,000                        |  |  |
| 9. Unobligated balance:                                   |                                |  |  |
| A. Apportioned:   |                                |  |  |
| 1. Balance, currently available.....                      | 315,000                        |  |  |
| <b>11. Total budgetary resources.....</b>                 | <b>11,100,000</b>              | <b>200,000</b>                         |  |
| <b>RELATIONSHIP OF OBLIGATIONS TO OUTLAYS</b>             |                                |  |  |
| 12. Obligated balance, net as of October 1.....           |                                | 250,000                                |  |
| 14. Obligated balance, net, end of period:                |                                |  |  |
| C. Undelivered orders (+).....                            | 100,000                        |  |  |
| D. Accounts payable (+).....                              | 250,000                        | 150,000                                |  |
| 15. Outlays:  |                                |  |  |
| A. Disbursements (+).....                                 | 10,435,000                     | 300,000                                |  |
| B. Collections (-).....                                   | -1,000,000                     | -100,000                               |  |
| NOTE: Line 1A, P.L. 105-123.                              |                                |  |  |
| _____<br>(Authorized Officer)                             |                                | _____<br>(Date)                        |  |
|   |                                | _____<br>(Preparer: Name)              |  |
|   |                                | _____<br>(Address)                     |  |
|   |                                | _____<br>(Phone number)                |  |

No-Year Account--Quarterly Report

| SF 133 REPORT ON BUDGET EXECUTION                                |  | Period ended 6/30/CY  |
|--|--|---|
| AGENCY: Department of Government                                 | APPROPRIATION OR FUND TITLE AND SYMBOL |   |
| BUREAU: Bureau of Central Services                               | 80X1309 Research and development       |   |
|  | X<br>Unexpired<br>Account              |   |
| <b>BUDGETARY RESOURCES</b>                                       |  |   |
| 1. Budget Authority  |  |   |
| A. Appropriations.....   | 25,000,000                             | Identify in a footnote, the law(s) providing budget authority.  |
| 2. Unobligated balance   |  |   |
| A. Brought forward October 1.....                                | 1,610,000                              |   |
| 3. Spending authority from offsetting collections (Gross)        |  |   |
| A. Earned:   |  |   |
| 1. Collected.....  | 197,000                                |   |
| B. Change in unfilled customer orders:                           |  | This line should be blank. Advances without orders are not Federal assets and should be deposited in deposit funds.   |
| 1. Advance received.....   | 12,000                                 |   |
| C. Anticipated for rest of year:                                 |  |   |
| 1. Advance for anticipated orders.....                           | 191,000                                |   |
| 2. Without advance.....  |  |   |
| 4. Recoveries of prior year obligations:                         |  | For unexpired accounts, these entries reflect actual and estimated downward adjustments of obligations reported in prior years. Whenever the apportionment indicates the only actual recoveries of prior year obligations have been apportioned, no amount will be reported on line 4B. |
| A. Actual.....   | 76,000                                 |   |
| B. Anticipated.....  | 74,000                                 |   |
| 6. Permanently not available:                                    |  |   |
| D. Other authority withdrawn (-).....                            | -200,000                               |   |
| <b>7. Total budgetary resources.....</b>                         | <b>26,960,000</b>                      |   |
| <b>STATUS OF BUDGETARY RESOURCES</b>                             |  |   |
| 8. Obligations incurred:   |  |   |
| A. Category A, direct obligations.....                           | 356,000                                |   |
| B. Category B, direct obligations:                               |  | Line 7 should equal line 11.  |
| 1. Research.....   | 12,000,000                             |   |
| 2. Dev. of Products.....   | 7,100,000                              |   |
| D. Reimbursable obligations.....                                 | 200,000                                |   |
| 9. Unobligated balance:  |  | This entry is the difference between apportionments through the end of the current quarter and the obligations incurred under those apportionments through the end of the reporting period.   |
| A. Apportioned:  |  |   |
| 1. Balance, currently available.....                             | 7,184,000                              |   |
| 10. Unobligated balance not available:                           |  |   |
| A. Apportioned for subsequent periods.....                       | 120,000                                |   |
| <b>11. Total budgetary resources.....</b>                        | <b>26,960,000</b>                      | Amounts for lines 10A-D should be consistent with amounts on the latest SF 132.   |
| <b>RELATIONSHIP OF OBLIGATIONS TO OUTLAYS</b>                    |  |   |
| 12. Obligated balance, net as of October 1.....                  | 407,500                                |   |
| 14. Obligated balance, net, end of period:                       |  |   |
| C. Undelivered orders (+).....                                   | 183,400                                |   |
| D. Accounts payable (+).....                                     | 199,000                                |   |
| 15. Outlays:   |  | This amount must agree with the amount reported on line 14 of the final SF 133 for the preceding year.  |
| A. Disbursements (+).....  | 19,605,100                             |   |
| B. Collections (-).....  | -209,000                               |   |
| NOTE: Line 1A, P.L. 105-123.                                     |  |   |
| _____<br>(Authorized Officer)                                    | _____<br>(Date)                        | (Preparer: Name) _____<br>(Address) _____<br>(Phone number) _____   |
| Note: Exhibit 35C illustrates the apportionment of this account. |  |   |

Multi-Year Account Apportioned for Two Fiscal Years--End of Year <sup>1</sup>

| <b>SF 133 REPORT ON BUDGET EXECUTION</b>                               |   | Period ended 6/30/CY  |
|--|---|---|
| AGENCY: Department of Government<br>BUREAU: Bureau of Central Services | APPROPRIATION OR FUND TITLE AND SYMBOL<br>89-1/2-0100 Salaries and Expenses |   |
|  | 89-1/2-0100<br>Unexpired<br>Account   |   |
| <b>BUDGETARY RESOURCES</b>   |   |   |
| 1. Budget Authority  |   |   |
| A. Appropriations.....   | 100,000   |   |
| B. Borrowing Authority.....  |   |   |
| C. Contract Authority.....   |   |   |
| D. Net transfers, current year authority (+ or -).....                 |   |   |
| E. Other .....   |   |   |
| 2. Unobligated balance   |   |   |
| A. Brought forward October 1.....                                      |   |   |
| B. Net transfers prior year balance, actual (+ or -).....              |   |   |
| C. Anticipated transfers, prior year balance (+ or -).....             |   |   |
| 5. Temporarily not available pursuant to Public Law.....               |   |   |
| 6. Permanently not available:  |   |   |
| A. Cancellations of expired and no-year accounts (-).....              |   |   |
| B. Enacted rescission (-).....   |   |   |
| C. Capital transfers and redemption of debt.....                       |   |   |
| D. Other authority withdrawn (-).....                                  |   |   |
| E. Pursuant to Public Law (-).....                                     |   |   |
| F. Anticipated rest of year (+ or -).....                              |   |   |
| <b>7. Total budgetary resources.....</b>                               | <b>100,000</b>  |   |
| <b>STATUS OF BUDGETARY RESOURCES</b>                                   |   |   |
| 8. Obligations incurred:   |   |   |
| A. Category A, direct obligations.....                                 | 48,000  |   |
| B. Category B, direct obligations:                                     |   |   |
| C. Exempt from apportionment.....                                      |   |   |
| D. Reimbursable obligations.....                                       |   |   |
| 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.....  |   |   |
| <b>11. Total budgetary resources.....</b>                              | <b>100,000</b>  |   |
| <b>RELATIONSHIP OF OBLIGATIONS TO OUTLAYS</b>                          |   |   |
| 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 (-):.....                                  |   |   |
| C. Undelivered orders (+).....   |   |   |
| D. Accounts payable (+).....   | 28,000  |   |
| 15. Outlays:   |   |   |
| A. Disbursements (+).....  | 20,000  |   |
| B. Collections (-).....  |   |   |
| NOTE: Line 1A, P.L. 105-456.   |   |   |
| _____<br>(Authorized Officer)  | _____<br>(Date)   | (Preparer: Name) _____<br>(Address) _____<br>(Phone number) _____ |

Note: Exhibit 35J illustrates the apportionment of this account.

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

| SF 133 REPORT ON BUDGET EXECUTION   |   | 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<br>Unexpired<br>Account                 |   |
| <b>BUDGETARY RESOURCES</b>  |   |   |
| 1. Budget Authority   |   |   |
| A. Appropriations.....  | 4,100,000                                 | ← Identify in a footnote, the law(s) providing budget authority.  |
| 2. Unobligated balance  |   |   |
| A. Brought forward October 1.....   | 83,583,738                                | ← This column will include amounts for the revolving fund only. Amounts for each feeder account will be shown in a separate report.                                       |
| 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:  |   |   |
| 2. Without advance.....   | 36,855,800                                |   |
| 6. Permanently not available:   |   |   |
| C. Capital transfers and redemption of debt.....  | -20,756,800                               | ← For revolving funds, this line will include any estimated dividends or repayments for the year of the Government's investment in the revolving fund.                    |
| <b>7. Total budgetary resources.....</b>  | <b>137,733,238</b>                        |   |
| <b>STATUS OF BUDGETARY RESOURCES</b>  |   |   |
| 8. Obligations incurred:  |   |   |
| A. Category A, direct obligations.....  | 1,200,000                                 |   |
| B. Category B, direct obligations:  |   |   |
| 1. Management services.....   | 12,000,000                                |   |
| 2. Sales Program.....   | 5,000,000                                 |   |
| 3. Power Program.....   | 10,000,000                                |   |
| 9. Unobligated balance:   |   |   |
| A. Apportioned:   |   |   |
| 1. Balance, currently available.....  | 29,016,600                                | ← For unapportioned revolving funds and trust revolving funds, the total amount of the unobligated balance will be shown on this line.                                    |
| B. Exempt from apportionment.....   |   |   |
| 10. Unobligated balance not available:  |   |   |
| A. Apportioned for subsequent periods.....  | 1,234,600                                 |   |
| D. Other.....   | 79,282,038                                | ← This amount will agree with the amount reported on line 11 of the latest approved SF 132 plus upward adjustments in income until a reapportionment request is approved. |
| <b>11. Total budgetary resources.....</b>   | <b>137,733,238</b>                        |   |
| <b>RELATIONSHIP OF OBLIGATIONS TO OUTLAYS</b>   |   |   |
| 12. Obligated balance, net as of October 1.....   | 5,621,300                                 |   |
| 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.  |   |   |
| (Authorized Officer) _____  | (Date) _____                              | (Preparer: Name) _____  |
|   |   | (Address) _____   |
|   |   | (Phone number) _____  |
| <div style="border: 1px solid black; padding: 5px; display: inline-block; margin-top: 10px;">                     Note: Exhibit 35G illustrates the apportionment of this account.                 </div> |   |   |

Annual Account--Advance Appropriation

| SF 133 REPORT ON BUDGET EXECUTION                         |  | Period ended 6/30/CY   |
|---|--|--|
| AGENCY: Department of Government                          | APPROPRIATION OR FUND TITLE AND SYMBOL |  |
| BUREAU: Bureau of Central Services                        | 80-1-1309 Research and development     |  |
|   | FY 2001<br>Unexpired<br>Account        |  |
| <b>BUDGETARY RESOURCES</b>                                |  |  |
| 1. Budget Authority                                       |  |  |
| A. Appropriations.....                                    | 7,400,000                              | <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;">                     Report advance appropriations in the period in which the funds become available for obligation and not before.                 </div> |
| B. Borrowing Authority.....                               |  |  |
| C. Contract Authority.....                                |  |  |
| D. Net transfers, current year authority (+ 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 rescission (-).....                            |  |  |
| C. Capital transfers and redemption of debt.....          |  |  |
| D. Other authority withdrawn (-).....                     |  |  |
| E. Pursuant to Public Law (-).....                        |  |  |
| F. Anticipated rest of year (+ or -).....                 |  |  |
| <b>7. Total budgetary resources.....</b>                  | <b>7,400,000</b>                       |  |
| <b>STATUS OF BUDGETARY RESOURCES</b>                      |  |  |
| 8. Obligations incurred:                                  |  |  |
| A. Category A, direct obligations.....                    | 7,000,000                              |  |
| B. Category B, direct obligations:                        |  |  |
| 1. Research.....  |  |  |
| 2. Dev. of Products.....                                  |  |  |
| 3. Subcategory 3.....                                     |  |  |
| C. Exempt from apportionment.....                         |  |  |
| D. Reimbursable obligations.....                          |  |  |
| 9. Unobligated balance:                                   |  |  |
| A. Apportioned:   |  |  |
| 1. Balance, currently available.....                      | 400,000                                |  |
| 2. Anticipated.....                                       |  |  |
| 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.....   |  |  |
| <b>11. Total budgetary resources.....</b>                 | <b>7,400,000</b>                       |  |
| <b>RELATIONSHIP OF OBLIGATIONS TO OUTLAYS</b>             |  |  |
| 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 (-):                          |  |  |
| 1. Federal sources without advance.....                   |  |  |
| 2. Federal sources with advance.....                      |  |  |
| 3. Non-Federal sources with advance.....                  |  |  |
| C. Undelivered orders (+).....                            |  |  |
| D. Accounts payable (+).....                              |  |  |
| 15. Outlays:  |  |  |
| A. Disbursements (+).....                                 | 5,000,000                              |  |
| B. Collections (-).....                                   |  |  |
| NOTE: Line 1A, P.L. 105-123.                              |  |  |
| _____   | _____                                  | (Preparer: Name) _____   |
| (Authorized Officer)                                      | (Date)                                 | (Address) _____  |
|   |  | (Phone number) _____   |

**Annual Account--Re-appropriation**

If a law is enacted to extend the period of availability of an amount, that in the absence of the law would have become expired, then this is a re-appropriation.

| SF 133 REPORT ON BUDGET EXECUTION         |  | Period ended 9/30/CY  |
|---|--|---|
| AGENCY: Department of Government          | APPROPRIATION OR FUND TITLE AND SYMBOL |   |
| BUREAU: Bureau of Central Services        | 80-9-1309 Research and development     |   |
|   | 99<br>Unexpired                        |   |
| <b>BUDGETARY RESOURCES</b>                |  |   |
| 1. Budget Authority                       |  |   |
| A. Appropriations.....                    | 100                                    |   |
| 2. Unobligated balance                    |  |   |
| A. Brought forward October 1.....         |  |   |
| 6. Permanently not available:             |  |   |
| E. Pursuant to P.L. (-).....              |  |   |
| <b>7. Total budgetary resources.....</b>  | <b>100</b>                             |   |
| <b>STATUS OF BUDGETARY RESOURCES</b>      |  |   |
| 8. Obligations incurred:                  |  |   |
| A. Category A, direct obligations.....    |  |   |
| 9. Unobligated balance:                   |  |   |
| A. Apportioned:                           |  |   |
| 1. Balance, currently available.....      | 100                                    |   |
| <b>11. Total budgetary resources.....</b> | <b>100</b>                             |   |
| NOTE: Line 1A, P.L. 105-123.              |  |   |
| _____<br>(Authorized Officer)             | _____<br>(Date)                        | (Preparer: Name) _____<br>(Address) _____<br>(Phone number) _____ |

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

| SF 133 REPORT ON BUDGET EXECUTION         |  | Period ended 12/31/CY   |
|---|--|---|
| AGENCY: Department of Government          | APPROPRIATION OR FUND TITLE AND SYMBOL |   |
| BUREAU: Bureau of Central Services        | 80-0-1309 Research and development     |   |
|   | 00<br>Unexpired                        |   |
| <b>BUDGETARY RESOURCES</b>                |  |   |
| 1. Budget Authority                       |  |   |
| A. Appropriations.....                    | 100                                    |   |
| 2. Unobligated balance                    |  |   |
| A. Brought forward October 1.....         |  |   |
| 6. Permanently not available:             |  |   |
| E. Pursuant to P.L. (-).....              |  |   |
| <b>7. Total budgetary resources.....</b>  | <b>100</b>                             |   |
| <b>STATUS OF BUDGETARY RESOURCES</b>      |  |   |
| 8. Obligations incurred:                  |  |   |
| A. Category A, direct obligations.....    | 100                                    |   |
| 9. Unobligated balance:                   |  |   |
| A. Apportioned:                           |  |   |
| 1. Balance, currently available.....      |  |   |
| <b>11. Total budgetary resources.....</b> | <b>100</b>                             |   |
| NOTE: Line 1A, P.L. 105-123.              |  |   |
| _____<br>(Authorized Officer)             | _____<br>(Date)                        | (Preparer: Name) _____<br>(Address) _____<br>(Phone number) _____ |

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

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 |
| <b>BUDGETARY RESOURCES</b>                                   |                                |                    |                      |                   |                   |              |            |
| 1. Budget Authority  |                                |                    |                      |                   |                   |              |            |
| A. Appropriations.....                                       | •                              |                    |                      |                   |                   |              | •          |
| B. Borrowing Authority.....                                  | •                              |                    |                      |                   |                   |              | •          |
| C. Contract Authority.....                                   | •                              |                    |                      |                   |                   |              | •          |
| D. Net transfers, current year authority (+ or -).....       | •                              |                    |                      |                   |                   |              | •          |
| E. Other .....   | •                              |                    | •                    |                   |                   | •            | •          |
| 2. Unobligated balance                                       |                                |                    |                      |                   |                   |              |            |
| A. Brought forward October 1.....                            | •                              | •                  |                      |                   |                   |              |            |
| B. Net transfers prior year balance, actual (+ or -).....    | •                              |                    |                      |                   |                   |              | •          |
| C. Anticipated transfers prior year balance, (+ or -).....   | •                              |                    |                      |                   |                   |              | •          |
| 3. Spending authority from offsetting collections (Gross)    |                                |                    |                      |                   |                   |              |            |
| A. Earned:   |                                |                    |                      |                   |                   |              |            |
| 1. Collected.....  | •                              | •                  |                      |                   |                   |              |            |
| 2. Receivable from Federal sources.....                      | •                              | •                  |                      |                   |                   |              |            |
| B. Change in unfilled customer orders:                       |                                |                    |                      |                   |                   |              |            |
| 1. Advance received.....                                     | •                              |                    |                      |                   |                   |              |            |
| 2. Without advance from Federal sources.....                 | •                              |                    |                      |                   |                   |              |            |
| C. Anticipated for rest of year:                             |                                |                    |                      |                   |                   |              |            |
| 1. Advance for anticipated order.....                        |                                |                    |                      |                   |                   | •            |            |
| 2. 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 rescission of prior year balances (-).....        | •                              |                    |                      | •                 |                   |              |            |
| 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.....                            | •                              | •                  |                      |                   |                   |              |            |
| <b>STATUS OF BUDGETARY RESOURCES</b>                         |                                |                    |                      |                   |                   |              |            |
| 8. Obligations incurred:                                     |                                |                    |                      |                   |                   |              |            |
| A. Category A, direct obligations.....                       |                                |                    |                      |                   |                   |              |            |
| B. Category B, direct obligations:                           |                                |                    |                      |                   |                   |              |            |
| 1. Subcategory 1.....  | •                              | •                  |                      |                   |                   |              |            |
| 2. Subcategory 2.....  | •                              | •                  |                      |                   |                   |              |            |
| 3. Subcategory 3.....  | •                              | •                  |                      |                   |                   |              |            |
| C. Exempt from apportionment.....                            |                                |                    |                      |                   |                   |              |            |
| D. Reimbursable obligations.....                             |                                |                    |                      |                   |                   |              |            |
| 9. Unobligated balance:                                      |                                |                    |                      |                   |                   |              |            |
| A. Apportioned:  |                                |                    |                      |                   |                   |              |            |
| 1. Balance, currently available.....                         | •                              |                    |                      |                   |                   |              |            |
| 2. Anticipated.....  |                                |                    | •                    |                   |                   |              |            |
| 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 budgetary resources.....                           | •                              | •                  |                      |                   |                   |              |            |
| <b>RELATIONSHIP OF OBLIGATIONS TO OUTLAYS</b>                |                                |                    |                      |                   |                   |              |            |
| 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 (-):                             |                                |                    |                      |                   |                   |              |            |
| 1. Federal sources without advance.....                      |                                |                    |                      | •                 |                   |              |            |
| 2. Federal sources with advance.....                         |                                |                    |                      | •                 |                   | •            |            |
| 3. Non-Federal sources with advance.....                     |                                |                    |                      | •                 |                   | •            |            |
| C. Undelivered orders (+).....                               |                                |                    |                      |                   | •                 |              |            |
| D. Accounts payable (+).....                                 |                                |                    |                      |                   | •                 |              |            |
| 15. Outlays:   |                                |                    |                      |                   |                   |              |            |
| A. Disbursements (+).....                                    | •                              | •                  |                      |                   | •                 |              |            |
| B. Collections (-).....                                      | •                              | •                  |                      | •                 |                   |              |            |

**SF 133 Outlay Formula**

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

$$\text{Outlays} = \text{Lines 8} - (3\text{A}+3\text{B}+3\text{D}+4\text{A}) + 12 \pm 13 - (-14\text{A}-14\text{B}1+14\text{C}+14\text{D})$$

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..... | 0       |          |
| Line 14C--Undelivered Orders (+).....   | 183,400 |          |
| Line 14D--Accounts payable (+).....     | 199,000 |          |
| Sum.....                                | 382,400 | -382,400 |

|                                   |                   |  |
|-----------------------------------|-------------------|--|
| Line 15 A--Disbursements (+)..... | 19,605,100        |  |
| Line 15 B--Collections (-).....   | 209,000           |  |
|                                   | <u>19,396,100</u> |  |

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

|   |
|---|
| Note: These amounts come from Exhibit 41C |
|---|



**Crosswalk from the SF 133 to the Treasury Annual Report**

| Treasury Annual Report   | SF 133 Report on Budget Execution   |
|--|---|
| Column 1: Balances beginning of fiscal year, unobligated balance   | Line 2A - Unobligated balance: Brought forward October 1<br>Line 6B - Enacted rescissions of prior year balances(-) |
| 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 12 - Obligated balance, net as of October 1  |
| Column 2: Appropriations and other obligational authority: Total   | Line 1- Budget authority  |
| 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 1D - Budget authority: Net transfers, current year authority (+ or -)  |
| Column 3: Transfers, borrowings, and investments (net)   | Not applicable  |
| Not applicable   | Line 2B - Unobligated balance: Net transfers prior year balance, actual (+ or -)                                    |
| Not applicable   | Line 13 - Obligated balance transferred, net (+ or -)   |
| Column 4: Outlays (net): Total   | Line 15 - Outlays   |
| Not applicable   | 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   |
| 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 6: Balances end of fiscal year, unobligated balance   | Line 9 - Unobligated balance<br>Line 10 - Unobligated balance not available   |
| Column 6: Balances end of fiscal year, obligated balance   | Line 14 - Obligated balance, net, end of period   |

### Crosswalk from the SF 133 to the P&F

| SF 133 REPORT ON BUDGET EXECUTION<br>BUDGETARY RESOURCES | Unexpired<br>Accounts | Expired<br>Accounts | PROGRAM AND FINANCING SCHEDULE  |
|--|-----------------------|---------------------|---|
| I. Budget Authority                                      |                       |                     |   |
| A. Appropriations.....                                   |                       |                     | <p><i>Discretionary authority:</i></p> <p>4000 Appropriation (definite)<br/>                     4005 Appropriation (indefinite)<br/>                     4015 Appropriation (emergency)<br/>                     4020 Appropriation (special fund, definite)<br/>                     4025 Appropriation (special fund, indefinite)<br/>                     4026 Appropriation (trust fund, definite)<br/>                     4027 Appropriation (trust fund, indefinite)<br/>                     4028 Appropriation available from subsequent year<br/>                     4029 Appropriation available in prior year (-)<br/>                     4065 Contingent emergency appropriation released<br/>                     5000 Reappropriation (definite)<br/>                     5005 Reappropriation (indefinite)<br/>                     5500 Advance appropriation (definite)<br/>                     5505 Advance appropriation (indefinite)<br/>                     5526 Advance appropriation (trust fund, definite)</p> <p><i>Mandatory authority:</i></p> <p>6000 Appropriation (definite)<br/>                     6005 Appropriation (indefinite)<br/>                     6020 Appropriation (special fund, definite)<br/>                     6025 Appropriation (special fund, indefinite)<br/>                     6026 Appropriation (trust fund, definite)<br/>                     6027 Appropriation (trust fund, indefinite)<br/>                     6028 Appropriation (unavailable balances)<br/>                     6065 Contingent emergency appropriation released<br/>                     6300 Reappropriation (definite)<br/>                     6305 Reappropriation (indefinite)<br/>                     6500 Advance appropriation (definite)<br/>                     6505 Advance appropriation (indefinite)<br/>                     6526 Advance appropriation (trust fund, definite)</p> |
| B. Borrowing Authority.....                              |                       |                     | <p><i>Discretionary authority:</i></p> <p>4700 Authority to borrow (definite)<br/>                     4705 Authority to borrow (indefinite)</p> <p><i>Mandatory authority:</i></p> <p>6710 Authority to borrow (definite)<br/>                     6715 Authority to borrow (indefinite)<br/>                     6716 Authority to borrow (indefinite)</p>  |
| C. Contract Authority.....                               |                       |                     | <p><i>Discretionary authority:</i></p> <p>4900 Contract authority (definite)<br/>                     4905 Contract authority (indefinite)</p> <p><i>Mandatory authority:</i></p> <p>6610 Contract authority (definite)<br/>                     6615 Contract authority (indefinite)</p>   |
| D. Net transfers, current year authority (+ or -) .      |                       |                     | <p><i>Discretionary authority:</i></p> <p>4100 Transferred to other accounts (-)<br/>                     4200 Transferred from other accounts (+)<br/>                     6861 Transferred to other accounts (-)<br/>                     6862 Transferred from other accounts (+)</p> <p><i>Mandatory authority:</i></p> <p>6100 Transferred to other accounts (-)<br/>                     6200 Transferred from other accounts (+)<br/>                     6961 Transferred to other accounts (-)<br/>                     6962 Transferred from other accounts (+)</p>   |
| E. Other .....   |                       |                     | 6400 Proceeds of loan asset sales with recourse   |

Crosswalk from the SF 133 to the P&F--Continued

| SF 133 REPORT ON BUDGET EXECUTION                         | Unexpired Accounts | Expired Accounts | PROGRAM AND FINANCING SCHEDULE   |
|---|--------------------|------------------|--|
| 2. Unobligated balance                                    |                    |                  |  |
| A. Brought forward October 1 (+ or -).....                |                    |                  | 2140 Unobligated balance available, start of year<br>2149 Unobligated balance available, start of year: Contract authority   |
|   |                    |                  | 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:<br><i>Discretionary authority: Appropriations</i><br>4048 Portion applied to liquidate deficiencies (-)<br><i>Mandatory authority: Appropriations</i><br>6048 Portion applied to liquidate deficiencies (-)<br><i>Discretionary authority: Spending authority from offsetting collections</i><br>6833 Portion applied to liquidate deficiencies (-)<br><i>Mandatory authority: Spending authority from offsetting collections</i><br>6933 Portion applied to liquidate deficiencies (-) |
| B. Net transfers prior year balance, actual (+ or -)..... |                    |                  | 2221 Unobligated balance transferred to other accounts (-)   |
| C. Anticipated transfers prior year balance (+ or -)..... | Null Set           |                  | 2222 Unobligated balance transferred from other accounts (+)   |
| 3. Spending authority from offsetting collections (Gross) |                    |                  |  |
| A. Earned:  |                    |                  |  |
| 1. Collected.....   |                    |                  | <i>Offsetting collections (cash) from:</i><br>8800 Federal sources<br>8820 Interest on US securities<br>8825 Interest on uninvested funds<br>8840 Non-Federal sources<br>8845 Offsetting governmental collections  |
| 2. Receivable from Federal sources.....                   |                    |                  |  |
| B. Change in unfilled customers' orders:                  |                    |                  |  |
| 1. Advance received.....                                  |                    |                  | 8895 From Federal sources: Change in revbles and unpaid, unfilled orders<br>This is defined as the change in "uncollected", "filled", and "unfilled" orders which is equal to the amount on line 3B2 and the change in the amount on line 3A2. Also see SF 133 line 14.<br>8895 equals the amounts on lines 6810 and 6910 Spending Authority   |
| 2. Without advance from Federal sources.....              |                    |                  |  |
| C. Anticipated for rest of year:                          |                    |                  |  |
| 1. Advance for anticipated orders.....                    | Null Set           |                  |  |
| 2. Without advance.....                                   | Null Set           |                  |  |
| D. Transfers from trust funds:                            |                    |                  |  |
| 1. Collected.....   |                    |                  |  |
| 2. Anticipated.....                                       | Null Set           |                  |  |
| 4. Recoveries of prior year obligations:                  |                    |                  |  |
| A. Actual.....  |                    |                  | 2210 Resources available from recoveries of prior year obligations (-)<br>These SF 133 and P&F lines will be equal with opposite signs   |
| B. Anticipated.....                                       | Null Set           |                  | 7340 Adjustments in expired accounts (net) (-)<br>These are recoveries of prior year obligations. Also see SF 133 line 8.<br>These SF 133 and P&F lines will be equal with opposite signs.   |
| 5. Temporarily not available pursuant to Public Law.....  |                    |                  | 4060 Contingent emergency appropriations not available for obligation (-)<br>6045 Portion precluded from obligation (-)<br>6845 Portion not available for obligation (limitation on obligations) (-)<br>6945 Portion not available for obligation (limitation on obligations) (-)  |
| 6. Permanently not available:                             |                    |                  |  |
| A. Cancellations of expired and no-year account.....      |                    |                  | 2398 Unobligated balance expiring or withdrawn (-)   |
| B. Enacted rescissions (-).....                           |                    |                  | <i>Discretionary authority:</i><br>4035 Appropriation rescinded (-)<br>4036 Unobligated balance rescinded (appropriations) (-)<br>4735 Authority to borrow rescinded (-)<br>4935 Contract authority rescinded (-)<br>4936 Unobligated balance rescinded (contract authority) (-) [inactive]<br>5035 Reappropriation rescinded (-)<br>5535 Advance appropriation rescinded (-)<br><i>Mandatory authority:</i><br>6035 Appropriation rescinded (-)<br>6036 Unobligated balance rescinded (appropriations) (-) [inactive]<br>6335 Reappropriation rescinded (-)<br>6535 Advance appropriation rescinded (-)<br>6635 Contract authority rescinded (-)<br>6735 Authority to borrow rescinded (-)  |
| C. Capital transfers and redemption of debt.....          |                    |                  | 2240 Capital transfer to general fund (-)<br>2260 Portion applied to repay debt (-)<br>4047 Portion applied to repay debt (-)<br>6047 Portion applied to repay debt (-)<br>6447 Portion applied to debt redemption (-)<br>6827 Capital transfer to general fund (-)<br>6847 Portion applied to repay debt (-)<br>6927 Capital transfer to general fund (-)<br>6947 Portion applied to repay debt (-)   |

Crosswalk from the SF 133 to the P&F--Continued

| SF 133 REPORT ON BUDGET EXECUTION         | Unexpired Accounts | Expired Accounts | PROGRAM AND FINANCING SCHEDULE   |
|---|--------------------|------------------|--|
| D. Other authority withdrawn (-).....     |                    |                  | 2270 Balance of authority to borrow withdrawn (-)<br>2275 Balance of contract authority withdrawn (-)<br><i>Discretionary authority: Appropriations</i><br>4049 Portion applied to liquidate contract authority (-)<br>4050 Balance of approps. to liquidate contract authority withdrawn (-)<br><i>Mandatory authority: Appropriations</i><br>6049 Portion applied to liquidate contract authority (-)<br>6053 Portion substituted for borrowing authority (-)<br><i>Discretionary authority: Spending authority from offsetting collections</i><br>6849 Portion applied to liquidate contract authority (-)<br>6853 Portion substituted for borrowing authority (-)<br><i>Mandatory authority: Spending authority from offsetting collections</i><br>6949 Portion applied to liquidate contract authority (-)<br>6953 Portion substituted for borrowing authority (-)  |
| E. Pursuant to Public Law (-).....        |                    |                  | <i>Reductions pursuant to appropriations acts or GRH reductions</i><br>These apply only to accounts in the national defense function 050:<br>2380 Reduction pursuant to PL 99-177 in unoblig balances (disc.) (-)<br>2385 Reduction pursuant to PL 99-177 in unoblig balances (mand.) (-)<br>These apply to all accounts:<br><i>Discretionary authority: Appropriations</i><br>4075-4079 Reduction pursuant to PL xxx-xxx (-)<br>4085 Reduction pursuant to PL 99-177 (-)<br><i>Discretionary authority: Authority to borrow</i><br>4775-4779 Reduction pursuant to PL xxx-xxx (-)<br>4785 Reduction to PL 99-177 (-)<br><i>Discretionary authority: Contract authority</i><br>4975-4979 Reduction pursuant to PL xxx-xxx (-)<br>4985 Reduction pursuant to PL 99-177 (-)<br><i>Discretionary authority: Reappropriations</i><br>5075-5079 Reduction pursuant to PL xxx-xxx (-)<br>5085 Reduction pursuant to PL 99-177 (-)<br><i>Discretionary authority: Advance appropriations</i><br>5575-5579 Reduction pursuant to PL xxx-xxx (-)<br>5585 Reduction pursuant to PL 99-177 (-)<br><i>Mandatory authority: Appropriations</i><br>6075-6079 Reduction pursuant to PL xxx-xxx (-)<br>6085 Reduction pursuant to PL 99-177 (-)<br><i>Mandatory authority: Reappropriations</i><br>6375-6379 Reduction pursuant to PL xxx-xxx (-)<br>6385 Reduction pursuant to PL 99-177 (-)<br><i>Mandatory authority: Advance appropriations</i><br>6575-6579 Reduction pursuant to PL xxx-xxx (-)<br>6585 Reduction pursuant to PL 99-177 (-)<br><i>Mandatory authority: Contract authority</i><br>6675-6679 Reduction pursuant to PL xxx-xxx (-)<br>6685 Reduction pursuant to PL 99-177 (-)<br><i>Mandatory authority: Authority to borrow</i><br>6775-6779 Reduction pursuant to PL xxx-xxx (-)<br>6785 Reduction pursuant to PL 99-177 (-)<br><i>Discretionary authority: Spending authority from offsetting collections</i><br>6875-6879 Reduction pursuant to PL xxx-xxx (-)<br>6885 Reduction pursuant to PL 99-177 (-)<br><i>Mandatory authority: Spending authority from offsetting collections</i><br>6975-6979 Reduction pursuant to PL xxx-xxx (-)<br>6985 Reduction pursuant to PL 99-177 (-) |
| F. Anticipated rest of year (+ or -)..... | Null Set           |                  |  |
| 7. Total budgetary resources.....         |                    |                  | 2390 Total budgetary resources available for obligation  |

Crosswalk from the SF 133 to the P&F--Continued

| SF 133 REPORT ON BUDGET EXECUTION                    | Unexpired<br>Accounts | Expired<br>Accounts | PROGRAM AND FINANCING SCHEDULE  |
|--|-----------------------|---------------------|---|
| <b>STATUS OF BUDGETARY RESOURCES</b>                 |                       |                     |   |
| 8. Obligations incurred:                             |                       |                     |   |
| A. Category A: direct obligations.....               |                       |                     | 1000 Total new obligations  |
| B. Category B: direct obligations.....               |                       |                     | 7340 Adjustments in expired accounts (+)  |
| C. Exempt from apportionment.....                    |                       |                     | These are upward adjustments of obligations. Also see SF 133 line 4.  |
| D. Reimbursable obligations.....                     |                       |                     |   |
| 9. Unobligated balance:                              |                       |                     |   |
| A. Apportioned:                                      |                       |                     | 2397 Deficiency (SF 133 and P&F will be equal with opposite signs)  |
| 1. Balance, currently available.....                 |                       |                     | 2398 Unobl. bal. expiring or withdr. (-) (SF 133/P&F equal with opposite signs)   |
| 2. Anticipated.....                                  |                       |                     | 2440 Unobligated balance available, end of year   |
| B. Exempt from apportionment.....                    |                       |                     | 2449 Unobligated balance available, end of year: Contract authority   |
| C. Other available.....                              |                       |                     |   |
| 10. Unobligated balance not available:               |                       |                     |   |
| A. Apportioned for subsequent periods.....           |                       |                     |   |
| B. Deferred.....                                     |                       |                     |   |
| C. Withheld pending rescission.....                  |                       |                     |   |
| D. Other.....  |                       |                     |   |
| 11. Total budgetary resources.....                   |                       |                     |   |
|  |                       |                     | 2390 Total budgetary resources available for obligation   |
| <b>RELATION OF OBLIGATIONS TO OUTLAYS</b>            |                       |                     |   |
| 12. Obligated balance, net as of October 1.....      |                       |                     |   |
|  |                       |                     | 7240 Obligated balance, start of year   |
|  |                       |                     | 7249 Obligated balance, start of year: Contract authority   |
| 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:           |                       |                     |   |
| A. Accounts receivable (-).....                      |                       |                     | 7495 From Federal sources: Receivables and unpaid, unfilled orders  |
| B. Unfilled customer orders (-):                     |                       |                     | This is defined as the "uncollected", "filled", and "unfilled" orders, which is equal to line 14A + 14B1. Also see SF 133 line 3. |
| 1. Federal sources without advance.....              |                       |                     | 7440 Obligated balance, end of year   |
| 2. Federal sources with advance.....                 |                       |                     | 7449 Obligated balance, end of year: Contract authority   |
| 3. Non-Federal sources with advance.....             |                       |                     | Less 7495 From Federal sources: Rcvbls and unpaid, unfilled orders  |
| C. Undelivered orders (+).....                       |                       |                     |   |
| D. Accounts payable (+).....                         |                       |                     |   |
| 15. Outlays:   |                       |                     |   |
| A. Disbursements (+).....                            |                       |                     |   |
|  |                       |                     | 8690 Outlays from new discretionary authority   |
|  |                       |                     | 8693 Outlays from discretionary balances  |
|  |                       |                     | 8697 Outlays from new mandatory balances  |
|  |                       |                     | 8698 Outlays from mandatory balances  |
| B. Collections (-).....                              |                       |                     |   |
|  |                       |                     | Offsetting collections (cash) from:   |
|  |                       |                     | 8800 Federal Sources  |
|  |                       |                     | 8820 Interest on US securities  |
|  |                       |                     | 8825 Interest on uninvested funds   |
|  |                       |                     | 8840 Non-Federal sources  |
|  |                       |                     | 8845 Offsetting governmental collections  |
|  |                       |                     | These SF 133 and P&F lines will be equal with opposite signs.   |

## SECTION 51 -- REPORTING PROCEDURES

| <b>Table of Contents</b>   |  |
|--|--|
| 51.1   | Purpose  |
| 51.2   | Coverage   |
| 51.3   | Reporting requirements                           |
| 51.4   | OMB and Treasury Department responsibilities     |
| 51.5   | Timing of submissions                            |
| Ex-51A   | Reports on Outlays – Agency and Program Coverage |
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| Ex-51C   | Trust Fund Reporting Format                      |
| Ex-51D   | Financing Account Reporting Format               |
| <b>Summary of Changes</b>  |  |
| Departments that administer major financing accounts are required to submit detailed forecast reports in the format of Exhibit 51D (section 51.3). |  |
| Budget year monthly outlays estimates reporting periods have changed depending on the due date of the report (section 51.5).                       |  |

**51.1 Purpose.**

Cabinet departments and certain agencies will 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 fund investment activity. Realistic estimates, particularly for the immediate six-month period, should enable Treasury to borrow only amounts needed to finance Government activities, thus reducing interest costs and overall cash balances maintained in the Treasury.

**51.2 Coverage.**

Each department or agency listed in Exhibit 51A will prepare a monthly outlay plan for each new fiscal year and will submit periodic reports on and revisions to that plan. Coverage of the reports will be identical to the coverage in the annual budget documents and will include outlay information for all appropriations and funds administered by the department or agency. A forecast of deposit fund activity for specific agencies may be required by OMB and/or Treasury. Affected agencies will be notified of this requirement.

**51.3 Reporting requirements.**

OMB needs reports on Federal outlays to monitor the deficit/surplus and to assess the reliability of each agency's financial management system. Treasury uses these reports to prepare forecasts of daily cash balances, borrowing requirements, and the Federal debt, including daily trust fund investment activity. Reports are also used by Treasury for its monthly review of "Statement of Transactions" (SF 224) reporting, prior to

## SECTION 51 -- MONITORING FEDERAL OUTLAYS

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publication of the *Monthly Treasury Statement of Receipts and Outlays of the U.S. Government*, and for periodic evaluations of the accuracy of A-34 reports. It is essential that these plans 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.

Agencies will base estimates on their best current judgment of the amount to be spent by month in the period(s) covered by the report. The President's most recent annual budget or Mid-Session Review estimates may be used as a base, but those estimates must be updated to reflect subsequent actions of the Congress, including both completed actions and those that are almost certain to be completed. Recent trends and expected events must also be reflected on a realistic basis.

Budget and Mid-Session Review estimates serve as reference points only, not as targeted fiscal year totals. Estimated monthly totals must not be forced to conform to the Budget or Mid-Session totals, but must reflect the agency's best information at the time the forecast is prepared. The format for agency reports (Exhibits 51B, 51C, and 51D) includes columns for "OMB estimates" and "Differences" that will highlight changes from the most recent official estimates.

**Between submission dates, agencies should contact 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). Agencies should cooperate with OMB and Treasury by providing additional details as requested.

All agencies are required to 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.

(a) *Large transactions.*

Agencies 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.

Large transactions should be listed under the memorandum section of the agency report or footnoted in the trust fund or financing account report. Exhibit 51B provides examples of how the following information should be presented: description of payment or deposit, appropriation account symbol, *MTS* line code, dollar amount(s), and assumed date of transaction. The description must be footnoted to provide an agency contact name and telephone number. The point of contact for a large transaction should be the individual who is responsible for ensuring that Treasury is informed between A-34 submission dates of revisions to dollar amount, transaction date, or any special circumstances related to the transaction. Such individuals are typically in the agency's program and/or disbursing area.

All agency financial officers are required by Chapter 8500 of the *Treasury Financial Manual (TFM)* 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 Branch, Financial Management Service, Department of the Treasury, (202) 874-9790.

Examples of agencies and programs for which large transactions must be shown are:

- **Agency for International Development:**
  - Economic support fund payments
  - Economic assistance loans, repayments
  
- **Agriculture:**
  - Federal Crop Insurance Corp. Fund -- Premium collections
  - Forest Service -- Payments to States
  - Rural Development:
    - Loan disbursements
    - Loan prepayments
  
- **Defense Security Cooperation Agency:**
  - Foreign military financing program
  - Proprietary receipts (loan repayments)
  
- **Interior:**
  - Bureau of Land Management --
    - Oregon and California Grant Lands payments
    - Payments in lieu of taxes
  
  - Insular Affairs --
    - Compact of Free Association payments
    - Payments to U.S. Territories
  
- **Labor:**
  - Pension Benefit Guaranty Corp.--
    - Benefit payments
    - Premium collections
    - Other receipts (Government Fund Transfers)
  
- **Treasury:**
  - Presidential Election Campaign Fund disbursements
  - Financial Management Service --
    - Payments to the Resolution Funding Corporation
    - Claims, judgements, and relief acts payments
  - Comptroller of the Currency -- Assessment collections
  - Office of Thrift Supervision -- Assessment collections



## SECTION 51 -- MONITORING FEDERAL OUTLAYS

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### (b) *Trust Fund Reporting.*

Departments that administer major trust funds are required to submit reports of trust fund income and outgo in the format of Exhibit 51C. The trust funds for which reports are required are:

- **Defense:**
  - Military retirement fund
- **Health and Human Services:**
  - Federal hospital insurance trust fund
  - Federal supplementary medical insurance trust fund
- **Labor:**
  - Unemployment trust fund
- **Transportation:**
  - Transportation trust fund --
    - Highway trust fund
    - Airport and airway trust funds
- **Office of Personnel Management:**
  - Civil Service retirement and disability fund
- **Social Security Administration:**
  - Federal old-age and survivors insurance trust fund
  - Federal disability insurance trust fund
- **Railroad Retirement Board:**
  - Railroad retirement accounts --
    - Railroad unemployment insurance trust fund
    - Rail industry pension fund
    - Supplemental annuity pension fund
    - Railroad Social Security equivalent benefit account

### (c) *Financing Account Reporting*

Departments that administer major financing accounts are required to submit detailed forecast reports in the format of Exhibit 51D. Agency financing account reporting must be expanded to include significant object classes shown in the *Budget Appendix* Program and Financing schedules.

Monthly totals are to be estimated for non-Federal transactions such as:

- loan disbursements;
- collections for loan repayments; and,
- net proceeds of asset sales.

Agencies will also forecast all non-cash transactions between:

- financing accounts; and,
- liquidating, subsidy, or Treasury interest accounts.

Whether the timing for such transactions is monthly, quarterly, semiannual, or annual, transactions are to be identified, and the best available dollar amount estimate is to be included in the month or months during which the transactions are expected to be reported to Treasury on the SF 224.

Departments that are required to submit detailed Financing Account reports are listed below:

- Agriculture
- Education
- Export-Import Bank
- Federal Communications Commission
- Housing and Urban Development
- Small Business Administration
- Veterans Affairs

Other departments should continue to report their estimated and actual monthly net disbursements for Financing accounts as Addendum items in the Exhibit 51B format.

*Actual data for Financing Accounts.* – As discussed in 51.5 below, the Monthly Treasury Statement (*MTS*) is the source of actual data for A-34 reports. However, the *MTS* and the SF 224 reports may not provide the object class data necessary for detailed financing account forecasting. Agency budget and accounting areas are expected to develop internal agency procedures that will produce the object-class detail required for A-34 outlay reports.

*Sales of loans.* – In general, proceeds from sales of loans are now being credited to non-budgetary financing accounts instead of to on-budget liquidating accounts. Exhibit 51D reflects the financing account presentation for loan sale proceeds.

*Reporting Format.* – Both financing accounts and corresponding liquidating and/or subsidy accounts are to be shown on the report.

Object class detail must be shown in order to:

- II 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.
- II 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*.

**SECTION 51 -- MONITORING FEDERAL OUTLAYS**

*Forecasting Methodology.* – Agency analysts who prepare A-34 financing account reports are advised of the following:

- II Fiscal year totals for non-cash transactions between Financing and (1) liquidating or subsidy accounts, or (2) Treasury interest accounts must not be divided 12, i.e., spread evenly or prorated over the months of the fiscal year. The best available dollar amount estimate must be included in the month or months during which the transactions are expected to take place, i.e., reported on the SF 224.
- II If actual monthly data for recent fiscal years supports the method, monthly amounts for some categories, such as loan disbursements and repayments, may be estimated by pro-rating the estimated fiscal year total, based on recent monthly patterns.

**51.4 OMB and Treasury Department responsibilities.**

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 that revisions be made in the outlay plans.

**51.5 Timing of submissions.**

Agencies will 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 *Mid-Session Review* of the budget update (current year) in the format of Exhibits 51B, 51C, and 51D, as applicable. The report will provide monthly outlay estimates for the budget year. Updated reports are due, beginning October 1, throughout the current year, with coverage expanded to include estimates for the subsequent budget year as shown below.

The Monthly Treasury Statement of Receipts and Outlays of the United States Government (*MTS*), should be used as the source of actual data reported. However, agencies should 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 reporting offices should work with Treasury’s Budget Reports Branch 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 (an original and one copy) and to Treasury (one copy) as follows:

| Reports due by   | Monthly outlay actual required for the period | Monthly outlays estimates required for the period |
|--|---|---|
| October 1st (current year).<br>(Explain differences from latest public estimate.)* | --  | October thru September (current year).            |

**SECTION 51 -- MONITORING FEDERAL OUTLAYS**

| <b>Reports due by</b>  | <b>Monthly outlay actual required for the period</b> | <b>Monthly outlays estimates required for the period</b>                           |
|--|--|--|
| One week following transmittal of the budget. (Explain differences from the current year amounts contained in the budget.)   | October thru December (current year).                | January thru September (current year).<br><br>October thru December (budget year). |
| Early May, to be specified by OMB. (Explain differences from the current year amounts contained in the budget.)  | October thru March (current year).                   | April thru September (current year) and October through March (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 thru May (current year).                     | June thru September (current year) and October thru September (budget year).       |

\*Normally, the latest public estimate will be that in the most recent Mid-Session Review of the President's budget. Agencies will 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:**<sup>1</sup>

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  
 All other  
 Total, Department of Education

**Department of Energy:**

Atomic energy 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:**<sup>1</sup>

Subsidized housing programs  
 Payments for operation of low income housing projects  
 Federal Housing Administration fund  
 Housing for the elderly or handicapped fund  
 Government National Mortgage Association  
 Community development grants  
 All other  
 Total, Department of Housing and Urban Development

**Department of the Interior:**<sup>3</sup>

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

**Department of Justice**

Office of Justice Programs  
 Violent Crime Reduction Programs  
 Community Oriented Policing Services  
 All other

**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:**

Federal Highway Administration  
 Federal Railroad Administration  
 Federal Transit Administration  
 Federal Aviation 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

## Reports on Outlays—Agency and Program Coverage—Continued

|   |   |
|---|---|
| <p><b>Department of Veterans Affairs:</b><sup>1</sup><br/>         Compensation, pension, readjustment, and burial benefits<br/>         Medical care<br/>         Insurance trust funds (both revolving and nonrevolving)<br/>         All other<br/>         Deductions for offsetting receipts (-)<br/>             Total, Department of Veterans Affairs</p> <p><b>Corps of Engineers</b></p> <p><b>Other Defense Civil Programs:</b><sup>2</sup><br/>         Military Retirement</p> <p><b>Environmental Protection Agency</b></p> <p><b>Federal Emergency Management Agency:</b><br/>         Disaster relief<br/>         All other<br/>             Total, Federal Emergency Management Agency</p> <p><b>General Services Administration:</b><br/>         Real property activities<br/>         Personal property activities<br/>         All other<br/>         Deductions for offsetting receipts (-)<br/>             Total, General Services Administration</p> <p><b>International Assistance Programs:</b><br/>         Economic support fund and peacekeeping operations<br/>         International security assistance:<br/>             Foreign military sales credit<br/>             All other international security assistance<br/>             Deductions for offsetting receipts (-)<br/>             Total, International Security assistance<br/>         Agency for International Development (including Payment to the international fund for agricultural development)<br/>         International organizations and programs<br/>         Trade and development program<br/>         Military sales programs:<br/>         Foreign military sales trust fund—outlays<br/>         Foreign military sales trust fund—proprietary receipts<br/>         All other<br/>             Total, military sales programs<br/>         International Financial Institutions</p> <p><b>National Aeronautics and Space Administration</b></p> <p><b>National Science Foundation</b></p> <p><b>Office of Personnel Management:</b><br/>         Civil Service retirement and disability fund<br/>         Other trust funds<br/>         All other</p> | <p style="text-align: center;">Total, Office of Personnel Management</p> <p><b>Small Business Administration</b><sup>1</sup></p> <p><b>Social Security Administration:</b><br/>         Payment to social security trust funds<br/>         Special benefits for disabled coal miners<br/>         Supplemental security income<br/>         Federal old-age and survivors insurance trust fund<br/>         Federal disability insurance trust fund<br/>         All other<br/>         Deductions for offsetting receipts (-)<br/>             Total, Social Security Administration</p> <p><b>District of Columbia</b></p> <p><b>Export-Import Bank</b><sup>1</sup></p> <p><b>Federal Deposit Insurance Corporation:</b><br/>         Bank Insurance Fund<br/>         Savings Association Insurance Fund<br/>         FSLIC Resolution Fund (including RTC)<br/>         Other<br/>             Total, FDIC</p> <p><b>Legislative Branch</b><br/>         Library of Congress</p> <p><b>Postal Service</b></p> <p><b>Railroad Retirement Board</b></p> <p><b>Securities and Exchange Commission</b></p> <p><b>Tennessee Valley Authority</b></p> <p><b>Rents and royalties on Outer Continental Shelf (Interior)</b></p> <p><b>Spectrum auction receipts (Federal Communications Commission)</b></p> <p><sup>1</sup> 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.</p> <p><sup>2</sup> Military retirement also reports receipts collected by them for employer share, employee retirement.</p> <p><sup>3</sup> Interior also reports the outlays for rents and royalties on Outer Continental Shelf.</p> |
|---|---|

Reports on Outlays--Initial Report

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

Categories shown are illustrative only. Use categories currently displayed on your A-34 report unless revisions are requested by OMB or Treasury.

NOT FOR PUBLIC RELEASE  
OMB CIRCULAR NO. A-34  
OUTLAY PLAN

DEPARTMENT OF XXXXXXXXXXXXXXXX  
Fiscal Year 2001  
(In millions of dollars)

DATE PREPARED: 10/01/20CY  
CONTACT: S.P. Chase  
TELEPHONE: 202-622-1925

| MTS<br>LINE<br>CODE                          | APPROPR<br>ACCOUNT<br>SYMBOL | ACCOUNT                                   | FISCAL             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | YEAR<br>TOTAL<br>(1) | OMB <sup>1</sup><br>EST.<br>(2) | DIFFER-<br>ENCE<br>(1-2) |  |
|--|------------------------------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------------------------|--------------------------|--|
|  |                              |   | 2000<br>OCT<br>EST | 2000<br>NOV<br>EST | 2000<br>DEC<br>EST | 2001<br>JAN<br>EST | 2001<br>FEB<br>EST | 2001<br>MAR<br>EST | 2001<br>APR<br>EST | 2001<br>MAY<br>EST | 2001<br>JUN<br>EST | 2001<br>JUL<br>EST | 2001<br>AUG<br>EST | 2001<br>SEP<br>EST |                      |                                 |                          |  |
| XXXX XX                                      | XXXX                         | Program payments <sup>2</sup>             | 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 <sup>3</sup>   | 125                | 0                  | 0                  | 0                  | 0                  | 0                  | 150                | 0                  | 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                  | 700                             | -300                     |  |
| Other:                                       |                              |   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                                 |                          |  |
| XX   | XXXX                         | Construction                              | 65                 | 65                 | 60                 | 65                 | 60                 | 60                 | 65                 | 65                 | 60                 | 65                 | 60                 | 60                 | 750                  | 750                             | 0                        |  |
| XX   | XXXX                         | Claims payments                           | 0                  | 100                | 0                  | 0                  | 75                 | 0                  | 0                  | 0                  | 250                | 0                  | 0                  | 0                  | 425                  | 400                             | 25                       |  |
| <b>Total Other</b>                           |                              |   | 65                 | 165                | 60                 | 65                 | 135                | 60                 | 65                 | 65                 | 310                | 65                 | 60                 | 60                 | 1,175                | 1,150                           | 25                       |  |
| XXXX   |                              | Offsetting receipts                       | -5                 | -1                 | -1                 | -4                 | -9                 | -5                 | -6                 | -6                 | -5                 | -5                 | -7                 | -6                 | -60                  | -60                             | 0                        |  |
| XXXX   |                              | <b>TOTAL, DEPT. OF XXXXXX</b>             | <b>785</b>         | <b>864</b>         | <b>759</b>         | <b>786</b>         | <b>851</b>         | <b>1,005</b>       | <b>1,009</b>       | <b>859</b>         | <b>1,205</b>       | <b>1,110</b>       | <b>803</b>         | <b>554</b>         | <b>10,590</b>        | <b>10,315</b>                   | <b>275</b>               |  |
| <b>MEMORANDUM: (Non-add, Included above)</b> |                              |   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                                 |                          |  |
| XXXX XX                                      | XXXX                         | Proposed legislation <sup>2</sup>         | 0                  | 0                  | 0                  | 50                 | 65                 | 85                 | 100                | 125                | 160                | 190                | 200                | 225                | 1,200                | 1,200                           | 0                        |  |
| <b>Large Transactions:</b>                   |                              |   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                                 |                          |  |
| XXXX XX                                      | XXXX                         | Semiannual interest to Treas <sup>3</sup> | 125                | 0                  | 0                  | 0                  | 0                  | 0                  | 150                | 0                  | 0                  | 0                  | 0                  | 0                  | 275                  | 175                             | 100                      |  |
|  |                              | Transaction date                          | 10/31              |                    |                    | 04/30              |                    |                    |                    |                    |                    |                    |                    |                    |                      |                                 |                          |  |
| <b>NON-BUDGETARY ACCOUNTS:</b>               |                              |   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                                 |                          |  |
| Financing Accounts(Not Disbursements):       |                              |   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                                 |                          |  |
| XXXX XX                                      | XXXX                         | (title) Direct Loan Account               | 50                 | -50                | 50                 | 50                 | -50                | 50                 | 50                 | -50                | 50                 | 50                 | -50                | 50                 | 200                  | 200                             | 0                        |  |
| XXXX XX                                      | XXXX                         | (title) Guaranteed Loan Account           | 65                 | 65                 | 65                 | 65                 | 65                 | 65                 | 65                 | 65                 | 65                 | 65                 | 65                 | 65                 | 780                  | 1305                            | -525                     |  |
| <b>TOTAL FINANCING ACCOUNT</b>               |                              |   | 115                | 15                 | 115                | 115                | 15                 | 115                | 115                | 15                 | 115                | 115                | 15                 | 115                | 980                  | 1,505                           | -525                     |  |
| <b>Deposit Funds:</b>                        |                              |   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                                 |                          |  |
| 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                        |  |

<sup>1</sup>OMB estimates: Mid-Session Review, 7/15/2000

ACT=Actual; EST= Estimate  
NOTE: Individual fiscal years, or portions thereof, must be shown on separate reports.

NOTE: This Exhibit has been oriented for portrait printing. However, all agency reports must be oriented to landscape, in order to accommodate review of all columns shown.

NOTE: Round estimates to the nearest whole million. Where an amount falls exactly halfway between, it will be rounded 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.

Trust Fund Reporting Format

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

The OMB estimates are either the Budget or Mid-Session Review estimates.

NOT FOR PUBLIC RELEASE  
OMB CIRCULAR NO. A-34  
OUTLAY PLAN

DEPARTMENT OF XXXXXXXXXXXXX  
XXXXXXXX TRUST FUND  
Fiscal Year CY  
(In millions of dollars)

DATE PREPARED:  
CONTACT:  
TELEPHONE:

| MTS<br>LINE<br>CODE     | APPROPR<br>ACCOUNT<br>SYMBOL | CATEGORY                              | CY<br>OCT<br>EST | CY<br>NOV<br>EST | CY<br>DEC<br>EST | CY<br>JAN<br>EST | CY<br>FEB<br>EST | CY<br>MAR<br>EST | CY<br>APR<br>EST | CY<br>MAY<br>EST | CY<br>JUN<br>EST | CY<br>JUL<br>EST | CY<br>AUG<br>EST | CY<br>SEP<br>EST | FISCAL OMB            |                                    | DIFFER-<br>ENCE<br>(1-2) |
|-------------------------|------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|------------------------------------|--------------------------|
|                         |                              |                                       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | ESTI-<br>MATES<br>(1) | ESTI-<br>MATES <sup>1</sup><br>(2) |                          |
| <b>INCOME:</b>          |                              |                                       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                       |                                    |                          |
| Governmental:           |                              |                                       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                       |                                    |                          |
| XXXX                    | XX XXXX.XX                   | Taxes.....                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                       | 5225                               |                          |
| Intergovernmental:      |                              |                                       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                       |                                    |                          |
| XXXX                    | XX XXXX.XX                   | Employer contributions                | 375              | 375              | 375              | 375              | 375              | 375              | 376              | 375              | 375              | 400              | 400              | 410              | 7586                  | 5000                               | 2586                     |
| XXXX                    | XX XXXX.XX                   | Transfer from XXXXX                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 650              | 0                | 0                | 0                | 650              | 650                   | 0                                  |                          |
| XXXX                    | XX XXXX.XX                   | Interest on investments               | 10               | 15               | 575              | 20               | 15               | 30               | 10               | 15               | 625              | 75               | 100              | 50               | 1540                  | 1600                               | -60                      |
| Proprietary:            |                              |                                       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                       |                                    |                          |
| XXXX                    | XX XXXX.XX                   | Receipts from XXXXXXXX                | 25               | 30               | 65               | 25               | 30               | 65               | 25               | 30               | 65               | 25               | 30               | 65               | 480                   | 480                                | 0                        |
| <b>TOTAL INCOME...</b>  |                              |                                       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                       | 12955                              |                          |
| <b>OUTGO:</b>           |                              |                                       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                       |                                    |                          |
| XXXX                    | XX XXXX.XX                   | Benefit payments <sup>2,3</sup> ..... | 675              | 675              | 675              | 650              | 675              | 675              | 650              | 625              | 625              | 625              | 625              | 625              | 7800                  | 7800                               | 0                        |
| XXXX                    | XX XXXX.XX                   | Administrative expenses               | 6                | 6                | 7                | 6                | 6                | 6                | 7                | 6                | 6                | 10               | 6                | 3                | 75                    | 75                                 | 0                        |
| XXXX                    | XX XXXX.XX                   | Other.....                            | 605              | 35               | 45               | 605              | 25               | 45               | 610              | 25               | 17               | 595              | 26               | 22               | 2655                  | 2700                               | -45                      |
| <b>TOTAL OUTGO.....</b> |                              |                                       | 1286             | 716              | 727              | 1,261            | 706              | 726              | 1267             | 656              | 648              | 1230             | 657              | 650              | 10530                 | 10575                              | -45                      |
| <b>NET.....</b>         |                              |                                       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                       | 2380                               |                          |

MEMORANDUM: (Non-add; included above)

Proposed legislation<sup>2</sup>..... 0 0 0 0 0 0 0 -25 -50 -50 -50 -50 -50 -275 -275 0

Large transactions:

Transfer from XXXXX<sup>4</sup> 0 0 0 0 0 0 0 0 0 650 0 0 0  
Transaction date: 0630CY  
Interest on investment 0 0 550 0 0 0 0 0 0 600 0 0 0  
Transaction date: 1215CY 0615CY

ACT - Actual

EST - Estimated

<sup>1</sup>Footnote should state "Budget" or "Mid-Session Review."

<sup>2</sup>Footnote (text as applicable).

<sup>3</sup>Footnote (text as applicable).

<sup>4</sup>Footnote (contact name and telephone number).

Categories shown are illustrative only.  
Categories should mirror the *Budget Appendix*  
Status of Funds schedules.

NOTE: Agencies 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

Both Financing and related Liquidating and Subsidy (Budgetary) accounts are to be included in order to ensure consistency of estimated transactions between accounts.

Footnote the OMB estimate column to indicate Budget or Mid-Session Review estimates.

NOT FOR PUBLIC RELEASE  
OMB CIRCULAR NO. A-34  
OUTLAY PLAN

DEPARTMENT OF XXXXXXXXXXXXXXXX  
Fiscal Year 2001  
(In millions of dollars)

DATE PREPARED: 10/01/20CY  
CONTACT: S.P. Chase  
TELEPHONE: 202-622-1925

| MTS<br>LINE<br>CODE               | APPROPR<br>ACCOUNT<br>SYMBOL | ACCOUNT                           | FISCAL             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | YEAR<br>TOTAL<br>(1) | OMB <sup>1</sup><br>EST.<br>(2) | DIFFER-<br>ENCE<br>(1-2) |
|-----------------------------------|------------------------------|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------------------------|--------------------------|
|                                   |                              |                                   | 2000<br>OCT<br>EST | 2000<br>NOV<br>EST | 2000<br>DEC<br>EST | 2001<br>JAN<br>EST | 2001<br>FEB<br>EST | 2001<br>MAR<br>EST | 2001<br>APR<br>EST | 2001<br>MAY<br>EST | 2001<br>JUN<br>EST | 2001<br>JUL<br>EST | 2001<br>AUG<br>EST | 2001<br>SEP<br>EST |                      |                                 |                          |
| <b>FINANCING ACCOUNT:</b>         |                              |                                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                                 |                          |
| XXXXXXXXXXXXXXXXXXXX:             |                              |                                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                                 |                          |
|                                   |                              | Loan disbursements                | 250                | 365                | 450                | 1000               | 1265               | 750                | 370                | 300                | 450                | 600                | 950                | 1275               | 8025                 | 8575                            | -550                     |
|                                   |                              | Intrest to Treasury               | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 150                | 150                  | 150                             | 0                        |
|                                   |                              | Downward reestimate (D+I)         | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 1260               | 1260                 | 1460                            | -200                     |
|                                   |                              | Upward reestimate (D+I)           | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | -1305              | -1305                | -1305                           | 0                        |
|                                   |                              | Collections:                      |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                                 |                          |
|                                   |                              | Loan repayments (P+I)             | -100               | -125               | -225               | -100               | -100               | -100               | -100               | -125               | -225               | -100               | -100               | -100               | -1500                | -1500                           | 0                        |
|                                   |                              | Sales of loans (net) <sup>2</sup> | 0                  | 0                  | 0                  | 0                  | -400               | 0                  | 0                  | 0                  | -350               | 0                  | 0                  | 0                  | -750                 | -750                            | 0                        |
|                                   |                              | Collected from liquidating acct.  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | -225               | -225                 | -125                            | -100                     |
|                                   |                              | Collected from subsidy account    | 0                  | 0                  | -260               | -10                | -50                | -1105              | 0                  | -500               | 0                  | 0                  | -830               | 0                  | -2755                | -2755                           | 0                        |
|                                   |                              | Interest on uninvested            | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | -495               | -495                 | -495                            | 0                        |
|                                   |                              | All other                         | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                    | 0                               | 0                        |
| XXXX XX                           | XXXX                         | <b>FINANCING DISB (NET)</b>       | <u>150</u>         | <u>240</u>         | <u>-35</u>         | <u>890</u>         | <u>715</u>         | <u>-455</u>        | <u>270</u>         | <u>-325</u>        | <u>-125</u>        | <u>500</u>         | <u>20</u>          | <u>560</u>         | <u>2405</u>          | <u>3255</u>                     | <u>-850</u>              |
| <b>MEMORANDUM:</b>                |                              |                                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                                 |                          |
| 4189 XX                           | 1493                         | INTEREST TO TREASURY              | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | -150               | -150                 | -150                            | 0                        |
| <b>BUDGET ACCOUNTS:</b>           |                              |                                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                                 |                          |
| <b>LIQUIDATING ACCOUNT:</b>       |                              |                                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                                 |                          |
|                                   |                              | 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                         | <b>TOTAL LIQUIDATING</b>          | <u>5</u>           | <u>5</u>           | <u>5</u>           | <u>5</u>           | <u>5</u>           | <u>5</u>           | <u>5</u>           | <u>5</u>           | <u>5</u>           | <u>5</u>           | <u>5</u>           | <u>230</u>         | <u>285</u>           | <u>185</u>                      | <u>100</u>               |
| <b>SUBSIDY (Program) ACCOUNT:</b> |                              |                                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                                 |                          |
|                                   |                              | Prior Subsidy                     | 0                  | 0                  | 0                  | 10                 | 50                 | 560                | 0                  | 200                | 0                  | 0                  | 0                  | 0                  | 820                  | 820                             | 0                        |
|                                   |                              | Current Subsidy                   | 0                  | 0                  | 260                | 0                  | 0                  | 545                | 0                  | 300                | 0                  | 0                  | 830                | 0                  | 1935                 | 1935                            | 0                        |
|                                   |                              | Re-estimated: Upward              | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 1305               | 1305                 | 1,305                           | 0                        |
|                                   |                              | Re-estimated: Downward            | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | -1260              | -1260                | -1460                           | 200                      |
|                                   |                              | Other                             | 15                 | 20                 | 10                 | 25                 | 10                 | 15                 | 20                 | 5                  | 25                 | 10                 | 15                 | 10                 | 180                  | 180                             | 0                        |
| XXXX XX                           | XXXX                         | <b>TOTAL PROGRAM ACCOUNT</b>      | <u>15</u>          | <u>20</u>          | <u>270</u>         | <u>35</u>          | <u>60</u>          | <u>1120</u>        | <u>20</u>          | <u>505</u>         | <u>25</u>          | <u>10</u>          | <u>845</u>         | <u>55</u>          | <u>2980</u>          | <u>2,780</u>                    | <u>200</u>               |
| <b>TOTAL BUDGET ACCOUNTS</b>      |                              |                                   | <u>20</u>          | <u>25</u>          | <u>275</u>         | <u>40</u>          | <u>65</u>          | <u>1125</u>        | <u>25</u>          | <u>510</u>         | <u>30</u>          | <u>15</u>          | <u>850</u>         | <u>285</u>         | <u>3265</u>          | <u>2965</u>                     | <u>300</u>               |

FOOTNOTES:

<sup>1</sup>OMB estimates; Mid-Session Review, 7/15/2000

<sup>2</sup>Sales of Loans:

Assumed date of deposit:

02/28

06/15

Most of the categories shown have been selected from Budget Appendix Financing and Program schedules. Agency reports should include similar object classes.

NOTE: This Exhibit has been oriented for portrait printing. However, all agency reports must be oriented to landscape, in order to accommodate review of all columns shown.

## SECTION 52 -- REPORTS ON UNVOUCHERED EXPENDITURES

**Table of Contents**

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| 52.2  | Definition   |
| 52.3  | Basis for exemption                                  |
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| 52.5  | Requirements   |
| 52.6  | OMB responsibilities                                 |
| Ex-52 | List of Accounts Containing Unvouchered Expenditures |

**52.1 Background.**

Executive Branch agencies are required to submit information to OMB on unvouchered expenditures annually. The information is used by OMB 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.

**52.2 Definition.**

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

**52.3 Basis for exemptions.**

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

- Sensitive foreign intelligence or counterintelligence activities.
- 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. Agencies will make any requests for exemptions through the White House Counsel's office.

**52.4 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.

## SECTION 52 -- REPORT ON UNVOUCHERED EXPENDITURES

---

### 52.5 Requirements.

The head of each executive department and establishment 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.

The list (including explanations, as appropriate) will be submitted to OMB no later than November 1 of each year in the format of Exhibit 52. It will be transmitted to OMB in a sealed envelope marked: "**TO BE OPENED ONLY BY THE SECURITY OFFICER, EXECUTIVE OFFICE OF THE PRESIDENT, NEW EXECUTIVE OFFICE BUILDING.**" The envelope will be placed inside an envelope that is sealed and addressed to the Director of OMB.

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

### 52.6 OMB 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 19CY Accounts Containing Unvouchered Expenditures That are Potentially Subject to Audit by GAO

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

Date: \_\_\_\_\_

Agency: Department of Government

Information Contact: John Brown

Telephone: 958-4237

\_\_\_\_\_  
Account Title:

Department of Government

Operation and Maintenance  
Salaries and Expenses  
Contingencies

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.

Explanation of changes: The Salaries and expenses account is authorized to contain unvouchered expenditures for the first time in 19CY pursuant to P.L. 99-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.

An explanation of any additions or deletions to the previous year's report will also be provided.

**APPENDIX A -- CROSSWALK BETWEEN ANTIDEFICIENCY ACT AND TITLE 31  
OF THE U.S. CODE**

| THE ANTIDEFICIENCY ACT  | TITLE 31 -- MONEY AND FINANCE   |
|---|---|
| <p>The following contains the provisions of the Antideficiency Act, formerly section 3679 of the Revised Statutes, and section 210 of the General Government Matters Appropriation Act, 1958. (Formerly 31 U.S.C. 665, 665a, and 669.)</p>  | <p>The following provides the section in Title 31 that was enacted without substantive change. Revisions to the 1982 law are italicized.</p>  |
| <p><b>665 Appropriation</b><br/> <b>(a) Expenditures or contract obligations in excess of funds prohibited</b><br/>           No officer or employee of the United States shall make or authorize any expenditure from or create or authorize an obligation under any appropriation or fund in excess of the amount available therein: nor shall any such officer or employee involve the Government in any contract or other obligation, or the payment of money for any purpose, in advance of appropriations made for such purpose, unless such contract or obligation is authorized by law.</p> | <p><b>Section 1341:</b><br/>           (a)(1) An officer or employee of the United States Government or the District of Columbia government may not --<br/>           (A) make or authorize an expenditure or obligation exceeding an amount available in an appropriation or fund for the expenditure or obligation;<br/>           (B) involve either government in a contract or obligation for the payment of money before an appropriation is made unless authorized by law;<br/> <i>(C) make or authorize an expenditure or obligation of funds required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985; or</i><br/> <i>(D) involve either government in a contract or obligation for the payment of money required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985.</i></p> |
| <p><b>(b) Voluntary service forbidden</b><br/>           No officer or employee of the United States shall accept voluntary service for the United States or employ personal service in excess of that authorized by law, except in cases of emergency involving the safety of human life or the protection of property.</p>  | <p><b>Section 1342 (in part):</b><br/>           An officer or employee of the United States Government or of the District of Columbia government may not accept voluntary services for either government or employ personal services exceeding that authorized by law except for emergencies involving the safety of human life or the protection of property.<br/> <i>This section does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government. As used in this section, the term "emergencies involving the safety of human life or the protection of property" does not include ongoing, regular functions of government the suspension of which would not imminently threaten the safety of human life or the protection of property.</i></p>   |

| THE ANTIDEFICIENCY ACT  | TITLE 31 -- MONEY AND FINANCE   |
|---|---|
| <p><b>(c) Apportionment of appropriations; reserves; distribution; review</b></p> <p>(1) Except as otherwise provided in this section, all appropriations or funds available for obligation for a definite period of time shall be so apportioned as to prevent obligation or expenditure thereof in a manner which would indicate a necessity for deficiency or supplemental appropriations for such period; and all appropriations or funds not limited to a definite period of time, and all authorizations to create obligations by contract in advance of appropriations, shall be so apportioned as to achieve the most effective and economical use thereof.</p>   | <p><b>Section 1512:</b></p> <p>(a) Except as provided in this subchapter, an appropriation available for obligation for a definite period shall be apportioned to prevent obligation or expenditure at a rate that would indicate a necessity for a deficiency or supplemental appropriation for the period. An appropriation for an indefinite period and authority to make obligations by contract before appropriations shall be apportioned to achieve the most effective and economical use. An apportionment may be reapportioned under this section.</p>   |
| <p>As used hereafter in this section, the term "appropriation" means appropriations, funds and authorizations to create obligations by contract in advance of appropriations.</p>   | <p><b>Section 1511:</b></p> <p>(a) In this subchapter, "appropriations" means --</p> <ol style="list-style-type: none"> <li>(1) appropriated amounts;</li> <li>(2) funds; and</li> <li>(3) authority to make obligations by contract before obligations.</li> </ol>   |
| <p>(2) In apportioning any appropriation, reserves may be established solely to provide for contingencies, or to effect savings whenever savings are made possible by or through changes in requirements or greater efficiency of operations.</p>   | <p><b>Section 1512(c):</b></p> <p>(1) In apportioning or reapportioning an appropriation, a reserve may be established only--</p> <ol style="list-style-type: none"> <li>(A) to provide for contingencies;</li> <li>(B) to achieve savings made possible by or through changes in requirements or greater efficiency of operations; or</li> <li>(C) as specifically provided by law.</li> </ol>   |
| <p>Whenever it is determined by an officer designated in subsection (d) of this section to make apportionments and reapportionments that any amount so reserved will not be required to carry out the full objectives and scope of the appropriation concerned, he shall recommend the rescission of such amount in the manner provided in the Budget and Accounting Act, 1921 (31 U.S.C. 1 <i>et seq.</i>), for estimates of appropriations. Except as specifically provided by particular appropriations acts or other laws, no reserves shall be established other than as authorized by this subsection. Reserves established pursuant to this subsection shall be reported to the Congress in accordance with the Impoundment Control Act of 1974 (31 U.S.C. 1400 <i>et seq.</i>).</p> | <p><b>Section 1512(c):</b></p> <p>(2) A reserve established under this subsection may be changed as necessary to carry out the scope and objectives of the appropriation concerned. When an official designated in section 1513 of this title to make apportionments decides that an amount reserved will not be required to carry out the objectives and scope of the appropriation concerned, the official shall recommend the rescission of the amount in the way provided in chapter 11 of this title for appropriation requests. Reserves established under this section shall be reported to Congress as provided in the Impoundment Control Act of 1974 (2 U.S.C. 681 <i>et seq.</i>).</p> |
| <p>(3) Any appropriation subject to apportionment shall be distributed by months, calendar quarters, operating seasons, or other time periods, or by activities, functions, projects, or objects, or by a combination thereof, as may be deemed appropriate by</p>  | <p><b>Section 1512(b):</b></p> <p>(1) An appropriation subject to apportionment is apportioned by --</p> <ol style="list-style-type: none"> <li>(A) months, calendar quarters, operating seasons, or other time periods;</li> </ol>   |

| THE ANTIDEFICIENCY ACT   | TITLE 31 -- MONEY AND FINANCE   |
|--|---|
| <p>the officers designated in subsection (d) of this section to make apportionments and reapportionments. Except as otherwise specified by the officer making the apportionment, amounts so apportioned shall remain available for obligation, in accordance with the terms of the appropriation, on a cumulative basis unless reapportioned.</p>  | <p>(B) activities, functions, projects, or objects; or<br/>           (C) a combination of the ways referred to in clauses (A) and (B) of this paragraph.<br/>           (2) The official designated in section 1513 of this title to make apportionments shall apportion an appropriation under paragraph (1) of this subsection as the official considers appropriate. Except as specified by the official, an amount apportioned is available for obligation under the terms of the appropriation on a cumulative basis unless reapportioned.</p>  |
| <p>(4) Apportionments shall be reviewed at least four times each year by the officers designated in subsection (d) of this section to make apportionments and reapportionments, and such reapportionments made or such reserves established, modified, or released as may be necessary to further the effective use of the appropriation concerned, in accordance with the purposes stated in paragraph (1) of this subsection.</p>  | <p><b>Section 1512:</b><br/>           (d) An apportionment or a reapportionment shall be reviewed at least 4 times a year by the official designated in section 1513 of this title to make apportionments.<br/><br/> <b>Section 1512(a) as the last sentence:</b><br/>           . . . An apportionment may be reapportioned under this section.</p>   |
| <p><b>(d) Officers controlling apportionment or reapportionment</b><br/>           (1) Any appropriation available to the legislative branch, the judiciary, the United States International Trade Commission, or the District of Columbia, which is required to be apportioned under subsection (c) of this section, shall be apportioned or reapportioned in writing by the officer having administrative control of such appropriation. Each such appropriation shall be apportioned not later than thirty days before the beginning of the fiscal year for which the appropriation is available, or not more than thirty days after approval of the Act by which the appropriation is made available, whichever is later.</p>                                  | <p><b>Section 1513:</b><br/>           (a) The official having administrative control of an appropriation available to the legislative branch, the judicial branch, the United States International Trade Commission, or the District of Columbia government that is required to be apportioned under section 1512 of this title shall apportion the appropriation in writing. An appropriation shall be apportioned not later than the later of the following:<br/>           (1) 30 days before the beginning of the fiscal year for which the appropriation is available; or<br/>           (2) 30 days after the date of enactment of the law by which the appropriation is made available.</p> |
| <p>(2) Any appropriation available to an agency, which is required to be apportioned under subsection (c) of this section, shall be apportioned or reapportioned in writing by the Director of the Office of Management and Budget. The head of each agency to which any such appropriation is available shall submit to the Office of Management and Budget information, in such form and manner and at such time or times as the Director may prescribe, as may be required for the apportionment of such appropriation. Such information shall be submitted not later than forty days before the beginning of any fiscal year for which the appropriation is available, or not more than fifteen days after approval of the Act by which such appropriation</p> | <p><b>Section 1513(b):</b><br/>           (1) The President shall apportion in writing an appropriation available to an executive agency (except the Commission) that is required to be apportioned under section 1512 of this title. The head of each executive agency to which the appropriation is available shall submit to the President information required for the apportionment in the form and the way and at the time specified by the President. The information be submitted not later than the later of the following:<br/>           (A) 40 days before the beginning of the fiscal year for which the appropriation is available; or</p>  |

| THE ANTIDEFICIENCY ACT  | TITLE 31 -- MONEY AND FINANCE  |
|---|--|
| <p>is made available, whichever is later. The Director of the Office of Management and Budget shall apportion each such appropriation and shall notify the agency concerned of his action not later than twenty days before the beginning of the fiscal year for which the appropriation is available or not more than thirty days after approval of the Act by which such appropriation is made available, whichever is later.</p> | <p>(B) 15 days after the date of enactment of the law by which the appropriation is made available.<br/>                     (2) The President shall notify the head of the executive agency of the action taken in apportioning the appropriation under paragraph (1) of this subsection not later than the later of the following:<br/>                     (A) 20 days before the beginning of the fiscal year for which the appropriation is available; or<br/>                     (B) 30 days after the date of enactment of the law by which the appropriation is made available.</p>   |
| <p>When used in this section, the term "agency" means any executive department, agency, commission, authority, administration, board, or other independent establishment in the executive branch of the Government, including any corporation wholly or partly owned by the United States which is an instrumentality of the United States.</p>   | <p><b>Section 101:</b><br/>                     In this title, "agency" means a department, agency, or instrumentality of the United States Government.<br/><br/> <b>Also, section 102:</b><br/>                     In this title, "executive agency" means department, agency, or instrumentality in the executive branch of the United States Government.</p>   |
| <p>Nothing in this subsection shall be so construed as to interfere with the initiation, operation, and administration of agricultural price support programs and no funds (other than funds for administrative expenses) available for price support, surplus removal, and available under section 612c of title 7, with respect to agricultural commodities shall be subject to apportionment pursuant to this section.</p>       | <p><b>Section 1513:</b><br/>                     (e) This section does not affect the initiation and operation of agriculture price support programs.<br/><br/> <b>Also, section 1511:</b><br/>                     (b) This subchapter does not apply to --<br/>                     (1) amounts (except amounts for administrative expenses) available --<br/>                     (A) for price support and surplus removal of agricultural commodities; and<br/>                     (B) under section 32 of the Act of August 24, 1935 (7 U.S.C. 612c);</p>   |
| <p>The provisions of this section shall not apply to any corporation which obtains funds for making loans, other than paid in capital funds, without legal liability on the part of the United States.</p>  | <p><b>Section 1341(a):</b><br/>                     (2) This subsection does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government.<br/><br/> <b>Also, section 1342 (in part):</b><br/>                     . . . This section does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government.<br/><br/> <b>Also, section 1511:</b><br/>                     (b) this subchapter does not apply to --<br/>                     (2) a corporation getting amounts to make loans (except paid in capital amounts) without legal liability on the part of the United States Government; and</p> |



| THE ANTIDEFICIENCY ACT  | TITLE 31 -- MONEY AND FINANCE  |
|---|--|
| <p><b>(e) Apportionment necessitating deficiency or supplemental estimates</b></p> <p>(1) No apportionment or reapportionment, or request therefor by the head of an agency, which, in the judgment of the officer making or the agency head requesting such apportionment or reapportionment, would indicate a necessity for a deficiency or supplemental estimate shall be made except upon a determination by such officer or agency head, as the case may be, that such action is required because of (A) any laws enacted subsequent to the transmission to the Congress of the estimates for an appropriation which require expenditures beyond administrative control; or (B) emergencies involving the safety of human life, the protection of property, or the immediate welfare of individuals in cases where an appropriation has been made to enable the United States to make payment of, or contributions toward, sums which are required to be paid to individuals either in specific amounts fixed by law or in accordance with formulae prescribed by law.</p> | <p><b>Section 1515(b):</b></p> <p>(1) Except as provided in subsection (a) of this section, an official may make, and the head of an agency may request, an apportionment under section 1512 of this title that would indicate a necessity for a deficiency or supplemental appropriation only when the official or agency head decides that the action is required because of --</p> <p>(A) a law enacted after submission to Congress of the estimates for an appropriation that requires an expenditure beyond administrative control; or</p> <p>(B) an emergency involving the safety of human life, the protection of property, or the immediate welfare of individuals when an appropriation that would allow the United States Government 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.</p> |
| <p>(2) In each case of an appropriation or a reapportionment which, in the judgment of the officer making such apportionment or reapportionment, would indicate a necessity for a deficiency or supplemental estimate, such officer shall immediately submit a detailed report of the facts of the case to the Congress. In transmitting any deficiency or supplemental estimates required on account of any such apportionment or reapportionment, reference shall be made to such report.</p>   | <p><b>Section 1515(b):</b></p> <p>(2) If an official making an apportionment decides that an apportionment would indicate a necessity for a deficiency or supplemental appropriation, the official shall submit immediately a detailed report of the facts to Congress. The report shall be referred to in submitting a proposed deficiency or supplemental appropriation.</p>   |
| <p><b>(f) Exemption of trust funds and working funds expenditures from apportionment</b></p> <p>(1) The officers designated in subsection (d) of this section to make apportionments and reapportionments may exempt from apportionments trust funds and working funds expenditures from which have no significant effect on the financial operations of the Government, working capital and revolving funds established for intragovernmental operations, receipts from industrial and power operations available under law and any appropriation made specifically for --</p> <p>(1) interest on, or retirement of, the public debt;</p> <p>(2) payment of claims, judgments, refunds, and draw-backs;</p> <p>(3) any item determined by the President to be of a confidential nature; (4) payment under private relief acts or other laws requiring payments to</p>  | <p><b>Section 1516:</b></p> <p>An official designated in section 1513 of this title to make apportionments may exempt from apportionment --</p> <p>(1) a trust fund or working fund if an expenditure from the fund has no significant effect on the financial operations of the United States Government;</p> <p>(2) a working capital fund or a revolving fund established for intragovernmental operations;</p> <p>(3) receipts from industrial and power operations available under law; and</p> <p>(4) appropriations made specifically for --</p> <p>(A) interest on, or retirement of, the public debt;</p> <p>(B) payment of claims, judgments, refunds, and drawbacks;</p> <p>(C) items the President decides are of a</p>  |

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| <p>designated payees in the total amount of such appropriation; (5) grants to the States under title I, IV, or X of the Social Security Act (42 U.S.C. 301 <i>et seq.</i>, 1201 <i>et seq.</i>), or under any other public assistance title in such Act.</p>  | <p>confidential nature;<br/>                     (D) payment under a law requiring payment of the total amount of the appropriation to a designated payee; and<br/>                     (E) grants to the States under the Social Security Act (41 U.S.C. 301 <i>et seq.</i>).</p>   |
| <p>(2) The provisions of subsection (c) of this section shall not apply to appropriations to the Senate or House of Representatives or to any Member, committee, Office (including the office of the Architect of the Capitol), officer, or employee thereof.</p>   | <p><b>Section 1511:</b><br/>                     (b) This subchapter does not apply to --<br/>                     (3) the Senate, the House of Representatives, a committee of Congress, a member, officer, employee, or office of either House of Congress, or the office of the Architect of the Capitol or an officer or employee of that Office.</p>  |
| <p><b>(g) Administrative division of apportionment; simplification of system for subdividing funds</b><br/>                     Any appropriation which is apportioned or reapportioned pursuant to this section may be divided and subdivided administratively within the limits of such apportionments or reapportionments. The officer having administrative control any such appropriation available to the legislative branch, the judiciary, the United States International Trade Commission, or the District of Columbia, and the head of each agency, subject to the approval of the Director of the Office of Management and Budget, shall prescribe, by regulation, a system of administrative control (not inconsistent with any accounting procedures prescribed by or pursuant to law) which shall be designed to (A) restrict obligations or expenditures against each appropriation to the amount of apportionments or reapportionments made for each such appropriation, and (B) enable such officer or agency head to fix responsibility for the creation of any obligation or the making of any expenditure in excess of an apportionment or reapportionment.</p> <p>In order to have a simplified system for the administrative subdivision of appropriations or funds, each agency shall work toward the objective of financing each operating unit, at the highest practical level, from not more than one administrative subdivision for each appropriation or fund affecting such unit.</p> | <p><b>Section 1513:</b><br/>                     (d) An appropriation apportioned under this subchapter may be divided and subdivided administratively within the limits of the apportionment.</p> <p><b>Section 1514:</b><br/>                     (a) The official having administrative control of an appropriation available to the legislative branch, the judicial branch, the United States International Trade Commission, or the District of Columbia government, and, subject to the approval of the President, the head of each executive agency (except the Commission) shall prescribe by regulation a system of administrative control not inconsistent with accounting procedures prescribed under law. The system shall be designed --<br/>                     (1) restrict obligations or expenditures from each appropriation to the amount of apportionments or reapportionments of the appropriation; and<br/>                     (2) enable the official or the head of the executive agency to fix responsibility for an obligation or expenditure exceeding an apportionment or reapportionment.</p> <p>(b) To have a simplified system for administratively dividing appropriations, the head of each executive agency (except the Commission) shall work toward the objective of financing each operating unit, at the highest practical level, from not more than one administrative division for each appropriation affecting the unit.</p> |

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|---|---|
| <p><b>(h) Expenditures in excess of apportionment; penalties</b></p> <p>No officer or employee of the United States shall authorize or create any obligation or make any expenditure (A) in excess of an apportionment or reapportionment, or (B) in excess of the amount permitted by regulations prescribed pursuant to subsection (g) of this section.</p>   | <p><b>Section 1517:</b></p> <p>(a) An officer or employee of the United States Government or of the District of Columbia government may not make or authorize an expenditure or obligation exceeding --</p> <p>(1) an apportionment; or</p> <p>(2) the amount permitted by regulations prescribed under section 1514(a) of this title.</p>  |
| <p><b>(i) Administrative discipline; reports on violation</b></p> <p>(1) In addition to any penalty of liability under other law, any officer or employee of the United States who shall violate subsections (a), (b), or (h) of this section shall be subjected to appropriate administrative discipline, including, when circumstances warrant, suspension from duty without pay or removal from office;</p>                            | <p><b>Section 1349:</b></p> <p>(a) An Officer or employee of the United States Government or of the District of Columbia government violating section 1341(a) or 1342 of this title shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office.</p> <p><b>Also, section 1518:</b></p> <p>An officer or employee of the United States Government or of the District of Columbia government violating section 1517(a) of this title shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office.</p> |
| <p>and any officer or employee of the United States who shall knowingly and willfully violate subsections (a), (b), or (h) of this section shall, upon conviction, be fined not more than \$5,000 or imprisoned for not more than two years, or both.</p>   | <p><b>Section 1350:</b></p> <p>An officer or employee of the United States Government or of the District of Columbia government knowingly and willfully violating section 1341(a) or 1342 of this title shall be fined not more than \$5,000, imprisoned for not more than two years, or both.</p> <p><b>Also, section 1519:</b></p> <p>An officer or employee of the United States Government or of the District of Columbia government knowingly and willfully violating section 1517(a) of this title shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.</p>   |
| <p>(2) In the case of a violation of subsections (a), (b), or (h) of this section by an officer or employee of an agency, or of the District of Columbia, the head of the agency concerned or the Mayor of the District of Columbia, shall immediately report to the President, through the Director of the Office of Management and Budget, and to the Congress all pertinent facts together with a statement of the action thereon.</p> | <p><b>Section 1351:</b></p> <p>If an officer or employee of an executive agency or an officer or employee of the District of Columbia government violates section 1341(a) or 1342 of this title, the head of the agency or the Mayor of the District of Columbia, as the case may be, shall report immediately to the President and Congress all relevant facts and a statement of actions taken.</p>   |

| THE ANTIDEFICIENCY ACT  | TITLE 31 -- MONEY AND FINANCE   |
|---|---|
|   | <p><b>Also, section 1517:</b><br/>                     (b) If an officer or employee of an executive agency or of the District of Columbia government violates subsection (a) of this section, the head of the executive agency or the Mayor of the District of Columbia, as the case may be, shall report immediately to the President and Congress all relevant facts and a statement of actions taken.</p>   |
| <p><b>31 U.S.C. 665a. Basis of apportionment; need for funds for increased compensation for wage-board employees</b><br/>                     On and after June 5, 1957, any appropriation required to be apportioned pursuant to section 665 of this title, may be apportioned on a basis indicating the need for a supplemental or deficiency estimate of appropriation to the extent necessary to permit payment of such pay increases as may be granted those employees (commonly known as wage-board employees) whose compensation is fixed and adjusted from time to time in accordance with prevailing rates (5 U.S.C. 5102(c)(7), 5341 <i>et seq.</i>).</p>   | <p><b>Section 1515:</b><br/>                     (a) An appropriation required to be apportioned under section 1512 of this title may be apportioned on a basis that indicates the need for a deficiency or supplemental appropriation to the extent necessary to permit payment of <i>such pay increases as may be granted pursuant to law to civilian officers and employees (including prevailing rate employees whose pay is fixed and adjusted under subchapter IV of chapter 53 of title 5) and to retired and active military personnel.</i></p>             |
| <p><b>31 U.S.C. 669. Apportionment of contingent fund of departments to offices and bureaus (words before semicolon)</b><br/>                     In addition to the apportionment required by section 665 of this title, the head of each executive department shall, on or before the beginning of each fiscal year, apportion to each office or bureau of his department the maximum amount to be expended therefor during the fiscal year out of the contingent fund or funds appropriated for the entire year for the department, and the amounts so apportioned shall not be increased or diminished during the year for which made except upon the written direction of the head of the department, in which there shall be fully expressed his reasons therefore.</p> | <p><b>Section 1513:</b><br/>                     (c) By the first day of each fiscal year, the head of each executive department of the United States Government shall apportion among the major organizational units of the department the maximum amount to be expended by each unit during the fiscal year out of each contingent fund appropriated for the entire year for the department. Each amount may be changed during the fiscal year only by written direction of the head of the department. The direction shall state the reasons for the change.</p> |
| <p><b>31 U.S.C. 669 (words after semicolon)</b><br/>                     and there shall not be purchased out of any other fund any article for use in any office or bureau of any executive department, in Washington, District of Columbia, which could be purchased out of appropriations made for the regular contingent funds of such department or of its offices and bureaus.</p>  | <p><b>Section 1341:</b><br/>                     (b) An article to be used by an executive department in the District of Columbia that could be bought out or an appropriation made to a regular contingent fund of the department may not be bought out of another amount available for obligation.</p>  |

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**APPENDIX B -- CHECKLIST FOR FUND CONTROL REGULATIONS**

The following items must be included in the fund control regulations submitted for OMB approval.

**1. Statement of purpose.**

At a minimum, the regulation should state broadly that its purpose is to prescribe procedures to be followed in the execution of the budget and articulate basic fund control principles and concepts.

Moreover, the regulation should state that it:

- Establishes policy with regard to the administrative control of funds.
- Prescribes a system for positive administrative control of funds designed to restrict obligations and expenditures (disbursements) against each appropriation or fund account to the amount available therein.
- Enables the agency head to determine responsibility for overobligation and overdisbursement of appropriations, apportionments, statutory limitations, allotments, suballotments, and other administrative subdivisions, as well as violations of limitations imposed by the agency.
- Provides procedures for dealing with violations of the Antideficiency Act as well as violations of limitations imposed by the agency, including reporting requirements.

**2. Authority.**

At a minimum the regulation should list the following:

A. Money and Finance. Title 31, United States Code:

- Sections 1341-1342, 1349-1351, 1511-1519 (part of the Antideficiency Act, as amended).
  - Sections 1101, 1104-1108, 3324 (part of the Budget and Accounting Act, 1921, as amended).
  - Sections 1501-1502 (part of section 1311 of the Supplemental Appropriations Act of 1950).
  - Sections 1112, 1531, 3511-3512, 3524 (part of the Budget and Accounting Procedures Act of 1950).
2. Title X of P.L. 93-344, found at 2 U.S.C. 681-688.
  3. OMB Circular No. A-34, "Instructions on Budget Execution," and related OMB guidelines.
  4. Other pertinent laws governing the agency's funds and appropriate agency internal regulations, if any.

### **3. Scope.**

The regulation should state that all organizations, appropriations, and funds are subject to the provisions of the regulation. If there are any exemptions, they must be clearly specified in the regulation. All exemptions are subject to the prior approval of OMB.

### **4. Definitions, terminology, and concepts.**

The agency regulation should have a section that specifies that the definitions, terminology, and concepts in OMB Circular No. A-34 apply. Agencies may restrict this to terms that are peculiar to, or have special meaning within, the agency, except that definition of the following terms should be included and should be identical to those included in Part I of OMB Circular No. A-34: apportionment, allotment, suballotment, administrative division or subdivision of funds, and agency limitations.

To the extent that OMB Circular No. A-34 or Treasury regulations do not provide a definition for a technical term, the section should include a definition for the term that the agency is proposing to use in the regulation.

### **5. Responsibility and functions of individuals.**

The agency regulation should describe by title or position those individuals within the agency charged with fund control responsibilities. At a minimum it should provide:

- A listing of the positions, including descriptions of the fund control responsibilities of each.
- An explanation of the responsibilities of each position with regard to investigating, reporting, and following up on Antideficiency Act violations, as well as violations of agency limitations that are not violations of the Antideficiency Act.

### **6. Actions prohibited.**

See section 22.2 of OMB Circular No. A-34 for general guidance. As a minimum the following should be included:

- *Violations of the Antideficiency Act.* A listing of all the basic actions prohibited by sections 1341, 1342, and 1517(a) of Title 31, U.S. Code (part of the Antideficiency Act), as they are interpreted and applied within the agency.
- *Violations of limitations that do not per se violate the Antideficiency Act.* A list and brief descriptions of all the agency's imposed restrictions including a statement describing the conditions under which violations of such restrictions constitute violations of the Antideficiency Act.

### **7. Penalties.**

The regulation should describe all criminal penalties, as well as any additional disciplinary measures imposed by the agency, for violations of the Antideficiency Act. In addition, penalties for violations of agency limitations and requirements that the agency does not consider subject to provisions of the Antideficiency Act should be provided.

The law provides that any officer or employee of the United States who violates the prohibitions of 31 U.S.C. 1341(a), 1342, or 1517(a) shall be subject to appropriate administrative discipline. Administrative discipline may consist of:

- Letter of reprimand or censure for the official personnel record of the officer or employee.
- Unsatisfactory performance rating.
- Transfer to another position.
- Suspension from duty without pay.
- Removal from office.

In addition, any person who knowingly and willfully violates these prohibitions shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.

### **8. Reporting requirements.**

At a minimum, the regulation should prescribe procedures for reporting apparent violations to responsible agency officials and to the President and the Congress. All violations must be reported immediately upon discovery. Antideficiency Act violations must be reported to the President, through OMB, in the form of a letter, signed by the head of the agency and to the Congress, as required by Part II of OMB Circular No. A-34.

Any individual with knowledge of a possible violation has the responsibility to report it. The regulation should specify to whom notification is to be given.

Subsequent actions taken to correct the cause of a violation do not eliminate that violation -- it is still required to be reported.

### **9. Relationship of accounting and fund control systems.**

Agency fund control systems must be fully supported by agency accounting systems.

The accounting system should provide for (a) recording all financial transactions affecting apportionments, reapportionments, allotments, agency restrictions, financial plans, program operating plans, obligations and expenditures, as well as anticipated, earned, and collected reimbursements, and (b) preparing and reconciling financial reports that display cumulative obligations, and the remaining unobligated balance, by appropriation and allotment, and cumulative obligations by budget activity and object class.

### **10. Apportionment.**

Agency procedures for requesting apportionment of funds are normally contained in other directives or manuals. However, the following should be included as part of the fund control regulation:

1. Briefly describe the agency's procedures for requesting the apportionment of funds. List position(s) and organizations responsible for such action.

2. Cite the basic internal agency directives covering the apportionment of funds. At the agency's option, general guidance covering apportionment action in connection with the following may be included:
  - Supplementals.
  - Reprogramming.
  - Transfer between accounts.
  - Deficiency apportionments.
3. Also discuss agency administrative control of funds policies that apply specifically to revolving funds, management funds, and trust funds, including those that are not apportioned. If there are any such funds which are not subject to the basic provisions of this regulation (note section 3), the procedures used to control them should be described in a separate section.

#### **11. Allotments and suballotments.**

The regulations should contain a general policy statement that allotments and suballotments will be established at the highest practical level, and each operating unit shall be financed from not more than one subdivision for each appropriation or fund (the Antideficiency Act establishes these objectives). In addition, this section should specify the criteria under which the allotment structure may be changed, and identify who has authority to approve such changes. It should again be emphasized that allotments and suballotments are subject to the provisions of the Antideficiency Act.

Taking into account these requirements, the section on allotments and suballotments should include the following:

- A. Function and purpose of allotments and suballotments;
2. Restrictions:
  - The sum of allotment amounts issued shall not exceed the apportionment.
  - The sum of suballotment amounts issued shall not exceed the allotment amount.
  - Allotments or other administrative subdivisions shall be fixed in amount and changed only when authorized by the authority who issued the subdivision initially.
  - Congressional restrictions contained in appropriation acts shall be covered.
  - Include other restrictions which the agency may want with respect to administrative subdivisions.

Part II should be used as a guide. However, it does not preclude an agency from establishing more stringent requirements for the allotment of reimbursements and other receipts.



C. Allotment procedures.

- Allotments and suballotments should be made using formal documents.
- These procedures should identify the officers authorized to issue allotments and suballotments and the officers and employees authorized to reduce them.

II At a minimum the following items should be documented:

- Amount available.
- Funding source (e.g., appropriations, reimbursements).
- Time period of availability.
- The position title of the official responsible and other agency limitations.
- Justification for changes in allotments. (In some cases, changes in allotments will cause the need for a reapportionment, which requires OMB approval.)

**12. Anticipated amounts and reimbursable work.**

Apportionments may include amounts of budgetary resources that are anticipated and others that arise from reimbursable work.

The regulations should incorporate the treatment of budgetary resources prescribed in sections 11.2 and 21.4 of OMB Circular No. A-34. Moreover, the regulations should include a requirement that all officials who receive allotments containing reimbursements or anticipated amounts will maintain constant and careful oversight to ensure that these are realized or earned as planned. If actual earnings or amounts realized are less than anticipated, appropriate funding adjustments shall be made and other appropriate action, including reapportionment, be taken.

**13. Deficiency apportionments.**

As a minimum the regulation should state: Apportionments that anticipate the need for a deficiency appropriation or a supplemental under 31 U.S.C. 1515, will be specifically identified on the apportionment request (SF 132).

To qualify as a deficiency apportionment, the request must be required by (1) laws enacted subsequent to the transmittal to Congress of the annual budget for the year, (2) emergencies involving human life, the protection of property, or the immediate welfare of individuals, or (3) specifically authorized by law.

The approval of a deficiency apportionment by OMB and its transmittal to Congress merely advises the Congress that funds appropriated to date are being obligated at a more rapid rate than previously anticipated. This notification does not guarantee that the Congress will approve any part of any associated supplemental requests and does not authorize the use of any amounts not yet provided.

## APPENDIX C -- FEDERAL CREDIT PROGRAMS

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**C.1 Guide to this Appendix.**

This appendix provides budget execution instructions for Federal credit programs consistent with the Federal Credit Reform Act of 1990, as amended, (FCRA) and applies to all programs that provide direct loans or loan guarantees to non-Federal entities. It answers commonly asked questions with a Question-Answer format, provides a glossary of credit terms and concepts, and illustrates how to fill out apportionment and budget execution forms for a hypothetical credit program. While section 506 of the FCRA exempts certain credit programs from credit reform budgeting, those programs are still required to follow other instructions contained in this Circular.

This appendix supplements the instructions provided in other parts of this Circular, such as the basic concepts in section 11 and the Antideficiency Act reporting requirements for credit programs in section 22.3. Use this Circular in conjunction with other credit program guidance in OMB Circular A-11, Preparation and Submission of Budget Estimates (section 85 explains the basic principles of credit reform) and Circular A-129, Policies for Federal Credit Programs and Non-Tax Receivables. You can find both Circulars at <http://www.whitehouse.gov/omb/circulars>.

**C.2 How do I begin?**

Locate and review the enacted appropriation act for your credit program. In some cases, you may also need to locate and review other authority in authorizing or substantive acts for your credit program. You must do this because under the Federal Credit Reform Act of 1990, as amended, you may make new direct loan obligations or new loan guarantee commitments only if:

- appropriations of budget authority to cover the costs (subsidy) are made in advance;
- there is an enacted limitation on the direct loan or loan guarantee program; or
- authority is otherwise provided in appropriation acts.

The standard appropriations language for credit programs is illustrated in Exhibit C1. It consists of the following parts:

- the appropriation for the costs (subsidy) of the loan or guarantee program;
- the limitation on the loan program; and
- the appropriation for administrative expenses.

**C.3 Am I required to have an apportionment?**

Yes. All appropriation and fund accounts, including credit program accounts, financing accounts, and liquidating accounts, are required to be apportioned pursuant to the Antideficiency Act unless exempted by OMB or a specific statute. The head of each executive agency to which the appropriation or fund account is available must submit apportionment information to OMB in the form, manner, and at the time specified by OMB. OMB may grant exemptions from apportionment. OMB exemptions take the form of a letter to the head of the department or establishment.

**C.4 When do I submit a request for an apportionment?**

| If ...  | For example ...  | Then ...  |
|---|--|---|
| Budgetary resources <u>result from</u> current action by Congress | The annual appropriation in the <u>program</u> account for the: <ul style="list-style-type: none"> <li>• direct loan subsidy,</li> <li>• loan guarantee subsidy,</li> <li>• administrative expenses, or</li> <li>• modifications.</li> </ul> | Submit the initial apportionment request within 10 calendar days after the approval of the act providing the new budgetary resource.<br><br>Submit reapportionment requests whenever circumstances change. For example, if the subsidy was apportioned solely to make new |

| If ...   | For example ...   | Then ...  |
|--|---|---|
|  |   | loans then you must submit a reapportionment request for the program and financing accounts before you make a modification that will increase the cost. |
| Budgetary resources <u>do not result from</u> current action by Congress | The unobligated balances in the <u>financing</u> accounts.                                      | Submit the initial apportionment request by August 21 before the beginning of the fiscal year.  |
|  | Permanent indefinite appropriation in the <u>program</u> account to cover an upward reestimate. | Submit the request for anticipated reestimates with the initial apportionment of the subsequent fiscal year.  |
|  | Permanent indefinite appropriation in the <u>liquidating</u> account.                           | Submit the initial apportionment request by August 21 before the beginning of the fiscal year.  |

### C.5 How long does an apportionment last?

An apportionment lasts until the end of the fiscal year or until replaced by a reapportionment, whichever occurs first. OMB must apportion each account before its funds become available for obligation in the subsequent fiscal year.

### C.6 How do I fill out the standard format for apportionment (SF 132)?

Consult Part III of this circular for general apportionment guidance, including terminology, line descriptions, timing, and apportionment categories. Exhibit C2 is a sample of the SF 132 for a credit program account. You will notice that from top to bottom, the SF 132 has two major parts:

- The top half of the format shows what is available to the account, i.e., the “Budgetary Resources” (guaranteed loan financing accounts require additional information that shows loan limitations, as shown in Exhibit C4); and
- The bottom half shows how the resources are to be used and is labeled “Application of Budgetary Resources.” This portion is also called the agency’s spending plan.

The total amount in the top half is on line 7, *Total Budgetary Resources*. The total amount in the bottom half is on line 12, *Total Budgetary Resources*. The amounts on these two lines must be equal.

Next, you will notice that from left to right, the SF 132 is divided into three columns:

- The first column heading is “Amount on Latest SF 132.” Fill this column with data from the most recent OMB approved apportionment for this account, if any, for this fiscal year. On the initial apportionment, leave this column blank. If initially the account was automatically apportioned (e.g., automatically apportioned under a continuing resolution), fill the column with the amounts automatically apportioned.

- The second column heading is “Agency Request.” Fill this column with your request for apportionment or reapportionment.
- The third column heading is “Action by OMB.” Leave this column blank. OMB will fill in this column.

**C.7 How should the enacted appropriation language and the apportionment tie?**

You must check the relationships among the:

- enacted appropriations language (see Exhibit C1);
- apportionment of the program account (see Exhibit C2);
- apportionment of the direct loan financing account (see Exhibit C3);
- apportionment of the guaranteed loan financing account (see Exhibit C4); and
- apportionment of the salaries and expenses (S&E) account, if any, that is reimbursed for administrative expenses by the credit program account.

Verify that the subsidy amounts, limitations, and administrative expenses are correct. For guaranteed loan financing accounts, verify the program level portion of the SF 132. Exhibit C5 explains the amounts on each line of the SF 132s for the credit program account (Exhibit C2), direct loan financing account (Exhibit C3), and guaranteed loan financing account (Exhibit C4).

**C.8 How do I handle modifications?**

The steps for handling a modification are:

- estimate the cost of the modification (see Circular A-11, section 85.6);
- request an apportionment (if necessary);
- receive an approved apportionment from OMB (if necessary); and
- modify the direct loan or loan guarantee.

To determine whether you need an apportionment:

| If ...  | Then ...   |
|---|--|
| The current apportionment allows the apportioned subsidy to be used for modifications <u>and</u> the cost of the modification is <u>equal to or lower</u> than the apportioned unobligated balance.       | No.  |
| The current apportionment does <u>not</u> allow the apportioned subsidy to be used for modifications <u>or</u> if the cost of the modification is <u>higher</u> than the apportioned unobligated balance. | Yes. See Exhibit C6 for a sample apportionment for a modification. |

**C.9 Do I need a reapportionment for an upward reestimate of a direct loan or loan guarantee (and the interest on the reestimate)?**

Reestimates are revisions of the subsidy cost estimate of a cohort (or risk category) based on information about the actual performance and/or estimated changes in future cash flows of the cohort. You must make a reestimate immediately after the end of each fiscal year, as long as any loans are outstanding, unless a

different plan is approved by OMB. An upward reestimate indicates that insufficient funds were paid to the financing account, so the increase (plus interest on reestimates) is paid from the program account to the financing account to make it whole. Permanent indefinite budget authority is available for this purpose pursuant to section 504(f) of the FCRA. OMB Circular A-11, section 85.5, provides instructions for calculating reestimates.

If you were unable to include the reestimate in your program and financing accounts' initial apportionment, you need a reapportionment for the additional permanent indefinite appropriation the program account needs to pay to the financing account and the offsetting collection of the reestimate in the financing account. See Exhibit C7 for a sample reapportionment for an upward reestimate of a program account.

### **C.10 Do I need a reapportionment for a downward reestimate of a direct loan or loan guarantee (and the interest on the reestimate)?**

A downward reestimate indicates that too much subsidy was paid to the financing account. For discretionary programs, the excess (plus interest on reestimates) is disbursed to a negative subsidy receipt account. For mandatory programs, the excess (plus interest on reestimates) may be credited directly to the program account as offsetting collections or to a negative subsidy receipt account.

You need a reapportionment of the financing account before you can obligate and disburse the savings to the negative subsidy receipt account or to the program account. See Exhibit C8 for a sample reapportionment of a discretionary direct loan financing account.

### **C.11 Do I have to submit reports on the status of the credit program during the year?**

Yes. You must submit quarterly status reports, called "budget execution reports" (SF 133). This circular requires budget execution reports every quarter for all accounts, including those that OMB has exempted from apportionment. The OMB program examiners with primary budget responsibility for the credit account may require budget execution reports more frequently, such as monthly.

### **C.12 How do I fill out the report on budget execution (SF 133)?**

Consult Part IV of this circular for general budget execution reporting guidance. Exhibit C9 provides a sample of the SF 133 for a credit program account. You will notice that from top to bottom, the SF 133 has three major parts:

- The top third shows what is available to the account (i.e., the "Budgetary Resources"). Because the purpose of the budget execution report is to monitor what the account is doing compared to the apportionment (i.e., its spending plan), the lines are identical to the lines in the top half of the SF 132. The difference is that the data on the SF 133 should provide the current status of the amounts on each line.<sup>5</sup>

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<sup>1</sup> For example, on the initial apportionment of the financing account, the SF 132 would show the anticipation of receiving the subsidy from the program account as Spending authority from offsetting collections on line 3C2. On the first day of the fiscal year, if a budget execution report were to be required, the SF 133 of the financing account would show the identical amount on the same line 3C2. When a decision is made to make a direct loan, the program account obligates the related portion of the subsidy as a payable to the financing account. In turn, the financing account records the receivable (which means it moves from line 3C2. to line 3A2., Spending authority from offsetting collections: Earned, Receivable from Federal sources) and then records an obligation in the full amount of the direct loan. The receivable from the program account is part of the budgetary resources that is used by the financing account to cover the direct loan obligations. Then, just before a loan is

- The middle third presents the “Status of Budgetary Resources” (i.e., the amounts obligated or unobligated).
- The final third, “Relation of Obligations to Outlays,” presents obligation and outlay information and their relationship.

The total amount in the top third is on line 7, *Total Budgetary Resources*. The total amount in the middle third is on line 11, *Total Status of Budgetary Resources*. The amounts on these two lines must be equal.

The SF 133s for annual and multi-year appropriations present each unexpired year (or group of years) and the five expired years (or group of years) in separate columns.<sup>6</sup> Program accounts normally receive annual appropriations. The SF 133s of the financing and liquidating accounts normally have only one column because these are usually no-year accounts that do not have an “expired” phase.

### **C.13 How should the apportionment and budget execution reports tie?**

There is a direct relationship between the apportionment and the budget execution reports both within an account (e.g., program account) and between accounts (e.g., resources moving between program and financing accounts). The relationship is dynamic, affecting different entries at different stages of the process as transactions occur throughout the year. The various exhibits in this appendix illustrate these relationships for the first year of a direct loan and loan guarantee program. Using a side-by-side comparison, Exhibits C12 and C16 explain the amounts and relationships of each line of the SF 133 for the credit program account, direct loan financing account, and guaranteed loan financing account for the first reporting quarter and at the end of the fiscal year.

### **C.14 What do I report when I “sign” a direct loan or loan guarantee contract?**

In the program account (Exhibit C9):

- report the subsidy obligations on line 8, *Obligations incurred* (If the subsidy was apportioned in Category A, place the amount on line 8A. If the subsidy was apportioned in Category B, place it on line 8B. in the appropriate category.); and
- because the amounts are not yet paid (disbursed/outlaid) to the financing account, report the accounts payable on line 14D., *Obligated balance, accounts payable*.

In the financing account (Exhibits C10-C11):

- report the corresponding accounts receivable on line 3A2., *Spending authority from offsetting collections, earned, receivable from Federal sources*; and

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disbursed from the financing account, the program account pays the subsidy portion of the direct loan to the financing account in order to provide cash. The financing account records the subsidy collected (the amount collected moves from 3A2. to 3A1., Spending authority from offsetting collections: Earned, Collected).

<sup>2</sup> For additional information on “unexpired” and “expired” accounts, see section 11.6, *Availability of budgetary resources--the three dimensions*.

- because the amounts have not been received from the program account, report the accounts receivable on line 14A., *Obligated balance, accounts receivable*.

For direct loan financing accounts only:

make sure that enough borrowing authority has been apportioned on line 1B. to cover the part of the direct loan obligation not covered by the subsidy and upfront fees;

report the obligation to disburse the loan on line 8, *Obligations incurred*. (If the direct loan was apportioned in Category A, place the amount on line 8A. If the direct loan was apportioned in Category B, place it on the appropriate line 8B.); and

report the accounts payable on line 14D., *Obligated balance, accounts payable*.

### **C.15 What do I report when I disburse a direct loan or a private lender disburses a guaranteed loan?**

In the program account (Exhibit C9), report the subsidy payment to the financing account on line 15A., *Disbursements*, and reduce the accounts payable that was on line 14D., *Obligated balance, Accounts payable*.

In the financing account:

- report the subsidy received from the program account, that is, move the receivable from line 3A2., *Receivable from Federal sources*, to 3A1., *Collected*;
- for direct loan programs (Exhibit C10), report the loan disbursement on line 15A., *Disbursements*, and reduce the loan payable from line 14D., *Obligated balance, Accounts payable*;
- for loan guarantee programs (Exhibit C11), do not report any loan disbursement because the private lender, not the Federal government, disbursed the loan. The subsidy collected by the financing account is not invested, per se, but it does earn interest from Treasury until it is used, for example, to pay: default claims; interest supplements; the capitalized costs of foreclosing, managing, and selling collateral assets acquired as a result of defaults; and the costs routinely deducted from the proceeds of sales:

report the apportioned balances, if any, on line 9A1., *Unobligated balance, Apportioned, Balance currently available*;

report any unapportioned balances on line 10D., *Unobligated balance not available, Other*; and

report any obligated balances on line 14D., *Obligated balance, Accounts payable*.

### **C.16 How do I report collections of principal and interest from borrowers?**

All collections of direct loan principal and interest are credited to either the financing or the liquidating account. You report the amount that you anticipate collecting on line 3C2., *Spending authority from offsetting collections, Anticipated for rest of year, Without advance*. As collections are actually received



throughout the year, report them on line 3A1., *Earned, Collected*. In addition, report a corresponding reduction on line 3C2. Also, report the amount, as a negative, on line 15B., *Collections*.

**C.17 What do I report when a guaranteed loan defaults?**

Loan guarantee default claims are paid by the financing and liquidating accounts. Make sure that the amount of the default claim is apportioned.

When you receive a loan guarantee default claim:

- report the obligation to pay the defaults on line 8, *Obligations incurred*. (If the default claim was apportioned in Category A, place the amount on line 8A. If the default claim was apportioned in Category B, place it on the appropriate line 8B.) and
- report the accounts payable to the private lender on line 14D., *Obligated balance, Accounts payable*.

When you pay a loan guarantee default claim, report the payment on line 15A., *Outlays, Disbursements*, and reduce your accounts payable on line 14D.

**C.18 What should I do with unobligated balances in the liquidating account?**

Amounts credited to liquidating accounts in any year are available only for liquidating obligations in that year and repaying debt owed to the Treasury (including the FFB). You must transfer any unobligated balance remaining at the end of the fiscal year to the general fund, unless an extension has been approved by OMB. Report this on line 6C., *Permanently not available, Capital transfers and redemption of debt*.

**C.19 How do I report modifications of post-1991 direct loans and loan guarantees?**

| If...                       | Then...  |
|-----------------------------|--|
| Modification increases cost | <p>First, make sure that there is enough available subsidy apportioned to cover the cost of the modification. Then, the program account needs to transfer additional subsidy to cover the increased cost to the financing account when the loan is modified.</p> <p>In the program account, report:<br/>                     the increase on line 8, <i>Obligations incurred</i>. If the subsidy was apportioned in category A, place the amount on line 8A. If the subsidy was apportioned in category B, place the amount on the appropriate line 8B.; and<br/>                     the payment to the financing account on line 15A., <i>Outlays, Disbursements</i>.</p> <p>In the financing account, report the collection from the program account on line 3A1., <i>Spending authority from offsetting collections, Earned, Collected</i>. Credit this amount to the cohort and risk category of the modified loan. For a direct loan modification, use these amounts to pay interest and other expenses and to repay debt owed to Treasury. For a loan guarantee modification, use these amounts as needed to pay default claims and other expenses. Remaining balances will be held as uninvested funds with Treasury and earn interest at the same rate as is paid on other funds held by the financing account for the same cohort.</p> |

| If...                       | Then...  |
|-----------------------------|--|
| Modification decreases cost | <p>For most programs, transfer the savings from the financing account to the negative subsidy receipt account for the credit program. Report: the estimated decrease on line 8, <i>Obligations incurred</i>. If the subsidy was apportioned in category A, place the amount on line 8A. If the subsidy was apportioned in category B, place the amount on the appropriate line 8B.; and the payment of the amount transferred to the negative subsidy receipt account on line 15A., <i>Outlays, Disbursements</i>.</p> <p>In the negative subsidy receipt account, report the collection. For mandatory programs, you may credit the amount directly to the program account as offsetting collections.</p> |

## C.20 How do I report modifications of pre-1992 direct loans and loan guarantees?

You estimate and account for the increase or decrease in cost in the same way as modifications of post-1991 loans. In addition, normally you must transfer the modified direct loan assets or loan guarantee liabilities to the financing account. As part of the transfer, you must make a transfer payment from the financing account to the liquidating account, in the case of direct loans, or from the liquidating account to the financing account, in the case of loan guarantees. OMB Circular A-11 section 85.6 describes this calculation. In exceptional cases, subject to the approval of the OMB representative with budget responsibility for the credit program, the modified loans may be retained by the liquidating account. In each case, fill out the budget execution report as follows.

| If...   | Then...   |
|---|---|
| Asset or liability will be transferred to the financing account | <p>For direct loans, in the financing account report an obligation equal to the transfer amount on line 8B., <i>Obligations incurred, Category B, Modifications</i> and an outlay in the same amount on line 15A., <i>Outlays, Disbursements</i>. Record the corresponding transaction in the liquidating account on line 3A1., <i>Spending authority from offsetting collections, Earned, Collected</i>. For loan guarantees, report the obligation and outlay in the liquidating account and the offsetting collection in the financing account.</p>  |
| Asset or liability will be retained by the liquidating account  | <p>Where the modification increases the cost, in the program account report an obligation for the appropriate subsidy amount on line 8B., <i>Obligations incurred, Category B, Modifications</i> and an outlay in the same amount on line 15A., <i>Outlays, Disbursements</i>. Record the corresponding transaction in the financing account on line 3A1., <i>Spending authority from offsetting collections, Earned, Collected</i>, an obligation, and an outlay. Then in the liquidating account record the payment on line 3A1., <i>Spending authority from offsetting collections, Earned, Collected</i> to compensate it for the reduced asset (direct loan) or increased liability (loan guarantee).</p> <p>Where the modification decreases the cost, the liquidating account will use line 1A., <i>Budget authority, Appropriations</i> to draw permanent indefinite authority to make the payment to the financing account. The financing account will record this receipt on line 3A1., <i>Spending authority from offsetting collections, Earned, Collected</i> and will record the subsequent transfer out to the negative subsidy receipt account on line 15A., <i>Outlays, Disbursements</i>.</p> |

## C.22 GLOSSARY

The following are key terms used in credit budgeting. In these definitions, the term “post-1991” means direct loan obligations or loan guarantee commitments made on or after October 1, 1991, and the resulting direct loans or loan guarantees. The term “pre-1992” means direct loan obligations or loan guarantee commitments made prior to October 1, 1991, and the resulting direct loans or loan guarantees. Also consult OMB Circular A-11 for the most current discussion of these terms.

(a) **Administrative expenses** mean all costs that are directly related to credit program operations. The FCRA generally requires that administrative expenses for both pre-1992 and post-1991 direct loans and loan guarantees be included in program accounts. Administrative expenses are included in the liquidating accounts only if the amounts would have been available for administrative expenses under a provision of law in effect prior to October 1, 1991, and if no direct loan obligation or loan guarantee commitment has been made, or any modification of a direct loan or loan guarantee has been made, since September 30, 1991.

Administrative expenses that are tangentially related to the credit program should not be included in the program account. As an illustration, the cost of auditing credit programs that is financed in the accounts for Inspectors General should not be included. Administrative expenses include:

- The appropriate proportion of administrative expenses that are shared with non-credit programs;
- The cost of operating separate offices or units that make policy decisions for credit programs;
- The cost of loan systems development and maintenance, including computer costs (under no circumstances should computer costs be paid out of financing accounts);
- The cost of monitoring credit programs and private lenders for compliance with laws and regulations;
- The cost of all activities related to credit extension, loan servicing, write-off, and close out; and
- The cost of collecting delinquent loans, except for the costs of foreclosing, managing, and selling collateral that are capitalized or routinely deducted from the proceeds of sales.

Administrative expenses may be expended directly from the program account or, if authorized by appropriation language, used to reimburse a salaries and expenses account or the Federal Financing Bank (FFB). If they are transferred to a salaries and expenses account or the FFB, record the transfer as an expenditure transfer. Record an obligation and outlay in the program account and an offsetting collection in the salaries and expenses account. In the salaries and expenses account, obligations for administrative expenses may be recorded without necessarily identifying them as credit program expenses.

Administrative expenses are almost always provided by annual appropriations acts and, therefore, are discretionary spending. If such expenses are included in a program account that subsidizes a mandatory program, the account will be split between mandatory and discretionary spending.

(b) **Claim payment** means a payment made to private lenders when a guaranteed loan defaults.

(c) **Cohort** means all direct loans or loan guarantees of a program for which a subsidy appropriation is provided for a given fiscal year (except as provided below for pre-1992 direct loans and loan guarantees that are modified). For direct loans and loan guarantees for which a subsidy appropriation is provided for one fiscal year, the cohort will be defined by that fiscal year. For direct loans and loan guarantees for which multi-year or no-year appropriations are provided, the cohort is defined by the year of obligation. Direct loans and loan guarantees that are made from supplemental appropriations will be recorded in the same cohort as those that are funded in annual appropriations acts. These rules apply even if the direct loans or guaranteed loans are disbursed in subsequent years.

Cohort accounting applies to post-1991 direct loans and loan guarantees. It applies to pre-1992 direct loans and loan guarantees that have been modified but not to unmodified pre-1992 direct loans and loan guarantees. Post-1991 direct loans or loan guarantees remain with their original cohort throughout the life of the loans, even if they are modified. All of the modified pre-1992 direct loans of a program will be assigned to a single cohort and all of the modified pre-1992 loan guarantees for a program will be assigned to a single cohort, even if the subsidy appropriation is provided in different fiscal years. For purposes of budget presentation, cohorts will be aggregated. However, accounting and other records will be maintained separately for each cohort.

(d) **Direct loan** means a disbursement of funds by the Government to a non-Federal borrower under a contract that requires repayment of such funds with or without interest. The term includes:

- the purchase of, or participation in, a loan made by a non-Federal lender;
- financing arrangements that defer payment for more than 90 days, including the sale of a government asset on credit terms; and
- loans financed by the Federal Financing Bank (FFB) pursuant to agency loan guarantee authority.

The term does not include the acquisition of federally guaranteed loans in satisfaction of default or other guarantee claims or the price support loans of the Commodity Credit Corporation.

Pre-1992 loans made by the FFB on behalf of any agency continue to be recorded as direct loans of the agency. Agency guarantees of post-1991 loans that are financed by the FFB are treated as direct loans in the budget, but the intrabudgetary cash flows reflect elements of direct loans and loan guarantees. The direct loan financing account for these loans will collect and hold the subsidy payment from the program account. This balance, together with interest earnings, will be available to pay the FFB in the event of default by the non-Federal borrower. Agencies with programs financed by the FFB should consult with the OMB representative with primary responsibility for the program to ensure correct treatment of these loans.

(e) **Direct loan obligation** means a binding agreement by a Federal agency to make a direct loan when specified conditions are fulfilled by the borrower.

(f) **Direct loan subsidy cost** means the estimated long-term cost to the Government of a direct loan, calculated on a net present value basis, excluding administrative costs. Specifically, the cost of a direct loan is the net present value, at the time when the direct loan is disbursed from the financing account, of the following estimated cash flows:

- Loan disbursements;
- Repayments of principal;
- Payments of interest;
- Recoveries or proceeds of asset sales; and
- Other payments by or to the Government over the life of the loan.

These estimated cash flows include the effects of estimated defaults, prepayments, fees, penalties, and expected actions by the Government and the borrower within the terms of the loan contract, such as the exercise by the borrower of an option included in the loan contract.

Obligations for the subsidy cost will be recorded against budget authority in the program account when the direct loan obligation is incurred. Accounts payable (to the direct loan financing account) will be recorded in the amount of the estimated obligation. The subsidy will be paid to the financing account when the loan is disbursed. (See OMB Circular A-11 section 85.4 and the OMB Credit Subsidy Calculator and accompanying documentation for information about estimating the subsidy.)

(g) **Discount rates** mean the collection of interest rates that are used to calculate the present value of the cash flows that are estimated over a period of years. For loans made, guaranteed, or modified in FY 2001 and thereafter, the cash flow estimated for each year (or other time period) is discounted using the interest rate on a marketable zero-coupon Treasury security with the same maturity from the date of disbursement as that cash flow. The discount rate assumptions for the budget will be provided by OMB in a file for use with the OMB Credit Subsidy Calculator. The rate at which interest will be paid on the amounts borrowed or held as an uninvested balance by a financing account for a particular cohort is a weighted average discount rate derived from this collection of interest rates. An electronic spreadsheet is available from OMB to calculate budget estimates of the interest income or expense for financing accounts.

(h) **Financing account** means a non-budgetary account (its transactions are excluded from the budget totals) that records all of the cash flows resulting from post-1991 direct loans or loan guarantees. It disburses loans, collects repayments and fees, makes claim payments, holds balances, borrows from Treasury, earns or pays interest, and receives the subsidy cost payment from the credit program account. There is at least one financing account associated with each program account. Separate financing accounts are required for direct loan cash flows and for loan guarantee cash flows if the program account provides subsidy costs for both forms of credit. Financing account schedules are printed in the budget *Appendix* together with the program account.

(i) **Liquidating account** means a budget account that records all cash flows to and from the Government resulting from pre-1992 direct loan obligations or loan guarantee commitments (unless they have been modified and transferred to a financing account). Liquidating account collections in any year are available only for obligations incurred during that year or to repay debt. All liquidating accounts are classified as mandatory. Collections credited to a liquidating account include:

- Interest;
- Loan repayments and prepayments;
- Payments from financing accounts when required for modifications;
- Proceeds from the sales of loans; and
- Fees.

These collections are available only for:

- Interest payments and repayment of debt;
- Disbursements of loans;
- Default and other guarantee claim payments;
- Interest supplement payments;
- Cost of foreclosing, managing, and selling collateral that is capitalized or routinely deducted from the proceeds of sales;
- Payments to financing accounts when required for modifications;
- Administrative expenses but only if (1) amounts credited to the liquidating accounts would have been available for administrative expenses under a provision of law in effect prior to October 1, 1991, and (2) no direct loan obligations or loan guarantee commitments have been made, or any modification of a direct loan or loan guarantee has been made, since September 30, 1991; and
- Other payments that are necessary for the liquidation of pre-1992 direct loan obligations and loan guarantee commitments.

Amounts credited to liquidating accounts in any year are only available for obligations that are incurred in that year (the outlay may occur in a subsequent year) and for repayment of debt. Any remaining unobligated balances at the end of the fiscal year are unavailable for obligation in subsequent fiscal years and must be transferred to the general fund at the end of the fiscal year unless an extension has been approved by OMB.

The FCRA provides permanent indefinite authority to cover obligations and commitments in the event that funds in liquidating accounts are otherwise insufficient. If the liquidating account's obligations will exceed its collections during the year, the agency must request an apportionment and warrant of permanent indefinite authority estimated to be needed for the fiscal year, before the beginning of the fiscal year.

The liquidating account status of direct and/or guaranteed loans schedule reflects disbursements and repayments of pre-1992 loans. Therefore, in the liquidating account status of direct and/or guaranteed loans:

- There will be no post-1991 direct loan obligations or loan guarantee commitments;
- Direct and guaranteed loan disbursements will be shown only for pre-1992 direct loans or loan guarantees; and
- Repayments and prepayments will reflect only pre-1992 direct loan obligations and loan guarantee commitments.

(j) ***Loan asset sale*** means a sale of one or more loans to a non-Federal buyer, either individually, pooled, packaged, securitized, or as a joint venture, at a single point in time, subject to parties fulfilling the terms and conditions of the Government's offer. Loan assets consist of direct loans and loan receivables resulting from defaulted guaranteed loans.

(k) **Loan guarantee** means any guarantee, insurance, or other pledge with respect to the payment of all or a part of the principal or interest on any debt obligation of a non-Federal borrower to a non-Federal lender, except for the insurance of deposits, shares, or other withdrawable accounts in financial institutions. Loans that are financed by the FFB pursuant to agency loan guarantee authority are treated as direct loans rather than loan guarantees.

(l) **Loan guarantee commitment** means a binding agreement by a Federal agency to make a loan guarantee when specified conditions are fulfilled by the borrower, the lender, or any other party to the guarantee agreement.

(m) **Loan guarantee subsidy cost** means the estimated long-term cost to the Government of a loan guarantee, calculated on a net present value basis, excluding administrative costs. Specifically, the cost of a loan guarantee is the net present value, at the time when the guaranteed loan is disbursed by the lender, of the following estimated cash flows:

- Payments by the Government to cover defaults and delinquencies, interest subsidies, and other requirements; and
- Payments to the Government, including origination and other fees, penalties, and recoveries.

These estimated cash flows include the effects of expected Government actions and the exercise by the guaranteed lender or the borrower of an option included in the loan guarantee contract.

Obligations for the subsidy cost will be recorded against budget authority in the program account when the loan guarantee commitment is made. The subsidy will be paid to the guaranteed loan financing account when the loan is disbursed by the private lender. (See Circular A-11 section 85.4 and the OMB Credit Subsidy Calculator and accompanying documentation for information about estimating the subsidy.)

(n) **Modification** means a Government action that (1) differs from actions assumed in the baseline estimate of cash flows and (2) changes the estimated cost of an outstanding direct loan (or direct loan obligation) or an outstanding loan guarantee (or loan guarantee commitment). The modification may be for a single loan or loan guarantee as well as a group; it may be any size; it may affect pre-1992 direct loans and loan guarantees or post-1991 direct loans or loan guarantees. New legislation that alters the baseline cash flow estimate for a loan or group of loans always results in a modification.

A Government action may change the cost directly by altering the terms of existing contracts, selling loan assets (with or without recourse) or converting guaranteed loans to direct loans by purchasing them from a private lender. It also may change the cost indirectly by legislatively changing the way in which a portfolio of direct loans or guaranteed loans is administered. Examples of changes in the terms of existing loan contracts are forgiveness, forbearance, interest rate reductions, extensions of maturity, and prepayments without penalty. Examples of changes in loan administration are new methods of debt collection, such as using tax refunds to repay loans and restrictions on debt collections. If the baseline cost estimate does not assume an action, and the cost would be increased or decreased as a result of that action, the action is a modification.

Modifications do not include a Government action that is assumed in the baseline cost estimate, as long as the assumption is documented and has been approved by OMB. For example, modifications would not include routine administrative workouts of troubled loans or loans in imminent default. They also would not include a borrower's or the Government's exercise of an option that is permitted within the terms of an existing contract, such as a borrower prepaying the loan. The baseline subsidy estimate must include all anticipated actions by the Government, lenders, and borrowers that are permissible under current law and that affect the cash flow. If later the cost estimate of an action by the borrower, lender, or the Government differs from what is anticipated in the documented baseline subsidy estimate, then the difference in cost is included in a reestimate.

Modifications do not include additional disbursements to borrowers that increase the amount of an outstanding direct loan or an outstanding loan guarantee. These are treated as new direct loans or loan guarantees in the amount of the additional disbursement.

There are situations where it is not clear whether a Government action constitutes a modification or a reestimate. These situations should be judged on a case-by-case basis by OMB in consultation with the agency. They could include actions by the Government that are not addressed in existing contracts, management changes that are within an agency's existing specific authority for the loan program, and broad changes in agency policy (e.g., loan sale policy). In general, if the possibility of the action was explicitly included in the cash flows for the baseline subsidy estimate, and this can be documented, it would most likely be a reestimate. If not, it would most likely be a modification.

Modifications produce a one-time change in the subsidy cost of *outstanding* direct loans and loan guarantees. The effect of the Government action on the subsidy cost of direct loan obligations and loan guarantee commitments made after the date of the modification, if there is any effect, is not a modification. Instead, the effects are incorporated in the initial cost estimates for subsequent direct loan obligations and loan guarantee commitments.

(o) **Modification cost** means the difference between the estimate of the net present value of the remaining cash flows assumed for the direct loan or loan guarantee contract before and after the modification. The estimate of the remaining cash flows before the modification must be the same as assumed in the baseline for the most recent President's budget. The estimate of the remaining cash flows after the modification must be the pre-modification cash flows adjusted solely to reflect the effects of the modification.

An outstanding direct loan (or direct loan obligation) or loan guarantee (or loan guarantee commitment) can not be modified in a manner that increases its cost, unless budget authority for the additional cost has been provided in advance in an appropriations act. If the modification is mandated in legislation, the legislation itself provides the budget authority to incur a subsidy cost obligation (whether explicitly stated or not).

Budget authority, an obligation, and an outlay will be recorded in the year in which the legislation is enacted or the administrative discretion is exercised, or in the case of appropriations acts enacted before the fiscal year to which they apply, the year for which appropriations are provided.

When post-1991 direct loans or loan guarantees are modified, a modification adjustment transfer between the financing account and the general fund must also be calculated. When pre-1992 direct loans or loan guarantees are modified, a transfer must be made between the liquidating account and financing account.



(p) **Negative subsidies** mean subsidy costs that are less than zero. They occur if the present value of cash inflows to the Government exceeds the present value of cash outflows. In such cases, appropriations bills must still provide specific authority before direct loans or loan guarantees can be made.

When a direct loan obligation or a loan guarantee commitment is made that has a negative subsidy, an amount equal to the negative subsidy will be obligated in the financing account. The financing account will pay the negative subsidy to the negative subsidy receipt account (or to the program account in the case of a mandatory program) when the loan is disbursed. The collections are recorded as offsetting receipts or offsetting collections, and they offset the agency's budget authority and outlays. The accounting for negative subsidies is discussed in (q) below.

(q) **Negative subsidy receipt accounts** mean budget accounts for the receipt of amounts paid from the financing account when there is a negative subsidy for the original estimate or a downward reestimate (see (p) and (t)). In most cases, the receipt account is a general fund receipt account and amounts are not earmarked for the credit program. They are available for appropriation only in the sense that all general fund receipts are available for appropriation.

At the discretion of the OMB representative with primary responsibility for the program, a special fund receipt account may instead be established for the purpose of earmarking the receipts for appropriation to the program (in which case a special fund expenditure account also will be established and merged with the program account). If the program is a discretionary program, these receipts are available for obligation only to the extent provided in annual appropriations acts. For mandatory programs, the receipts are permanently appropriated for subsidy costs but usually are available for administrative expenses only to the extent provided in annual appropriations acts. For mandatory programs, negative subsidies and downward reestimates may be credited directly to the program account as offsetting collections from non-Federal sources.

Obligations may not be incurred against appropriations of the receipts until they have been credited to the receipt account. Because negative subsidy receipts are not credited to the receipt account until the underlying direct loan or guaranteed loan is disbursed, they might not become available in time to fund expenditures in a timely manner. Such situations might require an appropriation from the general fund to permit obligations to be made until receipts are available for obligation.

(r) **Net proceeds** mean the amounts paid by the purchasers less all seller transaction costs (such as underwriting, rating agency, legal, financial advisory, and due diligence fees) that are paid out of the gross sales proceeds rather than paid as direct obligations by the agency. The net proceeds from the sale of an equity partnership are the same as defined above plus an estimate of the net present value of future cash inflows to the Government from the sale.

(s) **Program account** means a budget account that receives and obligates appropriations to cover the subsidy cost of a direct loan or loan guarantee and disburses the subsidy cost to the financing account. Program accounts usually receive a separate appropriation for administrative expenses.

(t) **Reestimates** mean revisions of the subsidy cost estimate of a cohort (or risk category) based on information about the actual performance and/or estimated changes in future cash flows of the cohort. Reestimates must be made immediately after the end of each fiscal year, as long as any loans in the cohort are outstanding, unless a different plan is approved by OMB. An upward reestimate indicates that insufficient funds had been paid to the financing account, so the increase (plus interest on reestimates) is paid from the program account to the financing account to make it whole. Permanent indefinite budget authority is available for this purpose

pursuant to section 504(f) of the FCRA. A downward reestimate indicates that too much subsidy had been paid to the financing account. For discretionary programs, the excess (plus interest, as above) is disbursed to a negative subsidy receipt account. For mandatory programs, the excess (plus interest, as above) may be credited directly to the program account as offsetting collections or to a negative subsidy receipt account.

(u) **Risk categories** mean subdivisions of a cohort of direct loans or loan guarantees into groups that are relatively homogeneous in cost, given the facts known at the time of obligation or commitment. They are developed by agencies in consultation with the OMB representative with primary budget responsibility for the credit account. The number will depend on the size of the difference in subsidy cost between categories and the ability to predict it statistically based on facts known at origination.

Risk categories will group all direct loans or loan guarantees within a cohort that share characteristics predictive of defaults and other costs. They may be defined by characteristics or combinations of characteristics of the loan, the project financed, and/or the borrower. Examples of characteristics or indicators that may predict cost include:

- The loan-to-value ratio;
- The relationship between the loan interest rate and relevant market rates;
- Type of school attended for education loans;
- Country risk categories for international loans; and
- Various asset or income ratios.

Statistical evidence must be presented, based on historical analysis of program data or comparable credit data, concerning the likely costs of defaults, other deviations from contract, or other costs that are expected to be associated with the loans in that category.

(v) **Work-outs** mean plans that offer options short of default or foreclosure for resolving troubled loans or loans in imminent default, such as deferring or forgiving principal or interest, reducing the borrower's interest rate, extending the loan maturity, or postponing collection action. Work-outs are expected to minimize the cost to the Government of resolving troubled loans or loans in imminent default. They should only be utilized if it is likely that the borrower will be able to repay under the terms of the work-out and if the cost of the work-out is less than the cost of default or foreclosure. For post-1991 direct loans and loan guarantees, the expected effects of work-outs on cash flow are included in the original estimate of the subsidy cost. Therefore, to the extent that the effects of work-outs on cash flow are the same as originally estimated, they do not alter the subsidy cost. If the effects on cash flow are more or less than the original estimate, the differences are included in reestimates of the subsidy and are not a modification.

**C.23 Credit Exhibits**

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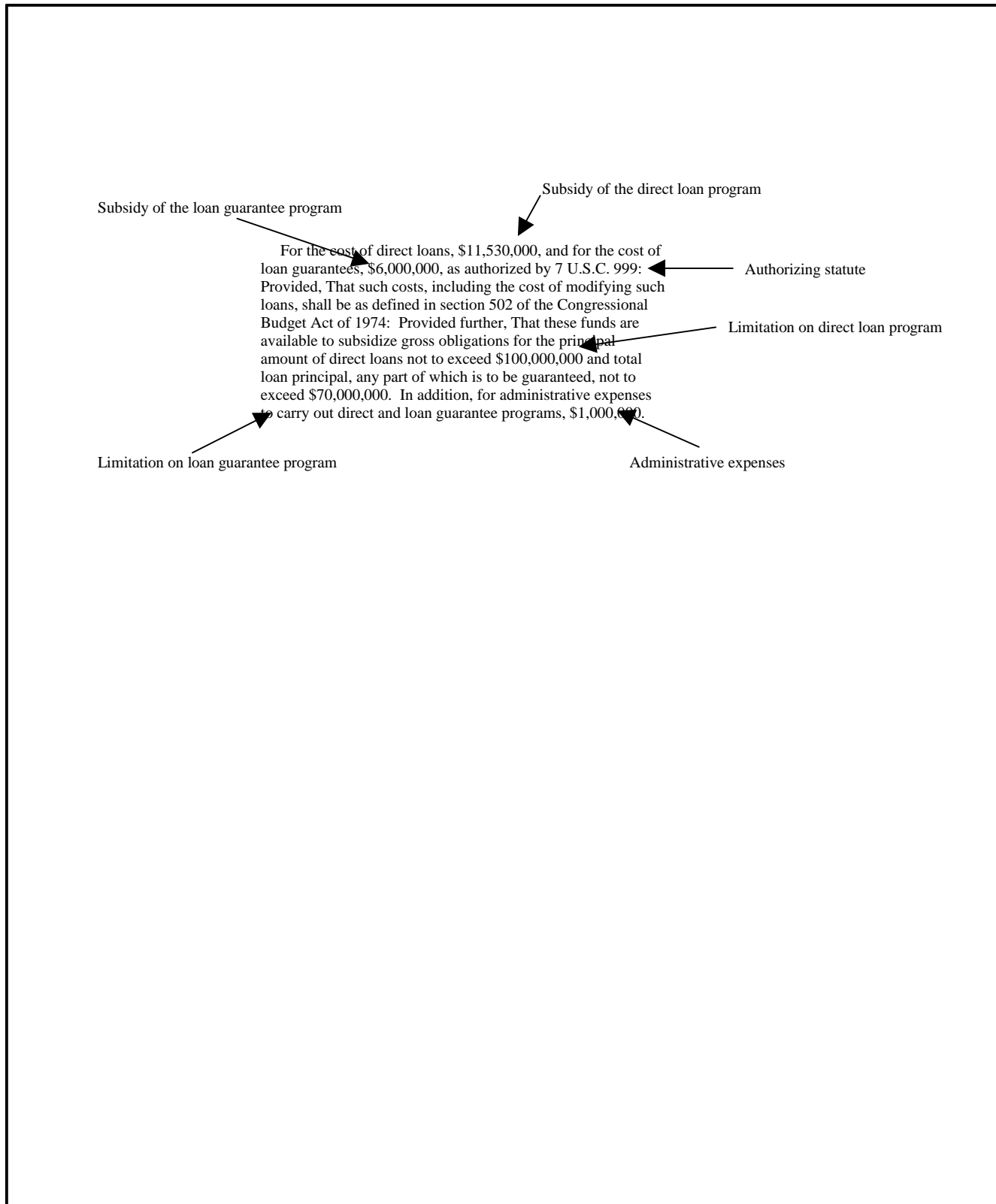
**About these Exhibits.**

The following exhibits illustrate how to fill out the standard format for apportionment (SF 132) and budget execution (SF 133) for credit programs. They are necessarily simplified presentations highlighting the budget execution dynamics for interrelated credit accounts; you should also consult the main body of this Circular for further guidance. The budget execution scenario illustrated here begins with the program account receiving an appropriation for both direct loans and loan guarantees (Exhibit C1), continues with apportionment of the program and financing accounts (Exhibits C2-C5), and concludes with preparing the first and last quarterly budget execution reports for each account (Exhibits C9-C16). The relationships between the program and financing accounts and between apportionment and execution reporting are shown by “nesting” these exhibits (i.e., the amounts appropriated flow through the apportionment and reporting formats). Exhibits C5, C12, and C16 provide a side-by-side comparison of the program account, the direct loan financing account, and the guaranteed loan financing account for the initial apportionment and the first and final budget execution reports. Exhibits for modifications and reestimates are also provided.

The following assumptions are made for this example:

- this is a new credit program so there are no previous years;
- 25% of both direct and guaranteed loan subsidy is obligated each quarter but only 80% of the subsidy is outlayed each quarter (with the remainder in a future year);
- 25% of administrative expenses is obligated and outlayed each quarter;
- no borrower fees are charged; and
- simplified interest and repayments are assumed for this example only.

### Standard Appropriations Language



**Initial Apportionment Program Account**

Fiscal year CY

**SF132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

|   |   |                       |   |
|---|---|-----------------------|---|
| <b>AGENCY:</b> Department of Government   | <b>APPROPRIATION OR FUND TITLE AND SYMBOL</b> |                       |   |
| <b>BUREAU:</b> Office of the Secretary    | Credit Program Account                        |                       |   |
| <b>DESCRIPTION</b>                        | <b>AMOUNT ON LATEST SF 132</b>                | <b>AGENCY REQUEST</b> | <b>ACTION BY OMB</b>  |
| <b>BUDGETARY RESOURCES</b>                |   |                       |   |
| 1. Budget Authority                       |   |                       |   |
| A. Appropriation..... P.L. 106-XXX.....   |   | 18,530,000            |   |
|   |   | ↑                     | Subsidy (\$11,530,000 + \$6,000,000)+administrative expenses (\$1,000,000). |
| <b>7. Total budgetary resources.....</b>  |   | <b>18,530,000</b>     |   |
| <b>APPLICATION OF BUDGETARY RESOURCES</b> |   |                       |   |
| <i>Memorandum:</i>                        |   |                       |   |
| 8. Apportioned:                           | <i>Obligations incurred</i>                   |                       |   |
| Category B:                               |   |                       |   |
| (1) Direct loan subsidy.....              |   | 11,530,000            | These two entries should be equal.  |
| (2) Guaranteed loan subsidy.....          |   | 6,000,000             |   |
| (3) Administrative expenses.....          |   | 1,000,000             |   |
| <b>12. Total budgetary resources.....</b> |   | <b>18,530,000</b>     |   |

SUBMITTED Authorized officer \_\_\_\_\_ (Date)      APPORTIONED \_\_\_\_\_ (Date)



**Initial Apportionment  
Guaranteed Loan Financing Account**

| Fiscal year <u>CY</u>                                     |   |  |  |
|---|---|--|--|
| SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE         |   |  |  |
| AGENCY: Department of Government                          |   | APPROPRIATION OR FUND TITLE AND SYMBOL |  |
| BUREAU: Office of the Secretary                           |   | Guaranteed Loan Financing Account      |  |
| DESCRIPTION   | AMOUNT ON LATEST SF 132   | AGENCY REQUEST                         | ACTION BY OMB  |
| <b>PROGRAM LEVEL</b>                                      |   |  |  |
| 1. Guaranteed loan levels:                                |   |  |  |
| A. Current year.....                                      |   | 70,000,000                             | Limitation on loan guarantees.   |
| B. Unused from prior years.....                           |   |  |  |
| <b>APPLICATION</b>  |   |  |  |
| 2. Apportioned:   |   |  |  |
| Category A:   |   |  |  |
| (1) First quarter   | These top lines are only used on the SF 132 for guaranteed loan financing accounts. |  |  |
| (2) Second quarter  |   |  |  |
| (3) Third quarter   |   |  |  |
| (4) Fourth quarter  |   |  |  |
| Category B:   |   |  |  |
| (1) Guaranteed loan program                               |   | 70,000,000                             |  |
| <b>BUDGETARY RESOURCES</b>                                |   |  |  |
| 3. Spending authority from offsetting collections (gross) |   |  |  |
| C. Anticipated for rest of year:                          |   |  |  |
| 2. Without advance.....                                   |   | 6,360,000                              | Subsidy from the program account (\$6,000,000) + interest from Treasury (\$360,000). |
| 7. Total budgetary resources.....                         |   | 6,360,000                              |  |
| <b>APPLICATION OF BUDGETARY RESOURCES</b>                 |   |  |  |
| 11. Unapportioned balance of revolving fund.....          |   |  |  |
| 12. Total budgetary resources.....                        |   | 6,360,000                              | These two entries should be equal.   |

|  |   |
|--|---|
| SUBMITTED <u>                    </u><br><i>Authorized officer</i><br>(Date) | APPORTIONED <u>                    </u><br>(Date) |
|--|---|



INITIAL APPORTIONMENT SIDE-BY-SIDE-ACCOUNT COMPARISON

| Line Entry  | Program Account  | Financing<br>Account-Direct   | Financing<br>Account-Guaranteed   |
|---|--|---|---|
| <b>Program Level</b>  |  |   |   |
| Line 1. Guaranteed loan levels<br>A. Current year                 |  |   | Record the loan guarantee limitation, in this case \$70,000,000.                              |
| <b>Application</b>  |  |   |   |
| Line 2. Apportioned:<br>Category B<br>(1) Guaranteed loan program |  |   | Should equal the amount on line 1 immediately above.  |
| <b>Budgetary Resources</b>  |  |   |   |
| Line 1. Budget authority<br>A. Appropriations                     | The amount specified in the appropriations language and becoming available on or after October 1 of the fiscal year. It is composed of both direct and guaranteed loan subsidy and administrative expenses (\$11,530,000 + \$6,000,000 + \$1,000,000). |   |   |
| B. Borrowing authority  |  | The amount of borrowing authority anticipated to be used to cover obligations during the year. It is composed of direct loan limitation (assuming obligations up to the limit), minus direct loan subsidy, minus fees paid by the borrower (\$100,000,000 - \$11,530,000). This example assumes borrowers are not charged any fees. |   |
| Line 3. Spending authority from offsetting collections (Gross)    |  | The expected collections of credit subsidy from the program account, plus expected repayments   | The expected collections of credit subsidy from the program account plus interest earned from |

| Line Entry   | Program Account                                      | Financing Account-Direct  | Financing Account-Guaranteed                         |
|--|--|---|--|
| C. Anticipated for rest of year<br>2. Without advance                            |  | from borrowers (\$11,530,000 + \$10,243,000).   | Treasury (\$6,000,000 + \$360,000).                  |
| Line 6. Permanently not available<br>C. Capital transfers and redemption of debt |  | Repayments of Treasury debt are shown as a reduction in resources rather than as obligations and disbursements. Does not include interest payments made on debt owed to Treasury, which are treated as an obligation and an outlay. To calculate principal repayments to Treasury, contact your OMB representative. |  |
| Line 7. Total Budgetary Resources  | The sum of lines 1-6.F. and always equal to line 12. | The sum of lines 1-6.F. and always equal to line 12.  | The sum of lines 1-6.F. and always equal to line 12. |

#### Status of Budgetary Resources

|   |   |  |
|---|---|--|
| Line 8. Apportioned Category A:<br>(1) First quarter<br>(2) Second quarter<br>(3) Third quarter<br>(4) Fourth quarter                 |   | The amount for each quarter to incur direct loan obligations and to disburse loans. Assuming that 100 percent of the direct loans will be obligated evenly throughout the first year, entries for each quarter are calculated by dividing the direct loan limitation level equally into four quarters (\$100,000,000 * 25%). |
| Category B:<br>(1) Direct loan subsidy<br>(2) Guaranteed loan subsidy<br>(3) Administrative expenses<br>(4) Interest paid to Treasury | Includes separate amounts for direct loan and loan guarantee subsidy and administrative expenses. Because this program expects to obligate the full amounts in the first fiscal year, the total amount of subsidy and | In this example, \$1,680,250 is requested for interest payments to Treasury.   |

| Line Entry  | Program Account   | Financing<br>Account-Direct                          | Financing<br>Account-Guaranteed   |
|---|---|--|---|
|   | administrative expenses<br>appropriated to the<br>account should be<br>apportioned. |  |   |
| Line 11. Unapportioned<br>balance of revolving fund |   |  | Records the amount of<br>subsidy and interest which<br>will be held to finance<br>future defaults<br>(\$6,000,000 + \$360,000). |
| Line 12. Total Budgetary<br>Resources               | The sum of lines 8-11 and<br>always equal to line 7.                                | The sum of lines 8-11 and<br>always equal to line 7. | The sum of lines 8-11 and<br>always equal to line 7.  |

**Reapportionment for Modification  
Program Account**

| Fiscal year <u>CY</u>                                    |  |                   |   |
|--|--|-------------------|---|
| <b>SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE</b> |  |                   |   |
| AGENCY: Department of Government                         | APPROPRIATION OR FUND TITLE AND SYMBOL |                   |   |
| BUREAU: Office of the Secretary                          | Credit Program Account                 |                   |   |
| DESCRIPTION  | AMOUNT ON LATEST SF 132                | AGENCY REQUEST    | ACTION BY OMB   |
| <b>BUDGETARY RESOURCES</b>                               |  |                   |   |
| 1. Budget Authority                                      |  |                   |   |
| A. Appropriation..... P.L. 106-XXX.....                  | 18,530,000                             | 19,530,000        |   |
|  |  |                   | Subsidy (\$11,530,000 + \$6,000,000) + modification (\$1,000,000) + administrative expenses (\$1,000,000).                            |
|  |  |                   | If your current apportionment does not provide budgetary resources to cover the modification cost, you must submit a reapportionment. |
| <b>7. Total budgetary resources.....</b>                 | <b>18,530,000</b>                      | <b>19,530,000</b> |   |
| <b>APPLICATION OF BUDGETARY RESOURCES</b>                |  |                   |   |
|  | <i>Memorandum:</i>                     |                   |   |
| 8. Apportioned:  | <i>Obligations incurred</i>            |                   |   |
| Category B:  |  |                   |   |
| (1) Direct loan subsidy.....                             | 11,530,000                             | 11,530,000        |   |
| (2) Guaranteed loan subsidy.....                         | 6,000,000                              | 6,000,000         |   |
| (3) Administrative expenses.....                         | 1,000,000                              | 1,000,000         |   |
| (4) Direct loan modification.....                        |  | 1,000,000         |   |
|  |  |                   | These two entries should be equal.  |
|  |  |                   | Budgetary resources for modifications must be apportioned in advance.   |
| <b>12. Total budgetary resources.....</b>                | <b>18,530,000</b>                      | <b>19,530,000</b> |   |

SUBMITTED Authorized officer \_\_\_\_\_ (Date)      APPORTIONED \_\_\_\_\_ (Date)

**Reapportionment for Upward Reestimate  
Program Account**

| Fiscal year <u>CY</u>                                    |                         |  |   |
|--|-------------------------|--|---|
| <b>SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE</b> |                         |  |   |
| AGENCY: Department of Government                         |                         | APPROPRIATION OR FUND TITLE AND SYMBOL |   |
| BUREAU: Office of the Secretary                          |                         | Credit Program Account                 |   |
| DESCRIPTION  | AMOUNT ON LATEST SF 132 | AGENCY REQUEST                         | ACTION BY OMB   |
| <b>BUDGETARY RESOURCES</b>                               |                         |  |   |
| 1. Budget Authority                                      |                         |  |   |
| A. Appropriation.....P.L. 106-XXX.....                   | 18,530,000              | 19,530,000                             |   |
|  |                         |  | Request permanent indefinite authority to cover upward reestimate of \$1,000,000.   |
|  |                         |  | If your current apportionment does not provide budgetary resources to cover the upward reestimate, you must submit a reapportionment. |
| 7. Total budgetary resources.....                        | 18,530,000              | 19,530,000                             |   |
| <b>APPLICATION OF BUDGETARY RESOURCES</b>                |                         |  |   |
| 8. Apportioned:  |                         |  | <i>Memorandum:<br/>Obligations incurred</i>   |
| Category B:  |                         |  |   |
| (1) Direct loan subsidy.....                             | 11,530,000              | 11,530,000                             |   |
| (2) Guaranteed loan subsidy.....                         | 6,000,000               | 6,000,000                              |   |
| (3) Administrative expenses.....                         | 1,000,000               | 1,000,000                              |   |
| (4) Reestimate.....                                      |                         | 1,000,000                              |   |
|  |                         |  | Budgetary resources for upward reestimate.  |
|  |                         |  | These two entries should be equal.  |
| 12. Total budgetary resources.....                       | 18,530,000              | 19,530,000                             |   |

SUBMITTED Authorized officer \_\_\_\_\_ APPORTIONED \_\_\_\_\_  
 (Date) (Date)



**End of First Quarter-Program Account Report on Budget Execution**

| SF 133 REPORT ON BUDGET EXECUTION   |  | Period ended 12/31/CY   |
|---|--|---|
| AGENCY: Department of Government  | APPROPRIATION OR FUND TITLE AND SYMBOL |   |
| BUREAU: Office of the Secretary   | Credit Program Account                 |   |
|   | Unexpired                              |   |
| <b>BUDGETARY RESOURCES</b>  |  |   |
| 1. Budget Authority   |  |   |
| A. Appropriations.....P.L. 106-XXX.....   | 18,530,000                             | <div style="border: 1px solid black; padding: 5px; width: fit-content;">                     The appropriations becoming available on or after October 1 of the fiscal year. In this case, it is composed of direct loan subsidy (\$11,530,000) + guaranteed loan subsidy (\$6,000,000) + administrative expenses (\$1,000,000).                 </div> |
| 7. Total budgetary resources.....   | 18,530,000                             |   |
| <b>STATUS OF BUDGETARY RESOURCES</b>  |  |   |
| 8. Obligations incurred:  |  |   |
| B. Category B, direct obligations:  |  |   |
| 1. Direct loan subsidy.....   | 2,882,500                              | <div style="border: 1px solid black; padding: 5px; width: fit-content;">                     25% of the total direct and guaranteed loan subsidy has been obligated.                 </div>   |
| 2. Guaranteed loan subsidy.....   | 1,500,000                              |   |
| 3. Administrative expenses.....   | 250,000                                | <div style="border: 1px solid black; padding: 5px; width: fit-content;">                     25% of the total administrative expenses has been obligated.                 </div>  |
| 9. Unobligated balance:   |  |   |
| A. Apportioned:   |  |   |
| 1. Balance, currently available.....  | 13,897,500                             | <div style="border: 1px solid black; padding: 5px; width: fit-content;">                     Amount apportioned under Category B of the latest SF 132 (\$18,530,000) minus the total obligations incurred on line 8.B. above (\$4,632,500).                 </div>  |
| 11. Total status of budgetary resources.....  | 18,530,000                             |   |
| <b>RELATION OF OBLIGATIONS TO OUTLAYS</b>   |  |   |
| 14. Obligated balance, net, end of period:  |  |   |
| D. Accounts payable (+).....  | 876,500                                | <div style="border: 1px solid black; padding: 5px; width: fit-content;">                     Loan subsidy and administrative cost obligated but not yet disbursed.                 </div>   |
| 15. Outlays:  |  |   |
| A. Disbursements (+).....   | 3,756,000                              | <div style="border: 1px solid black; padding: 5px; width: fit-content;">                     Loan subsidy and administrative cost obligated and disbursed.                 </div>   |
| SUBMITTED _____ (Date) _____ (Authorized Officer) _____ (Preparer: Name) _____ (Address) _____ (Phone number) _____ |  |   |

**End of First Quarter- Direct Loan Financing Account  
Report on Budget Execution**

| SF 133 REPORT ON BUDGET EXECUTION                         |                                      | Fiscal Year <u>CY</u>                  |
|---|--------------------------------------|--|
| AGENCY: Department of Government                          |                                      | APPROPRIATION OR FUND TITLE AND SYMBOL |
| BUREAU: Office of the Secretary                           |                                      | Direct Loan Financing Account          |
|   |                                      | Unexpired                              |
| <b>BUDGETARY RESOURCES</b>                                |                                      |  |
| 1. Budget Authority                                       | Amount apportioned on latest SF 132. |  |
| B. Borrowing Authority.....                               | 88,470,000                           |  |
| 3. Spending authority from offsetting collections (Gross) |                                      |  |
| A. Earned:  |                                      |  |
| 1. Collected.....   | 2,306,000                            |  |
| 2. Receivable from Federal sources.....                   | 576,500                              |  |
| C. Anticipated for rest of year:                          |                                      |  |
| 2. Without advance.....                                   | 18,890,500                           |  |
| 6. Permanently not available:                             |                                      |  |
| C. Capital transfers and redemption of debt.....          | -8,562,750                           |  |
| 7. Total budgetary resources.....                         | 101,680,250                          |  |
| <b>STATUS OF BUDGETARY RESOURCES</b>                      |                                      |  |
| 8. Obligations incurred:                                  |                                      |  |
| A. Category A, direct obligations.....                    |                                      |  |
| 1. First quarter.....                                     | 25,000,000                           |  |
| B. Category B, direct obligations:                        |                                      |  |
| 1. Interest payment to Treasury.....                      | 1,680,250                            |  |
| 10. Unobligated balance not available:                    |                                      |  |
| A. Apportioned for subsequent periods.....                | 75,000,000                           |  |
| 11. Total status of budgetary resources.....              | 101,680,250                          |  |
| <b>RELATION OF OBLIGATIONS TO OUTLAYS</b>                 |                                      |  |
| 14. Obligated balance, net, end of period:                |                                      |  |
| B. Unfilled customer orders (-):                          |                                      |  |
| 1. Federal sources without advance.....                   | -576,500                             |  |
| D. Accounts payable (+):                                  |                                      |  |
| 15. Outlays:  |                                      |  |
| A. Disbursements (+):                                     |                                      |  |
| B. Collections (-):                                       | -2,306,000                           |  |
| SUBMITTED _____   |                                      |  |
| (Authorized Officer)                                      | (Date)                               |  |
| Direct loan subsidy collected from program account.       | (Preparer: Name) _____               |  |
|   | (Address) _____                      |  |
|   | (Phone number) _____                 |  |



### End of First Quarter Guaranteed Loan Financing Account Report on Budget Execution

| SF 133 REPORT ON BUDGET EXECUTION  |  | Fiscal Year <u>CY</u>  |
|--|--|--|
| AGENCY: Department of Government   | APPROPRIATION OR FUND TITLE AND SYMBOL |  |
| BUREAU: Office of the Secretary  | Guaranteed Loan Financing Account      |  |
|  | Unexpired                              |  |
| <b>BUDGETARY RESOURCES</b>   |  |  |
| <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 60%;">                     When loan guarantees have been committed and the loans disbursed, the subsidy is received from the program account.                 </div>   |  |  |
| 3. Spending authority from offsetting collections (Gross)  |  |  |
| A. Earned:   |  |  |
| 1. Collected.....  | 1,200,000                              |  |
| 2. Receivable from Federal sources.....  | 300,000                                | <div style="border: 1px solid black; padding: 5px; margin: 5px auto; width: 60%;">                         Subsidy obligated but not yet received from program account.                     </div>               |
| C. Anticipated for rest of year:   |  |  |
| 2. Without Advance.....  | 4,860,000                              | <div style="border: 1px solid black; padding: 5px; margin: 5px auto; width: 60%;">                         The remainder of loan guarantee subsidy expected from the program account.                     </div> |
| <b>7. Total budgetary resources.....</b>   | <b>6,360,000</b>                       |  |
| <b>STATUS OF BUDGETARY RESOURCES</b>   |  |  |
| 10. Unobligated balance not available:   |  |  |
| D. Other.....  | 6,360,000                              | <div style="border: 1px solid black; padding: 5px; margin: 5px auto; width: 60%;">                         Guaranteed loan financing accounts hold a reserve for future defaults.                     </div>     |
| <b>11. Total status of budgetary resources.....</b>  | <b>6,360,000</b>                       |  |
| <b>RELATION OF OBLIGATIONS TO OUTLAYS</b>  |  |  |
| 15. Outlays:   |  |  |
| A. Disbursements (+).....  |  |  |
| B. Collections (-).....  | -1,200,000                             | <div style="border: 1px solid black; padding: 5px; margin: 5px auto; width: 60%;">                         Subsidy collected from program account.                     </div>                                    |
| SUBMITTED _____ (Date)<br><div style="display: flex; justify-content: space-between;"> <span>(Authorized Officer)</span> <span>(Preparer: Name) _____</span> </div> <div style="display: flex; justify-content: space-between;"> <span></span> <span>(Address) _____</span> </div> <div style="display: flex; justify-content: space-between;"> <span></span> <span>(Phone number) _____</span> </div> |  |  |

**BUDGET EXECUTION REPORTING -- END OF FIRST QUARTER  
SIDE-BY-SIDE ACCOUNT COMPARISON**

| Line Entry   | Program Account  | Financing<br>Account-Direct   | Financing<br>Account-Guaranteed  |
|--|--|---|--|
| <b>Budgetary Resources</b>   |  |   |  |
| Line 1. Budget Authority   | The appropriation  |   |  |
| A. Appropriations  | becoming available on or<br>after October 1 of the<br>fiscal year. It is<br>composed of both direct<br>loan and loan guarantee<br>subsidy and<br>administrative expenses<br>(\$11,530,000 +<br>\$6,000,000 +<br>\$1,000,000). The entry<br>for this line should equal<br>the entry on line 1.A. of<br>the latest SF 132 for this<br>account. |   |  |
| B. Borrowing authority   |  | The amount of borrowing<br>authority needed to cover<br>obligations during the<br>year. This amount,<br>together with the subsidy<br>from the program<br>account and upfront fees<br>from borrowers, will<br>cover the direct loan<br>principal up to the<br>enacted direct loan<br>limitation. In this case,<br>this entry is composed of<br>direct loan limitation<br>minus direct loan subsidy<br>(\$100,000,000 -<br>\$11,530,000). The entry<br>for this line should equal<br>the entry on line 1B. of<br>the latest SF 132 for this<br>account. |  |
| Line 3. Spending<br>authority from offsetting<br>collections (Gross) |  | When a direct loan is<br>disbursed, the financing<br>account collects the<br>subsidy payment from<br>the program account. So<br>far, only 80 percent of   | When a guaranteed loan is<br>disbursed by a private<br>lender, the financing<br>account collects the<br>subsidy payment from the<br>program account. These |
| A. Earned  |  |   |  |
| 1. Collected   |  |   |  |

| Line Entry   | Program Account | Financing Account-Direct  | Financing Account-Guaranteed  |
|--|-----------------|---|---|
|  |                 | <p>the loans obligated this quarter have been disbursed so only 80 percent of the subsidy should be collected (\$2,882,500 * 80%). Later, as borrowers make repayments, such amounts will also be recorded on this line.</p>  | <p>collections are held to finance future defaults. So far, private lenders have disbursed only 80 percent of the loans guaranteed this quarter (\$1,500,000 * 80%).</p>  |
| <p>2. Receivable from Federal sources</p>  |                 | <p>The portion of the subsidy for loans obligated but not yet disbursed in the first quarter (\$2,882,500 * 20%). When the remaining 20 percent of the loans is disbursed, the program account will pay the remaining subsidy to the financing account, and the amount on this line will be moved to line 3A1.</p>  | <p>The portion of the subsidy for guarantees committed but not yet disbursed in the first quarter (\$1,500,000 * 20%). When the remaining 20 percent of the loans is disbursed, the program account will pay the remaining subsidy to the financing account, and the amount on this line will be moved to line 3A1.</p>   |
| <p>C. Anticipated for rest of year<br/>2. Without advance</p>                            |                 | <p>The anticipated subsidy payments from the program account for loans planned to be obligated in the remaining quarters of this year and expected borrower repayments of principal and interest for this year [(\$2,882,500 * 3) + \$10,243,000]. As direct loans are obligated and disbursed, reflect these actions by moving the corresponding amounts to lines 3A2. and 3A1., as appropriate.</p> | <p>The anticipated subsidy payments from the program account for guarantees planned to be committed in the remaining quarters of this year and interest earned from Treasury [(\$1,500,000 * 3) + \$360,000]. As guarantees are committed and guaranteed loans are disbursed, reflect these actions by moving the corresponding amounts to lines 3A2. and 3A1., as appropriate.</p> |
| <p>Line 6. Permanently not available<br/>C. Capital transfers and redemption of debt</p> |                 | <p>Repayments of Treasury debt are shown as a reduction in resources rather than as an obligation of resources.</p>   |   |

| Line Entry  | Program Account  | Financing<br>Account-Direct  | Financing<br>Account-Guaranteed                |
|---|--|--|--|
|   |  | This entry does not include interest payments made on borrowing from Treasury, which are treated as an obligation and an outlay. |  |
| Line 7. Total Budgetary Resources   | Represents all the budgetary resources available for new obligations. This line should always equal line 11. However, because this is an example of a new program, the entry should also equal line 1A.                  | The sum of lines 1-6 and should equal line 11.   | The sum of lines 1-6 and should equal line 11. |
| <b>Status of Budgetary Resources</b>  |  |  |  |
| Line 8. Obligations incurred<br>A. Category A:<br>(1) First quarter   |  | A quarter of the borrowing authority and subsidy has been obligated (\$100,000,000 * 25%).                                       |  |
| B. Category B:<br>(1) Direct loan subsidy<br>(2) Guaranteed loan subsidy<br>(3) Admin. expenses<br>(4) Interest payment to Treasury | A quarter of the direct loan and loan guarantee subsidy and administrative expenses has been obligated, so a quarter of each [25% * (\$11,530,000 + \$6,000,000 + \$1,000,000)] is recorded.                             | The interest payment to Treasury (\$1,680,250) is recorded.  |  |
| Line 9. Unobligated balance:<br>A. Apportioned:<br>1. Balance currently available   | Based on the latest SF 132, a total of \$18,530,000 is apportioned for this account, but only \$4,632,500 (\$2,882,500 + \$1,500,000 + \$250,000) has been obligated. Therefore, the remaining \$13,897,500 is recorded. |  |  |

| Line Entry  | Program Account   | Financing Account-Direct   | Financing Account-Guaranteed  |
|---|---|--|---|
| Line 10. Unobligated balance not available:<br>A. Apportioned for subsequent periods                                  |   | Because this account is apportioned by time periods, the amount apportioned on the latest SF 132 (line 8, <i>Category A</i> ) that will not become available until after this reporting period is recorded here. This is calculated by taking the total <i>Category A</i> apportionment on the latest SF 132 minus the obligations incurred on line 8A. of this SF 133 (\$100,000,000 - \$25,000,000). |   |
| D. Other  |   |  | Guaranteed loan financing accounts hold an interest-earning reserve for future defaults. Record the amount of subsidy and interest received and anticipated (\$4,860,000 + \$1,200,000 + \$300,000) for the year. |
| Line 11. Total Status of Budgetary Resources  | The sum of lines 8-10 and should equal line 7.  | The sum of lines 8-10 and should equal line 7.   | The sum of lines 8-10 and should equal line 7.  |
| <b>Relation of Obligations to Outlays</b>   |   |  |   |
| Line 14. Obligated balance, net, end of period:<br>B. Unfilled customer orders:<br>1. Federal sources without advance |   | The amount of direct loan subsidy receivable from the program account for the portion of the direct loan subsidy that was obligated but remains undisbursed (\$2,882,500 * 20%).   |   |
| D. Accounts payable   | The amount of obligated but not disbursed budgetary resources. In this example, 20 percent of the subsidy obligated in the first quarter will not | The amount payable to Treasury for interest expense and the amount of direct loans obligated but not yet disbursed by the financing account  |   |

| Line Entry                           | Program Account   | Financing<br>Account-Direct   | Financing<br>Account-Guaranteed   |
|--------------------------------------|---|---|---|
|                                      | be disbursed until a later quarter [(\$2,882,500 + \$1,500,000) * 20%].   | [\$1,680,250 + (\$25,000,000 * 20%)].   |   |
| Line 15. Outlays<br>A. Disbursements | The amount of obligations that are liquidated by disbursements. In this example, only 80 percent of the subsidy obligated this quarter [(\$2,882,500 + \$1,500,000) * 80%] (see line 3A1. of the financing account) and 25% of the administrative expenses have been disbursed. The sum of these two disbursements (\$3,506,000 + \$250,000) is recorded. | The loan amount outlaid. Only 80 percent of the \$25,000,000 obligated is disbursed as of this reporting period (\$25,000,000 * 80%).   |   |
| B. Collections                       |   | Repayments from the borrowers are not expected until the end of the year, so this entry should reflect only the direct loan subsidy that has been disbursed from the program account (see line 3A1), recorded as a negative amount. | Records the loan guarantee subsidy that has been disbursed from the program account (see line 3A1.), recorded as a negative amount. |

**End of Fiscal Year Program Account  
Report on Budget Execution**

| SF 133 REPORT ON BUDGET EXECUTION                                 |  |  |   |
|---|--|--|---|
|   |  | Period ending 9/30 <u>CY</u>           |   |
| AGENCY: Department of Government                                  |  | APPROPRIATION OR FUND TITLE AND SYMBOL |   |
| BUREAU: Office of the Secretary                                   |  | Credit Program Account                 |   |
|   |  | Unexpired                              |   |
| <b>BUDGETARY RESOURCES</b>  |  |  |   |
| 1. Budget Authority   |  |  |   |
| A. Appropriations.....P.L. 106-XXX.....                           |  | 18,530,000                             |   |
| 7. Total budgetary resources.....                                 |  | 18,530,000                             |   |
| <b>STATUS OF BUDGETARY RESOURCES</b>                              |  |  |   |
| 8. Obligations incurred:  |  |  |   |
| A. Category A, direct obligations.....                            |  |  |   |
| B. Category B, direct obligations:                                |  |  |   |
| 1. Direct loan subsidy.....                                       |  | 11,530,000                             | <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;">                     100% of direct and guaranteed loan subsidy and administrative expenses have been obligated.                 </div> |
| 2. Guaranteed loan subsidy.....                                   |  | 6,000,000                              |   |
| 3. Administrative expenses.....                                   |  | 1,000,000                              |   |
| 11. Total status of budgetary resources.....                      |  | 18,530,000                             |   |
| <b>RELATION OF OBLIGATIONS TO OUTLAYS</b>                         |  |  |   |
| 14. Obligated balance, net, end of period:                        |  |  |   |
| D. Accounts payable (+).....                                      |  | 3,506,000                              | <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;">                     Loan subsidy obligated but not disbursed.                 </div>   |
| 15. Outlays:  |  |  |   |
| A. Disbursements (+).....   |  | 15,024,000                             | <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;">                     Loan subsidy disbursed + administrative expenses disbursed.                 </div>                                 |
| B. Collections (-).....   |  |  |   |
| SUBMITTED _____<br>(Authorized Officer) (Date)                    |  |  |   |
| (Preparer: Name) _____<br>(Address) _____<br>(Phone number) _____ |  |  |   |

**End of Fiscal Year-Direct Loan Financing Account  
Report on Budget Execution**

| SF 133 REPORT ON BUDGET EXECUTION                         |  | Fiscal Year <u>CY</u>  |
|---|--|--|
| AGENCY: Department of Government                          | APPROPRIATION OR FUND TITLE AND SYMBOL |  |
| BUREAU: Office of the Secretary                           | Direct Loan Financing Account          |  |
|   | Unexpired                              |  |
| <b>BUDGETARY RESOURCES</b>                                |  |  |
| 1. Budget Authority                                       |  |  |
| B. Borrowing authority.....                               | 88,470,000                             | ← Amount apportioned on latest SF 132.   |
| 3. Spending authority from offsetting collections (Gross) |  |  |
| A. Earned:  |  |  |
| 1. Collected.....   | 19,467,000                             | ← Direct loan subsidy collected from the program account (\$11,530,000 * 80%) + repayments from borrower (\$10,243,000). |
| 2. Receivable from Federal sources.....                   | 2,306,000                              |  |
| 6. Permanently not available:                             |  |  |
| C. Capital transfers and redemption of debt.....          | -8,562,750                             | ← Portion of the direct loan subsidy obligated but not yet disbursed from the program account (\$11,530,000* 20%).       |
|   |  | Principal repayments to Treasury.  |
| 7. Total budgetary resources.....                         | 101,680,250                            |  |
| <b>STATUS OF BUDGETARY RESOURCES</b>                      |  |  |
| 8. Obligations incurred:                                  |  |  |
| A. Category A, direct obligations.....                    |  |  |
| 1. First quarter.....                                     | 25,000,000                             |  |
| 2. Second quarter.....                                    | 25,000,000                             |  |
| 3. Third quarter.....                                     | 25,000,000                             |  |
| 4. Fourth quarter.....                                    | 25,000,000                             |  |
| B. Category B, direct obligations:                        |  |  |
| 1. Interest payment to Treasury.....                      | 1,680,250                              |  |
| 11. Total status of budgetary resources.....              | 101,680,250                            |  |
| <b>RELATION OF OBLIGATIONS TO OUTLAYS</b>                 |  |  |
| 14. Obligated balance, net, end of period:                |  |  |
| B. Unfilled customer orders (-):                          |  |  |
| 1. Federal sources without advance.....                   | -2,306,000                             | ← Direct loan subsidy still receivable from program account.   |
| D. Accounts payable (+).....                              | 20,000,000                             | ← Amount of direct loans obligated but not yet disbursed (\$100,000,000 * 20%).  |
| 15. Outlays:  |  |  |
| A. Disbursements (+).....                                 | 81,680,250                             | ← Portion of the loan that has been disbursed (\$100,000,000 * 80%) + interest paid to Treasury (\$1,680,250).           |
| B. Collections (-).....                                   | -19,467,000                            | ← Direct loan subsidy collected from the program account (\$11,530,000 * 80%) + repayments from borrower (\$10,243,000). |
| SUBMITTED _____   |  |  |
| (Authorized Officer)      (Date)                          |  | (Preparer: Name) _____   |
|   |  | (Address) _____  |
|   |  | (Phone number) _____   |



**End of Fiscal Year Guaranteed Loan Financing Account  
Report on Budget Execution**

| SF 133 REPORT ON BUDGET EXECUTION                                 |  | Fiscal Year CY  |
|---|--|---|
| AGENCY: Department of Government                                  | APPROPRIATION OR FUND TITLE AND SYMBOL |   |
| BUREAU: Office of the Secretary                                   | Guaranteed Loan Financing Account      |   |
|   | Unexpired                              |   |
| <b>BUDGETARY RESOURCES</b>  |  |   |
| 3. Spending authority from offsetting collections (Gross)         |  |   |
| A. Earned:  |  |   |
| 1. Collected.....   | 5,160,000                              | <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Subsidy collected from the program account plus interest.</div>                   |
| 2. Receivable from Federal sources.....                           | 1,200,000                              |   |
|   |  | <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">The portion of subsidy obligated but not received from the program account.</div> |
| 7. Total budgetary resources.....                                 | 6,360,000                              |   |
| <b>STATUS OF BUDGETARY RESOURCES</b>                              |  |   |
| 10. Unobligated balance not available:                            |  |   |
| D. Other.....   | 6,360,000                              | <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Guaranteed loan financing accounts hold a reserve for future defaults.</div>      |
| 11. Total status of budgetary resources.....                      | 6,360,000                              |   |
| <b>RELATION OF OBLIGATIONS TO OUTLAYS</b>                         |  |   |
| 15. Outlays:  |  |   |
| A. Disbursements (+).....   |  |   |
| B. Collections (-).....   | -5,160,000                             | <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Amount of subsidy and interest collected.</div>                                   |
| SUBMITTED _____ (Authorized Officer) _____ (Date)                 |  |   |
| (Preparer: Name) _____<br>(Address) _____<br>(Phone number) _____ |  |   |

**BUDGET EXECUTION REPORTING -- END OF FISCAL YEAR  
SIDE-BY-SIDE ACCOUNT COMPARISON**

| Line Entry   | Program Account   | Financing<br>Account-Direct  | Financing<br>Account-Guaranteed   |
|--|---|--|---|
| <b>Budgetary Resources</b>   |   |  |   |
| Line 1. Budget Authority:<br>A. Appropriations   | In this example, this entry should be the same as the End of First Quarter. |  |   |
| B. Borrowing authority   |   | In this example, this entry should be the same as the End of First Quarter.  |   |
| Line 3. Spending authority from offsetting collections (Gross)<br>A. Earned<br>1. Collected  |   | This entry should be updated to reflect that 80 percent of the subsidy (\$11,530,000 * 80%) has been collected from the program account and \$10,243,000 was collected from borrower repayments. | This entry should be updated to reflect that 80 percent of the subsidy (\$6,000,000 * 80%) has been collected from the program account and \$360,000 was received from Treasury for interest. |
| 2. Receivable from Federal sources   |   | The remaining 20 percent of the subsidy receivable from the program account is recorded (\$11,530,000 * 20%).  | The remaining 20 percent of the subsidy receivable from the program account is recorded (\$6,000,000 * 20%).  |
| Line 6. Permanently not available<br>C. Capital transfers and redemption of debt   |   | In this example, this entry should be the same as the End of First Quarter.  |   |
| Line 7. Total Budgetary Resources  | The sum of lines 1-6 and should always equal line 11.                       | The sum of lines 1-6 and should always equal line 11.  | The sum of lines 1-6 and should always equal line 11.   |
| <b>Status of Budgetary Resources</b>   |   |  |   |
| Line 8. Obligations incurred<br>A. Category A:<br>(1) First quarter<br>(2) Second quarter<br>(3) Third quarter<br>(4) Fourth quarter |   | Update this line to reflect that the full \$100,000,000 has been obligated.  |   |

| Line Entry  | Program Account  | Financing Account-Direct   | Financing Account-Guaranteed  |
|---|--|--|---|
| B. Category B:<br>(1) Direct loan subsidy<br>(2) Guaranteed loan subsidy<br>(3) Admin. expenses<br>(4) Interest payment to Treasury | The full amount of direct and guaranteed loan subsidy (\$11,530,000 + \$6,000,000) and administrative expenses (\$1,000,000) has been obligated.   | Record the interest payment to Treasury.   |   |
| Line 10. Unobligated balance not available:<br>D. Other   |  |  | The amount of subsidy and interest received and anticipated (\$5,160,000 + \$1,200,000) for the year. |
| Line 11. Total Status of Budgetary Resources  | The sum of lines 8-10 and should equal line 7.   | The sum of lines 8-10 and should equal line 7.   | The sum of lines 8-10 and should equal line 7.  |
| <b>Relation of Obligations to Outlays</b>   |  |  |   |
| Line 14. Obligated balance, net, end of period:<br>B. Unfilled customer orders<br>1. Federal sources without advance                |  | Records the remaining 20 percent of the loan subsidy obligated but not yet disbursed (\$11,530,000 * 20%).     |   |
| D. Accounts payable   | Records the amount of direct loan and loan guarantee subsidy and administrative expenses obligated but undisbursed. Reflects the amount of subsidy that remains in the program account [(\$11,530,000 + \$6,000,000) * 20%]. All of the administrative expenses have been disbursed. | This is the amount of loans obligated but not yet disbursed (\$100,000,000 * 20%).                             |   |
| Line 15. Outlays<br>A. Disbursements  | When a direct loan is disbursed from the financing account, the subsidy payment moves from line 14D. to line 15A. In this example, because 80 percent of the loans and 100 percent of the administrative   | Record the loans disbursed plus the amount of interest paid to Treasury [(\$100,000,000 * 80%) + \$1,680,250]. |   |

| Line Entry     | Program Account   | Financing<br>Account-Direct   | Financing<br>Account-Guaranteed  |
|----------------|---|---|--|
|                | <p>expenses have been disbursed, the entry is 80 percent of the subsidy plus the full amount of administrative expenses <math>[(\\$17,530,000 * 80\%) + \\$1,000,000]</math>.</p> |   |  |
| B. Collections |   | <p>The amount of loan subsidy collected from the program account and the amount of repayments collected from borrowers is recorded as a negative value <math>[(\\$11,530,000 * 80\%) + \\$10,243,000]</math>.</p> | <p>Update this entry to reflect the subsidy and interest received.</p> |

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**APPENDIX D -- LIST OF FACTS II REPORTING PROVIDERS**

The submission of SF 133 information through FACTS II may be done through private contractor or reimbursable public offerors. The following is a list of public service providers that may be available. This is not an exhaustive list and inclusion on the list does not constitute an OMB recommendation. It is to serve as an example of support service offerors and to provide points of contact for consideration. Agencies are reminded that out-sourcing to public or private sector support offerors involving less than ten FTE does not require an OMB Circular No. A-76 cost comparison.

General Services Administration  
Agency Liaison Division  
7th & D Streets, SW  
Washington, DC 20407  
(202) 708-5702  
<http://ncr.gsa.gov/customers/presidentialcommissions/presscomm.asp>

Department of Agriculture  
National Finance Center  
Customer Service Branch  
13800 Old Gentilly Road  
New Orleans, LA 70129  
(504) 255-7801  
<http://www.nfc.usda.gov/aboutNFC/account.htm>

Department of the Treasury  
Bureau of Public Debt  
Administrative Resource Center  
Franchise Accounting Services Branch  
200 Third Street  
Parkersburg, WV 26106-1328  
[arc@bpd.treas.gov](mailto:arc@bpd.treas.gov)  
(304) 480-6448  
<http://webfs.publicdebt.treas.gov>

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