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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.

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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.