

## TABLE OF CONTENTS

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
<b>Analysis of changes</b> .....		vii
<b>Agency comment sheet</b> .....		ix
<b>I. GENERAL INFORMATION AND REQUIREMENTS</b>		
<b>Section 10 -- Purpose, authority, and responsibilities:</b>		
Purpose and authority .....	10.1	1
Application of instructions .....	10.2	1
Requirements and modifications .....	10.3	1
Responsibilities of agencies .....	10.4	2
Responsibilities of OMB .....	10.5	2
Assistance in preparation of schedules .....	10.6	2
Responsibilities for disclosure with respect to the budget .....	10.7	2
<b>Section 11 -- Definitions, concepts, and terminology:</b>		
Major phases during budget execution .....	11.1	3
Budgetary resources available for obligation .....	11.2	4
Budget authority .....	11.3	4
Balances of budget authority .....	11.4	5
Investments .....	11.5	6
Transfers between two Federal Government accounts .....	11.6	9
Spending authority from offsetting collections .....	11.7	11
Recoveries of prior year obligations .....	11.8	13
Reductions of budgetary resources .....	11.9	13
Administrative division of funds .....	11.10	15
Obligations .....	11.11	15
Availability of budgetary resources – the three dimensions .....	11.12	21
Treasury warrants and account identification codes .....	11.13	23
U.S. Government security purchased at a discount: Special, trust, and revolving funds .....	Ex-11A	27
U.S. Government security in Exhibit 11A sold or redeemed at par: Special or trust funds .....	Ex-11B	28
U.S. Government security in Exhibit 11A sold or redeemed at par: Revolving fund .....	Ex-11C	29
U.S. Government security in Exhibit 11A purchased at a premium: Revolving fund .....	Ex-11D	30
Transfers of budgetary resources among Federal Government accounts .....	Ex-11E	31
<b>II. AGENCY ACCOUNTING AND FUND CONTROL SYSTEMS<sup>4</sup></b>		
<b>Section 21 -- General requirements:</b>		
Accounting and internal control systems .....	21.1	33
Definitions .....	21.2	33
Fund control regulations .....	21.3	34
Treatment of anticipated budgetary resources .....	21.4	34
Review and approval of fund control regulations .....	21.5	35

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
<b>Section 22 -- Requirements for reporting Antideficiency Act violations:</b>		
Adverse personnel actions and penalties . . . . .	22.1	37
Requirements to report Antideficiency Act violations . . . . .	22.2	37
Requirements to report Antideficiency Act violations in credit programs . . .	22.3	39
Requirements to report Antideficiency Act violations in revolving funds . . .	22.4	40
Requirements to report Antideficiency Act violations in closed and expired accounts . . . . .	22.5	40
Contents of report to the President . . . . .	22.6	40
Report to the Congress . . . . .	22.7	41
Report on GAO findings . . . . .	22.8	41
OMB-requested investigations and audits . . . . .	22.9	41
Timing of reports by agency heads . . . . .	22.10	42
Antideficiency Act violation sample letter to the President . . . . .	Ex-22	43
<b>III. APPORTIONMENTS AND REAPPORTIONMENTS</b>		
<b>Section 30 -- Apportionment process and requirements for certain types of accounts:</b>		
Apportionment process . . . . .	30.1	45
Apportionment requirements and exemptions . . . . .	30.2	46
Allocation (transfer appropriation) accounts . . . . .	30.3	46
The canceled phase: one percent apportionment requirement . . . . .	30.4	47
<b>Section 31 -- Basis and nature of apportionments:</b>		
Basis of apportionment action . . . . .	31.1	49
Level of apportionments . . . . .	31.2	49
Types of apportionments . . . . .	31.3	49
Procedures for requesting changes in the level or time periods of apportionments . . . . .	31.4	50
Apportionment of available balances . . . . .	31.5	50
Legality of using funds . . . . .	31.6	51
OMB approval of comments on the apportionment . . . . .	31.7	51
<b>Section 32 -- Apportionment of amounts appropriated under continuing resolutions:</b>		
Apportionment of amounts appropriated under continuing resolutions . . . . .	32.1	53
Operations under funding hiatus . . . . .	32.2	56
<b>Section 33 -- Basis of apportionment requests:</b>		
Basing requests on financial plans . . . . .	33.1	59
Requests anticipating the need for supplemental authority . . . . .	33.2	59
<b>Section 34 -- Apportionment and reapportionment procedures:</b>		
Use of SF 132 . . . . .	34.1	61
Coverage of the SF 132 . . . . .	34.2	61
Timing of initial apportionments . . . . .	34.3	62
Reapportionments . . . . .	34.4	62
Adjustments not requiring submission of a reapportionment request . . . . .	34.5	63
Treatment of automatic adjustments on reapportionment requests . . . . .	34.6	64
Supporting data . . . . .	34.7	64
Number of copies . . . . .	34.8	64

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
Signature . . . . .	34.9	64
Action by OMB . . . . .	34.10	65
Sample FTE plan . . . . .	Ex-34	66
<b>Section 35 -- Explanation of Standard Form 132, Apportionment and Reapportionment Schedule:</b>		
Explanation of form and line entries . . . . .	35.1	68
One-year appropriation -- initial apportionment . . . . .	Ex-35A	81
No-year appropriation -- initial apportionment . . . . .	Ex-35B	82
No-year appropriation -- reapportionment . . . . .	Ex-35C	83
Appropriations under continuing resolution . . . . .	Ex-35D	84
Appropriations and unobligated balances under continuing resolution . . . . .	Ex-35E	85
Reapportionment following a continuing resolution . . . . .	Ex-35F	86
Public enterprise (revolving) or intragovernmental (revolving) fund -- Reapportionment . . . . .	Ex-35G	87
Trust fund limitation . . . . .	Ex-35H	88
Negative amount due to reduced unobligated balance . . . . .	Ex-35I	89
Multiple-year account apportioned in two fiscal years . . . . .	Ex-35J	90
<b>Section 37 -- Explanation of Standard Form 132 for rescissions and deferrals:</b>		
General information . . . . .	37.1	91
Use of SF 132 . . . . .	37.2	91
<b>Section 38 -- Preparation of rescission, deferral, and supplemental reports:</b>		
Instructions on preparing rescission, deferral, and supplementary reports . . . . .	38.1	93
Reports to Congress . . . . .	38.2	97
Materials required for special messages . . . . .	38.3	97
Materials required for supplementary messages . . . . .	38.4	99
Cumulative reports . . . . .	38.5	99
Timing of submissions to OMB . . . . .	38.6	99
OMB responsibilities . . . . .	38.7	100
Review of deferrals . . . . .	38.8	100
Proposals to lower limitations on trust or revolving funds . . . . .	38.9	100
Apportionment action following enactment of rescissions . . . . .	38.10	101
Release of withholdings necessitated by congressional action or inaction . . . . .	38.11	102
Rescission report -- simple rescission proposal . . . . .	Ex-38A	103
Apportionment or reapportionment request for rescission proposal reported in Exhibit 38A . . . . .	Ex-38B	104
Deferral report . . . . .	Ex-38C	105
Apportionment or reapportionment request for deferral reported in Exhibit 38C . . . . .	Ex-38D	106
Revised deferral report -- revision of deferral reported in Exhibit 38C . . . . .	Ex-38E	107
Apportionment or reapportionment request for revised deferral reported in Exhibit 38E . . . . .	Ex-38F	109
Apportionment or reapportionment request for deferral reported in Exhibits 38C-F overturned by Congress . . . . .	Ex-38G	110
Apportionment or reapportionment request for congressionally-initiated . . . . .	Ex-38H	111

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
<b>Section 39 -- Special transactions:</b>		
Foreign currency: Apportionments and reports .....	39.1	113
Funds appropriated to the President .....	39.2	114
<b>IV. REPORTS ON BUDGET EXECUTION</b>		
<b>Section 41 -- SF 133, Report on budget execution:</b>		
Purpose and structure .....	41.1	116
General requirements .....	41.2	117
Budgetary resources .....	41.3	118
Status of budgetary resources .....	41.4	130
Relation of obligations to outlays .....	41.5	133
The expired phase .....	41.6	135
Expired accounts being closed .....	41.7	137
The canceled phase .....	41.8	138
Non-standard reporting .....	41.9	138
Lower levels of detail .....	41.10	138
Allocation accounts .....	41.11	139
Credit financing accounts .....	41.12	139
Consistency with actuals reported to Treasury and in Budget .....	41.13	139
Annual account -- final report .....	Ex-41A	141
Annual account with reimbursements -- final report .....	Ex-41B	142
No-year account -- quarterly report .....	Ex-41C	143
Multi-year account -- quarterly report .....	Ex-41D	144
Public enterprise (revolving) or intragovernmental (revolving) fund -- quarterly report .....	Ex-41E	145
Annual account -- advance appropriation .....	Ex-41F	146
Annual account -- reappropriation .....	Ex-41G	147
Chart of SF 133 general requirements .....	Ex-41H	148
SF 133 Outlay formula .....	Ex-41I	149
Crosswalk from the SF 133 to the Treasury Annual Report .....	Ex-41J	150
Crosswalk from the SF 133 to the P&F .....	Ex-41K	511
<b>V. OTHER REPORTS</b>		
<b>Section 51 -- Monitoring Federal outlays:</b>		
Purpose .....	51.1	155
Coverage .....	51.2	155
Reporting requirements .....	51.3	155
OMB and Treasury Department responsibilities .....	51.4	160
Timing of submissions .....	51.5	160
Reports on outlays -- agency and program coverage .....	Ex-51A	162
Reports on outlays -- initial report .....	Ex-51B	164
Trust fund reporting format .....	Ex-51C	165
Financing account reporting format .....	Ex-51D	166

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
<b>Section 52 -- Reports on unvouchered expenditures:</b>		
Background .....	52.1	167
Definition .....	52.2	167
Basis for exemptions .....	52.3	167
Coverage .....	52.4	167
Requirements .....	52.5	168
OMB responsibilities .....	52.6	168
List of accounts containing unvouchered expenditures .....	Ex-52	169
<b>APPENDICES</b>		
Crosswalk between Antideficiency Act and Title 31 of the U.S. Code --		
Money and Finance .....	A	171
Checklist for fund control regulations .....	B	179
Federal credit programs .....	C	185
List of FACTS II reporting providers .....	D	229
<b>INDEX</b> .....		231