



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: Instruction on Budget Execution

OMB Circular No. A-34 provides guidance on how to request apportionments, report progress in carrying out spending plans, and meet other budget execution requirements. This Circular contains the following information:

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

The Circular has been revised in response to requests for clarification and additional guidance. It reflects continued progress in making the treatment of budget formulation, budget execution, and financial reporting mutually consistent.

This revision is effective immediately and supersedes all previous revisions. This year, the Circular has been reorganized and rewritten using plain language. The analysis of changes highlights the substantive changes made since last year. A table is provided that crosswalks the old structure to the new structure.

Jacob J. Lew
Director

OMB CIRCULAR NO. A-34

INSTRUCTIONS ON BUDGET EXECUTION



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

November 2000

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- 1.2 What is the budget execution process?
- 1.3 What laws and regulations govern this process?
- 1.4 What are OMB's responsibilities?
- 1.5 What are my responsibilities?
- 1.6 Where can I get help?

Summary of Changes

Includes information formerly in sections 10 and 11.1.

1.1 What is the purpose of this Circular?

This Circular is your reference for instructions on budget execution, monitoring Federal outlays, obtaining exemptions from the General Accounting Office (GAO) access to records, reporting requirements for unvouchered expenditures, closing accounts, and monitoring Federal employment. All appropriations, funds, and other authorizations are subject to the instructions in this Circular (see section 20.6 for exemptions from apportionment requirements).

In this Circular, “you” refers to you the reader and the agency you represent. “OMB” usually refers to the Office of Management and Budget Resources Management Office representative with primary responsibility for reviewing your agency’s budget, unless otherwise indicated.

By law, you must submit information required for apportionment in the form, manner, and at the time OMB specifies in this Circular. OMB also may issue alternative requirements that supercede those contained in this Circular.

If you want a modification to the requirements in this Circular, you must get OMB approval in advance.

This year’s version of this Circular looks very different from previous years’ versions. We revised it for style as well as substance. We reorganized the entire Circular to place related sections together and present information more logically and chronologically where appropriate. We rewrote all the sections using plain language to make them easier to read and follow. Changes include subdividing several chapters into more sections and using informative section headings that ask questions. A table that crosswalks the old structure to the new structure of the 2000 revision follows this Guide.

We identify substantive changes in the Table of Contents at the beginning of each chapter, and use vertical revision bars in the margins to highlight new requirements and significant changes.

1.2 What is the budget execution process?

The budget execution process encompasses the apportionment of funds, the obligation of those funds over the course of a fiscal year, and the actual outlay of funds. Prior to the fiscal year, or within 30 days after a spending bill is approved, you must submit an apportionment request to OMB for each account. At the beginning of the fiscal year, or at such other times as necessary, OMB apportions funds – that is, OMB specifies the amount of funds that you may use by time period, program, project or activity – from the funds appropriated to you for that fiscal year.

Throughout the year, you carry out various programs, projects, and activities. These actions use up the available funds by obligating the Federal government to make outlays, immediately or in the future.

The complete cycle of the budget execution process lasts for a minimum of six years, as the actual outlay of funds obligated during the fiscal year can occur during the next five years.

During the budget execution process, your 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.
- OMB apportions the amounts available for obligation by time, project, or activities.
- You may allot amounts available from the apportionment.
- You obligate and make outlays of amounts available from the apportionment.

Your ability to use budgetary resources changes over time. For example, you may not incur new obligations on “expired” accounts, and you may not make outlays on canceled accounts.

1.3 What laws and regulations govern this process?

The budget execution process is governed by the following:

- *Chapters 13 and 15, Title 31, United States Code.* These chapters prescribe rules and procedures for budget execution. Many of the specific provisions were previously enacted as section 3679 of the Revised Statutes, also known as the "Antideficiency Act." The provisions known as the "Economy Act " are found in section 1535. The provisions that govern the closing of accounts are found in sections 1551 through 1557.
- *Executive Order 11541 of July 1, 1970, as amended.* This executive order delegates the President's budget execution responsibilities to the Office of Management and Budget.

- *Impoundment Control Act of 1974 (Public Law 93-344), as amended.* Contained in the same act as the Congressional Budget Act, this law prescribes rules and procedures under which the President may withhold appropriated amounts from obligation. The requirements related to rescissions (a type of cancellation of funds) and deferrals of budget authority stem from this law.
- *Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), as amended.* This law prescribes rules and procedures (including “sequestration”) designed to constrain spending and receipts legislation. When originally enacted, the Act was commonly known as the Gramm-Rudman-Hollings Act. The Budget Enforcement Act (BEA) (described above) significantly amended this act, and many people refer to its requirements as the BEA requirements.
- *The Federal Workforce Restructuring Act of 1994 (P.L. 103-226a).* This law requires monitoring Federal employment.
- *The Miscellaneous Receipts Law (31 USC 3302(b)).* This law requires that all monies collected must be deposited in the Treasury, unless another law specifies a different treatment.
- *31 USC 716.* This law prescribes procedures for agencies to follow to exempt them from providing information to GAO.
- *31 USC 3524.* This law prescribes the reporting requirements for unvouchered expenditures.

1.4 What are OMB’s responsibilities?

OMB may make apportionments or reapportionments on the basis of agency requests or on OMB’s initiative. The Director of OMB is responsible for reviewing and approving agency systems of administrative control of funds to prevent violations of the Antideficiency Act. The Director of OMB will also 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.

1.5 What are my responsibilities?

You are responsible for following the instructions in this Circular.

Electronic versions of OMB circulars, including this one, are available on the OMB website at:

<http://www.whitehouse.gov/omb/circulars>.

1.6 Where can I get help?

Ask your OMB contact to help you in complying with the requirements of this Circular.

OMB CIRCULAR NO A-34**ANALYSIS OF CHANGES**

Revised November 2000

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.

Sec. No.	Change
11.3	Incorporates the <i>reimbursable obligations</i> concept from Circular No. A-11.
12.2	Clarifies advances without orders deposit funds accounts.
20.1	Adds a definition of apportionment.
20.5	Bolds the text that states that all accounts must be apportioned.
20.8	Clarifies the difference between category A and category B apportionments.
21.13	Adds suggestions for expediting OMB approval of apportionments.
22.1	Clarifies that indefinite appropriations warranted are displayed on line 1A and anticipated indefinite appropriations are displayed on line 1E.
22.1	Changes lines titles and clarifies line descriptions of lines 2B and 2C.
22.1	Eliminates line C1 "Advance for anticipated orders" and the note not to use this line. Merges line C2 "Without advance" into line C "Anticipated rest of year."
22.1	Clarifies that amounts appropriated to liquidate contract authority and debt are shown on line 1A and subtracted on line 6E. Exhibit 22K added as an illustration.
30.1	The SF 133 title is changed from "Report on Budget Execution" to "Report on Budget Execution and Budgetary Resources" to emphasize that the SF 133 is essentially the same as the Financial Statements' Statement of Budgetary Resources.
30.2(c)	SF 133 reports are now available on the Internet at: www.whitehouse.gov/omb/reports .
Sections 30.3 and 30.4	Eliminates three lines: Line 3C1 "Spending authority for offsetting collections (gross): Anticipated for rest of year: Advance for anticipated orders", Line 14B2 "Obligated balance, net, end of period: Unfilled customer orders: Federal sources with advance", and Line 14B3 "Obligated balance, net, end of period: Unfilled customer orders: Non-Federal sources with advance."

Sec. No.	Change
30.3	Line 3C2 “Spending authority for offsetting collections (gross): Anticipated for rest of year: Without Advance” is now line 3C.
30.5	Line 14B1 “Obligated balance, net, end of period: Unfilled customer orders from Federal sources” is now line 14B.
30.3	Changes line titles and clarifies line descriptions of lines 2B and 2C.
30.3	Changes the description of line 5 for emergency contingent appropriations. Clarifies the description of line 5 for obligation limitations.
30.3	Changes the description of line 6D and 6E for appropriations to liquidate contract authority and appropriations to liquidate debt.
Exhibit 30L	Adds a new exhibit on trust and special funds with unavailable collections.
30.13	Clarifies reporting of allocation transfers.
50.5	Clarifies the relationship between accounting systems, internal control systems, and the U.S. Standard General Ledger (SGL).
50.6	Adds a reference to the Federal Financial Management Systems requirements that are issued by JFMIP.
60.13	Corrects discrepancy regarding apportionment action following enactment of rescissions.
70.2 (h), (j), (p), and (q)	Adds definitions for economic assumptions, forecast assumptions, loan terms, and methodological assumptions.
70.14	Provides guidance for calculating the execution subsidy cost rate.
70.15	Requires that agencies report subsidy cost for undisbursed loans as undelivered orders, not accounts payable.
70.17	Provides instructions for reporting non-subsidy cost collections.
70.22-70.26	Provides guidance on calculating interest expense and income.
80.3	Includes instructions and new exhibit for asset sales reporting.
80.6	Department of Agriculture is no longer required to submit a financing account report.

CROSSWALK TO THE NEW STRUCTURE OF THE 2000 REVISION

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Agency comment sheet		Agency comment sheet	
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Summary of Changes

Clarifies information on budget authority, reimbursable obligations, and budgetary resources.

Incorporates the *reimbursable obligations* concept from Circular No. A-11. (Section 11.3)

11.1 What special terms must I know when I use this Circular?

Account in budget execution means a receipt account or an expenditure account established by the Treasury Department. It differs from an account established in the MAX data base which may combine two or more Treasury accounts.

Advance appropriation means appropriations of new budget authority that become available one or more fiscal years beyond the fiscal year for which the appropriation act was passed.

Advance funding means appropriations of budget authority provided in an appropriations act to be used, if necessary, to cover obligations incurred late in the fiscal year for benefit payments in excess of the amount specifically appropriated in the act for that year, where the budget authority is charged to the appropriation for the program for the fiscal year following the fiscal year for which the appropriations act is passed.

Agency means a department or establishment of the Government for the purposes of this Circular. (Compare to *bureau*.)

Allotment means 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 others statutory authority making funds available for obligation.

Antideficiency Act means provisions of law that were passed by Congress to prevent departments and agencies from spending their entire appropriations during the first few months of the year. (See section 40.)

Appropriation means a provision of law (not necessarily in an appropriations act) authorizing the expenditure of funds for a given purpose. Usually, but not always, an appropriation provides budget authority.

SECTION 11 -- TERMS AND CONCEPTS

For purposes of the Antideficiency Act, the term *appropriation* means:

- Appropriated amounts;
- Funds; and
- Authority to make obligations by contract.

Borrowing authority is a type of budget authority that permits obligations and outlays to be financed by borrowing.

Budget means the *Budget of the United States Government*, which sets forth the President's comprehensive financial plan and indicates the President's priorities for the Federal Government.

Budget authority (BA) means the authority provided by law to incur financial obligations that will result in outlays. Specific forms of budget authority include appropriations, borrowing authority, contract authority, and spending authority from offsetting collections.

Budgetary resource means an amount available to enter into obligations in a given year. The term comprises new budget authority for that year, including spending authority from offsetting collections, and unobligated balances of budget authority provided in previous years, including recoveries of prior year obligations, and transfers.

Bureau means the principal subordinate organizational units of an agency.

Cash equivalent transaction means a transaction in which the Government makes outlays or receives collections in a form other than cash or the cash does not accurately measure the cost of the transaction.

Collection means money collected by the Government that the budget records as either a receipt, an offsetting collection, or an offsetting receipt.

Contract authority is a type of budget authority that permits obligations to be incurred in advance of *either* an appropriation of the cash to make outlays to liquidate the obligations *or* offsetting collections.

Cost means the cash value of the resources allocated to a particular program. When used in connection with Federal credit programs, the term means the estimated long-term cost to the Government of a direct loan or loan guarantee, calculated on a net present value basis, excluding administrative costs and any incidental effects on governmental receipts or outlays.

Credit program account means an account into which an appropriation for the cost of a direct loan or loan guarantee program is made and from which such cost is disbursed to a financing account for the program. (See section 70.)

Deferral means any executive branch action or inaction that withholds, delays, or effectively precludes the obligation or expenditure of budgetary resources. The President reports deferrals to Congress by special message. They are not identified separately in the budget. They may be identified separately on the apportionment and are identified separately on the budget execution reports.

Deposit fund means an account established to record amounts held temporarily by the Government until ownership is determined (for example, earnest money paid by bidders for mineral leases) or held by the Government as an agent for others (for example, State and local income taxes withheld from Federal employees' salaries and not yet paid to the State or local government). Deposit fund transactions are excluded from the budget totals because the funds are not owned by the Government. Since increases in deposit fund balances reduce Treasury's need to borrow, they are a means of financing a deficit or a surplus.

Direct loan means a disbursement of funds by the Government to a non-Federal borrower under a contract that requires the repayment of such funds with or without interest. The term also includes certain other kinds of transactions that extend credit. (Compare to *loan guarantee*. See section 70.)

Discretionary spending means budgetary resources (except those provided to fund mandatory spending programs) provided in appropriations acts. (Compare to *mandatory spending*.)

Emergency appropriation means an appropriation that the President and the Congress have designated as an emergency requirement under the BEA.

Expenditure transfer -- See *transfers*.

FACTS II means the Treasury Federal Agencies' Centralized Trial-balance System II. This system permits you to electronically submit budget execution data (SF 133).

Federal funds group refers to the moneys collected and spent by the Government through accounts other than those designated as trust funds. The Federal funds group includes general, special, public enterprise, and intragovernmental funds. (Compare to *trust funds*. See section 11.7.)

Financing account means the account that collects the cost payments from a credit program account and includes all cash flows to and from the Government resulting from direct loan obligations or loan guarantee commitments made on or after October 1, 1991. At least one financing account is associated with each credit program account. For programs with direct and guaranteed loans, there are separate financing accounts for direct loans and guaranteed loans. The transactions of the financing accounts, which are a *means of financing*, are not included in the budget totals. (Compare to *liquidating account*.)

Fiscal year means the Government's accounting period. It begins on October 1 and ends on September 30, and is designated by the calendar year in which it ends.

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

Forward funding means appropriations of budget authority that become available for obligation in the last quarter of the fiscal year for the financing of ongoing grant programs during the next fiscal year.

Full-time equivalent (FTE) employment is the basic measure of the levels of employment used in the budget. It is the total number of hours worked (or to be worked) divided by the number of compensable hours applicable to each fiscal year.

General fund means the accounts for receipts not earmarked by law for a specific purpose, the proceeds of general borrowing, and the expenditure of these moneys.

Impoundment means any executive action or inaction that withholds, delays, or precludes the obligation or expenditure of budget authority. (See Guide, section 1.3.)

Intragovernmental fund -- See *revolving fund*.

Liquidating account means an account for a credit program that includes all cash flows to and from the Government resulting from direct loan obligations and loan guarantee commitments made prior to October 1, 1991. Unlike financing accounts, these accounts are included in the budget totals. (Compare to *financing account*.)

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. The term does not include the insurance of deposits, shares, or other withdrawable accounts in financial institutions. (Compare to *direct loan*.)

Mandatory spending means spending controlled by laws other than appropriation acts (including spending for entitlement programs) and spending for the food stamp program. Although the BEA uses the term *direct spending* to mean this, *mandatory spending* is commonly used instead. (Compare to *discretionary spending*.)

Non-expenditure transfer -- See *transfer*.

Obligated balance means the cumulative amount of budget authority that has been obligated but not yet outlayed, also known as unpaid obligations (which is made up of accounts payable and undelivered orders) net of accounts receivable and unfilled customers orders.

Obligation means a binding agreement that will result in outlays, immediately or in the future. Budgetary resources must be available before obligations can be incurred legally.

Offsetting collections mean collections that by law, are credited directly to expenditure accounts. Usually, they are authorized to be spent for the purposes of the account without further annual action by Congress. They result from business-type or market-oriented activities with the public and other Government accounts. The authority to spend offsetting collections is a form of budget authority. (Compare to *receipts* and *offsetting receipts*.)

Offsetting receipts mean collections that are deducted from gross budget authority and outlays, rather than added to receipts, and that are not authorized to be credited to expenditure accounts. Instead of being credited to expenditure accounts, they are credited to offsetting receipt accounts. The legislation that authorizes the offsetting receipts may earmark them for a specific purpose and either appropriate them for expenditure for that purpose or require them to be appropriated in annual appropriations acts before they can

be spent. Like offsetting collections, they result from business-type or market-oriented activities with the public and other Government accounts. (Compare to *receipts* and *offsetting collections*.)

Outlay means a payment to liquidate an obligation (other than the repayment of debt principal). Outlays are the measure of Government spending. Outlays generally are equal to cash disbursements but also are recorded for cash-equivalent transactions, such as the subsidy cost of direct loans and loan guarantees, and interest accrued on public issues of the public debt. See section 11.4 for further detail.

Public enterprise fund -- See *revolving fund*.

Reappropriation means an extension in law of the availability of unobligated balances of budget authority that have expired or would otherwise expire. A reappropriation counts as budget authority in the year in which the balance becomes newly available for obligation.

Receipts mean collections that result from the Government's exercise of its sovereign power to tax or otherwise compel payment, and gifts of money to the Government. They are compared to outlays in calculating a surplus or deficit. (Compare to *offsetting collections* and *offsetting receipts*.)

Refund means the return of excess payments to or by the Government. (See section 20.10.)

Reimbursable obligation means an obligation financed by offsetting collections credited to an expenditure account in payment for goods and services provided by that account.

Rescission means a legislative action that cancels new budget authority or the availability of unobligated balances of budget authority prior to the time the authority would otherwise have expired.

Revolving fund means a fund that conducts continuing cycles of business-like activity, in which the fund charges for the sale of products or services and uses the proceeds to finance its spending, usually without requirement for annual appropriations. There are two types of revolving funds: Public enterprise funds, which conduct business-like operations mainly with the public, and intragovernmental revolving funds, which conduct business-like operations mainly within and between Government agencies.

Special fund means a Federal fund account for receipts and/or offsetting receipts earmarked for specific purposes and an account for the expenditure of these receipts.

Spending authority from offsetting collections is a type of budget authority that permits obligations and outlays to be financed by offsetting collections.

Subsidy means the same as cost when it is used in connection with Federal credit programs.

Supplemental appropriation means an appropriation enacted subsequent to a regular annual appropriations act, when the need for funds is too urgent to be postponed until the next regular annual appropriations act.

Transfer means to move budgetary resources from one budget account to another. Depending on the circumstances, the budget may record a transfer as an expenditure transfer, which means a transfer that involves an outlay, or as a nonexpenditure transfer, which means a transfer that doesn't involve an outlay.

Trust fund means a type of account, designated by law as a trust fund, for receipts and/or offsetting receipts earmarked for specific purposes and for the expenditure of these receipts. Some revolving funds are designated as trust funds, and these are called *trust revolving funds*. (Compare to *special funds* and *revolving funds*.)

Trust funds group refers to the moneys collected and spent by the Government through trust fund accounts. (Compare to *Federal funds group*.)

Unobligated balance means the cumulative amount of budget authority that is not obligated and that remains available for obligation under law. See section 11.2 for further detail.

Warrant means an official document issued by the Secretary of the Treasury, pursuant to law, that establishes the amount of money authorized to be withdrawn from the central accounts maintained by the Treasury.

11.2 What are unexpended balances of budget authority?

Unexpended balances of budget authority are budgetary resources that have not been outlayed and/or spent. They include unobligated balances and obligated balances.

- *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.
- *Obligated balance* is the net amount of unpaid obligations and future collections.
 - ▶ *Unpaid obligations* (obligations determined under 31 U.S.C. 1501 for which outlays have not yet been made):
 - A. *Accounts payable* are the amounts owed by an account on the basis of invoices or other evidence of receipt of goods and services, that is, the amount of goods and services received but not yet paid.
 - B. *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 this circular, you may omit small items of prepaid expense (such as subscriptions to periodicals) from the reports on undelivered orders.
 - ▶ *Future collections*:
 - 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 without advances*, from other accounts within the Federal Government, are for goods and services to be furnished on a reimbursable basis.

1. The order from within the Federal Government must be a valid obligation of the ordering account and for which reimbursements will be credited to the performing account.
2. Exclude orders from non-Federal sources, unless specifically authorized by law.

11.3 What are reimbursable obligations?

Reimbursable obligations mean those financed by spending authority from offsetting collections credited to an expenditure account in payment for goods and services provided by the account. Reimbursable obligations also include those for jointly-funded projects to carry out grant programs or other projects of common interest that are supported by more than one Federal agency.

More specifically, reimbursable obligations include:

- Obligations financed by offsetting collections from Federal or non-Federal sources for goods and services.
- All revolving fund obligations, regardless of how they are financed.

They don't include:

- Obligations of credit program and liquidating accounts.
- Obligations financed by budget authority from sources other than offsetting collections.
- Obligations financed by spending authority from loan principal repayments or proceeds of asset sales.
- Obligations financed by certain offsetting collections including:
 - ▶ Interest on Federal securities;
 - ▶ Interest on uninvested funds;
 - ▶ Offsetting governmental collections; and
 - ▶ Expenditure transfers from Federal accounts that are not payments for goods and services, such as legislated transfers of budget authority between Federal and trust fund accounts.

11.4 Are all outlays in the form of cash reimbursements?

The Government usually makes payments in the form of cash (currency, checks, or electronic fund transfers), and you normally record outlays equal to the disbursement at the time of the disbursement. Normally the amount of cash disbursed appropriately measures the value of the transaction. In other cases, however, the cash disbursed does not accurately measure the cost of the transactions. In these cases, we require you to record the cash-equivalent value of the transactions.

Not every disbursement is an outlay, because not every disbursement liquidates an obligation. You don't record outlays for the following:

- Repayment of debt, because we treat borrowing and the repayment of debt as a means of financing.
- Disbursements to the public by Federal credit programs, because we treat the cash flows to and from the Government for credit programs as a means of financing. We record outlays equal to the subsidy cost of direct loans and loan guarantees when the underlying direct or guaranteed loans are disbursed.
- Disbursements from deposit funds, because these funds are on deposit with the Government but are not owned by the Government and are therefore excluded from the budget.
- Refunds of receipts that result from overpayments, because they are recorded as reductions of receipts, rather than as outlays.

The timing for recording outlays for interest payments varies. Treasury records outlays for the interest on the public issues of Treasury debt securities as the interest accrues, not when it pays the cash. Most Treasury debt securities held by Government accounts are in the Government account series, however. Treasury normally records the interest payments on these securities when it pays the cash. (And you normally record an offsetting collection or receipt on a cash basis.)

Two trust funds in the Department of Defense, the Military retirement trust fund and the Education benefits trust fund, routinely have relatively large differences between purchase price and par (face) value. For these funds, we've instructed the Department to record the holdings of debt at par but record the differences between purchase price and par as adjustments to the assets of the funds that are amortized over the life of the security. The Department records interest as the amortization occurs.

Outlays during a fiscal year may liquidate obligations incurred in the same year or in prior years. Obligations, in turn, may be incurred against budget authority provided in the same year or against unobligated balances of budget authority provided in prior years. Outlays, therefore, flow in part from budget authority provided for the year in which the money is spent and in part from budget authority provided in prior years. The ratio of the outlays resulting from budget authority enacted in any year to the amount of that budget authority is referred to as the spendout rate for that year.

11.5 How can I tell whether appropriations are legally available?

Whether appropriations are legally available depends on three things:

- The *purpose* of the obligation or expenditure must be authorized.
- The obligation and expenditure must be within the *amount* provided by law.
- The obligation and expenditure must occur within the *time* limits specified by law.

(a) *Purpose.*

Public funds are available only for the purposes for which they were appropriated. The appropriation or other laws may make the amounts available for purposes that are broad or narrow. In any event, you can only obligate and expend funds for the purposes authorized in the applicable appropriations act and other laws.

(b) *Amount.* The law may provide a *definite* amount or it may provide an *indefinite* amount.

- The amount is *definite* when the law itself specifies an amount of budget authority, such as \$100 million. This type of authority includes authority stated as *not to exceed* a specified amount.
- The amount is *indefinite authority* when the law does not specify an amount of budget authority; rather the amount is determined by specified variable factors. Examples include an appropriation of all or part of the receipts from a certain source or an appropriation of such sums as are necessary.

At a minimum, you may not obligate or expend funds in excess of the amounts provided in law or the amount apportioned by OMB, whichever is lower.

(c) *Time (periods of availability).*

Laws specify when the appropriation is available for new obligations of budgetary resources (that is, to order new goods and services). In addition, laws specify when the appropriation is available to incur expenditures (that is, to pay bills). Appropriations are classified as annual, multi-year, and no-year.

- *Annual appropriations* are available for incurring new obligations for one fiscal year or less. Appropriations 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;
 - ▶ A permanent law (31 U.S.C. 1301(c)) 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; and
 - ▶ A general provision in appropriations acts (almost without exception) specifies that the appropriations provided in the act are not available beyond the current fiscal year unless expressly so provided.
- *Multi-year appropriations* means budgetary resources that are available for new obligations for greater than one fiscal year.
- *No-year appropriations* are available for new obligations until the purposes for which they were provided are carried out. 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:
 - ▶ You have carried out the purposes for which the authority was provided; and

- ▶ You have not made any disbursements against the authority for at least two fiscal years.

11.6 What are the phases of availability for annual and multi-year appropriations?

Annual and multi-year appropriations pass through the following three phases of availability:

- *Unexpired phase* is the time period when the appropriations are available for incurring new obligations and paying old bills.
- *Expired phase* is the time period when the appropriations are no longer allowed to incur new obligations but are still available to pay old bills. During this phase, the appropriation is available to liquidate valid obligations incurred during the unexpired phase. You may make adjustments to increase or decrease valid obligations incurred during the unexpired period but not previously reported. Normally this phase lasts for five fiscal years except when a law specifically lengthens this phase.
 - ▶ Annual appropriations expire at the beginning of the subsequent fiscal year, unless otherwise specified by law.
 - ▶ Multi-year appropriations expire at the beginning of the year following the last year of availability for incurring new obligations, parallel to the treatment of annual appropriations.
- *Canceled phase* follows the expired phase. You cannot make payments from the canceled account for legitimately incurred obligations that have not been paid at the time the account is canceled. 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:
 - ▶ The obligation or adjustment is not already chargeable to another unexpired account; and
 - ▶ Payment of obligations against canceled appropriations from unexpired appropriations does not exceed one percent of an unexpired appropriation. You cannot use more than one percent of an unexpired appropriation 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.

11.7 What are Treasury warrants and account identification codes?

Pursuant to law, the Secretary of the Treasury issues official documents, called "warrants," that establish the amount of money 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	1	0230

Department or agency code	Period of availability	Basic account symbol
28	1/2	5443
28	X	8002

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.

(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).

- *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 2001.
- *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 2001 and 2002.
- *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. Different symbols are assigned to the different fund types. The range of four digit Treasury basic account symbols for each subgroup of central accounts is provided in parentheses in the table below.

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

SECTION 11 -- TERMS AND CONCEPTS

Fund Type	Treasury Account Symbol	Description
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.
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	(4000-4499)	Record the permanent appropriations and expenditures of collections, primarily from outside the Federal government, that are earmarked to finance a continuing cycle of business-type operations.
Intragovernmental revolving funds	(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.

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

Trust Fund Type	Treasury Account Symbol	Description
Trust fund expenditure accounts	(8000-8399 and 8500-8999)	Record appropriations and expenditures of trust fund receipts.

Trust Fund Type	Treasury Account Symbol	Description
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.

- *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).
- *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.

SECTION 12 -- SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS AND TRANSFERS

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Spending Authority from Offsetting Collections

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Ex-12 Transfers of Budgetary Resources Among Federal Government Accounts

Summary of Changes

Clarifies advances without orders deposit fund accounts (12.2).

12.1 What is spending authority from offsetting collections?

Spending authority from offsetting collections is the budget authority that is financed by payments and repayments authorized by law to be credited to an appropriation or fund account. Offsetting collections consist of :

- Advances and reimbursements,
- Refunds, and
- Other income.

You may not retain collections unless you are authorized by a law. This prohibition is in 31 U.S.C. 3302(b).

12.2 What are advances and which account should receive the deposit?

Advances are amounts of money prepaid to a Federal Government account for the later receipt of goods, services, or other assets, or as matching funds.

SECTION 12 -- SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS AND TRANSFERS

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.

Deposit advances *with orders* in the appropriate appropriation/fund or receipt account.

Deposit advances *without orders* as follows:

If the advance is from...	Deposit the advance in...
A non-Federal source	Deposit fund account (6500)
A Federal source	An intragovernmental clearing account (F3885)

12.3 What are refunds?

Refunds are the repayments of excess payments. The amounts are directly related to previous obligations incurred and outlays made against the appropriation. Deposit refunds to the credit of the appropriation or fund account charged with the original obligation as follows:

- Refunds collected by unexpired annual and multi-year appropriations and uncanceled no-year appropriations:
 - ▶ Net refunds received in the same fiscal year as the obligations are incurred against “Obligations incurred” (line 8 of the SF 133) without further identification. These amounts have already been apportioned to the current year.
 - ▶ Enter refunds of prior year obligations on line 3A1 when collected. These amounts must be reapportioned before being reobligated.
 - ▶ Refunds receivable usually are not budgetary resources available for obligation until the refund is collected.
- 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.
- Deposit refunds to canceled annual, multi-year, or no-year appropriations in miscellaneous receipts in the Treasury.

12.4 What types of laws allow me to use advances or reimbursements that I collect in return for providing others with goods and services?

The types of laws that allow you to use advances or reimbursements for providing goods and services are:

- Laws that establish revolving funds, including franchise funds;
- The Economy Act (31 U.S.C. 1535); and

- Provisions in your appropriations act, your authorizing legislation, or other substantive laws that allow you to use the amounts that you collect.

12.5 When may I use a revolving fund?

You may use a revolving fund when a law establishes the revolving funds and authorizes you to credit payments 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. You may *not* disburse revolving funds into a negative cash position in anticipation of Federal or non-Federal reimbursements.

12.6 What does the Economy Act allow?

The Act 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 Federal agency for goods or services provided that:

- The ordering agency has enough money to pay for the order.
- The head of the ordering agency or unit decides the order is in the best interest of the United States Government.
- The agency or unit to fill the order is able to provide or get by contract the ordered goods or services.
- The head of the ordering agency decides that the ordered goods or services cannot be provided by contract as conveniently or cheaply by a commercial enterprise.

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.

Under the Economy Act, payment may be made in advance or reimbursements may be made. Advances and reimbursements from other Federal Government appropriations are available for obligation when the ordering appropriation records a valid obligation to cover the order.

12.7 How should I treat reimbursable work with another Federal agency under the Economy Act?

When you anticipate but have not yet received an order, whether or not you received an advance, enter the amount on line 3C of the SF 133, "Anticipated for rest of year: Without advance."

When you receive the order, 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 or preceded 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."

If you do not record valid obligations to cover all or part of an order before the period of availability to make obligations of the ordering account expires, then you may not fill that part of the order. You must send back any cash advances not covered by obligations back to the ordering account. If you are the ordering agency, deobligate funds not covered by obligations by the performing account and record the corresponding adjustments. Use line 4A of the SF 133, "Recoveries of prior year obligations, actual," for obligations incurred in prior fiscal years. For obligations incurred in the current fiscal year, net the amount against the appropriate line 8, "Obligations incurred." If a cash advance accompanied the order, use line 3A1 when you collect the refund. These will be start of year unobligated balances available for adjustments but not new obligations in the expired years.

When you fill the order, 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 you receive payment for a filled order *after* the period of obligational authority of the performing appropriation has *expired*, credit the payment to the expired appropriation, unless the law expressly prescribes other procedures.

If you receive payment *after* your performing account has been *canceled*, you must send the amounts to miscellaneous receipts in the Treasury.

If the period of disbursement for your account is canceled before you reimburse the appropriation that performed the work, you can only make the repayment from an unexpired appropriation that is available for the same purpose as the closed account.

12.8 When may I accept payments from the public?

If the law authorizes an expenditure account to perform work for the public and to credit collections from the public as spending authority, you may cover obligations incurred by the account by:

- Advances collected up to the amount of accompanying orders. (You must deposit amounts greater than accompanying orders 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.

12.9 What kinds of transfers are possible between two Federal accounts?

Transfers between two Federal Government accounts are of two general types: nonexpenditure and expenditure transfers. Exhibit 12 is an overview, in chart form, of the types of transfers, their nature, Treasury accounting treatment, and budget execution treatment.

Transfers between two Federal Government accounts move budgetary resources from one account to another account. You may *not* transfer budgetary resources unless specifically authorized by law (31 U.S.C. 1532). You may only obligate amounts transferred for the same period as the original appropriation, unless the statutory language authorizing the transfer provides for a change.

12.10 What are nonexpenditure transfers?

Nonexpenditure transfers are transfers of authority to obligate in the form of increases and decreases of either new BA or balances.

If the amounts are...	Then...
New BA	Include the amounts transferred (positive and negative) on line 1D of the SF 132 and SF133
Unobligated balances brought forward from prior years, actual	Include the amounts actually withdrawn and credited on line 2B of the SF 132 and SF 133
Unobligated balances brought forward from prior year, anticipated	Include the amounts of anticipated transfers in lines 2C of the SF 132 and SF133

Do not record:

- Obligations, outlays, or expenditures in the transferring account, or
- Spending authority from offsetting collections in the receiving account.

Make nonexpenditure transfers directly between two existing accounts or by using allocation accounts.

1. *Direct transfers of obligational authority* usually benefit the receiving account. The transactions in this category are:

- Reorganization transfers -- Are transfers resulting from reorganizations in which activities and the related funds are transferred to different departments, agencies, bureaus, or accounts.
- Changes in appropriation patterns -- Are transfers resulting from consolidations or mergers of appropriations and funds.
- Redistribution of appropriations and balances -- 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* usually benefit the parent account.

- Establishment -- The authorizing law may delegate to another agency the authority to obligate and spend funds made available to your agency. Place the funds 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 (Department) and a one or two digit suffix for the organizational subunit (bureau). (See section 30.)
- 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 -- Submit a consolidated SF 132 covering the parent account and all subsidiary allocation accounts. See section 20.19 for further details.
- Reports on budget execution -- Submit each allocation transfer account separately through FACTS II. See section 30 for further details.

12.11 What are expenditure transfers?

Expenditure transfers are payments or repayments between two Federal Government accounts. Record obligations and outlays in the paying account; record spending authority from offsetting collections in the receiving account and subsequently, the obligation and outlay of the offsetting collection.

Expenditure transactions may include:

- For the paying agency, orders for goods, services or equipment you place 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.
- Payments between accounts to carry out the purposes of the paying 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.
- Payments between the Federal funds group (general, special, and revolving fund accounts) and trust funds. Treat the transactions in the paying account the same as transactions with the public.

Report an obligation in the paying account when an order is placed. Report an outlay when payment is made.

When you accept an order from another account into an appropriation or fund account, record the amount as an unfilled customer order. Record it as an earned reimbursement when the amount is earned. Record the change in unfilled customer orders from the beginning of the fiscal year on line 3B of the SF 132 and SF 133.

Record spending authority from offsetting collections in special and non-revolving trust fund accounts, as the receiving account, only when being reimbursed from a Federal fund account under the Economy Act (31 U.S.C. 1535) or as authorized by law. Record other expenditure transfers-in from Federal funds to a non-revolving trust fund account on line 1A of the SF 132 and SF 133 (for example, transfers from an agency's general fund feeder account into the agency's trust fund account). Similarly, record expenditure transfers-in from trust funds to a special fund account on line 1A of the SF 132 and SF 133.

**Transfers¹ of Budgetary Resources Among
Federal Government Accounts**

TYPE OF TRANSACTION	NATURE OF TRANSACTION	TREASURY ACCOUNTING TREATMENT	BUDGET TREATMENT
I. NONEXPENDITURE TRANSFERS			
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.
II. EXPENDITURE TRANSFERS			
A. PAYMENTS BETWEEN TWO FEDERAL FUNDS OR 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. ²	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.

¹ 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.

² For non-Treasury disbursing offices, the equivalent of the SF 224 is the SF 1219, Statement of Accountability and SF 1220, Statement of Transactions.

SECTION 13 -- APPLICATION OF OBLIGATIONS

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- 13.7 What obligational transactions are classified as grants and taxes payable to State and local governments?
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- 13.12 What obligational transactions are classified as guarantees?

Summary of Changes

Includes material formerly in section 11.11.

13.1 What are included in 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. A law requires you to record obligations as documentary evidence of the obligations (31 U.S.C. 1501). A law also requires you to maintain certifications and records showing that amounts have been obligated 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. Do *not* record an obligation until the appropriation is enacted.

Use the same principles to determine which fiscal year's appropriation is to be charged at the end of the fiscal year that you use to determine the obligations for any period within the fiscal year, unless otherwise specified.

13.2 What obligational transactions are classified as personnel compensation and benefits?

As a general rule, include amounts earned. These include:

- 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, including health and life insurance; and FICA taxes). They are obligations at the time the salaries and wages are earned.
- Severance pay. Report this 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. Report personnel benefits as an obligation at the time individual travel orders are approved. This is because 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 below 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). Report them as an obligation when they become payable to the employee.
- Unemployment compensation payments to the Department of Labor for former Federal employees. Report obligations when the agency receives the bills rendered by Labor.

Do *not* include annual leave. 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, if you make transfers of people between such revolving funds, you also must transfer budgetary resources in the amount of any funded annual leave along with the people. If you make transfers of people from revolving funds to non-revolving funds, you also must transfer budgetary resources in the amount of any funded annual leave, but you credit the resources to miscellaneous receipts.

13.3 What obligational transactions are classified as travel and transportation?

As a general rule, include amounts for travel and transportation that are needed during the reporting period and:

- For which travel and transportation expenses have been incurred, or
- For which a valid contract for services has been made.

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.

Report travel and transportation expenses incident to dislocation at the request of the Federal Government as an obligation on the basis of individual travel orders, for the same reasons cited above for the treatment of personnel benefits incident to dislocation at the request of the Federal Government.

13.4 What obligational transactions are classified as rent, communications, and utilities?

These include amounts owed for services received or for the use of property during the reporting period.

When bills are rendered for a period beginning in one month and ending in the following month, don't include the services received subsequent to the latest billing date. 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, you should record it as an obligation.

- *Postage* -- Include the cost of postage stamps purchased and the amount owed for metered or penalty mail dispatched during the reporting period. Penalty mail is Government mail that specifies that there will be a fine or penalty if used for personal purposes.
- *Contracts involving recurring services (such as rent)* -- Generally, the contract will cover only the period funded. Record the full amount of the contract for these services as an obligation. For example, record the annual amount as an obligation for a contract funded by an annual account; record 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.

- *General Services Administration (GSA) rental space* -- Include payments owed (both earned and advanced) on the basis of bills rendered by GSA pursuant to regulation.
- *Contracts with renewal options* -- Include the amount required to cover the basic period and any penalty charges for failure to exercise options.

13.5 What obligational transactions are classified as printing and reproduction, other contractual services, supplies and materials, and equipment?

These include orders placed and contracts awarded. The law requires you to have documentary evidence of binding agreements, orders, or other legal liabilities before an amount may be recorded and reported as an obligation (31 U.S.C. 1501).

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. This modifies the longstanding rule that for lawfully obligating a fiscal year appropriation 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.

Do *not* include in the amounts reported as obligations any administrative commitments like 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).

SECTION 13 -- APPLICATION OF OBLIGATIONS

Use the following procedures for specific types of contracts and orders listed below:

- *Cost-plus-fee and other types of contracts without a fixed price* -- Include as obligations the total estimated costs of contracts (including the total fixed fee, if any). Report this figure for the month during which the contract is let. Report subsequent adjustments upward or downward in the estimated cost (or the fixed fee, if any) in subsequent reports. If a maximum price is stated, report the maximum amount when the contract is let.
- *Fixed price contracts with escalation, price redeterminations, and incentive provisions* -- For a contract with an incentive clause, report the target or billing price. Otherwise, report the fixed price stated in the contract.
- *Continuing contracts subject to the availability of appropriations* -- Report as an obligation the Federal Government's total estimated legal liability, for example, the amount you told the contractor is available for payment under the particular contract and any potential Federal Government cancellation and/or termination costs. If any subsequent agreements result in a change, modify the reported amount.
- *Letters of intent and letter contracts* -- If the letters constitute binding agreements under which the contractor is authorized to proceed, report the maximum liability indicated in the letters as obligations. The maximum liability under a letter of intent or a letter contract is the amount necessary to cover expenses that the contractor is authorized to incur prior to the execution of a definitive contract.

Do not include the amounts as obligations if the letters merely indicate an intention on the part of the Federal Government to enter into a contractual relationship at a later date.

- *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. For contracts that provide for delivery only when and if requested by the Federal Government, where the Government assumes no specific obligation, only report actual orders for delivery.
- *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 involving a law which requires you to place orders with another Federal Government agency* -- When a law or regulation requires you to place certain orders with another Federal Government agency, record them as obligations at the time the order is issued.
- *Orders involving deliveries of stock from other appropriations or funds* -- Whether or not you include an amount as an obligation when an order is placed for deliveries of stock from other appropriations or funds (other than those covered by the previous paragraph) depends largely upon how the supplying activity functions with respect to the particular transaction:
 - ▶ When you order common-use standard stock items that the supplying activity has on hand or on order for prompt delivery at published prices, record the obligation at the time the order is placed.

- ▶ When you order stock items (other than those covered above), record the obligation at the time the supplying activity issues a formal notification that the items are on hand or on order and will be released for prompt delivery.
- ▶ When your order involves execution of a specific contract, record the obligation when the supplying activity enters into the contract. You can also choose to record the obligation when you place the order with the supplying activity, but you will need to make adjustments if by the end of the year the supplying activity does not have the items on hand or on order.
- *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.

You can only obligate amounts pursuant to orders under the Economy Act for the same period as the ordering account.

The Antideficiency Act prohibits overexpenditure of funds as well as overobligation. This means that you may incur obligations against intragovernmental receivables, but you may *not* disburse into a negative position. Do not incur such obligations unless your cash control system will prevent over-disbursement. Whenever practicable, you should advance cash to the supplying agency at or before the time you order goods or services. This is extremely important when the supplying agency does not have sufficient working capital to pay bills in anticipation of reimbursement.

13.6 What obligational transactions are classified as 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.

- *Procurements involving condemnation proceedings* - Include an estimated amount for the price of the land at the time you ask the Attorney General to start proceedings, adjusted to the amount of the payment to be held in escrow where there is a declaration of taking.
- *Lease-purchases and capital leases covered by the score keeping rules developed under the Budget Enforcement Act* --
 - ▶ When the Federal Government enters into the contract, record obligations 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 (that is, the financing costs Treasury would have incurred if it had issued the debt to acquire the asset).

13.7 What obligational transactions are classified as grants and taxes payable to State and local governments?

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

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- For grants that involve no administrative determination and are automatically fixed by a statutory formula or specified by law, report the obligation as:
 - ▶ The amount determined by the application of the formula or the amount appropriated, whichever is smaller.
 - ▶ When the amount becomes available to the grantee.
- For grants based upon approved financial programs, report obligations only for the period of time for which the financial requirements have been established and approved and for which you have administratively determined that funds will be paid to grantees. For example, if requirements have been established and approved for one month and you determine that payment will be made on the basis of such approval, report obligations on the requirements for that month.
- For grants based upon approved construction and related projects, report as obligations the Federal share of the project when the project is approved by the appropriate Federal authority.
- For any other grants involving administrative determination, report obligations in the amount approved for payment when the determination is made.
- Report payments in lieu of taxes as obligations when the taxes would be due.
- Report taxes and assessments based on property valuation as an obligation when payment is due, unless further action by the Congress is necessary to authorize payment. For revolving funds and other cases specifically authorized by law, report taxes as they accrue.

Determine obligations for grants administered through the letter-of-credit financing mechanism the same as outlined above. Since drawdowns on letters of credit are not ordinarily coincident with when the obligation is incurred, be sure to record these obligations *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, whenever you determine that future payments on an approved program should be modified or discontinued, adjust the previously reported obligation accordingly.

13.8 What obligational transactions are classified as other grants, subsidies, and contributions?

Determine the amount of obligations for grants, subsidies, and contributions other than those referred to above, as follows:

- Record amounts based upon contracts or agreements when you enter into the contract or agreement.
 - ▶ For direct loan programs covered by the Federal Credit Reform Act of 1990, record the subsidy cost as an obligation in the credit program account when you incur the direct loan obligation in the credit financing account.

- ▶ For guaranteed loan programs, record the subsidy cost as an obligation in the credit program account when you make the loan guarantee commitment.
- Record amounts to be paid in accordance with treaties at the beginning of the period for which the money is appropriated.
- Record all other grants, subsidies, and contributions when the payment is made.

13.9 What obligational transactions are classified as 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.

13.10 What obligational transactions are classified as interest and dividends?

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

13.11 What obligational transactions are classified as 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, that is, when the security is purchased. (See section 23 for the treatment of U.S. Government securities.)

13.12 What obligational transactions are classified as guarantees?

Include the amount of each valid claim when you determine the claim is payable.

For further instructions on obligations by object class, see Section 83 of OMB Circular No. A-11. You can find it at: <http://www.whitehouse.gov/OMB/circulars>.

SECTION 20 -- APPORTIONMENT/REAPPORTIONMENT PROCESS

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Summary of Changes

Material formerly in sections 30, 31, and 39.1 is now included in this section and is reordered.
Adds a definition of apportionment. (Section 20.1)

Bolds the text that states that all accounts must be apportioned. (Section 20.5)

Clarifies the difference between category A and category B apportionments. (Section 20.8)

20.1 What is an apportionment?

An apportionment is a plan, approved by OMB, to spend resources provided by law. The law providing the resources may be a permanent law (mandatory appropriations), one of the 13 annual appropriations acts, a supplemental appropriations act, or a continuing resolution.

Reapportionments are made when you need to make changes to the previously approved apportionment. For example, you should request a reapportionment when approved apportionments are no longer appropriate or applicable because the amounts available for obligation have changed or unforeseen events have occurred.

Pursuant to the Impoundment Control Act, apportionments may also set aside all or a portion of the amounts available for obligation. 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. For further information on deferrals and rescissions, see sections 60 and 61.

20.2 What is the purpose of the apportionment process?

The purpose of the apportionment process is to centralize the Administration approval of agency spending plans to:

- Prevent agencies from obligating funds in a manner that would require deficiency or supplemental appropriations. In certain specified instances (see section 21.18), OMB may approve apportionments and reapportionments that indicate the necessity for a deficiency or supplemental appropriation. However, these instances must be reported to Congress.
- Achieve the most effective and economical use of amounts made available.

Apportionments also may reflect any legal limitations imposed by Congress.

20.3 What types of resources are apportioned by OMB?

OMB apportions budgetary resources (such as budget authority), non-budgetary resources (such as foreign currency, as described in section 21.19), and non-financial resources (such as full-time equivalent employment (FTE) as discussed in section 21.5)

20.4 Are all apportionments based on authority to incur obligations?

No.

OMB, at its option, may apportion accounts on whatever basis will provide effective controls. OMB usually apportions the budgetary resources of an account based on the authority to incur obligations. However, OMB may apportion budgetary resources on a pre-obligation basis, such as "administrative commitments," which are made before obligations are incurred. However, you should continue to include obligations in the FACTS II system. In addition, include in a footnote the amount of "administrative commitments" against the amount shown on the apportionment.

20.5 What accounts are apportioned?

All accounts will be apportioned, using the SF 132 (see section 22.1), including special foreign currency program appropriation accounts, unless OMB determines otherwise and informs you (or has informed you) in writing, except those listed in section 20.6. The following types of funds will be apportioned:

- All credit program, financing, and liquidating accounts;
- Trust funds;
- Intra-governmental revolving funds;
- 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.

20.6 What accounts are not apportioned?

The following types of accounts are exempt from apportionment:

- Accounts specifically exempted from apportionment by 31 U.S.C. 1511(b) or other laws.
- Accounts for which budgetary resources:
 - ▶ Are available only for transfer to other accounts (for example, Payments to social security trust funds),
 - ▶ Have expired for obligational purposes, or
 - ▶ Have been fully obligated before the beginning of the fiscal year.
- Accounts that the Director of OMB has exempted from apportionment pursuant to 31 U.S.C. 1516, unless the agency is notified that particular accounts will be apportioned:
 - ▶ Management funds;
 - ▶ Payment of claims, judgments, refunds, and drawbacks;

- ▶ Payment under private relief acts and other laws that require payment to a designated payee in the total amount provided in such acts;
- ▶ Foreign currency (FT) fund accounts;
- ▶ Interest on, or retirement of, the public debt; and
- ▶ Items the President has determined to be of a confidential nature for apportionment and budget execution purposes.

20.7 Are apportionments always at the Treasury fund account level?

Normally, yes. OMB normally makes apportionments and reapportionments at the level of the appropriation or fund account maintained by the Treasury. When more than one annual, multiple-year, or no-year appropriation is enacted under the same account title, you should request separate apportionments for each appropriation. However, OMB may decide to approve apportionments and reapportionments at other levels, such as by groups of accounts, activities, projects, or objects. In that case, you should identify all the Treasury fund symbols covered by the apportionment in the appropriate box of the SF 132. See exhibits 22E and 22F.

20.8 What categories does OMB use to apportion funds?

OMB usually distributes budgetary resources in an account or fund by specific time periods, activities, projects, objects or a combination of these categories. Apportionments by fiscal quarters are classified as category A apportionments. All other apportionments are classified as category B apportionments. OMB may also apportion funds under both category A and category B in the same account (see exhibit 22B).

20.9 Will OMB apportion funds for periods longer than one fiscal year?

Yes. OMB will apportion no-year accounts and available multiple-year accounts beyond the current fiscal year where financial requirements are known in advance, provided that an apportionment is made at the beginning of each fiscal year in accordance with section 20.13.

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. Include on line 1 of the SF 132 the full amount appropriated and available for obligation in the current fiscal year, including amounts planned for obligation in subsequent fiscal years. Include planned obligations for the current year in line 8 of the SF 132 under either Category A (by quarter) or Category B (by program). Include the amount planned for obligation after the current fiscal year under Category B and identify the fiscal year in the stub.

OMB will *not* apportion annual accounts and the last year of multiple-year accounts for periods longer than one fiscal year.

20.10 How do I display funds that are not currently needed?

Funds that are not currently needed may be displayed on the apportionment form as deferred, withheld pending rescission, or as an unapportioned balance of a revolving fund (see section 60.2 for further information on amounts not apportioned).

If your apportionment or reapportionment request contains a proposed rescission or deferral, you must submit a rescission or deferral report that outlines the reasons for and the effects of the proposed action. (See section 61.1 for instructions on how to prepare these reports.)

20.11 How do I request changes in the level or time periods of an apportionment?

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.

Submit your proposed changes in a letter to OMB before you submit the initial apportionment schedule for the year. Exceptions may be made if special situations arise during the year.

20.12 Do unobligated resources apportioned in earlier time periods of the same fiscal year remain available?

Yes. Whenever budgetary resources are apportioned for time periods of less than a fiscal year (for example, fiscal quarters), any apportioned, but unobligated balances at the end of any period will remain available for obligation through the remainder of the current fiscal year without reapportionment, unless otherwise specified on the apportionment form.

20.13 Must I request that funds apportioned in one fiscal year be apportioned in the next fiscal year if the funds were not obligated and remain available?

Yes. When budgetary resources remain available beyond the end of a fiscal year, you must request a new apportionment action for the upcoming fiscal year for all accounts subject to apportionment, unless OMB determines otherwise. Budgetary resources apportioned for the upcoming fiscal year will include only estimated or actual unobligated balances brought forward. (That is, unrealized indefinite budget authority, transfers, reimbursements, and recoveries that were anticipated on the most recently approved apportionment form for the current year, as shown on the final SF 133 for the previous year, will not be apportioned.)

20.14 What is the status of previously approved apportionments when a new apportionment is approved, either in the same or a subsequent fiscal year?

New apportionment action for a fiscal year is independent of all apportionment actions of the previous 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. The last approved apportionment for a fiscal year will cover all transactions for that fiscal year.

20.15 What is the status of an apportionment that has been approved before the beginning of a fiscal year for a program covered by a continuing resolution?

When balances are apportioned prior to the beginning of a fiscal year but are supplemented by funds provided under a continuing resolution, the automatic apportionment approved by OMB, via an OMB Bulletin, will cover only the new amounts provided by the continuing resolution. The earlier apportionment will cover amounts not provided by the continuing resolution or available before the congressional action on the continuing resolution.

20.16 What transactions will be covered by apportionments approved after a continuing resolution has been replaced by an enacted appropriation?

A reapportionment approved after the 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 OMB exempts balances from apportionment 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 (for example, obligations incurred under any available unobligated balances as well as under authority provided by a continuing resolution).

20.17 Can I use an apportionment to resolve legal issues about the availability of funds?

No. The apportionment of funds should not be used as a means of resolving any question dealing with the legality of using funds for the purpose for which they are apportioned. Any question as to the legality of using funds for a particular purpose must be resolved through legal channels.

20.18 How does OMB indicate its approval or disapproval of comments on the apportionment?

Apportionment action by OMB implies approval of, or concurrence with, any comments inserted on the form by the agency. OMB specifically will note its disapproval of any such comments on the approved apportionment.

20.19 Who is responsible for preparing the apportionment request for allocation (transfer appropriation) accounts?

The agency administering the parent appropriation will submit a consolidated SF 132 that encompasses the parent account and all allocations. (Receiving agencies will not prepare an SF 132 for allocation accounts unless required by OMB.) The agency administering the parent account will indicate to the receiving agency what portion of the consolidated apportionment is transferred to the allocation account. Obligations incurred for the program as a whole are limited by the approved apportionments. 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 amount so specified; for example, the amount transferred to the allocation account or the suballotment, as appropriate.

20.20 Must I include a footnote regarding the one percent apportionment requirement to cover obligations in the canceled phase?

Yes. Unless otherwise informed by OMB, footnote 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 21 -- APPORTIONMENT/REAPPORTIONMENT REQUESTS

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Summary of Changes

Includes and reorders material formerly in sections 33, 34, and 39.

Adds suggestions for expediting OMB approval of apportionments. (Section 21.13)

Deletes outdated explanations of the treatment of funds appropriated to the President (formerly sections 39.2(b) and (c)).

21.1 Why must I base my apportionment/reapportionment requests on financial plans?

You must base your apportionment/reapportionment requests on financial plans so that the distribution on apportionments is part of your agency's overall financial plan for the year. You should ensure that the apportionment and its supporting financial plan are 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.

21.2 Will I show the same level of detail in my financial plan from year-to-year?

Normally, yes. However, OMB may require that you change the nature or level of detail of your financial plans from year to year due to changing circumstances. You should consult with OMB about the level of detail required in financial plans well in advance of your submission of apportionment requests.

21.3 Do I need to explain how I developed my financial plan?

Yes. Submit a suitable explanation as part of your request in a footnote or on a separate sheet when funds are apportioned for calendar quarters or other time periods of less than a year. Make appropriate provision for any seasonal or similar variations in fiscal requirements when such factors make it necessary to request apportionments in varying amounts.

21.4 What supporting data should I include with the apportionment request?

Include sufficient supporting data with your apportionment and reapportionment requests to justify the financial requirements set forth therein. We encourage you to discuss the availability of supporting data with OMB. These data include performance goals and performance indicators such as output and outcome measures when possible. You should prepare the information before you submit initial apportionments so that you can provide specific supporting data that OMB may require.

21.5 Will OMB request FTE plans to support the apportionment request?

Yes. OMB may request that you provide supporting data on full time equivalent employment (FTE) as part of your apportionment requests. For example, OMB may request that you provide plans on expected and/or actual FTE usage for your agency as a whole, or for components within your agencies, e.g., bureaus or accounts. OMB may request FTE data backing up the apportionment on a monthly, quarterly, or other basis depending on the program and situation. Exhibit 21 provides a sample report.

21.6 What format is used for the apportionment request?

Use the SF 132 to request apportionment or reapportionment of each appropriation or fund account subject to apportionment, unless otherwise required by OMB. OMB will provide guidance when alternatives to the SF 132 are required, such as when a letter apportionment is desirable.

21.7 Can I combine accounts on the apportionment?

Normally, when more than one appropriation is enacted under the same title (resulting in more than one Treasury account), you should submit a separate apportionment form for each account subject to apportionment. However, with OMB approval, you may use a single apportionment form to apportion

two or more accounts as one unit. When you combine accounts on the SF 132, be sure that you list the accounts that have been combined in the appropriate box on the SF 132. See exhibits 22E and F.

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

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

21.8 Will comments and attachments become part of the apportionment?

Yes. The SF 132 signed by a responsible OMB official and all attachments transmitted to the agency become part of the apportionment, unless otherwise specified on the SF 132. Any cover letter is *not* part of the apportionment.

The signature of OMB's approving official on the apportionment implies approval of, or concurrence with, any comments you inserted on the form. If OMB specifically disagrees with any such comments, it will be noted on the approved apportionment form.

21.9 When are initial apportionments due at OMB?

If ...	Then, submit your initial apportionment request by ...
Any part of the budgetary resources for an account is <i>not</i> determined by current action of 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)	<i>August 21</i> , as required by 31 U.S.C. 1513(b)
All or any part of the budgetary resources for an account are determined by current action of the Congress	<i>August 21</i> , or within <i>10 calendar days</i> after the approval of the appropriation or substantive acts providing new budget authority, whichever is later

We encourage you to begin preparation of apportionments and related materials as soon as the House and Senate have reached agreement on funding levels. In this way, you can make a timely submission of your request to OMB and OMB can have adequate time for its review.

21.10 Who can sign the apportionment request?

An officer duly authorized by the head of the agency may sign the original SF 132 for each independent agency, departmental bureau, or similar subdivision. For electronic transmittal of the SF 132, you may use an alternative format approved in writing by OMB. The agency signature block will be blank when the apportionment is initiated by OMB. Signatures on other sheets and copies may be affixed by stamp, typing, or other means. The officer who signs the forms must initial any changes in amounts on *every* copy.

21.11 How many copies should I submit?

Normally, you will submit an original and one copy of the SF 132 directly to OMB for each account (or group of accounts as required by OMB) subject to apportionment. Submit an original and two copies for any SF 132 that has an entry on line 9 (Withheld pending rescission) or line 10 (Deferred). Your OMB representative will forward one copy to OMB's Budget Review Division, which will prepare the special message for the President's signature (see section 60.10).

21.12 Should I assemble apportionment requests for multiple accounts in a single package?

Yes. To the extent practical, submit all the forms for each independent agency, departmental bureau, or similar subdivision together and number each request consecutively in the space provided in the upper right hand corner of the SF 132.

21.13 How can I expedite OMB approval of my apportionment request?

Your apportionment requests will always receive quicker review and approval if you have discussed your requirements and proposed changes with your OMB representative before the actual apportionment is prepared. You may also want to submit your apportionment in draft to work out any disagreements before Congress takes final action on your appropriation. You are encouraged to submit apportionment requests early for programs accruing interest liabilities pursuant to the Cash Management Improvement Act. You may submit these initial apportionment requests and supporting materials to OMB on or soon after the day Congress completes action on the appropriations bill. This action will expedite OMB approval of the apportionment request and help reduce potential interest liabilities.

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.

21.14 How will OMB indicate its approval of my apportionment request?

OMB will enter its action upon agency apportionment and reapportionment requests on lines 8 through 12 in the third column, "Action by OMB," of the SF 132 and will validate its action with a signature on the "Apportioned" line. OMB will use lines 1 through 7 in the third column when the budgetary resources solely available for apportionment shown on the SF 132 that you submit are changed or if OMB disagrees with any of the amounts in the "Agency Request" column.

OMB will notify you of the action taken on the initial requests by *September 10*, as required by law. For accounts that have budgetary resources solely as a result of current action by the Congress, OMB will notify you of the action taken on apportionment or reapportionment requests by *September 10* or within *30 calendar days* after the approval of the act providing new budget authority, whichever is later.

After approval, OMB will forward the original SF 132 to you.

21.15 What program changes will require that I submit a reapportionment request to OMB?

Submit a reapportionment request 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 21.16. Submit such requests well in advance of the time revised amounts are needed for obligation to allow time for action by

OMB. Remember that an apportionment for a specific time period may not be changed after the end of the period.

When emergencies, such as those involving the safety of human life or the protection of property, require immediate action, you may request, and OMB may approve, a reapportionment by telephone. As soon thereafter as it is practical, submit apportionment schedules reflecting such action.

For credit program and financing accounts, submit a reapportionment request for subsidy re-estimates 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 sections 70.7 and 70.8). Also submit a reapportionment request for subsidy modifications when the modification is approved by OMB (see section 70.11).

Submit a reapportionment request 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 21.16). We encourage you to begin preparation of apportionments and related materials as soon as the House and Senate have reached agreement on funding levels.

In some cases, you will need to submit initial apportionment schedules 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 21.16, OMB must approve the reapportionment request *before* you can obligate the additional funds.

Include a footnote for line 2A of the SF 132 that explains the difference if the unobligated balances on the reapportionment schedule do not agree with those:

- Reported on the final SF 133 of the preceding year;
- Reported to the Treasury for inclusion in the U.S. Government Treasury Annual Report Appendix; or
- Presented in the Budget Appendix as a past-year actual amount.

21.16 What adjustments can I make without submitting a reapportionment request?

Unless OMB determines otherwise, you may adjust amounts apportioned by time periods of less than a year (calendar quarters or similar time periods) without the submission of a reapportionment request (SF 132) by adding or subtracting:

- 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, from the amount apportioned for the period in progress when the adjustment is made.

SECTION 21 -- APPORTIONMENT/REAPPORTIONMENT REQUESTS

- 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, 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, from the amount apportioned for the last time period.

You may make other specific types of adjustments to apportionments without submitting a reapportionment request if specified on the most recently approved apportionment form or otherwise approved in writing by OMB. These adjustments include amounts of supplemental appropriations or other authority enacted in the last period, adjustments of amounts apportioned on a basis 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.

21.17 How do I treat automatic adjustments on subsequent reapportionment requests?

Unless OMB determines otherwise, when amounts are automatically apportioned (as specified in section 24.5 or section 21.16) and there is a subsequent need for reapportionment, reflect adjustments previously made as automatic apportionments in the "Amount of Latest SF 132" column. Include a footnote where changes have been previously made as automatic apportionments.

21.18 When do I submit requests anticipating the need for supplemental authority?

Submit requests anticipating the need for supplemental authority only under exceptional circumstances as authorized by law. 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.

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

When you submit a requested apportionment that indicates a necessity for a supplemental or deficiency estimate of appropriations, include the following notation on the apportionment request (SF 132):

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

Submit the apportionment request to OMB along with three copies of your 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]."

Usually, you will reflect the need for a supplemental in quarterly apportionments by making the request for the fourth quarter less than the amount that will be required. For apportionments by activities, verify that the amount requested for each activity provides for continuing that activity until the supplemental appropriation is expected to become available. OMB approval of requests for a deficiency apportionment does *not* authorize you to exceed available resources within an account.

Fully justify the amount of any anticipated supplemental appropriation. 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.

21.19 How do I apportion foreign currency fund (FT) accounts?

OMB may request that you apportion your FT account. If so, type "Authority to spend foreign currency receipts" in the stub column for line 1 on the SF 132. Include the most recent Treasury exchange rates on each SF 132 and SF 133. Include amounts transferred from Treasury and credited to the agency foreign currency accounts on line 1A. Include amounts anticipated to be transferred during the year on line 1E. Limit balances brought forward (on line 2A) to balances in your FT accounts.

Verify that foreign currency units reported in dollars agree with the "Foreign Currency Statement and Account Current" (Foreign Service Form 488) prepared by disbursing officers.

OMB may require that you prepare an SF 133 report in dollars for each currency in each FT account.

21.20 How are funds appropriated to the President distributed to agencies?

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 a distribution, the coordinating agency will prepare the necessary documents for the President's signature. The coordinating agency will provide OMB a copy of the distribution request, as approved by the President.

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

SAMPLE FTE PLAN (see section 21.5)

Date: _____

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

	Reporting period ¹	Actual/Plan FTE Usage ²
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)	

¹ 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.

² Provide actual FTE data 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.

Report additional detail when appropriate or when requested by OMB.

Plans will be revised if:

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

SECTION 22 -- THE SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

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22.1 How is the SF 132 organized?

When Your Appropriations are Enacted in a Timely Manner

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When You Operate Under a Continuing Resolution

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EX-22K Trust Fund with Contract Authority, Appropriation to Liquidate Contract Authority, and Obligation Limitation

EX-22L Trust Fund (or Special Fund) with Collections Precluded from Obligation

Summary of Changes

Material formerly in section 35 is now included in this section. (Section 22.1)

Clarifies that indefinite appropriations warranted are displayed on line 1A and anticipated indefinite appropriations are displayed on line 1E. (Section 22.1)

Changes lines titles and clarifies line descriptions of lines 2B and 2C. (Section 22.1)

Eliminates line C1 "Advance for anticipated orders" and the note not to use this line. Merges line C2 "Without advance" into line C "Anticipated rest of year." (Section 22.1)

Clarifies that amounts appropriated to liquidate contract authority and debt are shown on line 1A and subtracted on line 6E. Exhibit 22K added as an illustration. (Section 22.1)

Exhibit 22L added to illustrate the treatment of a trust fund (or a special fund) with amounts precluded from obligation.

Clarifies that line 5 is used when an obligation limitation reduces budget authority temporarily. (Section 22.1)

22.1 How is the SF 132 organized?

The SF 132 contains two general sections: **Budgetary Resources** and **Application of Budgetary Resources**. Under Budgetary Resources, you display the sources of actual and anticipated resources as well as actual and anticipated reductions to those resources. Under the Application of Budgetary Resources, you display how you intend to use those resources, whether by fiscal quarter, activity, project, object, or a combination thereof.

The SF 132 is divided into three columns titled as follows:

- Amount on Latest SF 132
 - ▶ *Initial apportionment requests.* Leave the column blank. See exhibits 22A, 22B, and 22D for examples of an annual appropriation, a no-year appropriation, and appropriations provided by a continuing resolution.
 - ▶ *Reapportionment requests.* Include the amounts in the "Action by OMB" column of the previously approved SF 132. If OMB agreed with your entries for lines 1 through 7 in the "Action by OMB" column and only filled in amounts below line 7, include the amounts in the "Agency Request" column of the previously approved SF 132. Unless OMB determines otherwise, when amounts are automatically apportioned (as specified in section 24.5 or section 21.16) and there is a subsequent need for reapportionment, reflect adjustments previously made as automatic apportionments in the "Amount on Latest SF 132" column. Footnote the changes made as automatic apportionments. See exhibits 22C, 22E, 22F, 22G, 22H, and 22I for examples of *reapportionments*.
- Agency Request -- Include amounts in the column for each applicable line. Report the detailed information on each line of the form as explained below.
- Action by OMB -- Leave the column blank.

Usually, lines for reporting actual amounts will apply only to reapportionment requests. Unless more recent figures are available, verify that all amounts agree with the most recent SF 133. Include a footnote (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 that become 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

SECTION 22 -- THE SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Entry	Description
	<p>losing account has expired; therefore, no reapportionment action is needed for the losing account.</p> <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 22D and 22E.</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 22F.</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 fiscal year 2001.</p> <p><i>Forward funding.--</i> Include the amount appropriated on this line of the apportionment even though the funds may not become available until July 1st.</p> <p><i>Advance funding.--</i> Include the portion that will be obligated in the current year. Do <u>not</u> include the amount obligated last year.</p> <p><i>Appropriated receipts.--</i> Collections deposited in special and trust fund receipt accounts that are earmarked for special and trust fund expenditure accounts. Of these amounts:</p> <ul style="list-style-type: none"> 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. 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. See exhibits 22L and 30L. Some receipts were <i>collected and appropriated in a previous year but precluded from obligation in a previous fiscal year</i>. Include the amounts in the fiscal year in which the amount is needed. Some receipts are <i>not appropriated</i>. Do <u>not</u> include these amounts on this line. <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 (and will not be shown on the SF 132 until needed to incur obligations) but will be available for investment. Unlike OMB, Treasury classifies these funds as “available.”</p>

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Entry	Description
	<p>Some laws that make appropriated receipts available for obligation specify the amount appropriated. These are <i>definite appropriations</i>. Other laws that make appropriated receipts available for obligation do not specify the amount appropriated. These appropriated receipts are <i>indefinite appropriations</i>. For indefinite appropriations of appropriated receipts, follow the instructions for appropriated receipts.</p> <p><i>Indefinite appropriations other than from appropriated receipts.--</i> Amount certified by appropriation warrants for the year, after being reduced by negative warrants issued by the Treasury or end-of-year statements.</p> <p><i>Appropriations contingent upon authorizing legislation or upon designation as a emergency.--</i></p> <p>When an appropriations act specifies that all or a portion of the amount appropriated is not available for obligation until specifically authorized by another law, or when amounts designated as emergency appropriations by the Congress pursuant to the Budget Enforcement Act are not available for obligation until the President submits a budget request to the Congress designating the amount as an emergency requirement:</p> <ul style="list-style-type: none"> • Include the full amount. • Subtract the amount not authorized or not designated by the President on line 5. • At the beginning of the next fiscal year, any unobligated balance that is still contingent and would still be available for new obligations if the contingency is met will be included on line 2A and subtracted on line 5 as unavailable until either the authorizing legislation is enacted or the amount is designated by the President. This paragraph does not apply to contingent emergency appropriations enacted in FY 1999 or earlier. <p><i>Contingent emergency appropriations from FY 1999 and prior years. --</i> If the President designates a contingent emergency appropriation from FY 1999 or a prior year as emergency requirements, include the amount on this line in the year of the Presidential designation.</p> <p><i>Appropriations to liquidate debt.--</i> Appropriations that are available to repay amounts borrowed from the Treasury but are <u>not</u> available to incur obligations. Include the appropriation to liquidate debt on this line and the repayment to Treasury on line 6C, as a negative amount. Include any excess on line 6E, as a negative amount.</p>

SECTION 22 -- THE SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Entry	Description
	<p><i>Appropriations to liquidate deficiencies.</i>-- Appropriations that are available to liquidate obligations in excess of budgetary resources but are <u>not</u> available to incur obligations. Include the appropriation to liquidate deficiencies on this line. This should cover the deficiency (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 and an amount equal to the appropriation to liquidate is shown as a negative on line 6E. See exhibit 22K.</p> <p>Occasionally, these appropriations include the authority to liquidate obligations where anticipated offsetting collections have not been realized. The amounts are available to liquidate contract authority, but are <u>not</u> available for obligation. Include such appropriations to liquidate contract authority on this line. Include any excess amounts on line 6D, as a negative.</p>
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>-- Include this authority 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, include the amount (as a negative) on line 6E.</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: that is, 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>

SECTION 22 -- THE SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

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.</p> <p>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 net of the actual offsetting collections used in lieu of the contract authority.</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> <p><i>Appropriation to liquidate contract authority.</i>-- Do <u>not</u> include on this line. Include on line 1A. If a portion of the appropriation to liquidate contract authority is not needed, include the amount (as a negative) on line 6E.</p>
D. Net transfers (+ or -)	<p>Net amount of budget authority enacted for the fiscal year that is <i>actually transferred</i> to (+) or from (-) the account under existing legislation.</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 sections 12.1 through 12.3.)</p> <p>NOTE: All transfers between Federal funds (accounts that are not trust funds; general, special, management, and revolving funds) and trust funds are treated as expenditure transfers. See paragraph 3 in section 12.3 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>Include:</p> <ul style="list-style-type: none"> Amount of <i>indefinite appropriations anticipated</i> to become available under <i>existing</i> law for the remainder of the fiscal year. Anticipated collection of available receipts. 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:

SECTION 22 -- THE SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Entry	Description
	<p>"Amounts to be transferred under existing legislation."</p> <ul style="list-style-type: none"> Amount of <i>proceeds from loan asset sales with recourse</i>. <p>Do <u>not</u> include:</p> <ul style="list-style-type: none"> Indefinite appropriations included on line 1A. Anticipated, un-enacted supplemental appropriations. Transfers that have been made and included on line 1D. Anticipated transfers that require legislation. <p><i>Use this line for other amounts only with prior OMB approval.</i></p> <p><i>Identify the law(s) providing the appropriations included on lines 1A through 1E in a footnote.</i></p>
Line 2. Unobligated balance:	
A. Brought forward, October 1	<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>. See definition of budgetary resources in section 11.1. (Applies only to no-year and unexpired multiple-year accounts.)</p> <p>Include rescissions of these prior year balances enacted in the current year on line 6B.</p> <p>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 description. Include the actual balance in the next reapportionment request.</p> <p>The amount on this line should be the same as the <i>end-of-year amounts</i> of the previous fiscal year:</p> <ul style="list-style-type: none"> on lines 9 and 10 of the September 30 SF 133; in the Treasury Annual Report Appendix; and in the past year column of the Program and financing schedule of the next Budget Appendix. <p>If, for any reason, the amount on this line is not the same as the end-of-year amounts reported on the September 30 SF 133 of the preceding year, include a footnote for line 2A to explain the difference.</p> <p>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 21.16, adjust the apportionments accordingly. If the difference is greater, OMB must approve a request for reapportionment before the funds that are greater than the automatic apportionment can be obligated.</p> <p><i>Appropriated receipts.-- Do <u>not</u> include the balances of unavailable collections that are precluded from obligation due to a provision of law, such as a benefit formula or limitation.</i></p>

SECTION 22 -- THE SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Entry	Description
	See lines 1A and 5.
B. Net transfers, actual (+ or -)	<p>Net amount of any unobligated balance <i>actually transferred</i> to (+) or from (-) the account.</p> <p>Do <u>not</u> include transfers required or permitted by law from trust funds to Federal funds. (These transfers will be included on line 3D.)</p> <p>The transactions included on this line are transfers of balances other than balances of new budget authority.</p> <p>The transactions included on this line are non-expenditure transfers.</p> <p>NOTE: The treatment of expenditure transfers is explained in section 12.3.</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 (+ or -)	<p>Amount of the current estimate of any balances, other than balances of new budget authority, <i>to be transferred</i> to (+) or from (-) the account under existing legislation.</p> <p>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 <u>not</u> include:</p> <ul style="list-style-type: none"> • Anticipated transfers that require legislation. • Transfers required or permitted by law from trust funds to Federal funds; these are reported on line 3D.
Line 3. Spending authority from offsetting collections (gross):	<p>For initial apportionments, include anticipated collections on lines 3C or 3D2, as appropriate. If the account is reapportioned during the year, include actual amounts on lines 3A, 3B, and 3D1 and anticipated amounts on lines 3C or 3D2.</p> <p>Include amounts of spending authority from offsetting collections that are applied to liquidate contract authority as a negative amount on line 6D.</p> <p><i>Special and trust fund accounts.</i>—Include collections for reimbursable work and payments from Federal funds when specifically authorized by law.</p> <p>Do <u>not</u> include <i>appropriated receipts</i>, which should be included on line 1A.</p>

SECTION 22 -- THE SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Entry	Description
A. Earned:	
1. Collected	<p>Amount of <i>reimbursements and 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>Include refunds collected from prior year obligations that have been outlayed to the appropriation or fund account charged with the original obligation.</p> <p>Do not include cash refunds of amounts obligated and outlayed during the current year.</p> <p>For credit financing accounts, 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:</p> <ul style="list-style-type: none"> the decrease in reimbursable receivables, and receivables written off. <p>For direct loan financing accounts, include the loan subsidy receivable from the program account at the time the loan is obligated. Then, include a loan subsidy payable to the financing account in the program 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 and are not accompanied by an advance.
C. Anticipated for rest of year, without advance	<p>Amount of the current estimate of anticipated offsetting collections (for example anticipated orders from Federal sources or anticipated refunds) expected for the remainder of the year.</p> <p>For direct loan financing accounts, include a current estimate for the rest of the year of the loan subsidy anticipated from the program account.</p>

SECTION 22 -- THE SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Entry	Description
	Deposit advances (as defined in section 12.10) without orders from Federal customers in budget clearing account F3885 "Undistributed intergovernmental payments" until an order is received.
	Deposit advances without orders from non-Federal customers in deposit fund X6500, "Advances without orders from non-Federal sources."
	OMB must approve all exceptions.
D. Transfers from trust funds:	
1. Collected	Amount of expenditure transfers from a trust fund to a Federal fund account, pursuant to appropriations or other laws, to fund the activities of an agency that are (or would be) normally funded in a Federal fund account.
	Include collections of receivables or anticipated transfers factored into either the net unpaid obligations or the unobligated balances brought forward, if any.
	Do <u>not</u> include collections from trust fund accounts for reimbursable work. Include such reimbursable amounts on lines 3A, 3B, or 3C, as appropriate.
2. Anticipated	Amount of expenditure transfers anticipated for the remainder of the year.
	For collections of receivables factored into either the net unpaid obligations or the unobligated balances brought forward, include, as a negative:
	<ul style="list-style-type: none"> the decrease in reimbursable receivables, and receivables written off.
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. Show the actual recoveries, as shown on the SF 133, on reapportionment requests.
B. Anticipated	Amount of the 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, leave this lines 4A and 4B blank.
Line 5. Temporarily not available pursuant to Public Law _____(-)	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:

SECTION 22 -- THE SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Entry	Description
	<ul style="list-style-type: none"> • Appropriations provided by a part-year continuing resolution.— 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. • <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. • <i>Appropriations contingent upon authorizing legislation.</i>— Include amount not available for obligation until specifically authorized by another law as a negative amount. Cite the appropriations acts in the stub. The full amount of the appropriation is on line 1. • <i>Emergency, contingent appropriations.</i>—Include amount representing the funds the President has <i>not yet designated</i> as emergency requirements, as a negative. The <i>full amount</i> of the appropriation is on line 1A. <p>In addition, other amounts appropriated for emergencies may also be included if an emergency must exist to make the funds available for obligation, even if a Presidential declaration is not required.</p> <ul style="list-style-type: none"> • <i>Appropriated receipts.</i> – Include 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 is included on line 1A. • <i>Limitations on revolving fund.</i>—Include amount not available for obligation because of a provision of law, such as a limitation on administrative expenses or construction. • <i>Obligation limitations.</i>—Include the amount by which an obligation limitation reduces the budget authority temporarily (the budget authority remains available after the expiration of the obligation limitation). • <i>Sequester.</i>— When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 and amounts are not permanently canceled, include the amount of budgetary resources temporarily withheld from obligation in special and trust fund accounts. Include amounts permanently canceled 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.)

SECTION 22 -- THE SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Entry	Description
	<i>Identify 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>
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 and Redemption of debt (also known as "liquidation of debt").</i> Amount transferred to the general fund of the Treasury; that is, deposited to Treasury receipt accounts for "Earnings of Government-owned enterprises" or "Repayments of capital investment, Government-owned enterprises." These are non-expenditure transfers. Include interest obligations on line 8.</p> <p>For principal repayments to Treasury for borrowing outstanding, use collections on line 3 and other budgetary resources first to cover interest obligations. Use the balance to repay principal as a negative on this line.</p>
D. Other authority withdrawn (-)	<p><i>Appropriations to liquidate debt and contract authority.</i> Include amounts withdrawn.</p> <p><i>Indefinite authority.</i> Include the amounts of indefinite borrowing authority and contract authority included on lines 1B, and 1C that are <u>not</u> needed to cover obligations. In exceptional cases, include amounts of indefinite appropriations that are <u>not</u> needed to cover obligations and could not be reflected on line 1A.</p> <p><i>Authority to borrow.</i> Do <u>not</u> include repayments of amounts borrowed from Treasury or other entities. Include repayments of principal on line 6C. Include interest obligations on line 8.</p>
E. Pursuant to Public Law ____ (-)	<p>Include amounts that are permanently canceled by law. For example:</p> <ul style="list-style-type: none"> When a general provision in an appropriations act states 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. 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.

SECTION 22 -- THE SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Entry	Description
	<p>Include amounts appropriated that are not available for new obligations pursuant to the appropriation act. For example:</p> <ul style="list-style-type: none"> • appropriations to liquidate contract authority. • appropriations to liquidate debt. <p>Do <u>not</u> include amounts rescinded on this line. (Such amounts are shown on line 6B.)</p>
F. Anticipated rest of year (-)	<p>Estimates of amounts anticipated to be canceled or withdrawn during the remainder of the year for reasons specified in lines 6A through 6E under existing law. Do <u>not</u> include pending rescissions.</p> <p>Use this line for other transactions <i>only with prior approval of OMB.</i></p>
Line 7. Total budgetary resources	<p>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.</p>

APPLICATION OF BUDGETARY RESOURCES

Line 8. Apportioned	<p>When 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.</p>
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, revise the amount apportioned for the current period to a negative amount (see exhibit 22I).</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, include a single amount for the period beginning with the first fiscal quarter and ending with the quarter in which the apportionment action is taken. Put a brace in the stub connecting the appropriate number of quarters.</p> <p>Refer to exhibit 22F. Note that space is provided in the stub column under the title: "Memorandum: Obligations incurred" for you to include the amount of obligations incurred during each time period whenever funds are apportioned by time period. The estimates should be as of the date of the latest SF</p>

SECTION 22 -- THE SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Entry	Description
	133 if more recent amounts are not available. Identify the actual period covered by such amounts in a footnote.
Category B	<p>Amounts requested to be apportioned on a basis other than calendar quarters, such as time periods other than quarters, activities, projects, objects, or a combination thereof (see sections 20.7 and 20.8).</p> <p>Include in the stub column a description of the type of apportionments requested on lines (1), (2), etc. Also, include the amount of obligations incurred for each Category B item 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 the SF 132 has insufficient space 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, show the distribution of the requested apportionments in an attachment or by adding lines to the SF 132 (OMB has approved the preparation of the SF 132 by electronic means (such as Lotus or Excel spreadsheets), but, other than adding lines to Category B, <i>changes not should be made to the SF 132 without prior approval by OMB</i>).</p>
Line 9. Withheld pending rescission	For instructions on the use of this line, see section 61.2.
Line 10. Deferred	For instructions on the use of this line, see section 61.2.
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, include 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 can continue to revolve and be available for its authorized purposes (see section 12.8).</p> <p>Typically, in a guaranteed loan financing account, include the uninvested funds that serve as a reserve against loan guarantee defaults on this line.</p> <p>Do <u>not</u> include amounts deferred or proposed for rescission 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 on line 9 or deferred on line 10.</p>
Line 12. Total budgetary resources	Sum of the amounts on lines 8, 9, 10, and 11. This amount equals 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		The account title must be the same as the enacted appropriation.
BUREAU: Office of the Secretary		80Y0137 Salaries and expenses		
DESCRIPTION		AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES				
1. Budget authority		The account symbol(s) must be those assigned by the Treasury Department.	7,400,000	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.
A. Appropriation (Public Law 106-300).....				
D. Net transfers (+ or -)				
2. Unobligated balance:				
A. Brought forward, October 1		403,000	-1,000	This inclusion of estimates in determining the amounts available for apportionment does <u>not</u> authorize you to obligate amounts anticipated for the rest of the year.
3. Spending authority from offsetting collections (gross)				
C. Anticipated for rest of year, without advance				
5. Temporarily not available pursuant to Public Law 106-300 (-).....				
7. Total budgetary resources.....			7,802,000	This entry includes any funds <u>not</u> available for obligation pursuant to a specific provision in law. Identify the public law containing the restriction in the stub column. 31 U.S.C 1512 and the Impoundment Control Act are not valid authorizing citations.
APPLICATION OF BUDGETARY RESOURCES				
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		
12. Total budgetary resources.....			7,802,000	The total amount on line 7 must equal the total amount on line 12.
		Leave this column "Amount on Latest SF 132" blank on initial apportionments.		

SUBMITTED Authorized officer
 (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 30A illustrates the SF 133 for this account.

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

No-Year Appropriation -- Initial Apportionment

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
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation (Public Law 106-456).....		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, without advance		400,000	
4. Recoveries of prior year obligations:			
B. Anticipated.....		150,000	
7. Total budgetary resources.....		26,730,000	
APPLICATION OF BUDGETARY RESOURCES			
<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	
12. Total budgetary resources.....		26,730,000	

Use this line 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) that provide budget authority.

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, enter an estimated amount on this line. Type "est." in the stub. If adjustments are subsequently required, submit a reapportionment form, except as provided in section 21.16.

Leave this column blank on initial apportionments.

SUBMITTED Authorized officer 8/21/CY APPORTIONED _____

(Authorized officer) (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

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE			
AGENCY: Department of Government BUREAU: Bureau of Central Services		APPROPRIATION OR FUND TITLE AND SYMBOL 80X1309 Research and development	
DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation (Public Law 106-456).....	25,000,000	25,000,000	
2. Unobligated balance			
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, 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 rescissions (-) (Public Law 106-9).....		-200,000	
7. Total budgetary resources.....	26,848,000	26,960,000	
APPLICATION OF BUDGETARY RESOURCES			
<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
Total budgetary resources.....	26,848,000	26,960,000	
NOTE: Exhibit 30C illustrates the Report on Budget Execution for this account.			
SUBMITTED <u>Authorized officer</u> <u>12/29/CY</u>		APPORIONED _____	
(Authorized officer)		(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.			
NOTES: Actual amounts are as of 11/30/CY.			
Line 2.A includes \$118,000 in unobligated balances that were automatically apportioned.			

Fiscal year CY

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

Show the actual amount or the annual rate of operations included in the continuing resolution on Line 1. If the continuing resolution is for a part of the year, show that portion of the annual rate that would be needed after the end of the time period covered by the continuing resolution as a negative on line 5 and cite the public law of the continuing resolution.

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. You may request apportionment of funds made available by other laws (for example, collections from the public or from trust funds) for time periods during which they are available, including the period after the expiration of the continuing resolution.

Normally, OMB will apportion automatically funds made available by a continuing resolution without requiring you to submit an SF 132 (see section 24.5). However, you may submit, or OMB may require you to submit an SF132.

Appropriations and Unobligated Balances Under Continuing Resolution

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE			
AGENCY: Department of Government		Fiscal year <u>CY</u>	
BUREAU: Program Administration		80Y1200, 80X1200 Salaries and expenses	
DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation (Public Law 106-305).....		24,000,000	When OMB concurs, you may request that two or more Treasury accounts for similar purposes be apportioned together. However, you must still maintain separate accounts internally and with Treasury.
2. Unobligated balance			
A. Brought forward, October 1.....(Actual).....	50,689,324	47,604,238	Show the actual amount or the annual rate of operations included in the continuing resolution on Line 1. If the continuing resolution is for a part of the year, show that portion of the annual rate that would be needed after the end of the time period covered by the continuing resolution as a negative on line 5 and cite the public law of the continuing resolution.
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....		1,500	
C. Anticipated for rest of year, without advance	1,349,760	1,348,260	
5. Temporarily not available pursuant to Public Law 105-305 (-) 105-305(-).....		-18,200,000	
7. Total budgetary resources.....	52,039,084	72,953,998	
APPLICATION OF BUDGETARY RESOURCES			
<i>Memorandum:</i>			
<i>Obligations incurred</i>			
8. Apportioned:			Justify category A apportionments in varying amounts and changes from the previous apportionment on an attachment.
Category A: Administrative expenses			
(1) First quarter..... 2,250,419	2,425,021	6,485,021	
(2) Second quarter.....	33,513,794	30,428,708	
(3) Third quarter.....	8,390,574	8,390,574	
(4) Fourth quarter.....	4,171,037	4,171,037	
Category B:			
(1) State grants..... 40,014	1,665,251	3,405,251	
(2) Academy construction..... 0	1,873,407	1,873,407	
12. Total budgetary resources.....	52,039,084	54,753,998	

SUBMITTED Authorized officer 11/29/CY APPORTIONED _____

(Authorized officer) (Date) (Date)

Actual amounts are as of 11/30/CY.

You must submit a reapportionment request showing the final determination of unobligated balances to OMB as soon as it becomes known unless the amount is automatically apportioned by section 21.16.

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, OMB will apportion automatically funds made available by a continuing resolution without requiring you to submit an SF 132 (see section 21.14). However, you may submit, or OMB may require you to submit, an SF 132.

Reapportionment Following a Continuing Resolution

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE			
AGENCY: Department of Government BUREAU: Program Administration		APPROPRIATION OR FUND TITLE AND SYMBOL 80Y1200, 80X1200 Salaries and expenses	
DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation (Public Law 106-456).....	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, without advance.....	1,348,260	1,178,260	
5. Temporarily not available pursuant to Public Law 106-305(-).....	-18,200,000		
7. Total budgetary resources.....	54,753,998	72,953,998	
APPLICATION OF BUDGETARY RESOURCES			
<i>Memorandum:</i>			
8. Apportioned:			
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) that provide budget authority.

Reflect the amount shown on the latest SF 133 on lines 3A, 3B, and 3C as well as the memorandum entry on obligations, if more recent figures are not available. Indicate the period covered by such amounts by a footnote.

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.

SUBMITTED Authorized officer 1/5/CY 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>			
SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE			
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
BUDGETARY RESOURCES			
1. Budget authority			These entries represent new budget authority becoming available during the year.
A. Appropriation (Public Law 106-400).....	4,100,000	4,100,000	
B. Borrowing authority.....			
2. Unobligated balance			Include reference to law(s) that provide budget authority.
A. Brought forward, October 1.....(Actual).....	83,584,884	83,583,738	
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....		16,189,500	
C. Anticipated for rest of year, 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	
7. Total budgetary resources.....	136,734,384	137,733,238	
APPLICATION OF BUDGETARY RESOURCES			
<i>Memorandum:</i>			
8. Apportioned:	<i>Obligations incurred</i>		
Category A: Administrative expenses			Whenever you request category A apportionments in varying amounts, attach a suitable explanation (for example, seasonal variation) to the request, footnote the SF 132, or type the explanation on the reverse side of the form.
(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	
12. Total budgetary resources.....	136,734,384	137,733,238	

SUBMITTED Authorized officer 1/5/CY

(Authorized officer) (Date)

Actual amounts are through 12/31/CY.

APPORTIONED _____

(Date)

Note: Exhibit 30E illustrates the SF 133 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.

Trust Fund Limitation

Fiscal year <u>CY</u>			
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
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation (Public Law 106-400).....	9,000,000	9,000,000	
7. Total budgetary resources.....			
	9,000,000	9,000,000	
APPLICATION OF BUDGETARY RESOURCES			
<i>Memorandum:</i>			
8. Apportioned: <i>Obligations incurred</i>			
Category B:			
(1) Management services..... 500,000	1,500,000	1,550,000	
(2) Other administrative expenses.. 2,003,456	7,500,000	7,450,000	
12. Total budgetary resources.....			
	9,000,000	9,000,000	
<div style="display: flex; justify-content: space-between; margin-bottom: 10px;"> <div style="text-align: center;"> SUBMITTED <u>Authorized officer</u> (Authorized officer) </div> <div style="text-align: center;"> <u>1/31/CY</u> (Date) </div> <div style="text-align: center;"> APPORTIONED _____ (Date) </div> </div> <p>Actual amounts are through 12/31/CY.</p> <p>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.</p>			

Include reference to law(s) that establish the limitation authority.

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	
BUDGETARY RESOURCES				
1. Budget authority				
A. Appropriation (P.L. 106-456).....	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.....		9,000		
C. Anticipated for rest of year, without advance	400,000	145,000		
4. Recoveries of prior year obligations:				
A. Actual.....		27,000		
B. Anticipated.....	150,000	123,000		
7. Total budgetary resources.....	26,730,000	26,000,000		
APPLICATION OF BUDGETARY RESOURCES				
<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	-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		
12. Total budgetary resources.....	26,730,000	26,000,000		

Apportionments previously established are not subject to change after the close of the period for which the apportionment is made. When you need to reduce the cumulative amount apportioned through the current period below the cumulative amount previously apportioned through the end of the preceding period, revise the amount apportioned for the current period to a negative amount.

SUBMITTED Authorized officer 1/30/CY APPORTIONED _____

(Authorized officer) (Date) (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 -- Apportionment in Two Fiscal Years

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

YEAR 1

AGENCY: Department of Government	APPROPR
BUREAU: Bureau of Central Services	89120010
DESCRIPTION	YEAR 1
BUDGETARY RESOURCES	
1. Budget authority	
A. Appropriation (Public Law 106-456).....	100,000
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Include reference to law(s) that provide budget authority. </div> <div style="border: 1px solid black; padding: 5px; display: inline-block; margin-left: 100px;"> Includes the full amount appropriated. </div>	
2. Unobligated balance	
A. Brought forward, October 1.....(est.).....	
7. Total budgetary resources.....	100,000
APPLICATION OF BUDGETARY RESOURCES	
<i>Memorandum:</i>	
8. Apportioned: <i>Obligations incurred</i>	
Category A: Administrative expenses	
(1) First quarter.....	12,500
(2) Second quarter.....	12,500
(3) Third quarter.....	12,500
(4) Fourth quarter.....	12,500
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> The planned use of appropriations in year 1. </div>	
Category B:	
(1) Year 2.....	50,000
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> The planned use of appropriations in year 2. </div>	
12. Total budgetary resources.....	100,000

YEAR 2

AGENCY: Department of Government	APPROPRIATION OR FUND
BUREAU: Bureau of Central Services	89120010
DESCRIPTION	YEAR 2
BUDGETARY RESOURCES	
2. Unobligated balance	
A. Brought forward, October 1...(est.).....	52,000
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Includes the \$50 thousand planned to be obligated in year 2 plus \$2, thousand not used in year 1. </div>	
7. Total budgetary resources.....	52,000
APPLICATION OF BUDGETARY RESOURCES	
<i>Memorandum:</i>	
8. Apportioned: <i>Obligations incurred</i>	
Category A: Administrative expenses	
(1) First quarter.....	13,000
(2) Second quarter.....	13,000
(3) Third quarter.....	13,000
(4) Fourth quarter.....	13,000
12. Total budgetary resources.....	52,000

**Trust Fund with Contract Authority, Appropriation to Liquidate Contract Authority,
and Obligation Limitation**

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE			
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Program administration		80Y8200, 80X8200	Program administration trust fund
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget authority:			
A. Appropriation (Public Law 106-456).....		90,000	
B. Borrowing authority.....			
C. Contract authority (Public Law 105-123).....	100,000	100,000	
D. Net transfers (+ or -).....			
E. Other			
2. Unobligated balance:			
A. Brought forward October 1.....			
B. Net transfers, actual (+ or -).....			
C. Anticipated transfers (+ or -).....			
3. Spending authority from offsetting collections (gross):			
A. Earned:			
1. Collected.....			
2. Receivable from Federal sources.....			
B. Change in unfilled customer orders (+ or -):			
1. Advance received.....			
2. Without advance from Federal sources.....			
C. Anticipated for rest of year, 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 106-456 (-).....		-10,000	
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-).....			
B. Enacted rescissions (-).....			
C. Capital transfers and redemption of debt.....			
D. Other authority withdrawn (-).....			
E. Pursuant to Public Law 106-456 (-).....		-90,000	
F. Anticipated rest of year (+ or -).....			
7. Total budgetary resources.....	100,000	90,000	
APPLICATION OF BUDGETARY RESOURCES			
8. Apportioned:			
Category A: Administrative expenses			
(1) First quarter.....	25,000	25,000	
(2) Second quarter.....	25,000	20,000	
(3) Third quarter.....	25,000	25,000	
(4) Fourth quarter.....	25,000	20,000	
Category B:			
(1)			
(2)			
(3)			
(4)			
9. Withheld pending rescission.....			
10. Deferred.....			
11. Unapportioned balance of revolving fund.....			
12. Total budgetary resources.....	100,000	90,000	

This example assumes that the authorizing legislation provides \$100 thousand in contract authority that was apportioned in the initial apportionment for the year.

Subsequently, the appropriation act provided \$90 thousand in an appropriation to liquidate contract authority and limited obligations from the contract authority to \$90 thousand.

The appropriation to liquidate contract authority is included on line 1A and is subtracted on line 6E because it cannot be used to make new obligations.

This example assumes that the contract authority that cannot be obligated is available to be obligated in the succeeding fiscal year.

If the contract authority that is being limited is only available for a single year, the amount not being used would be included on line 6D.

SUBMITTED Authorized officer 11/29/CY
(Date)

APPORTIONED _____
(Date)

Trust Fund (or Special Fund) with Collections Precluded from Obligation

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Program benefits		80X8000 Payment of benefits	
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget authority:			
A. Appropriation (Public Law 106-789).....		30,000	
B. Borrowing authority.....			
C. Contract authority.....			
D. Net transfers (+ or -).....			
E. Other		160,000	
2. Unobligated balance:			
A. Brought forward October 1.....(Actual).....			
B. Net transfers, actual (+ or -).....			
C. Anticipated transfers (+ or -).....			
3. Spending authority from offsetting collections (gross):			
A. Earned:			
1. Collected.....			
2. Receivable from Federal sources.....			
B. Change in unfilled customer orders (+ or -):			
1. Advance received.....			
2. Without advance from Federal sources.....			
C. Anticipated for rest of year, 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 104-789 (-).....		-70,000	
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-).....			
B. Enacted rescissions (-).....			
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.....		120,000	
APPLICATION OF BUDGETARY RESOURCES			
<i>Memorandum:</i>			
<i>Obligations incurred</i>			
8. Apportioned:			
Category A:			
(1) First quarter.....			
(2) Second quarter.....			
(3) Third quarter.....			
(4) Fourth quarter.....			
Category B:			
(1) Payment of benefits.....		120,000	
(2).....			
(3).....			
(4).....			
9. Withheld pending rescission.....			
10. Deferred.....			
11. Unapportioned balance of revolving fund.....			
12. Total budgetary resources.....		120,000	

In this example, the amount on line 1A equals one-quarter of the estimated annual obligations. This amount is derived from prior year collections and is used to fund obligations and outlays until current year collections are received.

The amount on line 5 equals the excess of current year receipts over the anticipated obligations (\$40 thousand) plus the amount on line 1A (\$30 thousand).

See exhibit 30L for a display of the treatment of this account on the SF 133 during the year and on September 30.

This example assumes that the authorizing legislation makes all receipts available until expended. However, the same law permits obligations only for benefits. The estimate of benefits to be paid is less than the current receipts.

In this case, include all estimated current receipts on line 1E (include actual collections on line 1A). Include, as a negative, the amount not needed to cover current obligations on line 5. Do not include prior year collections that are not needed to incur current obligations on the SF 132 or the SF 133.

SUBMITTED Authorized officer 8/21/CY
(Date)

APPORTIONED _____
(Date)

SECTION 23 -- INVESTMENT TRANSACTIONS

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23.1	When can funds be invested?
23.2	How do I treat principal of investments in U.S. securities?
23.3	How do I treat discounts, premiums, and interest on investments in U.S. securities?
23.4	How do I treat investments in securities issued by non-Federal entities?
Ex-23A	U.S. Government security purchased at a discount: Special, trust, and revolving funds
Ex-23B	U.S. Government security in Exhibit 23A sold or redeemed at par: Special or trust funds
Ex-23C	U.S. Government security in Exhibit 23A sold or redeemed at par: Revolving fund
Ex-23D	U.S. Government security in Exhibit 23A purchased at a premium: Revolving fund

Summary of Changes

Includes material formerly in section 11.5.

23.1 When can funds be invested?

You can invest funds when provisions of law authorize you to invest funds 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. U.S. securities are the equivalent of cash for budget purposes. Treat investment in these securities as a change in the mix of assets held, rather than as a purchase of assets. Subsections 23.2 and 23.3 below describe specific transactions that you need to record in the SF 133.

In exceptional cases, the authorization may be for investment in securities issued by a non-Federal entity, such as a private company, local government, or Government-sponsored enterprise, like Fannie Mae. Subsection 23.4 describes how you should treat investments in non-U. S. securities.

23.2 How do I treat principal of investments in U.S. securities?

When you invest funds in a U.S. security, treat the principal transaction as an exchange of assets.

- Reduce cash balances by the purchase price.
- Increase holdings of U.S. securities by the par (face or nominal) value of the security acquired.
- Do not change the levels of unobligated and obligated balances of budgetary resources as a result of the principal transaction.
- Report amounts invested, without distinction, as part of the balances reported on apportionment and reporting forms.
- Do not record an obligation or outlay.

SECTION 23 -- INVESTMENT TRANSACTIONS

When you sell or redeem a U.S. security, treat the principal transaction as follows:

- Decrease holdings of U.S. securities by the par (face or nominal) value of the security.
- Increase cash balances by the par value of the security.
- Do not change the levels of unobligated and obligated balances of budgetary resources.
- Do not record an obligation or outlay.

23.3 How do I treat discounts, premiums, and interest on investments in U.S. securities?

Discounts, premiums, and interest determine the yield on principal invested in U.S. securities. In general, record these transactions as revenue or adjustments to revenue.

For *special and trust funds*, record interest, earned discounts, and premiums as increases and decreases, as appropriate, in receipts. These adjustments to receipts, in turn, have the following impact:

When the receipts are...	They affect...
Subject to annual appropriation	The amount of receipts available for appropriation
Permanently appropriated	The amount of budget authority becoming available in the year

On the SF 133:

- Report budget authority only.
- Do not report interest, earned discounts, or premiums. (See OMB Circular No. A-11 for instructions on recording of receipts for these transactions.)

For *revolving funds* (including trust revolving funds), record these transactions as increases or decreases in earned reimbursements on the SF 133. Combine and record interest, earned discounts, and premiums on a net basis as interest on investments.

Each of the transactions listed below provides instructions for both (1) special and trust funds, and (2) revolving funds.

- *Purchase discount.* When a security is purchased for an amount less than the par value. Purchase discounts are not realized until a security matures or is sold. This requires special treatment. Record the difference as a negative adjustment to par value. See Exhibit 23A.
 - ▶ *Special and trust funds:* Show the net amount (that is, minus the unrealized discount) as unobligated balances, end of year. When that security is redeemed or sold, record the earned discount 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 included on line 1A of the SF 133. See Exhibit 23B.
 - ▶ *Revolving funds:* Net the amount of the unrealized discount against the par value of the investment. Include this on line 9 of the SF 133. When that security is redeemed or sold, remove the negative adjustment to unobligated balances and include the discount realized on line 3A1 of the SF 133 "Spending authority from offsetting collection: Earned: Collected." See Exhibit 23C.

- *Purchase premium:* When a security is purchased for an amount greater than the par value. Record the difference as a negative adjustment to earnings.
 - ▶ *Special and trust funds:* Record a purchase premium 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 included on line 1A of the SF 133.
 - ▶ *Revolving funds:* Include the amount greater than the par value as a negative amount on line 3A1 of the SF 133, "Spending authority from offsetting collection: Earned: Collected." See Exhibit 23D.
- *Sales discount.* When a security is sold for an amount less than the par value.
 - ▶ *Special and trust funds:* If the difference between the sales price and the purchase price is:
 - ▶ A gain, record a sales discount as a positive amount in the fund's interest receipt account at the time of sale.
 - ▶ A loss, record a sales discount as a negative amount in the fund's interest receipt account at the time of sale.

This affects the amount of receipts that may be appropriated and included on line 1A of the SF 133.
 - ▶ *Revolving funds:* On line 3A1 of the SF 133, "Spending authority from offsetting collection: Earned: Collected," if the difference between the sales price and the purchase price is:
 - ▶ A gain, include a sales discount as a positive amount.
 - ▶ A loss, include a sales discount as a negative amount.
- *Sales premium.* When a security is sold for an amount greater than the par value.
 - ▶ *Special and trust funds:* If the difference between the sales price and the purchase price is:
 - ▶ A gain, record a sales premium as a positive amount in the fund's interest receipt account at the time of sale.
 - ▶ A loss, record a sales premium as a negative amount in the fund's interest receipt account at the time of sale.

This affects the amount of receipts that may be appropriated and included on line 1A of the SF 133.
 - ▶ *Revolving funds:* On line 3A1 of the SF 133, "Spending authority from offsetting collections: Earned: Collected," if the difference between the sales price and the purchase price is:
 - ▶ A gain, include a sales premium as a positive amount.
 - ▶ A loss, include a sales premium as a negative amount.
- *Interest.* Record the nominal or stated amount of interest received or anticipated during the year as a positive amount.

SECTION 23 -- INVESTMENT TRANSACTIONS

- ▶ *Special and trust funds*: Record the interest as a positive amount in the fund's receipt subaccount for "Interest and earnings on investments." This increases the amount that may be appropriated and reported. When they are appropriated, include these amounts on line 1A of the SF 133.
- ▶ *Revolving funds*: Record the interest as a positive adjustment and include the net effect on line 3A1 of the SF 133, "Spending authority from offsetting collections: Earned: Collected."
- *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. Record the amount as a negative adjustment to earnings.
 - ▶ *Special and trust funds*: Record the interest paid as a negative amount in the fund's receipt subaccount for "Interest and earnings on investments."
 - ▶ *Revolving funds*: Record the interest paid as a negative adjustment and include the net effect on line 3A1 of the SF 133, "Spending authority from offsetting collections: Earned: Collected."

23.4 How do I treat investments in securities issued by non-Federal entities?

Treat investment in non-U.S. securities (equity or debt securities) as the purchase of an asset. You must record an obligation and an outlay for the purchase in an amount equal to the purchase price. You cannot incur an obligation unless a law has provided budget authority for the purpose.

When it is received, record interest on investments in non-U. S. securities as a collection, 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, have the following impact:

When the receipts are...	They affect...
Subject to annual appropriation	The amount of receipts available for appropriation
Permanently appropriated	The amount of budget authority becoming available in the year

Only report the budget authority on the SF 133.

When it is received, record the proceeds from the sale or redemption of a non-U.S. security as a collection, 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. Be sure to consult your OMB representative if you have questions.

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									
BUDGETARY RESOURCES											
2. Unobligated balance											
A. Brought forward October 1.....		1,500	<div style="border: 1px solid black; padding: 5px;"> The beginning balance is made up of \$1,500 in cash. </div>								
7. Total budgetary resources.....		1,500									
STATUS OF BUDGETARY RESOURCES											
8. Obligations incurred:			<div style="border: 1px solid black; padding: 5px;"> No obligation is recorded because the principal transaction is treated as an exchange of assets. </div>								
9. Unobligated balance:											
A. Apportioned:			<div style="border: 1px solid black; padding: 5px;"> As a result of the investment: <table style="width: 100%; border-collapse: collapse;"> <tr> <td>◆ Cash.....</td> <td style="text-align: right;">\$600</td> </tr> <tr> <td>◆ U.S. Government securities (at par).....</td> <td style="text-align: right;">\$1,000</td> </tr> <tr> <td>◆ Unrealized discounts...</td> <td style="text-align: right;">- \$100</td> </tr> <tr> <td>Net balances</td> <td style="text-align: right;">\$1,500</td> </tr> </table> </div>	◆ Cash.....	\$600	◆ U.S. Government securities (at par).....	\$1,000	◆ Unrealized discounts...	- \$100	Net balances	\$1,500
◆ Cash.....	\$600										
◆ U.S. Government securities (at par).....	\$1,000										
◆ Unrealized discounts...	- \$100										
Net balances	\$1,500										
1. Balance, currently available.....		1,500									
11. Total status of budgetary resources.....		1,500									
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS											
15. Outlays:			<div style="border: 1px solid black; padding: 5px;"> No outlay is recorded because the principal transaction is treated as an exchange of assets. </div>								
A. Disbursements (+).....											
B. Collections (-).....											

(Authorized Officer)

(Date)

(Preparer: Name) _____

(Address) _____

(Phone number) _____

U.S. Government Security in Exhibit 23A 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 BUREAU: Bureau of Central Services	APPROPRIATION OR FUND TITLE AND SYMBOL 80X1309 Research and development	
BUDGETARY RESOURCES		
1. Budget Authority		
A. Appropriation... P.L. 99-456.....	100	When appropriated (together with other receipts), count the discount realized as budget authority on line 1A and reflect it in the balances on line 9C below.
2. Unobligated balance		
A. Brought forward October 1.....	1,500	As a result of the investment: ♦ Cash..... \$600 ♦ U.S. Government securities (at par)..... \$1,000 ♦ Unrealized discounts... - \$100 Net balances \$1,500
7. Total budgetary resources.....	1,600	
STATUS OF BUDGETARY RESOURCES		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	1,600	
11. Total status of budgetary resources.....	1,600	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
_____ (Authorized Officer)	_____ (Date)	(Preparer: Name) _____ (Address) _____ (Phone number) _____

U.S. Government Security in Exhibit 23A Sold or Redeemed at Par Revolving Fund

Illustration: This is identical to the circumstances in Exhibit 23B, 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	
BUDGETARY RESOURCES			
2. Unobligated balance			
A. Brought forward October 1.....		1,500	
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....		100	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> When the discount is realized, record it on this line. </div>
7. Total budgetary resources.....		1,600	
STATUS OF BUDGETARY RESOURCES			
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....		1,600	
11. Total status of budgetary resources.....		1,600	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
15. Outlays:			
A. Disbursements (+).....			
B. Collections (-).....		-100	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Record the amount as an offset to outlays. </div>
<div style="display: flex; justify-content: space-between;"> <div> _____ (Authorized Officer) </div> <div> _____ (Date) </div> </div>		<div style="display: flex; justify-content: flex-end;"> <div> (Preparer: Name) _____ (Address) _____ (Phone number) _____ </div> </div>	

U. S. Government Security in Exhibit 23A 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 BUREAU: Bureau of Central Services	APPROPRIATION OR FUND TITLE AND SYMBOL 80X1309 Research and development		
BUDGETARY RESOURCES			
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: ♦ Cash..... \$1,500
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....	-100		Record the amount greater than par as a negative amount on line 3A.
7. Total budgetary resources.....	1,400		
STATUS OF BUDGETARY RESOURCES			
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).
11. Total status of budgetary resources.....	1,400		
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
_____ (Authorized Officer)		_____ (Date)	
		(Preparer: Name) _____ (Address) _____ (Phone number) _____	

SECTION 24 -- APPORTIONMENTS UNDER CONTINUING RESOLUTIONS

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- 24.1 What is a continuing resolution?
- 24.2 How do I determine the amount available for obligation under a continuing resolution?
- 24.3 Do the amounts made available for obligation remain available after a continuing resolution expires?
- 24.4 Does the continuing resolution limit the purposes for which funds may be obligated?
- 24.5 Am I required to submit an apportionment request while I am funded by a continuing resolution?
- 24.6 Are my credit programs funded under a continuing resolution?
- 24.7 Do I need to request a reapportionment after my regular appropriation is enacted?
- 24.8 Will my regular appropriations cover obligations made during the continuing resolution?

Summary of Changes

Includes material formerly in section 32.1.

24.1 What is a continuing resolution?

Continuing resolutions (also known as "CRs") are joint resolutions that provide continuing appropriations for a fiscal year. 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 focus on the questions: "What can I delay doing until after I receive my regular appropriation?" and "What are my minimal level requirements?"

24.2 How do I determine the amount available for obligation under a continuing resolution?

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 and activities. The term *projects and activities* has two meanings:

- The term usually refers to the total appropriation rather than to specific activities (when determining which government programs are covered by the CR and the rate for operations limit).
- The term may refer to the specific activity (when determining whether an activity was authorized or carried out in the preceding year).

You should carefully review each CR 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 1st.* The amount available is the lowest of either the House, Senate, or the current (prior fiscal year) rates, except where an item is included in only one version, the pertinent project or activity will be continued at the lower of the current (prior fiscal year) rate or the rate permitted by the one House.
- *When there is only the House-passed version as of October 1st.* The amount available is the lower of the House or current (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 will be continued at a rate of operations not to exceed the current (prior fiscal year) rate.

- *When there is no House-passed version as of October 1st.* Funding for projects and activities is provided at the rate of operations included in the applicable appropriations act(s) for the prior fiscal year.

24.3 Do the amounts made available for obligation remain available after a continuing resolution expires?

No. CRs make amounts available for obligation only until a time specified by the CR or until the enactment of regular fiscal year appropriations, whichever is sooner. A CR normally provides temporary funding as a stop-gap measure. A CR could be set to last any period of time, as specified by the CR (one day, a few days, a few weeks, or a month). It is 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.

24.4 Does the continuing resolution limit the purposes for which funds may be obligated?

Normally, a CR makes amounts available subject to the same terms and conditions that are specified in the enacted appropriations acts for the prior fiscal year. The CR may also establish additional terms and conditions. Normally, you are not permitted to start new projects or activities or to terminate existing projects or activities.

24.5 Am I required to submit an apportionment request while I am funded by a continuing resolution?

Normally, no. OMB will issue a bulletin to automatically apportion amounts made available by CRs that expire before the end of the fiscal year. You may request written apportionments if you deem amounts automatically apportioned to be inadequate or if either you or OMB deem a written apportionment to be necessary.

- *Automatic apportionment.* Under the automatic apportionment of a CR via an OMB Bulletin, usually the amount available during the period covered by the CR is the lesser 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.

Calculate the pro-rated level by multiplying the annualized appropriation (the lowest of the House, Senate (if any), or current rate) by the number of days the CR is in effect and divide that number by 365 (carried to three decimal places). For example, if the CR is in effect through October 21st, 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 (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 lesser of the prorated or the seasonal rate.

Example: Using the example of a CR in effect through October 21st, 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. If the normal pattern of obligation is constant throughout the year,

then you should prorate the obligational authority. 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 less than \$5,800, then the lesser amount is apportioned.

- *Written reapportionment.* 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, you may request reapportionment to reflect the seasonality of obligation. Forward a written request for reapportionment with adequate justification 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. Submit a written reapportionment request to OMB if you wish to modify such footnotes and conditions.

24.6 Are my credit programs funded under a continuing resolution?

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

24.7 Do I need to request a reapportionment after my regular appropriation is enacted?

Yes. If a regular appropriations bill is enacted, seek a reapportionment to reflect the enacted appropriation within ten days of the enactment (even if the period covered by the CR has not expired). The total amount subject to reapportionment will equal the total amount made available for the fiscal year in the regular appropriation. Refer to the sections on apportionment under regular appropriations for instructions.

24.8 Will my regular appropriations cover obligations made during the continuing resolution?

Yes. Certain obligations incurred under a continuing resolution 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 under the CR, you must reduce obligations to the maximum extent possible. For example, goods and services ordered but not yet received will be canceled.

SECTION 25 -- AGENCY OPERATIONS IN THE ABSENCE OF APPROPRIATIONS

Table of Contents

- 25.1 What types of actions may my agency conduct during a funding hiatus?
- 25.2 What plans should my agency make in anticipation of a funding hiatus?
- 25.3 When should my agency shutdown plans be implemented?

Summary of Changes

Includes material formerly in section 32.2.

25.1 What types of actions may my agency conduct during a 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 prohibit 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 Congress fails to enact either regular appropriations, a continuing resolution, or needed supplementals, resulting in an interruption of fund availability.

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

When the Congress fails to act on program supplementals and the result is partial funding interruptions, 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 not incur any 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 funds may not be disbursed.

25.2 What plans should my agency make in anticipation of a funding hiatus?

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

- Estimate the time (to the nearest half-day) to complete the shutdown.
- Number of employees expected to be on-board before implementation of the plan.
- Total number of employees to be retained under the plan because:

SECTION 25 -- AGENCY OPERATIONS IN THE ABSENCE OF APPROPRIATIONS

- ▶ They are engaged in military, law enforcement, or direct provision of health care activities, or
- ▶ Their compensation is financed by a resource 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 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 must decide what activities are essential to operate their agencies during an appropriations hiatus. Address questions that you cannot answer 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.

Submit policy statements and legal opinions supporting those estimates to OMB 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.

25.3 When should my agency shutdown plans be implemented?

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

After OMB has identified a hiatus in appropriations and 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 an 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.

During an absence of appropriations, agency heads must limit obligations 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. You must prepare employee notices of furlough and process personnel and pay records in connection with shutdown furlough actions. 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 you when the hiatus of appropriations has ended.

SECTION 30 -- SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

Table of Contents

Overview

- 30.1 What is the purpose of the SF 133 and how is it organized?
- 30.2 What are the general requirements for submitting SF 133s?

Detailed Guidance

- 30.3 How do I report budgetary resources?
- 30.4 How do I report the status of budgetary resources?
- 30.5 How do I report the relation of obligations to outlays?
- 30.6 What should I report during the expired phase?
- 30.7 How do I report adjustments to expired accounts?
- 30.8 What must I do when I have extended disbursement authority?
- 30.9 How do I report expired accounts that are being closed?
- 30.10 What disbursements can I make during the canceled phase?

Special Requirements

- 30.11 How do I submit non-standard reports?
- 30.12 How do I report lower levels of detail?
- 30.13 How do I submit an SF 133 for allocation accounts?
- 30.14 How do I submit an SF 133 for credit accounts?
- 30.15 How do I ensure that my actuals are consistent?

- Ex-30A Annual Account -- September 30 Report
- Ex-30B Annual Account with Reimbursements -- September 30 Report
- Ex-30C No-Year Account -- Quarterly Report
- Ex-30D Multi-year Account Apportioned for Two Fiscal Years
- Ex-30E Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund --
Quarterly Report
- Ex-30F Annual Account - Advance Appropriation
- Ex-30G Annual Account - Reappropriation
- Ex-30H Chart of SF 133 General Requirements
- Ex-30I SF 133 Outlay Formula
- Ex-30J Crosswalk from the SF 133 to the Treasury Annual Report
- Ex-30K Crosswalk from the SF 133 to the Budget P&F Schedule
- Ex-30L Trust Fund (or Special Fund) with Collections Precluded from Obligation

Summary of Changes

Material formerly in section 41 is now in this section.

The SF 133 title is changed from “Report on Budget Execution” to “Report on Budget Execution and Budgetary Resources” to emphasize that the SF 133 is essentially the same as the Financial Statements’ Statement of Budgetary Resources. (Section 30.1)

SF 133 reports are now available on the internet at www.whitehouse.gov/omb/reports . (Section 30.2(c))

Summary of Changes -- Continued

Eliminates three lines: Line 3C1 "Spending authority for offsetting collections (gross): Anticipated for rest of year: Advance for anticipated orders", Line 14B2 "Obligated balance, net, end of period: Unfilled customer orders: Federal sources with advance", and Line 14B3 "Obligated balance, net, end of period: Unfilled customer orders: Non-Federal sources with advance." The reason is that advances to fund anticipated orders are not put into an expenditure account, but rather into a clearing account (for Federal sources with advance) or into a deposit fund (for Non-Federal sources with advance). Once the order is placed, the funds are moved from the clearing account or the deposit fund to the expenditure account and is reported on SF 133 line 3B1 "Spending authority from offsetting collections (gross): Change in unfilled orders: Advance Received". (Sections 30.3 and 30.4)

Line 3C2 "Spending authority for offsetting collections (gross): Anticipated for rest of year: Without Advance" is now line 3C. (Section 30.3)

Line 14B1 "Obligated balance, net, end of period: Unfilled customer orders from Federal sources" is now line 14B. (Section 30.5)

Changes line titles and clarifies line descriptions of lines 2B and 2C. (Section 30.3)

Changes the description of line 5 for emergency contingent appropriations. Clarifies the description of line 5 for obligation limitations. (Section 30.3)

Changes the description of line 6D and 6E for appropriations to liquidate contract authority and appropriations to liquidate debt. (Section 30.3)

Adds a new exhibit on trust and special funds with unavailable collections. (Exhibit 30L)

Clarifies reporting of allocation transfers. (Section 30.13)

30.1 What is the purpose of the SF 133 and how is it organized?

The SF 133 Report on Budget Execution and Budgetary Resources:

- Fulfills the requirement in 31 U.S.C. 1511 -1514 that the President review Federal expenditures at least four times a year.
- Allows the monitoring of the status of funds that were apportioned on the SF 132 Apportionment and Reapportionment Schedule and funds that were not apportioned.
- Provides a consistent presentation of information across programs within each agency, and across agencies, which helps program, budget, and accounting staffs to communicate.
- Provides historical reference that can be used to help prepare the President's Budget, program operating plans, and spend-out rate estimates.
- Provides a basis to determine obligation patterns when programs are required to operate under a continuing resolution.

- Ties an agency's financial statements to their budget execution. The compilation of an agency's SF 133s should generally agree with an agency's Statement of Budgetary Resources.

The SF 133 consists of the following sections:

Section...	shows whether....	and is described in A-34 section:
Budgetary Resources	budgetary resources are available for obligation or not	30.3
Status of Budgetary Resources	budgetary resources have been obligated or not	30.4
Relation of Obligations to Outlays	obligated amounts have been outlaid or not	30.5

30.2 What are the general requirements for submitting SF 133s?

(a) What accounts should I report?

Unless otherwise specified by OMB, all Executive Branch agencies must electronically submit SF 133 information each 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 Section 70 for detailed information); 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 should I 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, your SF 133 should contain the same level of detail as your 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 SF 132 Apportionment does not exempt you from the requirement to report each Treasury account and fund year separately. When a single apportionment is provided for more than one Treasury account, you must identify the accounts that were apportioned together in the footnotes of the SF 133 for each of those accounts. 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 all of the funds were apportioned under 12-X-9901. See section 20.7.

Include all footnotes at the end of the SF 133.

(c) How do I submit an SF 133?

You must submit SF 133 budget execution information electronically through the Treasury's Federal Agencies' Centralized Trial-balance System II (FACTS II). This facilitates analysis and ensures consistent presentation of budget execution information so that Government-wide totals are meaningful. Electronic submission of the information also allows the SF 133 to be presented on the internet at www.whitehouse.gov/omb/reports to facilitate communication among accounting, budget, and audit staff.

You can find out more about FACTS II at www.fms.treas.gov/ussgl/FACTSII or by calling the GOALS Marketing Team at (202) 874-8270. FACTS II does not replace the SF 133, but rather replaces previous systems used to collect SF 133 information.

(d) Who can approve an SF 133 submission?

SF 133 information 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.

(e) When do I submit an SF 133?

You must submit SF 133 budget execution information at the end of each quarter. You can find out the reporting deadlines at www.fms.treas.gov/ussgl/FACTSII or by calling the GOALS Marketing Team at (202) 874-8270. The deadlines are approximately three weeks after the close of each quarter. You must revise any material errors in previously reported information through FACTS II at this time as well.

(f) What other budget execution reporting requirements must I meet?

You must submit a paper copy of the SF 133 for each quarter directly to the Committee on Appropriations, House of Representatives. To the extent practicable, you should submit all the reports for each independent agency, departmental bureau, or similar subdivision together and numbered consecutively. You may use printouts of SF 133s from FACTS II.

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

30.3 How do I report budgetary resources?

Use the entries in the following table to prepare this section of the SF 133. 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>Use budget authority lines (1A through 1E) for unexpired accounts only.</i>
A. Appropriation	<p>Amount of appropriations specified in appropriations acts or in substantive laws that become available for obligation on or after October 1 of the fiscal year.</p> <p>The following paragraphs describe the application of the above principles to specific circumstances:</p> <p><i>Regular appropriations.</i> -- Amounts made available in any of the 13 regular appropriations acts.</p> <p><i>Supplemental appropriations.</i> -- Amounts made available in supplemental appropriations acts.</p> <p><i>Reappropriations.</i> -- Amounts 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><i>Appropriation 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.</p> <p>When the regular appropriations act is passed, replace the amount on this line with the amount specified in the regular appropriations act.</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 appropriated on this line even though the funds may not become available until July 1st.</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 that are earmarked for special and trust fund expenditure accounts. Of these amounts:</p> <ul style="list-style-type: none"> 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. 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 report.

SECTION 30 -- SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

Entry	Description
	<ul style="list-style-type: none"> 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. Some receipts are <i>not appropriated</i>. Exclude these amounts from this line. <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 will not be available for obligation (and will not included on the SF 133 until needed to incur obligations) but will be available for investment.</p> <p>Some laws that make appropriated receipts available for obligation specify the amount appropriated. These are <i>definite appropriations</i>. Other laws that make appropriated receipts available for obligation do not specify the amount appropriated. These appropriated receipts are <i>indefinite appropriations</i>. For indefinite appropriations of appropriated receipts, follow the instructions for appropriated receipts.</p> <p><i>Indefinite appropriations other than from appropriated receipts.</i> -- Amount certified by appropriation warrants for the year, after being reduced by negative warrants issued by the Treasury or end-of-year statements.</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 pursuant to the Budget Enforcement Act 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"> 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 except on the September 30 SF 133. If the President designates a contingent emergency appropriation <i>from a prior year</i> as emergency requirements, include the amount on this line in the year of the Presidential designation. <p><i>Appropriations to liquidate debt.</i> -- Appropriations that are available to repay amounts borrowed from the Treasury but are not available to incur obligations. Include the appropriation to liquidate debt on this line and the repayment to Treasury on line 6C, as a negative. Include any excess on line 6E, as a negative.</p>

Entry	Description
	<p><i>Appropriations to liquidate deficiencies.</i> -- Appropriations that are available to liquidate obligations in excess of budgetary resources but are not available to incur obligations. Include the appropriation to liquidate deficiencies on this line. This should cover the deficiency (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 and an amount equal to the appropriation to liquidate is shown as a negative on line 6E.</p> <p>Occasionally, these appropriations include the authority to liquidate obligations where anticipated offsetting collections have not been realized. The amounts are available to liquidate contract authority but are not available for obligation. Include such appropriations to liquidate contract authority on this line. Include any excess amounts on line 6D as a negative.</p>
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. On the September 30 report, include the portion that is not needed on line 6D, as a negative.</p> <p><i>Repayment of principal and interest.</i> Include the repayment of principal, as a negative, on line 6C after including interest obligations on line 8.</p> <p><i>Appropriation to liquidate debt.</i> Do not include this on this line. Include this authority 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, include the amount (as a negative) on line 6E.</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.</p>

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Entry	Description
	<p>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 net of the actual offsetting collections used in lieu of the contract authority.</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 report, include the portion that is not needed on line 6D, as a negative.</p> <p><i>Appropriation to liquidate contract authority.</i> Do not include on this line. Include on line 1A. If a portion of the appropriation to liquidate contract authority is not needed, then include the amount (as a negative) on line 6E.</p>
D. Net transfers (+) or (-)	<p>Net amount of budget authority enacted for the fiscal year that is <i>actually</i> transferred to (+) or from (-) the account under existing legislation.</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>Include:</p> <p>Amount of <i>indefinite appropriations anticipated</i> to become available 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.</p> <ul style="list-style-type: none"> Anticipated collection of available receipts. 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."

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Entry	Description
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- Amount of *proceeds from loan asset sales with recourse*. This is new budget authority resulting from the sale of financial assets with recourse.

Do not include:

- Indefinite appropriations included on line 1A.
- Anticipated, un-enacted supplemental appropriations.
- Transfers that have been made and included on line 1D.
- Anticipated transfers that require legislation.

Use this line for other amounts only with prior OMB approval.

Identify the law(s) providing the appropriations included on lines 1A through 1E in a footnote.

Line 2. Unobligated balance:

A. Brought forward, October 1 (+ or -)

For unexpired 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. Do *not* include amounts not available for obligation.

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

The amount on this line should be the same as the *end of year amounts* of the previous fiscal year:

- On lines 9 and 10 of the September 30 SF 133;
- In the Treasury Annual Report Appendix; and
- In the past year column of the Program and financing schedule of the Budget Appendix.

If the amount on this line is not correct, make the correction. If the amount on this line is correct but not the same as the end-of-year amounts described above, include a footnote for line 2A explaining the difference.

For expired accounts and expired accounts being closed:

Amount of expired unobligated balances available for upward adjustments of obligations.

Normally, this is a positive amount. A negative amount indicates a deficiency in the prior fiscal year.

In the first expired year, the amount should be the same as the amount of unobligated balances on line 9 and 10D of the previous fiscal year's September 30 SF 133. In the second expired year and thereafter, the amount should be the same as the amount on line 10D of the previous fiscal year's September 30 SF 133.

These balances are available only for valid upward adjustments of obligations that were properly incurred against the account during the unexpired phase.

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Entry	Description
<p>B. Net transfers, balances, actual (+ or -)</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> <p><i>For unexpired accounts:</i> Net amount of any unobligated balance of <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 transactions included on this line are transfers of balances other than balances of new budget authority.</p> <p>The transactions included 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>
<p>C. Anticipated transfers, balances (+ or -)</p>	<p><i>For unexpired accounts:</i> Amount of the current estimate of any balances, other than balances of new budget authority, <i>to be transferred</i> to (+) or from (-) the account under <i>existing</i> legislation.</p> <p>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:</p> <ul style="list-style-type: none"> Anticipated transfers that require legislation. 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>	<p>Include amounts of spending authority from offsetting collections that are applied to liquidated contract authority on line 6D.</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 appropriated receipts which should be included on line 1A.</p>
<p>A. Earned: 1. Collected</p>	<p><i>For unexpired accounts:</i> 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> included in either the net unpaid obligations or the unobligated balances brought forward, if any.</p>

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Entry	Description
	<p>Include <i>refunds collected</i> from prior year obligations that have been outlayed to the appropriation of fund account charged with the original obligation.</p> <p>Exclude cash refunds of amounts obligated and outlayed during the current year. These should be netted against the appropriate line 8 and line 15A.</p> <p>For credit financing accounts, include the subsidy collected from the program account when loans are disbursed.</p> <p><i>For expired accounts and expired accounts being closed:</i> Amount of collections of receivables included in either the net unpaid obligations or the unobligated balances brought forward, if any.</p>
<p>2. Receivable from Federal sources</p>	<p><i>For unexpired accounts only:</i> Amount of reimbursements from another Federal Government account that is <i>earned, but not 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> included in either the net unpaid obligations or the unobligated balances brought forward, include, as a negative:</p> <ul style="list-style-type: none"> • The decrease in reimbursable receivables, and • Receivables written off. <p>For direct loan financing accounts, include the loan subsidy receivable from the program account at the time the loan is obligated. Then include in the program account a loan subsidy payable to the financing account in the program account.</p> <p><i>For expired accounts and expired accounts being closed only:</i> For <i>collections of receivables</i> included in 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>B. Change in unfilled customer orders (+ or -):</p> <p>1. Advance received</p> <p>2. Without advance from Federal sources</p>	<p><i>For unexpired accounts only:</i> Amount of increase (+) or decrease (-) from October 1 in <i>unfilled orders</i> on hand <i>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> <p><i>For unexpired accounts only:</i> 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</i></p>

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Entry	Description
	<p><i>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>
C. Anticipated for rest of year, without advance	<p><i>For unexpired accounts only:</i></p> <p>Amount of the current estimate of anticipated collections (for example, anticipated orders from Federal sources or anticipated refunds) expected for the remainder of the year.</p> <p>No amount should be on this line on the September 30 report.</p> <p>Deposit advances (as defined in section 12.10) without orders from Federal customers in budget clearing account F3885 "Undistributed intergovernmental payments" until an order is received.</p> <p>Deposit advances without orders from non-Federal customers in deposit fund X6500 "Advances without orders from non-Federal sources".</p> <p>OMB must approve all exceptions.</p>
D. Transfers from trust funds:	
1. Collected	<p><i>For unexpired accounts only:</i></p> <p>Amount of expenditure transfers from a trust fund account to a Federal fund account, pursuant to appropriations or other laws, to fund the activities of an agency that are (or would be) normally funded in a Federal fund account.</p> <p>Include collections of receivables or anticipated transfers included in either the net unpaid obligations or the unobligated balances brought forward, if any.</p> <p>Exclude collections from trust fund accounts for reimbursable work. Include such reimbursable amounts on lines 3A, 3B, or 3C, as appropriate.</p>
2. Anticipated	<p><i>For unexpired accounts only:</i></p> <p>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 included in either the net unpaid obligations or the unobligated balances at the end of the fiscal year.</p> <p>For collections of receivables included in either the net unpaid obligations or the unobligated balances brought forward, include, as a negative:</p> <ul style="list-style-type: none"> • The decrease in reimbursable receivables, and • Receivables written off.

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Entry	Description
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></p> <p>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></p> <p>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, leave lines 4A and 4B blank.</p>
Line 5. Temporarily not available pursuant to Public Law ____ (-)	<p><i>For unexpired accounts:</i></p> <p>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> <ul style="list-style-type: none"> • <i>Appropriations provided by a part-year 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. • <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. • <i>Appropriations contingent upon authorizing legislation.</i> -- Include amount not available for obligation until specifically authorized by

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Entry	Description
	<p>another law, as a negative amount. Cite the appropriations act in the stub. The full amount of the appropriation is on line 1.</p> <ul style="list-style-type: none"> • <i>Emergency, contingent appropriations.</i> -- Include amount representing the funds the President has <i>not yet</i> designated as emergency requirements, as a negative amount. The full amount of the appropriation is on line 1A. Do not include this amount on the September 30 SF 133. <p>In addition, other amounts appropriated for emergencies may also be included if an emergency must exist to make the funds available for obligation, even if a Presidential declaration is not required.</p> <ul style="list-style-type: none"> • <i>Appropriated receipts.</i> -- For the September 30 SF 133, include 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 is included on line 1A. • <i>Limitation on revolving fund.</i> -- Include amount not available for obligation because of a provision of law, such as a limitation on administrative expenses or construction. • <i>Obligation limitations.</i> -- Include the amount by which an obligation limitation reduces the budget authority temporarily (the budget authority remains available after the expiration of the obligation limitation). • <i>Sequester.</i> -- When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 and amounts are not canceled, include the amount of budgetary resources temporarily withheld from obligation in special and trust fund accounts. Include amounts that are permanently canceled 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.) <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.

To present these unobligated balances as canceled, remove the amounts from lines 9 or 10 and include them here, as a negative. To report obligated balances as canceled, include the amount on line 4A, as a positive, and on this line as a negative.

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Entry	Description
B. Enacted rescissions (-)	<p><i>For unexpired accounts:</i> 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> <i>Capital transfers and Redemption of debt (also known as "liquidation of debt").</i> Amount transferred to the general fund of the Treasury; that is, deposited to Treasury receipt accounts for "Earnings of Government-owned enterprises" or "Repayments of capital investment, Government-owned enterprises." These are non-expenditure transfers. Include interest obligations on line 8.</p> <p>For principal repayments to Treasury for borrowing outstanding, use collections on line 3 and other budgetary resources first to cover interest obligations on line 8. Include the balance to repay principal as a negative on this line.</p>
D. Other authority withdrawn (-)	<p><i>For unexpired accounts:</i> <i>Appropriations to liquidate debt and contract authority.</i> Amounts withdrawn.</p> <p><i>Indefinite authority.</i> On the September 30 report, include on this line the amounts of indefinite borrowing authority and contract authority included on lines 1B and 1C that are <i>not</i> needed to cover obligations. In exceptional cases, include amounts of indefinite appropriations that are <i>not</i> needed to cover obligations and could not be reflected on line 1A.</p> <p><i>Authority to borrow.</i> Do not include repayments of amounts borrowed from Treasury or other entities. Include repayments of principal on line 6C. Include obligations to pay interest 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> Amounts that are permanently canceled by law. For example:</p> <ul style="list-style-type: none"> • When a general provision of an appropriations act states 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. • 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. <p><i>Do not</i> include amounts rescinded on this line. (Such amounts will be shown on line 6B).</p> <p>Include amounts appropriated that are not available for new obligations pursuant to the appropriations act. For example:</p>

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Entry	Description
	<ul style="list-style-type: none"> • Appropriations to liquidate contract authority. • Appropriations to liquidate debt.
	<p><i>For expired accounts:</i> Amount of balances that have been canceled due to reappropriation.</p>
F. Anticipated rest of year (-)	<p><i>For unexpired accounts:</i> Estimates of amounts anticipated to be canceled or withdrawn during the remainder of the year for reasons specified for lines 6A through 6E under existing laws. Do not include pending rescissions.</p> <p>Use this line for reporting other transactions only with prior approval of OMB.</p> <p>No amount should be on this line on the September 30 report.</p>
Line 7. Total budgetary resources	<p>Sum of amounts shown on lines 1 through 6.</p> <p><i>For unexpired accounts:</i> 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 21.16).</p> <p><i>For expired accounts and expired accounts being closed:</i> This amount is not available for new obligations. See sections 30.6-30.9 for additional instructions.</p>

30.4 How do I report the status of budgetary resources?

Use the entries in the following table to prepare this section of the SF 133.

STATUS OF BUDGETARY RESOURCES

Entry	Description
Line 8. Obligations incurred:	<p>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. In general, “direct obligations” means obligations not financed from reimbursements. In general, “reimbursable obligations” means obligations financed by offsetting collections that are payment to the performing account for goods and services provided to the ordering entity.</p> <p><i>For unexpired accounts:</i> 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.</p>

SECTION 30 -- SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

Entry	Description
	<p>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 11.3 for a discussion of the concept of obligations.)</p> <p><i>For expired account and expired accounts being closed:</i> 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 30.6-30.10 on expired and canceled appropriations.) For downward adjustments, see line 4.</p>
A. Direct:	
1. Category A	Amount of direct obligations incurred against amounts apportioned under category A on the latest SF 132.
2. Total, Category B	Amount of direct obligations 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.
a. Subcategory a	Category B detail information describes the type of activity, project, etc. apportioned on line 8 of the latest SF 132. Include this as a footnote and ensure that the detail adds to the total on line 8A2.
b. Subcategory b.	
n. Subcategory n.	
3. Exempt from apportionment	Amount of direct obligations incurred for accounts that are exempt from apportionment.
B. Reimbursable:	
1. Category A	Amount of reimbursable obligations incurred against amounts apportioned under category A on the latest SF 132.
2. Total, Category B	Amount of reimbursable obligations 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.
a. Subcategory a	Category B detail information describes the type of activity, project, etc. apportioned on line 8 of the latest SF 132. Include this as a footnote and ensure that the detail adds to the total on line 8B2.
b. Subcategory b.	
n. Subcategory n.	
3. Exempt from apportionment	Amount of reimbursable obligations incurred for accounts that are exempt from apportionment.
Line 9. Unobligated balance	
A. Apportioned:	
1. Balance currently available	<p><i>For unexpired accounts:</i> 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 period and the obligations incurred under those apportionments through the end of the reporting period.</p>

SECTION 30 -- SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

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>When required by OMB, show the portion of the unobligated balance that represents commitments outstanding in a footnote.</p>
2. Anticipated (+ or -)	<p>Amount anticipated and apportioned year-to-date 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.</p> <p>Although this amount is not immediately available for obligation, it will become available for obligation upon realization (i.e. upon actual receipt of the anticipated collection).</p>
B. Exempt from apportionment	<p>Amount of the total unobligated balance available for obligation in accounts exempt from apportionment (see section 22).</p>
C. Other available	<p>No amount should be on this line without prior approval of OMB.</p>
<p>Line 10. Unobligated balance not available:</p>	
A. Apportioned for subsequent periods	<p><i>For unexpired accounts:</i> 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 latest SF 132.</p>
B. Deferred	<p><i>For unexpired accounts:</i> 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> 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> 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>

SECTION 30 -- SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

Entry	Description
	<p>This entry will include any excess of budgetary resources realized over amounts estimated to become available for obligation on the latest SF 132, when such amounts exceed the parameters set forth in section 21.16. (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 9A1 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 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> 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> The amount on this line should be zero.</p>
Line 11. Total status of budgetary resources	<p><i>For unexpired and expired accounts and expired accounts being closed:</i> Sum of the amounts on lines 8 through 10. This amount equals the amount on line 7.</p>

30.5 How do I report the relation of obligations to outlays?

Use the entries in the following table to prepare this section of the SF 133. Lines 12 through 15 are required for all quarters.

RELATION OF OBLIGATIONS TO OUTLAYS

Entry	Description
Line 12. Obligated balance, net as of October 1	<p><i>For unexpired and expired accounts and expired accounts being closed:</i></p> <p>Unpaid obligations as of October 1 of the current fiscal year net of uncollected customer payments from other Federal Government accounts. 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 not accompanied by an advance, 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.</p>
Line 13. Obligated balance transferred, net (+ or -)	<p><i>For unexpired accounts:</i></p> <p>Unpaid obligations net of uncollected customer payments from other Federal Government accounts 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.</p>
Line 14. Obligated balance, net, end of period	<p><i>For unexpired and expired accounts:</i></p> <p>Unpaid obligations being carried forward to the subsequent period net of uncollected customer payments from other Federal Government accounts. 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.</p> <p>Do not include refunds receivable.</p> <p><i>For expired accounts being closed:</i></p> <p>For the final September 30 report before an account will be closed, the amounts on these lines should be zero.</p>
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 from Federal sources (-)	<p>Amount of unfilled customer orders from other Federal Government accounts not accompanied by an advance.</p> <p>Do not include unfilled customer orders from other Federal Government accounts accompanied by an advance or from non-Federal sources with an advance. See line 3C.</p>
C. Undelivered orders (+)	Amount of undelivered orders that have not been prepaid.
D. Accounts payable (+)	Amount owed by the account on the basis of invoices or other evidence of receipt of goods and services.

SECTION 30 -- SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

Entry	Description
Line 15. Outlays:	<p>The sum of lines 15A and 15B must agree with net outlays reported to Treasury on the SF 224, Statement of Transactions. For Non-Treasury Disbursing Offices, the equivalent of the SF 224 is the SF 1219, Statement of Accountability and SF 1220, Statement of Transactions.</p> <p>The lines of the SF 133 are related to net outlays as follows and described in Exhibit 30I: $\text{Outlays} = \text{Lines } 8 - (3A + 3B + 3D + 4A) + 12 + \text{or} - 13 - (-14A - 14B + 14C + 14D)$</p> <p><i>For unexpired and expired accounts and expired accounts being closed:</i></p>
A. Disbursements (+)	<p>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 refunds of payments made in the current year.</p> <p>This is also known as "Outlays (gross)." This is a positive amount.</p>
B. Collections (-)	<p>Amount of reimbursements from other Federal Government accounts and other collections credited to the account from the beginning of the year to the end of the reporting period.</p> <p>Include refunds of payments originally made in prior fiscal years that are received in the current fiscal year.</p> <p>Note: Refunds of payments made in the current fiscal year are netted against line 8.</p> <p>This is also known as "Offsetting collections (cash)." This is a negative amount.</p>

30.6 What should I report during the expired phase?

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.

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." 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.

30.7 How do I report adjustments to expired accounts?

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.

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.

Obligation adjustments for contract changes. Upward adjustments to obligations in expired appropriation accounts, caused by "contract changes" that exceed certain cumulative thresholds, are subject to additional reporting and approval requirements as shown in the following table. 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.

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.

If the contract change will cause cumulative obligational increases to an appropriation to exceed...	Then the agency head...
\$4 million during a fiscal year	(or a designated officer in his immediate office) must approve the contract change.
\$25 million during a fiscal year	must report the contract change in writing to the appropriate authorizing committees in Congress and to the House and Senate Committees on Appropriations <i>before</i> the obligation is made. Include a description of the legal basis and policy reasons for the proposed obligation. <i>Do not</i> make or record the obligation in your accounting records until 30 days after submitting the report.

30.8 What must I do when I have extended disbursement authority?

The length of the expired phase of accounts may only be changed by law. You must report such authority to Treasury's Financial Management Service to prevent premature, automatic cancellation of the account. For further guidance, you should consult the Treasury Financial Manual.

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

30.9 How do I report expired accounts that are being closed?

Expired obligated and unobligated balances must be reported as canceled on the final, September 30 SF 133 before an account will be closed. Once an amount is reported as canceled, it should not be reported again. Note: Technically, accounts are "closed," while appropriations and balances are "canceled."

Cancellations of unobligated balances.

On the final, September 30 SF 133 before an account will be closed, you must present all unobligated balances as canceled, i.e. as a negative (-) on line 6A, "Permanently not available, cancellations of expired and no-year accounts."

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

Cancellations of obligated balances.

When an appropriation is required to be canceled, you must present any remaining obligated balance as canceled by doing the following:

- Include it as a cancellation (a positive number) on line 4A, "Recoveries of prior year obligations, actual."
- Include it as a writeoff (a negative number) on line 6A, "Permanently not available, cancellations of expired and no-year accounts."
- Reduce the obligated balance, line 14A, "Obligated balance, net, end of year period, accounts receivable," to zero.

30.10 What disbursements can I make during the canceled phase?

Legitimately incurred obligations that have not been disbursed (i.e. paid) at the time an appropriation is canceled cannot be disbursed 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 disbursed 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 upward adjustment and disbursement of an obligation from a canceled predecessor account. See section 20.20.

- Antideficiency Act provisions continue to apply to canceled appropriations. The authority to pay obligations against closed accounts from one percent of unexpired appropriations cannot be used to exceed the original appropriation.
- When you cancel obligations under the provisions of Public Law 101-510 (31 U.S.C. 1551-1557), a tracking process should be maintained. You must maintain proper standard general ledger controls for obligations pertaining to canceled appropriations to prevent overpayment. The Treasury's Financial Management Service provides standard general ledger (SGL) accounting instructions. See www.fms.treas.gov/USSGL for further information.

30.11 How do I submit non-standard reports?

You must submit additional *monthly* budget execution reports when required by OMB. Submit these directly to your OMB representative. Use the SF 133 format and lines described in previous sections. Provide a separate column of information 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 amounts in whole dollars. The submission of a monthly report does not relieve you of providing an electronic submission through FACTS II each quarter.

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

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.

30.12 How do I report lower levels of detail?

You can submit lower levels of detail on the SF 133 in a variety of ways as follows:

Method	Description
Category B	If your SF 132 apports funds on line 8B "Category B" at a certain level, then you must provide the same level of detail on the SF 133.
Treasury Sub-account	You may need to report certain SF 133s by Treasury sub-account. OMB and you may decide that a Treasury sub-account be established to identify a certain level of detail not only on the SF 133 but also on other reports submitted to the Treasury.

Method	Description
	The establishment of a Treasury sub-account for an account may affect Treasury reporting requirements (such as the SF 224 Statement of Transactions).
Footnotes	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, you may footnote any amount reported on the SF 133. 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.

30.13 How do I submit an SF 133 for allocation accounts?

The parent agency must ensure that a separate SF 133 is submitted for each allocation transfer account through FACTS II. When allocation transfers are made from a parent account to allocation accounts, then an SF 133 will be submitted for each allocation account to report its activities. The parent agency will determine who will submit the information through FACTS II and how.

The parent agency may choose to: (a) gather information from all of the agencies that have allocation accounts and enter the information into FACTS II, or (b) require each agency with an allocation account to enter information into FACTS II and provide a copy to the parent agency.

Agencies reporting these allocation accounts will furnish information to the other agency or agencies involved in the allocation in a timely manner. Receiving agencies will submit the information required to the parent agency no later than 15 calendar days following the close of the reporting period.

30.14 How do I submit an SF 133 for credit accounts?

You should submit SF 133s for credit accounts at the account level during quarters one through three, but at the cohort level in the fourth quarter. To determine the SF 133 aggregation of credit account reporting that is required for your agency, consult your OMB representative. For additional instructions for preparing the SF 133 for credit programs, see section 70.

30.15 How do I ensure that my actuals are consistent?

Amounts reported on the fourth quarter SF 133 must be consistent with information reported to Treasury as part of year-end closing procedures and must be based on actual accounting information pursuant to 31 U.S.C. 3512. Actuals submitted to OMB for inclusion in the President's annual budget, which is submitted to the Congress, should agree with those submitted to Treasury and those submitted on 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.

(a) *What reports of actuals should generally be the same?*

- September 30 SF 133 Report on Budget Execution and Budgetary Resources.
- Statement of Budgetary Resources (if required).
- Budget Program and Financing Schedule (actuals column).
- 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).

- Your agency's accounting system.

(b) *What guidance is available to help me ensure that my actuals are reported consistently?*

- Exhibit 30J Crosswalk between SF 133 and the Treasury Annual Report.
- Exhibit 30K Crosswalk from SF 133 to the Budget Program and Financing schedule.
- OMB Circular No. A-11 sections 82.17 - 82.20 and exhibits 8E - 9E (OMB Circular No. A-11 is available at www.whitehouse.gov/circulars).
- Treasury Financial Manual Transmittal Letters No. S2 99-01 and S2 00-01, which contain crosswalks from the Standard General Ledger to the SF 133, FMS 2108, and Program and Financing Schedule. It is available at www.fms.treas.gov/USSGL .

(c) *What differences should I expect between the September 30 SF 133 and the Budget Appendix?*

- The SF 133 is displayed at the fund symbol level, while the *Appendix* presents consolidated information covering all Treasury accounts (annual, multiple-year, and no-year accounts) with the same account title. Also, an account in the *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 30.13). The sum of the information on all the SF 133s with the same account title should be the same as the information required for the *Appendix*.
- As the crosswalk from SF 133 to the Budget Program and Financing schedule (Exhibit 30K) shows, not all of the expired budgetary resources shown on the SF 133 are shown in the Budget Program and Financing schedule.
- The SF 133 is reported in dollars, while the Budget Program and Financing schedule is in millions of dollars.

(d) *What differences should I expect among the September 30 SF 133, the Budget Appendix, and Treasury Annual Report?*

- 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) and the actual column of the Budget Program and Financing Schedule. The difference in the two amounts will represent the total end of year balance on the *Appendix*'s schedule on unavailable collections (schedule N).

(e) *What differences should I expect between the September 30 SF 133 and the Statement of Budgetary Resources?*

- The SF 133 is displayed at the fund symbol level, while the Statement of Budgetary Resources is displayed at the agency level. The Statement of Budgetary Resources is displayed as a principal statement for the agency as a whole, and must be displayed as supplementary information for major accounts.

SECTION 30 -- SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

- The SF 133 displays lines with zero dollars associated with them, while the Statement of Budgetary Resources does not display lines with zero dollars associated with them.
- The Statement of Budgetary Resources includes a separate column for credit financing accounts because they are non-budgetary.

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

Exhibit 30A

Annual Account--September 30 Report

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 30H contains all lines.

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

AGENCY: Department of Government BUREAU: Office of the Secretary		APPROPRIATION OR FUND TITLE AND SYMBOL 80Y0137 Salaries and expenses						
	FY 2000 Unexpired Account	FY 1999 Expired Account	FY 1998 Expired Account	FY 1997 Expired Account	FY 1996 Expired Account	FY 1995 Expired Account	Total	
BUDGETARY RESOURCES								
1. Budget authority								
A. Appropriation.....	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 unfilled 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 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	
STATUS OF BUDGETARY RESOURCES								
8. Obligations incurred:								
A. Direct:								
1. Category A.....	7,601,315	50,000	85,000	45,000	27,000	2,500	7,810,815	
2. Total, Category B.....								
3. Exempt from apportionment.....								
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 status of budgetary resources.....	7,803,000	110,000	205,000	75,000	87,000	2,500	8,282,500	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS								
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: Line 9A, Withdrawn pursuant to 31 U.S.C. 1552.</p> <p>(Authorized Officer) (Date)</p> <p align="center">Identify in a footnote, the law(s) providing budget authority.</p> <p align="right">(Preparer: Name) _____ (Address) _____ (Phone number) _____</p> <p align="center">Note: Exhibit 22A illustrates the apportionment of this account.</p>								

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

Exhibit 30B

Annual Account with Reimbursements--September 30 Report

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES				
Period ended 9/30/CY				
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL			
BUREAU: Government Bureau	80Y0123 Salaries and expenses			
	Year 1 Unexpired Account	Year 2 Expired Account		
BUDGETARY RESOURCES				
1. Budget authority				
A. Appropriation.....	10,000,000			<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> Identify in a footnote, the law(s) providing budget authority. </div>
2. Unobligated balance				
A. Brought forward, October 1.....		315,000		<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> Collections of outstanding reimbursable receivables from the prior year are entered as a positive amount on line 3A1 and as a negative adjustment on line 3A2. </div>
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			<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> Amounts on this line should reflect <i>obligated amounts only</i> on the September 30 report. </div>
7. Total budgetary resources.....	11,100,000	315,000		
STATUS OF BUDGETARY RESOURCES				
8. Obligations incurred:				
A. Direct:				
1. Category A.....	9,800,000	200,000		<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> Available only for upward adjustment of valid obligations incurred during the unexpired period. </div>
2. Total, Category B.....				
3. Exempt from apportionment.....				
B. Reimbursable:				
1. Category A.....	985,000			
2. Total, Category B.....				
a. Research.....				
b. Development of products.....				
3. Exempt from apportionment.....				
9. Unobligated balance:				
A. Apportioned:				
1. Balance, currently available.....	315,000			<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 30H contains all lines. </div>
10. Unobligated balance:				
D. Other.....		115,000		
11. Total status of budgetary resources.....	11,100,000	315,000		
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS				
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.				
_____ (Authorized Officer)		_____ (Date)		(Preparer: Name) _____ (Address) _____ (Phone number) _____

No-Year Account--Quarterly Report

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		
AGENCY: Department of Government		Period ended 6/30/CY
BUREAU: Bureau of Central Services		APPROPRIATION OR FUND TITLE AND SYMBOL
		80X1309 Research and development
	X Unexpired Account	
BUDGETARY RESOURCES		
1. Budget authority		
A. Appropriation.....	25,000,000	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> Identify in a footnote, the law(s) providing budget authority. </div>
2. Unobligated balance		
A. Brought forward, October 1.....	1,610,000	
3. Spending authority from offsetting collections (gross)		
A. Earned:		
1. Collected.....	197,000	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> 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. </div>
B. Change in unfilled customer orders:		
1. Advance received.....	12,000	
C. Anticipated for rest of year, without advance.....	191,000	
4. Recoveries of prior year obligations:		
A. Actual.....	76,000	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> </div>
B. Anticipated.....	74,000	
6. Permanently not available:		
D. Other authority withdrawn (-).....	-200,000	
7. Total budgetary resources.....	26,960,000	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> Line 7 should equal line 11. </div>
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....	356,000	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> 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. </div>
2. Total, Category B.....	19,100,000	
3. Exempt from apportionment.....		
B. Reimbursable:		
1. Category A.....	200,000	
2. Total, Category B.....		
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	7,184,000	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> </div>
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....	120,000	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> Amounts for lines 10A through 10D should be consistent with amounts on the latest SF 132. </div>
11. Total status of budgetary resources.....	26,960,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....	407,500	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> </div>
14. Obligated balance, net, end of period:		
C. Undelivered orders (+).....	183,400	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> This amount must agree with the amount reported on line 14 of the final SF 133 for the preceding year. </div>
D. Accounts payable (+).....	199,000	
15. Outlays:		
A. Disbursements (+).....	19,605,100	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> Apportionment Category B detail must tie total amount on line 8A2 or 8B2. </div>
B. Collections (-).....	-209,000	
NOTE: Line 1A, P.L. 105-123. Line 8A2 Apportionment Category B detail: Research..... 12,000,000 Development of products..... 7,100,000		
(Authorized Officer) _____	(Date) _____	(Preparer: Name) _____ (Address) _____ (Phone number) _____

Note: Exhibit 22C illustrates the apportionment of this account.

Multi-Year Account Apportioned for Two Fiscal Years

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		
Period ended 6/30/CY		
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	89-1/2-0100 Salaries and Expenses	
	89-1/2-0100 Unexpired Account	
<p style="text-align: center;">BUDGETARY RESOURCES</p> <p>1. Budget authority</p> <p style="margin-left: 20px;">A. Appropriation..... 100,000</p> <p style="margin-left: 20px;">B. Borrowing authority.....</p> <p style="margin-left: 20px;">C. Contract authority.....</p> <p style="margin-left: 20px;">D. Net transfers (+ or -).....</p> <p style="margin-left: 20px;">E. Other</p> <p>2. Unobligated balance</p> <p style="margin-left: 20px;">A. Brought forward, October 1.....</p> <p style="margin-left: 20px;">B. Net transfers, actual (+ or -).....</p> <p style="margin-left: 20px;">C. Anticipated transfers (+ or -).....</p> <p>5. Temporarily not available pursuant to Public Law.....</p> <p>6. Permanently not available:</p> <p style="margin-left: 20px;">A. Cancellations of expired and no-year accounts (-).....</p> <p>7. Total budgetary resources..... 100,000</p> <p style="text-align: center;">STATUS OF BUDGETARY RESOURCES</p> <p>8. Obligations incurred:</p> <p style="margin-left: 20px;">A. Direct:</p> <p style="margin-left: 40px;">1. Category A..... 48,000</p> <p style="margin-left: 40px;">2. Total, Category B.....</p> <p style="margin-left: 40px;">3. Exempt from apportionment.....</p> <p>9. Unobligated balance:</p> <p style="margin-left: 20px;">A. Apportioned:</p> <p style="margin-left: 40px;">1. Balance, currently available..... 2,000</p> <p style="margin-left: 40px;">B. Exempt from apportionment.....</p> <p style="margin-left: 40px;">C. Other available.....</p> <p>10. Unobligated balance not available:</p> <p style="margin-left: 20px;">A. Apportioned for subsequent periods..... 50,000</p> <p style="margin-left: 20px;">B. Deferred.....</p> <p style="margin-left: 20px;">C. Withheld pending rescission.....</p> <p style="margin-left: 20px;">D. Other.....</p> <p>11. Total status of budgetary resources..... 100,000</p> <p style="text-align: center;">RELATIONSHIP OF OBLIGATIONS TO OUTLAYS</p> <p>12. Obligated balance, net as of October 1.....</p> <p>13. Obligated balance transferred, net (+ or -).....</p> <p>14. Obligated balance, net, end of period:</p> <p style="margin-left: 20px;">A. Accounts receivable (-).....</p> <p style="margin-left: 20px;">B. Unfilled customer orders from Federal sources (-).....</p> <p style="margin-left: 20px;">C. Undelivered orders (+).....</p> <p style="margin-left: 20px;">D. Accounts payable (+)..... 28,000</p> <p>15. Outlays:</p> <p style="margin-left: 20px;">A. Disbursements (+)..... 20,000</p> <p style="margin-left: 20px;">B. Collections (-).....</p>		
NOTE: Line 1A, P.L. 105-456.		
_____ (Authorized Officer) (Date)		(Preparer: Name) _____ (Address) _____ (Phone number) _____

Note: Exhibit 22J illustrates the apportionment of this account.

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 30H contains all lines.

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

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		
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 Unexpired Account	
BUDGETARY RESOURCES		
1. Budget authority:		
A. Appropriation.....	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, 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.
7. Total budgetary resources.....	137,733,238	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
B. Reimbursable:		
1. Category A.....	1,200,000	All revolving fund obligations, financed from any resource, are reimbursable. See OMB Circular No. A-11, section 83.5
2. Total, Category B.....	27,000,000	
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	29,016,600	For revolving funds and trust revolving funds exempt from apportionment, 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	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.
D. Other.....	79,282,038	
11. Total status of budgetary resources.....	137,733,238	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
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.		
Line 8B2 Apportionment Category B detail:		
Management services	12,000,000	Apportionment Category B detail must tie total amount on line 8A2 or 8B2.
Sales program.....	5,000,000	
Power program.....	10,000,000	
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 40%;"> <div style="display: flex; justify-content: space-between;"> <div>(Authorized Officer) _____</div> <div>(Date) _____</div> </div> <div style="border: 1px solid black; padding: 5px; margin-top: 10px; width: 150px;"> Note: Exhibit 22G illustrates the apportionment of this account. </div> </div> <div style="width: 55%;"> <div style="display: flex; justify-content: space-between;"> <div>(Preparer: Name) _____</div> <div>(Address) _____</div> <div>(Phone number) _____</div> </div> </div> </div>		

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

Exhibit 30F

Annual Account--Advance Appropriation

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 6/30/CY
AGENCY: Department of Government BUREAU: Bureau of Central Services	APPROPRIATION OR FUND TITLE AND SYMBOL 80-1-1309 Research and development	
	FY 2001 Unexpired Account	
BUDGETARY RESOURCES		
1. Budget Authority		
A. Appropriation.....	7,400,000	<div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 80%;"> 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 (+ 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 rescissions (-).....		
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.....	7,400,000	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....	7,000,000	<div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 80%;"> To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 30H contains all lines. </div>
2. Total, Category B.....		
3. Exempt from apportionment.....		
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.....		
11. Total status of budgetary resources.....	7,400,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
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 from Federal sources (-).....		
C. Undelivered orders (+).....		
D. Accounts payable (+).....		
15. Outlays:		
A. Disbursements (+).....	5,000,000	
B. Collections (-).....		
NOTE: Line 1A, P.L. 105-123.		
(Authorized Officer) _____	(Date) _____	(Preparer: Name) _____ (Address) _____ (Phone number) _____

SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

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 AND BUDGETARY RESOURCES

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
		Unexpired
BUDGETARY RESOURCES		
1. Budget authority		
A. Appropriation.....		100
2. Unobligated balance		
A. Brought forward, October 1.....		
7. Total budgetary resources.....		100
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....		100
11. Total status of budgetary resources.....		100

NOTE: Line 1A, P.L. 105-123.

(Authorized Officer) _____ (Date) _____

(Preparer: Name) _____
(Address) _____
(Phone number) _____

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

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

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
		Unexpired
BUDGETARY RESOURCES		
1. Budget authority		
A. Appropriation.....		100
2. Unobligated balance		
A. Brought forward, October 1.....		
7. Total budgetary resources.....		100
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....		100
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....		
11. Total status of budgetary resources.....		100

NOTE: Line 1A, P.L. 105-123.

(Authorized Officer) _____ (Date) _____

(Preparer: Name) _____
(Address) _____
(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
BUDGETARY RESOURCES							
1. Budget authority							
A. Appropriation.....							
B. Borrowing authority.....							
C. Contract authority.....							
D. Net transfers (+ or -).....							
E. Other							
2. Unobligated balance							
A. Brought forward, October 1.....							
B. Net transfers, actual (+ or -).....							
C. Anticipated transfers (+ 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, 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 rescissions (-).....							
C. Capital transfers and redemption of debt.....							
D. Other authority withdrawn (-).....							
E. Pursuant to Public Law (-).....							
F. Anticipated rest of year (-).....							
7. Total budgetary resources.....							
STATUS OF BUDGETARY RESOURCES							
8. Obligations incurred:							
A. Direct:							
1. Category A.....							
2. Total, Category B.....							
3. Exempt from apportionment.....							
B. Reimbursable:							
1. Category A.....							
2. Total, Category B.....							
3. Exempt from apportionment.....							
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 status of budgetary resources.....							
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS							
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 from Federal sources (-).....							
C. Undelivered orders (+).....							
D. Accounts payable (+).....							
15. Outlays:							
A. Disbursements (+).....							
B. Collections (-).....							

SF 133 Outlay Formula

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

Outlays = Lines 8 - (3A+3B+3D+4A) + 12 ± 13 - (-14A-14B+14C+14D)

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 from Federal sources..... 0

Line 14C--Undelivered Orders (+)..... 183,400

Line 14D--Accounts payable (+)..... 199,000

Sum..... 382,400 -382,400

Outlays:

Line 15A--Disbursements (+)..... 19,605,100

Line 15B--Collections (-)..... -209,000

19,396,100

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

Note: These amounts come from Exhibit 30C

Crosswalk from the SF 133 to the Treasury Annual Report

Treasury Annual Report	SF 133 Report on Budget Execution and Budgetary Resources
Column 1: Balances beginning of fiscal year, unobligated balance	Line 2A - Unobligated balance: Brought forward, October 1 Line 6B - Enacted rescissions (-)
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 (+ or -)
Column 3: Transfers, borrowings, and investments (net)	Not applicable
Not applicable	Line 2B - Unobligated balance: Net transfers, 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 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 Budget P&F Schedule

This crosswalk only applies to the September 30 SF 133 and the "actual" column of the President's Budget. You can find the definitions of Program and Financing Schedule lines in OMB Circular No. A-11. See section 30.15 for additional guidance on ensuring consistent actuals.

SF 133		PROGRAM AND FINANCING SCHEDULE	
BUDGETARY RESOURCES		Unexpired Accounts	Expired Accounts
1. Budget Authority			
A. Appropriation.....			<i>Discretionary authority:</i> 4000 Appropriation (definite) 4005 Appropriation (indefinite) 4015 Appropriation (emergency) 4020 Appropriation (special fund, definite) 4025 Appropriation (special fund, indefinite) 4026 Appropriation (trust fund, definite) 4027 Appropriation (trust fund, indefinite) 4028 Appropriation available from subsequent year 4029 Appropriation available in prior year (-) 5000 Reappropriation (definite) 5005 Reappropriation (indefinite) 5500 Advance appropriation (definite) 5505 Advance appropriation (indefinite) 5526 Advance appropriation (trust fund, definite) 6826 Spend. Auth. From offsetting collections (unavail. Balances) <i>Mandatory authority:</i> 6000 Appropriation (definite) 6005 Appropriation (indefinite) 6020 Appropriation (special fund, definite) 6025 Appropriation (special fund, indefinite) 6026 Appropriation (trust fund, definite) 6027 Appropriation (trust fund, indefinite) 6028 Appropriation (unavailable balances) 6065 Contingent emergency appropriation released 6300 Reappropriation (definite) 6305 Reappropriation (indefinite) 6500 Advance appropriation (definite) 6505 Advance appropriation (indefinite) 6526 Advance appropriation (trust fund, definite) 6926 Spend. Auth. From offsetting collections (unavail. Balances)
B. Borrowing authority.....			<i>Discretionary authority:</i> 4700 Authority to borrow (definite) 4705 Authority to borrow (indefinite) <i>Mandatory authority:</i> 6710 Authority to borrow (definite) 6715 Authority to borrow (indefinite) 6716 Authority to borrow (indefinite)
C. Contract authority.....			<i>Discretionary authority:</i> 4900 Contract authority (definite) 4905 Contract authority (indefinite) <i>Mandatory authority:</i> 6610 Contract authority (definite) 6615 Contract authority (indefinite)
D. Net transfers (+ or -)			<i>Discretionary authority:</i> 4100 Transferred to other accounts (-) 4200 Transferred from other accounts (+) 6861 Transferred to other accounts (-) 6862 Transferred from other accounts (+) <i>Mandatory authority:</i> 6100 Transferred to other accounts (-) 6200 Transferred from other accounts (+) 6661 Transferred to other accounts (-) 6662 Transferred from other accounts (+) 6961 Transferred to other accounts (-) 6962 Transferred from other accounts (+)
E. Other			6400 Proceeds of loan asset sales with recourse

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

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
2. Unobligated balance			
A. Brought forward, October 1 (+ or -).....			2140 Unobligated balance carried forward, start of year 2149 Unobligated balance carried forward, 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: <i>Discretionary authority: Appropriations</i> 4048 Portion applied to liquidate deficiencies (-) <i>Mandatory authority: Appropriations</i> 6048 Portion applied to liquidate deficiencies (-) <i>Discretionary authority: Spending authority from offsetting collections</i> 6833 Portion applied to liquidate deficiencies (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6933 Portion applied to liquidate deficiencies (-)
B. Net transfers, actual (+ or -).....			2221 Unobligated balance transferred to other accounts (-)
C. Anticipated transfers (+ or -).....	Null Set		2222 Unobligated balance transferred from other accounts (+)
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....			Offsetting collections (cash) from: 8800 Federal sources
2. Receivable from Federal sources.....			8820 Interest on Federal securities
B. Change in unfilled customer orders:			8825 Interest on uninvested funds
1. Advance received.....			8840 Non-Federal sources
2. Without advance from Federal sources.....			8845 Offsetting governmental collections (from non-Federal sources)
C. Anticipated for rest of year, without advance.....	Null Set		8895 Change in uncollected customer payments from Federal sources 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. 8895 equals the amounts on lines 6810 and 6910 Spending Authority
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 These SF 133 and P&F lines will be equal.
B. Anticipated.....	Null Set		7340 Adjustments in expired accounts (net) (-) These are recoveries of prior year obligations. Also see SF 133 line 8. These SF 133 and P&F lines will be equal with opposite signs.
5. Temporarily not available pursuant to Public Law.....			6045 Portion precluded from obligation (-) 6845 Portion precluded from obligation (limitation on obligations) (-) 6945 Portion precluded from 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> 4035 Appropriation rescinded (-) 4036 Unobligated balance rescinded (appropriations) (-) 4735 Authority to borrow rescinded (-) 4935 Contract authority rescinded (-) 4936 Unobligated balance rescinded (contract authority) (-) [inactive] 5035 Reappropriation rescinded (-) 5535 Advance appropriation rescinded (-) <i>Mandatory authority:</i> 6035 Appropriation rescinded (-) 6036 Unobligated balance rescinded (appropriations) (-) [inactive] 6335 Reappropriation rescinded (-) 6535 Advance appropriation rescinded (-) 6635 Contract authority rescinded (-) 6735 Authority to borrow rescinded (-)
C. Capital transfers and redemption of debt (-).....			2240 Capital transfer to general fund (-) 2260 Portion applied to repay debt (-) 4047 Portion applied to repay debt (-) 6047 Portion applied to repay debt (-) 6447 Portion applied to repay debt (-) 6827 Capital transfer to general fund (-) 6847 Portion applied to repay debt (-) 6927 Capital transfer to general fund (-) 6947 Portion applied to repay debt (-)

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

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
D. Other authority withdrawn (-).....			2270 Balance of authority to borrow withdrawn (-) 2275 Balance of contract authority withdrawn (-) <i>Discretionary authority: Appropriations</i> 4049 Portion applied to liquidate contract authority (-) 4050 Balance of approps. to liquidate contract authority withdrawn (-) <i>Mandatory authority: Appropriations</i> 6049 Portion applied to liquidate contract authority (-) 6053 Portion substituted for borrowing authority (-) <i>Discretionary authority: Spending authority from offsetting collections</i> 6849 Portion applied to liquidate contract authority (-) 6853 Portion substituted for borrowing authority (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6949 Portion applied to liquidate contract authority (-) 6953 Portion substituted for borrowing authority (-)
E. Pursuant to Public Law ____ (-).....			<i>Reductions pursuant to appropriations acts or GRH reductions</i> These apply only to accounts in the national defense function 050: 2380 Reduction pursuant to PL 99-177 in unoblig balances (disc.) (-) 2385 Reduction pursuant to PL 99-177 in unoblig balances (mand.) (-) These apply to all accounts: <i>Discretionary authority: Appropriations</i> 4074-4079 Reduction pursuant to PL xxx-xxx (-) 4085 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Authority to borrow</i> 4785 Reduction to PL 99-177 (-) <i>Discretionary authority: Contract authority</i> 4975-4979 Reduction pursuant to PL xxx-xxx (-) 4985 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Reappropriations</i> 5085 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Advance appropriations</i> 5575-5579 Reduction pursuant to PL xxx-xxx (-) 5585 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Appropriations</i> 6075-6079 Reduction pursuant to PL xxx-xxx (-) 6085 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Reappropriations</i> 6385 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Advance appropriations</i> 6585 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Contract authority</i> 6685 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Authority to borrow</i> 6785 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Spending authority from offsetting collections</i> 6875-6879 Reduction pursuant to PL xxx-xxx (-) 6885 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6975-6979 Reduction pursuant to PL xxx-xxx (-) 6985 Reduction pursuant to PL 99-177 (-)
F. Anticipated rest of year (-).....	Null Set		
7. Total budgetary resources.....			2390 Total budgetary resources available for obligation

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

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			1000 Total new obligations
1. Category A.....			
2. Total, Category B.....			7340 Adjustments in expired accounts (net) (+) These are upward adjustments of obligations. Also see SF 133 line 4. These SF 133 and P&F lines will be equal with opposite signs.
3. Exempt from apportionment.....			
B. Reimbursable:			
1. Category A.....			
2. Total, Category B.....			
3. Exempt from apportionment.....			
9. Unobligated balance:			
A. Apportioned:			2397 Deficiency (SF 133 and P&F will be equal with opposite signs) 2398 Unobligated balance expiring or withdrawn (-) (SF 133/P&F equal with opposite signs) 2440 Unobligated balance carried forward, end of year 2449 Unobligated balance carried forward, end of year: Contract authority
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 status of budgetary resources.....			2390 Total budgetary resources available for obligation
RELATION OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1.....			7240 Unpaid obligations, start of year 7295 Uncollected customer payments from Federal Sources, start of year
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 Uncollected customer payments from Federal sources, end of year This is defined as the "uncollected", "filled", and "unfilled" orders, which is equal to line 14A + 14B. Also see SF 133 line 3.
B. Unfilled customer orders from Federal sources (-).....			
C. Undelivered orders (+).....			7440 Unpaid obligations, end of year
D. Accounts payable (+).....			
15. Outlays:			
A. Disbursements (+).....			8690 Outlays from new discretionary authority 8693 Outlays from discretionary balances 8697 Outlays from new mandatory authority 8698 Outlays from mandatory balances
B. Collections (-).....			Offsetting collections (cash) from: 8800 Federal sources 8820 Interest on Federal securities 8825 Interest on uninvested funds 8840 Non-Federal sources 8845 Offsetting governmental collections (from non-Federal sources) These SF 133 and P&F lines will be equal with opposite signs.

Trust Fund (or Special Fund) with Collections Precluded from Obligation

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Program benefits trust fund	80X8000	Payment of benefits	
DESCRIPTION	Dec. 31 SF 133	Jun. 30 SF 133	Sept. 30 SF 133
BUDGETARY RESOURCES			
1. Budget authority:			
A. Appropriation (Public Law 104-789).....	70,000	150,000	160,000
B. Borrowing authority.....			
C. Contract authority.....			
D. Net transfers (+ or -).....			
E. Other.....		40,000	
2. Unobligated balance:			
A. Brought forward, October 1.....(Actual).....	120,000		
B. Net transfers, actual (+ or -).....			
C. Anticipated transfers (+ or -).....			
3. Spending authority from offsetting collections (gross):			
A. Earned:			
1. Collected.....			
2. Receivable from Federal sources.....			
B. Change in unfilled customer orders (+ or -):			
1. Advance received.....			
2. Without advance from Federal sources.....			
C. Anticipated for rest of year, 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 104-789 (-).....			
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-).....			
B. Enacted rescissions (-).....			
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.....	190,000	190,000	120,000

General Principles:

Under scoring rules established under the Budget Enforcement Act (BEA), new collections are appropriations (line 1A of the SF 132 and the SF 133). Amounts not needed to cover obligations are subtracted on line 5.

For the September 30 SF 133, prior year collections are not shown unless current year collections are less than amounts needed to incur obligations. This will assure that the actual column in the Budget, derived from the same data as the SF 133, will reflect the scoring required by the BEA.

Assumptions for this example:

Total annual benefit payments are \$120 thousand (\$10 thousand each month).

Total annual revenue is \$160 thousand. \$40 thousand is received in December, March, June, and September.

Pursuant to law, obligations may be made only for payment of benefits.

Accumulated, unused collections from prior years equal \$750 thousand on October 1st of the fiscal year.

Total budgetary resources equal obligations on line 8 on the September 30 SF 133.

To save space, this exhibit does not display lines below line 7

SECTION 40 -- REQUIREMENTS FOR REPORTING ANTIDEFICIENCY ACT VIOLATIONS

Table of Contents

- 40.1 What is the Antideficiency Act?
- 40.2 What violations must I report?
- 40.3 How do the requirements for reporting violations differ for credit programs?
- 40.4 Do the requirements for reporting violations differ for revolving funds?
- 40.5 Do the requirements for reporting violations differ for closed and expired accounts?
- 40.6 How do I report a violation?
- 40.7 What if the GAO reports a violation?
- 40.8 What if OMB suspects a violation?

Ex-40A Antideficiency Act Violation Sample Letter to the Director
Ex-40B Antideficiency Act Violation Sample Letter to the President

40.1 What is the Antideficiency Act?

The Antideficiency Act consists of provisions of law that were passed by Congress (beginning in the nineteenth century and later incorporated into Title 31 of the United States Code) to prevent departments and agencies from spending their entire appropriations during the first few months of the year. The Act *prohibits* you and any other Federal employee from:

- Entering into contracts that *exceed* the enacted appropriations for the year.
- Purchasing services and merchandise *before* appropriations are enacted.

The Act:

- Requires that OMB *apportion* the appropriations, that is, approve a plan that spreads out spending over the fiscal period for which the funds were made available.
- Restricts *deficiency apportionments* to amounts approved by the agency heads only for “extraordinary emergency or unusual circumstances.”
- Establishes *penalties* for Antideficiency Act violations. Violations are obligations or expenditures in excess of the lower of the amount in the affected account, the amount apportioned, or the amount allotted.
- Requires the agency head to report any Antideficiency Act violations to the President, through the OMB Director, and Congress.

Under the Act, if you obligate or expend more than the amount in the appropriation or fund or the amount apportioned or any other subdivision of funds, you shall be subject to appropriate administrative discipline, including -- when circumstances warrant -- a written reprimand, suspension from duty without pay, or removal from office.

SECTION 40 -- REQUIREMENTS FOR REPORTING ANTIDEFICIENCY ACT VIOLATIONS

In addition, if you are convicted of willfully and knowingly overobligating or overexpending the amount, then you shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.

In 1982, Congress reworded and reorganized the language of the Antideficiency Act along with the rest of Title 31 of the United States Code. The intent of Congress was to modernize the language of the Act, without changing its meaning. You will find a crosswalk between the provisions of law that made up the Antideficiency Act before it was modernized and the current language in Appendix A.

40.2 What violations must I report?

If you . . .	The amount . . .	Then, you must report of violation of . . .
Authorize or make an obligation exceeding	In an appropriation or fund.	31 U.S.C. 1341(a)
	In an apportionment or reapportionment (a type of administrative subdivision of funds).	31 U.S.C. 1517(a)(1)
	In an allotment or a suballotment (a type of administrative subdivision of funds).	31 U.S.C. 1517(a)(2)
	In any other administrative subdivision of funds, if the overobligation results in the overobligation of one of the previous amounts.	31 U.S.C. 1517(a)
Authorize or make a disbursement exceeding	In an appropriation or fund.	31 U.S.C. 1341(a)
	In an apportionment or reapportionment (a type of administrative subdivision of funds).	31 U.S.C. 1517(a)(1)
	An allotment or a suballotment (a type of administrative subdivision of funds).	31 U.S.C. 1517(a)(2)
	In any other administrative subdivision of funds if the overexpenditure results in the overexpenditure of one of the previous amounts.	31 U.S.C. 1517(a)
Obligate or Expend	Funds required to be sequestered.	31 U.S.C. 1341(a)
Involve the Government in a contract or obligation	Before you receive the appropriation, unless such contract or obligation is authorized by law.	31 U.S.C. 1341(a)
Accept voluntary service	In excess of that authorized by law.	31 U.S.C. 1342

40.3 How do the requirements for reporting violations differ for credit programs?

In addition to the violations specified in section 40.2, report overobligation or overexpenditure of:

- The subsidy -- 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/or apportioned for such purposes. Modifications of direct

loans or loan guarantees (or of direct loan obligations or loan guarantee commitments), as defined in section 70, 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))

- The credit level supportable by the enacted subsidy -- 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 by 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))
- The amount appropriated for administrative expenses -- 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))
- The expired unobligated balance of the subsidy -- 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 not violations. 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))

40.4 Do the requirements for reporting violations differ for revolving funds?

No. 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 apportioned.

40.5 Do the requirements for reporting violations differ for closed and expired accounts?

No. You are required to report violations when:

- Obligations and expenditures or adjustments to obligations and expenditures exceed the original appropriations.
- There are obligations or expenditures in closed accounts.
- Obligations and expenditures or adjustments to obligations and expenditures exceed the amount apportioned or allotted.

40.6 How do I report a violation?

Transmittal letter to the Director of OMB. You will transmit the letter from your agency head to the President through the Director of OMB. A sample transmittal letter is provided in Exhibit 40A.

Letter to the President. You will report a violation of the Antideficiency Act violation in the form of a letter (original and three copies) from your agency head to the President. A sample letter is provided in Exhibit 40B.

SECTION 40 -- REQUIREMENTS FOR REPORTING ANTIDEFICIENCY ACT VIOLATIONS

The letter will set forth the following:

- 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.
- The name and position of the officer(s) or employee(s) responsible for the violation.
- All facts pertaining to the violation, including the type of violation (for example, 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.
- 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.
- 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.
- 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 50.7.
- 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.
- If another agency is involved, a statement concerning the steps taken to coordinate the report with the other agency.

Letters to Congress. You will report identical letters to the Speaker of the House of Representatives and the President of the Senate.

If the letters to Congress are identical to the letter to the President, include a statement to this effect in the letter to the President. If the letters to Congress are not identical to the letter to the President, you will submit a copy of the letter to Congress with your letter to the President.

40.7 What if the GAO reports a violation?

You should report to the President and Congress 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 has 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.

40.8 What if OMB suspects a violation?

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 a copy of the report to OMB. If the report indicates that a violation of the Antideficiency Act has occurred, the agency head will report to the President and the Congress in accordance with section 40.6 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.

Antideficiency Act Violation Sample Letter to the Director

Honorable Director
Office of Management and Budget
Washington, D.C. 20503

Dear Mr. Director:

Enclosed is a letter transmitting a violation report of section [1341 or 1517] of Title 31, United States Code to the President.

The Antideficiency Act violation totaled \$XXXX.XX. This violation report is required by section [1351 or 1517] of Title 31, United States Code, to be submitted to the President; it is being submitted through the Director of the Office of Management and Budget.

To comply with the aforementioned provisions, copies of the report are also being submitted to the President of the Senate and the Speaker of the House of Representatives.

Sincerely,
Agency Head

Enclosure

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 40.2). 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 which administrative discipline was imposed as well as any further action(s) taken with respect to the officer(s) or employee(s) involved. (see section 40.1)]

[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)]

[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 40.6)]

Respectfully,
Agency Head

SECTION 50 -- ADMINISTRATIVE CONTROL OF FUNDS

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- 50.1 Why must my agency have a fund control system?
- 50.2 What is the purpose of my agency's fund control system?
- 50.3 What is the relationship among my agency's management controls, its internal controls, and its fund controls?
- 50.4 What is the relationship between my agency's financial management system and its fund control system?
- 50.5 What is the U.S. Standard General Ledger (SGL) and how does it relate to my agency's financial management system?
- 50.6 What are Federal Financial Management Systems requirements and how are they related to my agency's fund control systems?
- 50.7 When and how should I get OMB approval of my agency's fund control regulations?

Summary of Changes

Renames the section from "Accounting and Internal Control Systems" to "Administrative Control of Funds."

Clarifies the relationship between accounting systems, internal control systems, and the U.S. Standard General Ledger (SGL).

Adds a reference to the Federal Financial Management Systems requirements that are issued by JFMIP.

Moves all references to anticipated budgetary resources to Appendix B.

50.1 Why must my agency have a fund control system?

The Antideficiency Act requires that your agency head prescribe, by regulation, a system of *administrative control of funds*. The system is also called *the fund control system* and the regulations are called *fund control regulations*.

50.2 What is the purpose of my agency's fund control system?

The purpose of your agency's fund control system is to:

- Restrict *both* obligations and expenditures (for example, outlays or disbursements) from each appropriation or fund account to *the lower of* the amount apportioned by OMB or the amount available for obligation and/or expenditure in the appropriation or fund account.
- Enable the head of your agency to identify the person responsible for any obligation or expenditure exceeding the amount available in the appropriation or fund account, the OMB apportionment or reapportionment, the allotment or sub-allotments made by your agency, any statutory limitations, and any other administrative subdivision of funds made by your agency.

50.3 What is the relationship among my agency's management controls, its internal controls, and its fund controls?

Your agency's *management controls* are the organization, policies, and procedures that your agency uses to reasonably ensure that:

- Programs achieve their intended results.
- Resources are used consistent with agency mission.
- Programs and resources are protected from waste, fraud, and mismanagement.
- Laws and regulations are followed.
- Reliable and timely information is obtained, maintained, reported and used for decision making.

Your agency's *internal controls* are a part of your agency's management controls that are used to assure that there is prevention or timely detection of unauthorized acquisition, use, or disposition of your agency's assets. Your agency's appropriation and fund accounts are part of your agency's assets.

For further guidance on your agency's management and internal controls, see OMB Circular No. A-123, *Management Accountability and Control*.

Internal control requirements are one of the overarching requirements. This means that they apply to all financial management systems, including your agency's *fund control* system.

50.4 What is the relationship between my agency's financial management system and its fund control system?

Your agency's *financial management system* must support the preparation and execution of your agency's budget, among other things. Your agency's fund control system is part of your agency's budget execution process. Therefore, your agency's financial management system must support your agency's fund control system.

The policies and standards your agency must follow in developing, operating, evaluating, and reporting on financial management systems is in OMB Circular No. A-127, *Policies and Standards for Financial Management Systems*. For policies related to information technology that pertain to financial management systems, see OMB Circular No. A-130, *Management of Federal Information Resources*.

50.5 What is the U.S. Standard General Ledger (SGL) and how does it relate to my agency's financial management system?

The SGL includes a chart of accounts and technical guidance established to support the consistent recording of financial events as well as the preparation of standard external reports that are required by the central agencies, such as OMB and Treasury. The Treasury Financial Manual (TFM) SGL Supplement provides:

- A list of the accounts (i.e., the chart of accounts).
- Descriptions of each account.
- A listing of transactions processed by Federal agencies.
- The posting models, including debit and credit pairs, for each type of transaction.
- The SGL attributes which are an integral part of the SGL.

- Crosswalks from the SGL to various external reports, such as the SF 133 and the actual year column of the Program and Financing Schedule in the President's budget.

An electronic version of the TFM SGL Supplement is available at <http://www.fms.treas.gov/ussgl/html>.

The OMB policies regarding the SGL are in OMB Circular No. A-127, *Policies and Standards for Financial Management Systems*. Specifically, paragraph 7.c of A-127 requires that agencies record financial events throughout the financial management system using the SGL at the transaction level. This requirement is based in law.

50.6 What are Federal Financial Management Systems Requirements and how are they related to my agency's fund control system?

The *Federal Financial Management Systems Requirements* (FFMSR) are issued by the Joint Financial Management Improvement Program (JFMIP) to define the minimum functionality required for your agency's fund control system. The FFMSR are in JFMIP-SR-99-4, issued in February, 1999. An electronic version can be found at <http://www.financenet.gov/financenet/fed/jfmip/corfinsys.pdf>.

50.7 When and when how should I get OMB approval of my agency's fund control regulations?

Use the checklist in Appendix B to prepare draft fund control regulations. Send your proposed update to OMB for approval.

For newly established agencies, submit an original and three copies of the proposed fund control regulations to the Director of OMB within 90 days after the agency is established.

The Director of OMB will respond within 90 days after receiving the draft regulations. Agency fund control regulations are in effect only to the extent approved by OMB.

To revise regulations previously approved by OMB, submit an original and three copies of the draft revised regulations to the Director of OMB.

You should review your fund control regulations periodically to determine whether improvements should be made. At a minimum, review the system whenever:

- OMB issues revised guidance on budget execution.
- Your agency is reorganized.
- Staff from your agency have violated the Antideficiency Act.

SECTION 60 -- THE RESCISSION AND DEFERRAL PROCESS

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Before the President transmits a special message

- 60.1 What is an impoundment?
- 60.2 When are funds deferred or proposed for rescission withheld from obligation?
- 60.3 What materials are sent to Congress?
- 60.4 When do I need to submit material to OMB?
- 60.5 What materials do I submit for inclusion in a special message for a rescission proposal?
- 60.6 What materials do I submit for inclusion in a special message for a deferral?
- 60.7 What narrative information do I need to include with rescission or deferral reports?
- 60.8 What am I required to do when a previously reported deferral or rescission proposal changes?
- 60.9 What information is required for the supplementary report?
- 60.10 What are the responsibilities of OMB in preparing special messages?

After the President transmits a special message

- 60.11 What should I do to help OMB prepare cumulative reports?
- 60.12 What are my responsibilities after a deferral is reported to Congress?
- 60.13 What apportionment action is required when a rescission is enacted?
- 60.14 What apportionment action is required when a rescission is not enacted?
- 60.15 What apportionment action is required when a deferral is disapproved?

Limitations on trust and special funds

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

Summary of Changes

Includes material formerly in sections 11, 37 and 38.

Corrects discrepancy regarding apportionment action following enactment of rescissions.
(Section 60.13)

60.1 What is an impoundment?

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

- *Rescission* means enacted legislation that cancels budget authority previously provided by law, prior to the time when the authority would otherwise expire. See section 61.1 for detailed instructions on rescission proposals by the President.
- *Deferral* means any executive action or inaction that temporarily withholds, delays, or effectively precludes the obligation or expenditure of budgetary resources with the intent of using the funds before they expire. 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 60.3 for instructions on reports to Congress.

60.2 When are funds deferred or proposed for rescission withheld from obligation?

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, see section 61.2 for instructions on completing the SF 132 and SF 133 reports for enacted and proposed rescissions. (For timing of apportionment actions, see sections 21.9, 21.15, 60.14, and 60.15.)

Deferrals. OMB may approve apportionments that reflect available budgetary resources temporarily withheld from obligation through the apportionment process. OMB may take such deferral action on its own initiative or at the request of an agency. You may also defer available resources (i.e., agency deferrals), but these deferrals are not reflected in the apportionment process. Do *not* defer funds without prior approval of OMB.

60.3 What materials are sent to Congress?

The law requires the President to transmit the following materials to the Congress:

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

Instructions on reporting procedures are provided in section 61.1.

60.4 When do I need to submit material to OMB?

For deferrals and proposed rescissions withheld through the apportionment process:

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

For agency deferrals, submit the required materials immediately after OMB approves a proposal to withhold funds.

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

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

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

Submit an original and two copies of the following materials to OMB for each rescission proposal:

- A proposed rescission report (see exhibit 61A);
- Proposed rescission language (see exhibit 61A); and
- An apportionment request (SF 132) that reflects the amount withheld pending rescission on line 9 of the SF 132 (see exhibit 61B).

For proposed rescissions that are transmitted on the same day (or shortly thereafter) as the Budget, verify that amounts on the rescission report agree with the amounts printed in the budget *Appendix*. If accounts with amounts proposed for rescission are combined (or merged) with other accounts in the *Appendix*, the budgetary resources on the rescission report will agree with the combined (or merged) account in the *Appendix*, even if some of the combined accounts have no proposed rescission. Express all amounts in dollars (per the latest SF 132s).

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

Submit an original and two copies of the following materials to OMB for each deferral:

- A deferral report (see exhibit 61C); and
- An apportionment request (SF 132) that reflects the amount deferred on line 10 of the SF 132 (see exhibit 61D).

For deferrals that are transmitted on the same day (or shortly thereafter) as the budget, verify that amounts on the deferral report agree with the amounts printed in the *Appendix*. If accounts with amounts deferred are combined (or merged) with other accounts in the *Appendix*, the budgetary resources on the deferral report will agree with the combined (or merged) account in the *Appendix*, even if some of the combined accounts have no deferral. Express all amounts in dollars (per the latest SF 132s).

(For information on materials required for supplementary messages, see section 60.9 and exhibit 61E.)

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

Include information in the rescission or deferral reports specifying:

- The amount proposed for rescission or 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.

Also specify in the deferral report the period of time the budget authority is to be deferred (that is, for part of the fiscal year or for the full fiscal 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	61G
Apportionment request	For congressionally-initiated deferral	61H

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

For instructions on preparation of rescission and deferral reports, see section 61.1

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

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

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

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

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

60.9 What information is required for the supplementary report?

The supplementary report should specify:

- The amount of the initial proposed rescission or deferral reported in a special message or, when revised reports have been made previously, the amount of the latest revision;
- The amount currently being deferred or proposed for rescission;
- The amount of the increase in the deferral or change in proposed rescission; and
- The reason for the change. (See exhibit 61E for the format of supplementary reports.)

Whenever you revise information on a rescission proposal or deferral previously included in a special message, submit an original and two copies of:

- A supplementary report explaining the change (see the first page of exhibit 61E for a supplementary report for a deferral);
- The corresponding revised rescission or deferral report (see the second page of exhibit 61E for a revised deferral report);
- In the case of rescissions, revised proposed rescission language; and
- In some cases, a reapportionment request (see exhibit 61F).

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

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

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

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

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

Notify OMB on the first day of each month when all or portions of agency deferrals (deferrals not withheld through the apportionment process) are released. After the cumulative reports are transmitted to the Congress and GAO, they are printed as House and Senate documents and in the Federal Register.

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

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

Each June, you should review deferrals of funds expiring at the end of the year. If you are unsure whether funds are needed or could be prudently used, or if you are told that a determination has been made that such amounts should not be used before the funds expire, propose a rescission *before* the beginning of the fourth fiscal quarter. Only in exceptional cases will OMB approve proposed rescissions of annual funds during the fourth quarter. OMB must approve all proposed rescissions.

If amounts actually becoming available are less than previously anticipated for indefinite budget authority, transfers, reimbursements, or recoveries, normally you will deduct the difference from amounts apportioned. Do not deduct the difference from amounts deferred or otherwise unapportioned unless a 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, you must recommend a rescission as required by law (31 U.S.C. 1512 and 2 U.S.C. 683).

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

If Congress completes action on a Presidential rescission proposal within the 45-day period prescribed by law and rescinds the exact amount proposed by the President (and the amount is being withheld on line 9), reapportionment action is *not* required to reflect the reduction in budget authority. Adjust the SF 132 to reflect the enacted rescission on line 6B (and remove it from line 9) *only* if reapportionment action is requested for other reasons.

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

Congressionally-initiated rescissions may occur as the result of the reconciliation process established by the Congressional Budget Act (2 U.S.C. 641) or due to changing priorities or economic conditions during the year. Submit reapportionment requests after final congressional approval in such cases and ensure that obligations do not exceed reduced appropriations. When congressionally-initiated rescissions take place, adjust apportionments in the following ways:

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

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

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

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

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

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

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

Statutory limitations on the availability of trust or revolving funds are a mechanism to control funds that would otherwise be available for obligation under broad authority. The limitations are generally not the source of authority to incur obligations; rather, they place a ceiling on the use of a portion of the obligational authority by limiting the amount that can be obligated or committed for a specific purpose. 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. Include the difference between the limitation and the proposed lower amount on line 10, "Deferred," of the apportionment for the trust or revolving fund.

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

SECTION 61 -- PREPARING A RESCISSION, DEFERRAL, OR SUPPLEMENTARY REPORT

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- Ex-61B Apportionment or Reapportionment Request for Rescission Proposal Reported in Exhibit 61A
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- Ex-61D Apportionment or Reapportionment Request for Deferral Reported in Exhibit 61C
- Ex-61E Revised Deferral Report -- Revision of Deferral Reported in Exhibit 61C
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Summary of Changes

Includes material formerly in sections 37 and 38.

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

Prepare rescission, deferral, and supplementary reports in accordance with the following instructions: (Examples of these reports are illustrated in Exhibits 61A, C, and E.)

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

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Entry	Description
	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.
Agency	Enter the name of the department or agency for which the rescission is proposed or the deferral action is taken.
Bureau	Enter the name of the subordinate organization as shown in the most recent Budget.
Account	<p>Enter the title of the appropriation or fund account from which the funds are being proposed for rescission or are being deferred. Also include the Treasury account symbol(s) to indicate the coverage of the report. Enter the account symbols:</p> <ul style="list-style-type: none"> • For the accounts affected by the rescission proposal or deferral; or • For all accounts that are included under the appropriation title -- not just those subject to the proposed rescission or deferral -- if the account affected by the proposed rescission or deferral is merged in the Budget. Footnote this line as follows: <p>"Includes all accounts included under this appropriation title."</p>
New budget authority	Enter the amount of new budget authority specified in appropriation or substantive acts that is available in the current year for the accounts covered by the rescission or deferral report. This amount should equal the sum of new budget authority shown on lines 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 <i>Appendix</i> . Thus, if accounts with amounts deferred or proposed for rescission are combined (or merged) with other accounts in the <i>Appendix</i> , the budgetary resources on the deferral or rescission report will agree with the combined (or merged) account in the <i>Appendix</i> , even if some of the combined accounts have no deferral or proposed rescission. Express amounts in dollars (per the latest SF 132s).
Other budgetary resources	Enter the amount of other budgetary resources. This amount is equal to the sum of lines 2-6 on the latest SF 132.
Total budgetary resources	Enter the total amount of budgetary resources. This should equal the amount on line 7 of the latest SF 132.
Amount proposed for rescission	On rescission reports, enter the amount of budgetary resources proposed for rescission.
Proposed appropriations language ...	Include proposed appropriations language (double-spaced and underlined) for rescission proposals.

**SECTION 61 -- PREPARING A RESCISSION,
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Entry	Description
Amount to be deferred	On deferral reports, enter the amount of budgetary resources to be deferred, as follows:
Part of year	<ul style="list-style-type: none"> Report the amount to be deferred for part of the current year. Because you may not defer funds past the time that the funds would expire, you must report a part-year deferral when amounts to be deferred would expire at the end of the year (annual accounts and the last year of multiple-year accounts).
Entire year	<ul style="list-style-type: none"> Report the amount to be deferred for the entire current year. Use only when the funds remain available beyond the end of the fiscal year.
Justification	<p>Provide a justification that briefly describes:</p> <ul style="list-style-type: none"> The activities funded by the account. The rationale for the deferral or the proposed rescission and the consequences of not expending the funds. The authority for withholding the funds in addition to the Impoundment Control Act. Any legal authority in addition to sections 1012 and 1013 of the Impoundment Control Act (2 U.S.C. 683-684) for a rescission proposal or deferral. Whether a rescission proposal or a deferral action is taken pursuant to the Antideficiency Act. <p>Since these reports are transmitted by the President to the Congress, they should be written in a clear, concise, and logical manner so that those who are not familiar with the program will be able to understand the proposal.</p>
Estimated programmatic effect	<p>When there is no estimated program effect, enter "None". This will normally be the case for rescissions proposed and deferrals made pursuant to the Antideficiency Act.</p> <p>When there is an estimated program effect, include a brief, clear statement of the expected effect.</p>
Effect on outlays	<p>Show outlay savings for proposed rescissions for CY through BY+4 and the total for the five years, as appropriate.</p> <p>Do not show outlay savings for deferrals reported pursuant to the Antideficiency Act.</p>
Footnotes	For the account(s) covered by a deferral or rescission report, cite any past or current year rescission proposals or deferrals affecting the same account.

**SECTION 61 -- PREPARING A RESCISSION,
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Entry	Description
	For a revised rescission or deferral report, indicate all sections containing changes from the initial report with an asterisk (*) and provide the footnote "** Revised from previous report." Subsequent revisions to a report will also indicate changes from the previous report with the specified footnotes.
	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.

61.2 How do I reflect the deferral or the proposed rescission on the SF 132?

The following instructions will apply with respect to rescissions and deferrals (see section 22.1 for a description of all entries on the SF 132):

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

BUDGETARY RESOURCES

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

APPLICATION OF BUDGETARY RESOURCES

Line Entry	Description
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 (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

**SECTION 61 -- PREPARING A RESCISSION,
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Line Entry	Description
	also include unapportioned balances of revolving funds that are temporarily withheld restrictively and funds withheld when the agency could effectively, efficiently, and legally obligate the funds for the purposes appropriated. Include amounts in annual accounts deferred for apportionment later in the year, as well as amounts in multiple- and no-year accounts .
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. 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.

Rescission Report – Sample Rescission Proposal

Rescission proposal no. RCY-XX

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

Agency: DEPARTMENT OF GOVERNMENT
Bureau: Bureau of Statistics
Account: Salaries and expenses (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 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>Total</u>
-178	-45	-----	-----	----	-223

Apportionment or Reapportionment Request for Recission Proposal
Reported in Exhibit 61A

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE			
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Statistics		80Y0200 Salaries and expenses	
DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation (Public Law 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, without advance	42,000,000	37,000,000	
7. Total budgetary resources.....	786,605,000	786,605,000	
APPLICATION OF BUDGETARY RESOURCES			
<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>	<u>1/30/CY</u>	APPORTIONED _____
(Authorized officer)	(Date)	(Date)

Actual data as of 11/30/CY

Deferral Report

Deferral no. DCY-XX

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

Agency: DEPARTMENT OF GOVERNMENT
Bureau: Bureau of Statistics
Account: Foreign Assistance ¹ (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 ²

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

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

Estimated programmatic effect: None.

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

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

Apportionment or Reapportionment Request for Deferral Reported in Exhibit 61C

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
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation (Public Law 105-456).....		2,419,600,000	
3. Spending authority from offsetting collections (gross)			
C. Anticipated for rest of year, without advance		486,647,204	
7. Total budgetary resources.....		2,906,247,204	
APPLICATION OF BUDGETARY RESOURCES			
<i>Memorandum:</i>			
8. Apportioned: <i>Obligations incurred</i>			
Category A:			
(1) First quarter.....		150,000,000	
(2) Second quarter.....		150,000,000	
(3) Third quarter.....		150,000,000	
(4) Fourth quarter.....		126,149,428	
10. Deferred.....		2,330,097,776	
12. Total budgetary resources.....		2,906,247,204	

SUBMITTED Authorized officer 8/20/PY APPORTIONED _____

(Authorized officer) (Date)

Note that since this is the initial apportionment for the account, you must submit it on *August 21st* before the fiscal year begins.

The amount shown on line 10 will consist of all budgetary resources (including balances of revolving funds withheld restrictively) being set aside for possible use at a later date, before the funds expire. Include amounts deferred in annual accounts for apportionment later in the year as well as amounts in multiple-year and no-year accounts deferred for apportionment in subsequent years. A deferral report must be submitted whenever there is an entry on this line.

**Revised Deferral Report
Revision of Deferral Reported in Exhibit 61C**

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, 19PY.

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 \$2,340,097,776. The additional funds can be deferred because more unobligated funds were available at the end of 19PY than previously anticipated.

Revised Deferral Report
Revision of Deferral Reported in Exhibit 61C--continued

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 ¹ (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 ²

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.

* Revised from previous report.

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

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

**Apportionment or Reapportionment Request for Revised Deferral
Reported in Exhibit 61E**

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
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation (Public Law 105-456).....	2,419,600,000	2,419,600,000	
3. Spending authority from offsetting collections (gross)			
C. Anticipated for rest of year, without advance	486,647,204	496,647,204	
7. Total budgetary resources.....	2,906,247,204	2,916,247,204	
APPLICATION OF BUDGETARY RESOURCES			
<i>Memorandum:</i>			
<i>Obligations incurred</i>			
8. Apportioned:			
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	
12. Total budgetary resources.....	2,906,247,204	2,916,247,204	

Whenever, as a result of Executive action/inaction, the amount on line 10 increases above the amount shown on the most recently transmitted deferral report, a supplementary report and related materials specified in section **60.8** will accompany the reapportionment request (see exhibit **61E**). If the purpose of the deferral changes, OMB will determine whether a new or a revised deferral report is required. Do not prepare a report when the amount deferred decreases.

SUBMITTED Authorized officer 1/20/CY
(Authorized officer) (Date)

APPORTIONED _____
(Date)

Actual data as of 12/31/CY

**Apportionment or Reapportionment Request for Deferral Reported in
Exhibits 61C-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	
BUDGETARY RESOURCES				
1. Budget authority				
A. Appropriation (Public Law 105-456).....	2,419,600,000	2,419,600,000		
3. Spending authority from offsetting collections (gross)				
C. Anticipated for rest of year, without advance	496,647,204	496,647,204		
7. Total budgetary resources.....	2,916,247,204	2,916,247,204		
APPLICATION OF BUDGETARY RESOURCES				
<i>Memorandum: Obligations incurred</i>				
8. Apportioned:				
Category A:				
(1) First quarter.....	145,687,523	150,000,000	150,000,000	
(2) Second quarter.....	151,879,523	150,000,000	150,000,000	
(3) Third quarter.....	149,852,654	150,000,000	150,000,000	
(4) Fourth quarter.....		126,149,428	146,149,428	
10. Deferred.....	2,340,097,776	2,320,097,776		
12. Total budgetary resources.....	2,916,247,204	2,916,247,204		

The "Amount on Latest SF 132" column must reflect the most recent approved apportionment.

Since apportioned amounts are available on a cumulative basis, \$300,000,000 is available through the second quarter. This is less than \$297,567,046 obligated through the second quarter. Thus, even though the second quarter obligation amount (\$151,879,523) exceeds the second quarter apportionment amount (\$150,000,000) there is no violation of the Anti-deficiency Act in this case.

When the Congress passes and the President signs an appropriation bill containing the disapproval of all or a portion of a deferral, footnote this information on the apportionment schedule. Reduce or delete the amount previously deferred to reflect the release.

SUBMITTED Authorized officer 8/20/CCY
(Authorized officer) (Date)

APPORTIONED _____

(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 22C**

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	
BUDGETARY RESOURCES				
1. Budget authority				
A. Appropriation (Public Law 105-456).....	25,000,000	25,000,000		
2. Unobligated balance				
A. Brought forward, October 1.....(Actual).....	1,610,000	1,610,000		
3. Spending authority from offsetting collections (gross)				
A. Earned:				
1. Collected.....	86,000	205,973		
B. Change in unfilled customer orders (+ or -):				
1. Advance received.....	9,000	6,123		
C. Anticipated for rest of year, without advance.....	305,000	87,904		
4. Recoveries of prior year obligations:				
A. Actual.....	27,000	123,823		
B. Anticipated.....	123,000	126,177		
5. Temporarily not available pursuant to P.L. <u>106-99</u> (-).		-10,000,000		
6. Permanently not available:				
B. Enacted rescissions (-).....	-200,000	-200,000		
7. Total budgetary resources.....	26,960,000	16,960,000		
APPLICATION OF BUDGETARY RESOURCES				
<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	16,880,000	11,510,000	
(2) Dev. of products	2,017,601	9,600,000	5,000,000	
11. Unapportioned balance of revolving fund.....				
12. Total budgetary resources.....	26,960,000	16,960,000		

Line 5 may be used when:

- a general provision specifies that a certain percentage of the amount appropriated for a particular object; for example, travel or consultants, will 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); or
- 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/CY APPORTIONED _____

(Authorized officer) (Date) (Date)

Actual amounts are as of 5/31/CY

This apportionment reflects congressional-initiated deferral as contained in P.L. 106-99 on July 28, CY.

SECTION 70 -- FEDERAL CREDIT PROGRAMS

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Ex-70I	Program Account
Ex-70J	Direct Loan Financing Account
Ex-70K	Guaranteed Loan Financing Account
Ex-70L	Side-by-Side Account Comparison

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Ex-70M	Program Account
Ex-70N	Direct Loan Financing Account
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Summary of Changes

Moves the material formerly in Appendix C to this section.

Adds definitions for economic assumptions, forecast assumptions, loan terms, and methodological assumptions (section 70.2 (h), (j), (p), and (q)).

Provides guidance for calculating the execution subsidy cost rate (section 70.14).

Requires that agencies report subsidy cost for undisbursed loans as undelivered orders, not accounts payable (section 70.15).

Provides instructions for reporting non-subsidy cost collections (section 70.17).

Provides guidance on calculating interest expense and income (sections 70.22-70.26).

70.1 Does this section apply to me?

This section applies to you if your program provides direct loans or loan guarantees to non-Federal entities and is subject to the Federal Credit Reform Act of 1990, as amended (FCRA). Even though section 506 of the FCRA exempts certain credit programs from the FCRA's requirements, those programs are still required to follow other instructions contained in this Circular.

This section answers frequently asked questions, defines credit terms and concepts, and illustrates how apportionment and budget execution forms for a hypothetical credit program should appear. This section supplements the instructions provided in other parts of this Circular and should be used 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>.

70.2 What special terms must I know?

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 requires that administrative expenses for both pre-1992 and post-1991 direct loans and loan guarantees be appropriated to and paid from 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.

The capitalized costs of foreclosing, managing, and selling collateral are not administrative expenses. Capitalized costs are those that add value to property prior to sale and those routinely deducted from the proceeds of sales of collateral. Capitalized costs are part of the cash flows that must be taken into account in calculating the subsidy cost. They are financed by the subsidy cost payment from the program account to the financing account and paid out of the financing account.

SECTION 70 -- FEDERAL CREDIT PROGRAMS

See OMB Circular A-11, section 85 for the most current discussion of costs to be paid from the financing account. Questions as to whether a specific cost should be paid from the financing account or the program account should be directed to OMB.

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 in object class 25.3 "Purchases of goods and services from Government accounts" and an outlay in the program account and an offsetting collection and reimbursable obligation in the appropriate object class 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.

Amounts appropriated for administrative expenses may not be used for subsidy costs, and amounts appropriated for subsidy costs may not be used for administrative expenses. Administrative or other expenses for non-credit programs should not be paid by the appropriation for credit administrative expenses in the program account.

(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 cost 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 cost 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 disbursements occur in subsequent fiscal years or if the loan is modified.

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 cost 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.

(e) ***Direct loan obligation*** means a legal or binding agreement by a Federal agency to make a direct loan when specified conditions are fulfilled by the borrower.

Acquisitions of federally guaranteed loans in satisfaction of default or other guarantee claims are not recorded as direct loan obligations. Instead, the amounts are recorded:

- As obligations incurred for default claims in budget execution reports;
- In object class 42 (insurance claims and indemnities), rather than object class 33 (investments and loans); and
- As loans receivable from the public on the balance sheet for financing accounts.

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 cost 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.

(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 cost will be paid to the financing account when the

loan is disbursed. (See OMB Circular A-11 section 85 and the OMB Credit Subsidy Calculator and accompanying documentation for information about estimating the subsidy cost.)

(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 FCRA requires that the rate at which interest is paid on the amounts borrowed or held as an uninvested balance by a financing account for a particular cohort must be identical to 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) **Economic assumptions** include the interest rates used for discounting cash flows and the rate of inflation. They also include the interest rate charged to the borrower on the loan, if the rate is tied to a variable benchmark, such as the rate on specified Treasury securities.

(i) **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.

(j) **Forecast assumptions** are factors that affect the expected cash flows of the loan or guarantee. They are factors which are estimated, but not actually observable, at the time of loan origination or modification. They include: default rates, timing of defaults, delinquency rates, late fees, proceeds from the sale of collateral or acquired defaulted loans, income from (and costs of managing) foreclosed collateral and acquired defaulted guaranteed loans, reschedulings, prepayments, loan asset sales proceeds and costs, and disbursement rates.

(k) **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.

(1) ***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.

(m) ***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.

(n) ***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.

(o) ***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 cost will be paid to the guaranteed loan financing account when the loan is disbursed by the private lender. (See Circular A-11 section 85 and the OMB Credit Subsidy Calculator and accompanying documentation for information about estimating the subsidy cost.)

(p) ***Loan terms*** are those terms made explicit in the contract between the U.S. Government and the borrower or in the Federally-guaranteed contract between a private lender and the borrower. These assumptions are forecast in the original subsidy cost estimate but are known at the time of loan origination. They may include: the interest rate charged on loans, the extent of a guarantee, fees, repayment terms, collateral held, and other factors such as grace periods.

(q) ***Methodological assumptions*** are the technical practices used to develop subsidy cost estimates and loan modification cost estimates. These assumptions include methods and models or cash flow estimation, discounting methodology, and mathematical equations used in subsidy cost estimation. A requirement to use the same methodological assumptions includes using the same version of the OMB Credit Subsidy Calculator within cohorts.

(r) ***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 cost 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 cost 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 cost 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.

(s) **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).

SECTION 70 -- FEDERAL CREDIT PROGRAMS

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.

(t) **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 cost, an amount equal to the negative subsidy cost will be obligated in the financing account. The financing account will pay this amount 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 (u) below.

(u) **Negative subsidy receipt accounts** mean budget accounts for the receipt of amounts paid from the financing account when there is a negative subsidy cost for the original estimate or a downward reestimate (see (t) and (x)). 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.

(v) **Net proceeds**, when used in the context of loan asset sales, 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.

(w) **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 this amount to the financing account. Program accounts usually receive a separate appropriation for administrative expenses.

(x) **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 cost 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.

(y) **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.

(z) **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 cost and are not a modification.

70.3 Are there special requirements for reporting Antideficiency Act violations?

Yes. The special requirements for credit programs are provided in section 40.3.

70.4 Must credit accounts be apportioned?

Yes. The Antideficiency Act requires that all appropriation and fund accounts, including credit program accounts, financing accounts, and liquidating accounts, be apportioned unless exempted by OMB or a specific statute. OMB may grant exemptions from apportionment in the form of a letter to the head of the department or establishment.

70.5 When do I submit an apportionment request (SF 132)?

If budgetary resources...	For example ...	Then ...
Result from <u>current action</u> by Congress	<p>The annual appropriation in the <u>program</u> account for the:</p> <ul style="list-style-type: none"> • direct loan subsidy cost, • loan guarantee subsidy cost, • administrative expenses, or • modifications. 	<p>Submit the initial apportionment request by August 21 or within 10 calendar days after the approval of the act providing the new budgetary resource, whichever is later.</p> <p>Submit reapportionment requests whenever circumstances change. For example, if the subsidy cost appropriation was apportioned solely to make new loans, then you must submit a reapportionment request for both the program and financing accounts before you make a modification that will increase the cost.</p>
<u>Do not result from</u> current action by Congress	<p>The unobligated balances in the <u>financing</u> accounts.</p> <p>Permanent indefinite appropriation in the <u>program</u> account to cover an upward reestimate.</p> <p>Permanent indefinite appropriation in the <u>liquidating</u> account.</p>	<p>Submit the initial apportionment request by <u>August 21</u> before the beginning of the fiscal year.</p> <p>Submit the request for anticipated reestimates with the initial apportionment. When the exact amount is calculated, submit a reapportionment to cover any increase over your initial approved amount.</p> <p>Submit the initial apportionment request by <u>August 21</u> before the beginning of the fiscal year. Submit reapportionments as needed.</p>

70.6 How do I fill out the SF 132?

Sections 20 through 22 provide general apportionment guidance, including terminology, line descriptions, timing, and apportionment categories. As with other programs, you will need to locate and review the enacted appropriations language for your credit program. In some cases, you may also need to locate and review other authority in authorizing or substantive acts. The standard appropriations language for credit programs is illustrated in Exhibit 70A, and it consists of the following parts:

- Appropriation for the subsidy cost of the direct loan or guarantee program;
- Limitation on the loan program; and
- Appropriation for administrative expenses.

You need the appropriations language to verify that:

- Subsidy cost amounts and administrative expenses are shown correctly on your program account SF 132 (Exhibit 70B);
- Amounts apportioned to reimburse your salaries and expenses account, if any, are correct; and
- Program level portion for the guaranteed loan financing account SF 132 (Exhibit 70D) agrees with the limitation set in the appropriations language.

Exhibit 70E provides side-by-side, line-by-line instructions for completing the SF 132 for the program account, direct loan financing account, and guaranteed loan financing account.

70.7 Do amounts for an upward reestimate (and the interest on the reestimate) need to be apportioned?

Yes. An upward reestimate indicates that insufficient funds were paid to the financing account. The reestimate amount (plus interest on the reestimates) must be obligated and outlaid from the program account to the financing account to make sure it has sufficient resources. Before recording this obligation, ensure you have adequate resources apportioned. Section 504(f) of the FCRA provides permanent indefinite budget authority for this purpose. If you were unable to include the reestimate in your program account's initial apportionment or you requested too little, submit a reapportionment request for the additional permanent indefinite appropriation the program account needs to pay to the financing account. See Exhibit 70G for a sample reapportionment for an upward reestimate of a program account.

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. OMB Circular A-11, section 85, provides instructions for calculating reestimates. After you complete your reestimate, prepare and submit an SF 132 as needed.

70.8 Do amounts for a downward reestimate (and the interest on the reestimate) need to be apportioned?

Yes. A downward reestimate indicates that the subsidy cost payment to the financing account by the program account was too large. The reestimate amount (plus interest on the reestimate) must be obligated and disbursed from the financing account. Before recording the obligation, ensure you have adequate resources

apportioned. For direct loans only, if the downward reestimate is due to increased actual collections, use these amounts to cover the obligation. To the extent the reestimate is due to projected increased collections, request borrowing authority to cover the obligation. For loan guarantees only, to the extent the reestimate is due to lower default payments than initially estimated, either actual or projected, use your uninvested balance with Treasury to cover the obligation.

For discretionary programs, disburse the excess (plus interest on reestimates) to a negative subsidy receipt account. For mandatory programs, you may either directly credit the excess (plus interest on reestimates) to the program account as offsetting collections or to a negative subsidy receipt account (Exhibit 70H), as required by your OMB representative.

70.9 Do amounts for interest payments to Treasury need to be apportioned?

Yes. For financing accounts, additional amounts (i.e., amounts exceeding your estimate on the most recent approved apportionment) are automatically apportioned. For liquidating accounts, you will need to submit a reapportionment for any additional amounts.

70.10 Do amounts for debt repayments to Treasury need to be apportioned?

No. Capital transfers and redemption of debt (line 6C) are not obligations and therefore do not need to be apportioned on line 8. However, you do need to plan for repayments and show your estimated debt repayments as a negative amount on line 6C when you submit your SF 132.

70.11 How do I handle modifications?

Before you modify a direct loan or loan guarantee, you should take the following steps:

- *Step 1.* Estimate the cost of the modification (see Circular A-11, section 85);
- *Step 2.* Request an apportionment, if necessary;
- *Step 3.* Receive an approved apportionment from OMB, if necessary;
- *Step 4.* Modify the direct loan or loan guarantee; and
- *Step 5.* Record the obligation (see sections 70.20 and 70.21).

To determine whether you need a reapportionment:

If ...	Then ...
The current apportionment allows the apportioned resources to be used for modifications <u>and</u> the cost of the modification is <u>equal to or lower</u> than the amount apportioned less any amounts already obligated.	No reapportionment is required.
The current apportionment does <u>not</u> allow the apportioned resources to be used for modifications.	Yes. See Exhibit 70F for a sample reapportionment for a modification.
If the cost of the modification is <u>higher</u> than the amount apportioned less amounts already obligated.	Yes. See Exhibit 70F for a sample reapportionment for a modification.

70.12 Am I required to submit budget execution reports (SF 133)?

Yes. Submit SF 133s on a quarterly basis for all accounts, including those that OMB has exempted from apportionment. The OMB program examiner with primary budget responsibility for the credit account may require budget execution reports more frequently, such as monthly. For credit financing accounts, submit the final SF 133 on a cohort basis unless OMB has approved reporting on a combined basis.

70.13 How do I fill out the SF 133?

Section 30 provides general budget execution reporting guidance, including terminology, line descriptions, and timing. You prepare the SF 133 to show the extent that resources controlled by the SF 132 and other resources have been consumed. The relationship between program and financing accounts is dynamic, affecting different entries of the SF 132 and SF 133 at different stages of the process as transactions occur throughout the year. These complex relationships are illustrated in Exhibit 70L which provides side-by-side, line-by-line instructions for completing the first quarter SF 133 for the hypothetical credit program. Exhibits 70I through 70K illustrate the individual SF 133s for the program, direct loan financing, and guaranteed loan financing accounts, respectively, for the first quarter. Exhibit 70P continues the presentation of Exhibit 70L by describing the entries for the SF 133 for the fourth quarter. Exhibits 70M through 70O illustrate the individual SF 133s for the program, direct loan financing, and guaranteed loan financing accounts, respectively, for the fourth quarter.

Because program accounts typically receive one-year budget authority, the SF 133 will have an unexpired account column as well as five expired account columns. Financing and liquidating accounts, however, have no-year authority so their SF 133s will have only an unexpired column (see section 11.5 for a discussion of period of availability).

70.14 How do I calculate the initial subsidy cost estimate for execution?

You are required to use the OMB Credit Subsidy Calculator to calculate subsidy cost estimates. You may obtain information on downloading the calculator and technical support from OMB's Budget Analysis Branch at (202) 395-3945.

In most cases, you will use the same subsidy cost rate for execution as you calculated earlier for the Presidential policy rate. However, if the risk rating has changed for any reason, then you must update the subsidy cost rate to reflect the factors actually known at the time the loan contract is signed.

To update your estimates, follow the same process described in Circular A-11 (section 85) to calculate the Presidential policy estimates, updating only those assumptions that reflect the changed factors. Do not change the forecast technical assumptions or the methodological assumptions.

For mandatory programs only, also update the economic assumptions to reflect those in the Mid-Session Review if it has been released by the time you are making the calculations.

70.15 What transactions do I report when the Government incurs direct loan obligations or makes loan guarantee commitments?

For the program account (Exhibit 70I):

- Include the estimated subsidy cost obligations on line 8A, *Obligations incurred, Direct*. If resources for the subsidy cost were apportioned in Category A, include the amount on line 8A1. If the resources were apportioned in Category B, include the amount on line 8A2 in the appropriate category; and
- Include the amount on line 14C, *Obligated balance, Undelivered orders*, since the amount is not yet outlayed to the financing account.

For the direct loan financing account (Exhibit 70J):

- Include the subsidy cost payment obligated in the program account but not yet paid on line 3B2, *Spending authority from offsetting collections, Change in unfilled customer orders, Without advance from Federal sources*; and
- Include the amount on line 14B, *Obligated balance, Unfilled customer orders, Federal sources without advance*, since the amounts have not been received from the program account.
- To show the borrowing component:
 - ▶ Before signing the contract, verify that OMB has apportioned enough borrowing authority on line 1B to cover the part of the direct loan obligation not covered by the subsidy cost payment and upfront fees;
 - ▶ After you sign the contract, include the obligation on line 8, *Obligations incurred*. If the direct loan was apportioned in Category A, include the amount on line 8A1. If the direct loan was apportioned in Category B, include it on line 8A2 in the appropriate category; and
 - ▶ Include the amount on line 14C, *Obligated balance, Undelivered orders*.

For the loan guarantee financing account (Exhibit 70K):

- Include the subsidy payment obligated in the program account but not yet paid on line 3B2, *Spending authority from offsetting collections, Change in unfilled customer orders, Without advance from Federal sources*; and
- Include the amount on line 10D, *Unobligated balance not available, Other*, when the amounts are not apportioned and held as a reserve for future defaults. When the amounts are apportioned, include the amounts on line 9A, *Unobligated balance*.

70.16 What transactions do I report when the Government disburses a direct loan or a private lender disburses a guaranteed loan?

For the program account (Exhibit 70I), just before a loan is disbursed from the financing account:

- Pay the financing account and include the subsidy cost payment on line 15A, *Disbursements*; and
- Reduce line 14C, *Obligated balance, Undelivered orders* by the same amount.

For the financing account:

- When the subsidy cost payment is received from the program account, reduce line 3B2, *Without advance from Federal sources*, and increase line 3A1, *Collected*;
- For direct loan programs (Exhibit 70J), once the loan is actually disbursed, include the loan disbursement on line 15A, *Disbursements* and reduce the amount of loans payable from line 14C, *Obligated balance, Undelivered orders*;
- For loan guarantee programs (Exhibit 70K), do not report any loan disbursement because the private lender disbursed the loan, not the Federal Government. The subsidy cost payment collected by the financing account is held as an uninvested balance that earns 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. Until these resources are needed for such obligations and they are apportioned, include them on line 10D, *Unobligated balance not available, Other*.

70.17 How do I handle non-subsidy cost collections?

Report all collections of direct loan principal, interest on direct loans, fees, proceeds from the liquidation of collateral assets, as well as any other collections, to the appropriate cohort and risk category in the financing or liquidating account, as appropriate. Place the amount you anticipate collecting on line 3C, *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*, with a corresponding reduction on line 3C and a negative amount on line 15B, *Collections*. Because these amounts in financing accounts earn interest, include them in the interest income calculations (see section 70.24).

In financing accounts, non-subsidy cost collections may be used only for the cohort that generated the collection. Except for fees collected, these amounts are not available to make new loans. These amounts are available to:

- Fund a portion of the direct loan, if the collection is a fee paid by the borrower;
- Pay the capitalized costs of foreclosing, managing, and selling collateral assets acquired as the result of defaults on direct or guaranteed loans and costs that are routinely deducted from the proceeds of sales (see Circular A-11, section 85 for items that qualify);
- Make annual payments of interest to Treasury; and

- Make repayments of principal on amounts borrowed from Treasury using any remaining amounts.

Non-subsidy cost collections in guaranteed loan financing accounts are available to:

- Pay the capitalized costs of foreclosing, managing, and selling collateral assets acquired as the result of defaults on direct or guaranteed loans and costs that are routinely deducted from the proceeds of sales;
- Maintain an unobligated balance to pay such capitalized costs or routinely deducted costs, if any;
- Pay default claims and interest supplements on guaranteed loans;
- Make annual payments of interest to Treasury;
- Make repayments of principal on amounts borrowed from Treasury; and
- Add to the unobligated balance.

To the extent that there are insufficient collections to make timely payment of interest or principal on Treasury borrowings, the financing account must borrow to make such payments. If the cohort's expected future cash flows will not be sufficient to fully repay this additional borrowing plus the cohort's other expected obligations, you must calculate a reestimate and use the subsidy cost collections from this reestimate to repay the additional borrowing, with interest.

In liquidating accounts, these amounts may be used for similar expenses (see section 70.2) without regard to cohort.

70.18 What transactions do I report when a guaranteed loan defaults?

Loan guarantee default claims are recorded in financing and liquidating accounts. When you receive a loan guarantee default claim:

- Verify that the amount of the default claim is apportioned;
- Include the obligation to pay the claim on line 8, *Obligations incurred*. If defaults were apportioned in Category A, place the amount on line 8A1. If defaults were apportioned in Category B, place it on line 8A2 in the appropriate category; and
- Include the amount as payable to the private lender on line 14D, *Obligated balance, Accounts payable*.

When you disburse a payment for a loan guarantee default claim:

- Include the payment on line 15A, *Outlays, Disbursements*; and
- Reduce the amounts payable on line 14D by the amount reported on line 15A.

70.19 What should I do with unobligated balances in the liquidating account?

You must transfer any unobligated balance remaining at the end of the fiscal year to the general fund unless OMB has approved an extension. Include this transfer on line 6C, *Permanently not available, Capital transfers and redemption of debt*. Amounts credited to liquidating accounts in any year are available only for obligations that are incurred in that year and repaying debt owed to the Treasury (including the FFB).

70.20 How do I report modifications of post-1991 direct loans and loan guarantees?

A modification results in a subsidy cost increase or decrease, which must be recorded on the SF 133 as follows:

If Modification...	Then...
Increases cost	<p>In the program account, include:</p> <ul style="list-style-type: none"> ▶ The increase on line 8, <i>Obligations incurred</i>. If the resources for subsidy cost were apportioned in category A, include the amount on line 8A1. If the resources were apportioned in category B, include the amount on line 8A2 in the appropriate category; and ▶ The payment to the financing account on line 15A, <i>Outlays, Disbursements</i>. <p>Note: You cannot incur subsidy cost obligations for modifications unless budgetary resources are available in the program account and have been apportioned for modifications.</p> <p>In the financing account, include:</p> <ul style="list-style-type: none"> ▶ 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. Decrease the estimated collection on line 3C, if appropriate; ▶ For a direct loan modification, use these amounts to pay interest and other expenses and to repay debt owed to Treasury; and ▶ For a loan guarantee modification, use these amounts as needed to pay default claims and other expenses. Remaining balances will be held as uninvested balances with Treasury and will earn interest at the same rate as is paid on other funds held by the financing account for the same cohort.
Decreases cost	<p>In the financing account include:</p> <ul style="list-style-type: none"> ▶ The estimated decrease on line 8, <i>Obligations incurred</i>. If the resources for the subsidy cost were apportioned in category A, include the amount on line 8A1. If the resources were apportioned in category B, include the amount on line 8A2 in the appropriate category); and ▶ The payment of the amount transferred to the appropriate account on line 15A, <i>Outlays, Disbursements</i>: <ul style="list-style-type: none"> ▶ For discretionary programs, include the collection in a negative subsidy receipt account. ▶ For mandatory programs, you may (subject to the approval of the OMB representative with budget responsibility for the credit program) credit the amount directly to the program account as offsetting collections.

70.21 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 to the steps enumerated in section 70.20, normally you must transfer the modified direct loan assets or loan guarantee liabilities from the liquidating account to the financing account. As part of the transfer, you must make a 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 describes these transactions. In exceptional cases, subject to the approval of the OMB representative with responsibility for the credit program, the modified loans may be retained in the liquidating account. In each case, fill out the budget execution report as follows:

If Asset or Liability will be	Then...
Transferred to the financing account	<p>For direct loans, report an obligation in the financing account that is equal to the payment amount on line 8B, <i>Obligations incurred, Category B, Modifications</i> and a disbursement in the same amount on line 15A, <i>Outlays, Disbursements</i>. Include the receipt of the payment in the liquidating account on line 3A1, <i>Spending authority from offsetting collections, Earned, Collected</i>.</p> <p>For loan guarantees, include the obligation and outlay in the liquidating account and the offsetting collection in the financing account.</p>
Retained by the liquidating account	<p>Where the modification increases the cost:</p> <ul style="list-style-type: none"> ▶ For the program account, report an obligation for the appropriate subsidy cost 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>. ▶ For the financing account, include the corresponding transaction on line 3A1, <i>Spending authority from offsetting collections, Earned, Collected</i>, an obligation on line 8, and a disbursement on line 15A. ▶ For the liquidating account, include the payment on line 3A1, <i>Spending authority from offsetting collections, Earned, Collected</i>. This payment compensates this account for the reduction in its assets (direct loan) or its increased liability (loan guarantee). <p>Where the modification decreases the cost:</p> <ul style="list-style-type: none"> ▶ For the liquidating account, include permanent indefinite authority to make the payment to the financing account on line 1A, <i>Budget authority, Appropriation</i>. ▶ For the financing account, include this receipt on line 3A1, <i>Spending authority from offsetting collections, Earned, Collected</i> and include the subsequent payment to the negative subsidy receipt account on line 15A, <i>Outlays, Disbursements</i>.

70.22 Why do financing accounts borrow from Treasury?

The FCRA provides indefinite borrowing authority to financing accounts to fund the unsubsidized portion of direct loans and to satisfy obligations in the event the financing account's resources are insufficient.

For direct loan financing accounts, each loan disbursement is financed by the subsidy cost payment from the program account, fees where applicable, and borrowing from Treasury. The financing account makes a

single borrowing from Treasury at the beginning of each fiscal year for each cohort based on the estimated net loan disbursements for the cohort in that fiscal year.

For loan guarantees, the financing account may borrow from Treasury when balances in the financing account are insufficient to pay claims. These borrowings generally occur on an as-needed basis.

If a direct loan or loan guarantee program or risk category generates negative subsidy cost, the financing account must borrow from Treasury to cover the payment to the negative subsidy receipt account.

All borrowing is dated October 1 regardless of whether it is the original amount borrowed at the beginning of the year or a supplementary amount borrowed later in the year. As a result of treating the entire amount as a single borrowing, interest expense is not affected by whether all borrowed funds were disbursed or whether the original borrowing had to be supplemented later in the year.

70.23 Why do financing accounts earn interest?

The basic purpose of a guaranteed loan financing account is to accumulate funds to finance future default costs. Subsidy cost payments to the account, fees collected, and other collections are retained in the financing account as an uninvested balance and earn interest at the same rate as the discount rate used to calculate the subsidy cost. The subsidy cost payments, fees, other collections, and interest earnings will be sufficient to finance the net default costs if the initial estimate of subsidy cost is correct.

In direct loan financing accounts, undisbursed Treasury borrowings earn interest at the same rate as the financing account pays on its debt owed to Treasury so that borrowing from Treasury for subsequent disbursements during the year does not have any effect on the results of operations or net financial position of the financing account.

70.24 Who calculates interest expense and income?

You do, using the guidance and interest calculator provided at <http://w3.access.gpo.gov/usbudget/credit>. Staff at the Department of Treasury's Bureau of Public Debt may also perform the calculations to ensure agreement between Treasury and your agency.

70.25 When do I calculate interest expense and income?

You must make the calculations to provide an estimate for the initial SF 132. You also will make these calculations again at the end of the year based on year-end actuals to determine the payment amount. For loan guarantee programs, when the lender does not provide timely information for year-end calculations, you also need to recalculate the actual expense as lender data is made available.

70.26 What interest rate do I use to calculate interest expense and income?

The FCRA requires that the rates for discounting cashflows, financing account borrowing, and financing account interest earnings be identical and based on the Treasury rate in effect during the period of loan disbursement. If your loans disburse in segments over several years, several interest rates will be applicable to an individual loan or group of loans. The correct interest rates are provided for you in the OMB Credit Subsidy Calculator available from your OMB representative. Simply, these rates reflect a weighted average for each cohort, adjusted for actual rates when the cohort is at least 90 percent disbursed.

Because most credit programs do not have a seasonal bias in their loan disbursement patterns, interest expense and income calculations for cohorts that are currently disbursing are based on the assumption that the actual loan amounts disbursed during the year were disbursed equally throughout the four quarters. In those few programs that have a strong seasonal pattern, special weighted average interest rates appropriate to these patterns should be calculated.

For loan guarantee financing accounts, the interest rate for cash accumulations related to each loan guarantee is determined by the date that the commercial lender disburses the loan being guaranteed. Because commercial lenders may not report to you in a timely manner, you can use an estimated fourth quarter amount for disbursements and collections when you report to Treasury at the end of the fiscal year, adjusting this estimate as actual lender data is accumulated.

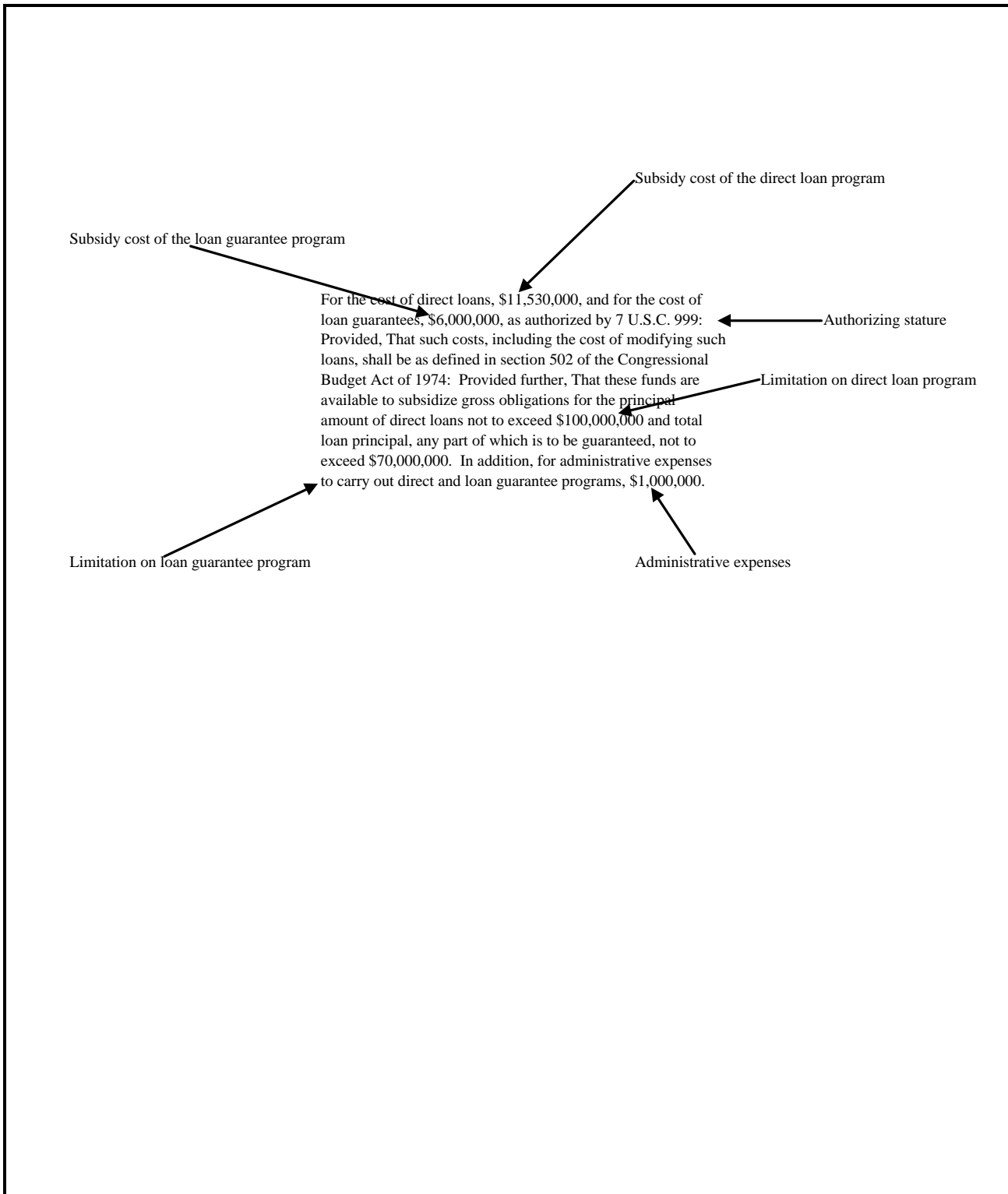
70.27 How are these exhibits related?

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. The budget execution scenario illustrated here begins with the program account receiving an appropriation for both direct loans and loan guarantees (Exhibit 70A), continues with apportionment of the program and financing accounts (Exhibits 70B-70D), and concludes with preparing the first and last quarterly budget execution reports for each account (Exhibits 70I-70O). 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 70E, 70L, and 70P 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 the amounts appropriated for both direct and guaranteed loan subsidy cost are obligated each quarter but only 80% of the amounts are disbursed each quarter (with the remainder in the next quarter);
- 25% of the amount appropriated for 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

SF132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE			
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
BUDGETARY RESOURCES			
1. Budget Authority			
A. Appropriation..... P.L. 106-XXX.....		18,530,000	
		<div style="border: 1px solid black; padding: 5px;"> Subsidy (\$11,530,000 + \$6,000,000) + administrative expenses (\$1,000,000). </div>	
7. Total budgetary resources.....		18,530,000	
APPLICATION OF BUDGETARY RESOURCES			
<i>Memorandum:</i>			
8. Apportioned:	<i>Obligations incurred</i>		
Category B:			
(1) Direct loan subsidy.....		11,530,000	<div style="border: 1px solid black; padding: 5px;"> These two entries should be equal. </div>
(2) Guaranteed loan subsidy.....		6,000,000	
(3) Administrative expenses.....		1,000,000	
12. Total budgetary resources.....		18,530,000	

SUBMITTED Authorized officer _____
 (Date)

APPORTIONED _____
 (Date)

**Initial Apportionment
Direct Loan Financing Account**

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE			
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Office of the Secretary		Direct Loan Financing Account	
DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget Authority			
B. Borrowing authority.....	Direct loan limitation (\$100,000,000) minus subsidy (\$11,530,000).	88,470,000	
3. Spending authority from offsetting collections (gross)			
C. Anticipated for rest of year without advance.....		21,773,000	
6. Permanently not available:			
C. Capital transfers and redemption of debt.....	Principal repayments to Treasury.	-8,562,750	
7. Total budgetary resources.....		101,680,250	
APPLICATION OF BUDGETARY RESOURCES			
<i>Memorandum: Obligations incurred</i>			
8. Apportioned:			
Category A:			
(1) First quarter.....		25,000,000	
(2) Second quarter.....		25,000,000	
(3) Third quarter.....		25,000,000	
(4) Fourth quarter.....		25,000,000	
Category B:			
(1) Interest paid to Treasury		1,680,250	
12. Total budgetary resources.....		101,680,250	

SUBMITTED Authorized officer _____ APPORTIONED _____

(Date) (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
PROGRAM LEVEL			
1. Guaranteed loan levels:			
A. Current year.....		70,000,000	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Limitation on loan guarantees. </div>
B. Unused from prior years.....			
APPLICATION			
2. Apportioned:			
Category A:			
(1) First quarter			<div style="border: 1px solid black; padding: 5px; display: inline-block;"> These top lines are only used on the SF 132 for guaranteed loan financing accounts. </div>
(2) Second quarter			
(3) Third quarter			
(4) Fourth quarter			
Category B:			
(1) Guaranteed loan program		70,000,000	
BUDGETARY RESOURCES			
3. Spending authority from offsetting collections (gross)			
C. Anticipated for rest of year without advance.....		6,360,000	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Subsidy from the program account (\$6,000,000) + interest from Treasury (\$360,000). </div>
7. Total budgetary resources.....		6,360,000	
APPLICATION OF BUDGETARY RESOURCES			
11. Unapportioned balance of revolving fund.....		6,360,000	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> These two entries should be equal. </div>
12. Total budgetary resources.....		6,360,000	

SUBMITTED Authorized officer

(Date)

APPORTIONED _____

(Date)

INITIAL APPORTIONMENT SIDE-BY-SIDE-ACCOUNT COMPARISON

Line Entry	Program Account	Financing Account-Direct	Financing Account-Guaranteed
Program Level			
1. Guaranteed loan levels			Record the loan guarantee
A. Current year			limitation, in this case \$70,000,000.
Application			
2. Apportioned:			Should equal the amount
Category B			on line 1 immediately
(1) Guaranteed loan program			above.
Budgetary Resources			
1. Budget authority			
A. Appropriations	The total amount specified in the appropriations language and becoming available on or after October 1 of the fiscal year. It is composed of amounts to cover direct and guaranteed loan subsidy costs 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 that are not covered by subsidy cost payments or fees. Usually, assume direct loan obligations equal to the direct loan limitation and subtract corresponding estimates of subsidy cost payments and any fees paid by the borrower (\$100,000,000 - \$11,530,000). (This example assumes borrowers are not charged any fees.)		

Line Entry	Program Account	Financing Account-Direct	Financing Account-Guaranteed
3. Spending authority from offsetting collections (Gross)		The expected collections of credit subsidy cost payments from the program account, plus expected repayments from borrowers (\$11,530,000 + \$10,243,000).	The expected collections of credit subsidy cost payments from the program account plus interest earned from Treasury (\$6,000,000 + \$360,000).
C. Anticipated for rest of year without advance			
6. Permanently not available		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.	
C. Capital transfers and redemption of debt			
7. Total Budgetary Resources	The sum of lines 1-6 and always equal to line 12.	The sum of lines 1-6 and always equal to line 12.	The sum of lines 1-6 and always equal to line 12.

Status of Budgetary Resources

8. Apportioned Category A: (1) First quarter (2) Second quarter (3) Third quarter (4) Fourth quarter		The amount for each quarter to incur direct loan obligations and to disburse loans. Assuming that 100% 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: (1) Direct loan subsidy cost (2) Guaranteed loan subsidy cost	Includes separate amounts for direct loan and loan guarantee subsidy cost and administrative expenses. Because this program	In this example, \$1,680,250 is requested for interest payments to Treasury.	

Line Entry	Program Account	Financing Account-Direct	Financing Account-Guaranteed
(3) Administrative expenses (4) Interest paid to Treasury	expects to obligate the full amounts in the first fiscal year, the total amount of subsidy cost and administrative expenses appropriated to the account should be apportioned.		
11. Unapportioned balance of revolving fund			Records the amount of subsidy cost payments and interest which will be held to finance future defaults (\$6,000,000 + \$360,000).
12. Total Budgetary Resources	The sum of lines 8-11 and always equal to line 7.	The sum of lines 8-11 and always equal to line 7.	The sum of lines 8-11 and always equal to line 7.

Reapportionment for Modification Program 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	Credit Program Account		
DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget Authority			
A. Appropriation..... P.L. 106-XXX.....	18,530,000	19,530,000	
If your current apportionment does not provide budgetary resources to cover the modification cost, you must submit a reapportionment.		Subsidy (\$11,530,000 + \$6,000,000) + modification (\$1,000,000) + administrative expenses (\$1,000,000).	
7. Total budgetary resources.....	18,530,000	19,530,000	
APPLICATION OF BUDGETARY RESOURCES			
<i>Memorandum:</i>			
<i>Obligations incurred</i>			
8. Apportioned:			
Category B:			
(1) Direct loan subsidy.....	11,530,000	11,530,000	These two entries should be equal.
(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	
Budgetary resources for modifications must be apportioned in advance.			
12. Total budgetary resources.....	18,530,000	19,530,000	

SUBMITTED Authorized officer

(Date)

APPORTIONED _____

(Date)

**Reapportionment for Upward Reestimate
Program 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	Credit Program Account		
DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget Authority			
A. Appropriation.....P.L. 106-XXX.....	18,530,000	18,530,000	
E. Other.....FCRA.....		1,000,000	
<div style="border: 1px solid black; padding: 5px; width: 40%; float: left;"> If your current apportionment does not provide budgetary resources to cover the upward reestimate, you must submit a reapportionment requesting permanent indefinite authority to cover upward reestimate of \$1,000,000. </div> <div style="border: 1px solid black; padding: 5px; width: 40%; float: right;"> Until indefinite appropriations are warranted, include them on line 1E. On subsequent apportionments, include the warranted amounts on line 1A (see description of indefinite appropriation in section 22.1). </div> <div style="clear: both;"></div>			
7. Total budgetary resources.....	18,530,000	19,530,000	
APPLICATION OF BUDGETARY RESOURCES			
<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) Reestimate.....		1,000,000	
<div style="border: 1px solid black; padding: 5px; width: 30%; float: left;"> Budgetary resources for upward reestimate. </div> <div style="border: 1px solid black; padding: 5px; width: 30%; float: right;"> These two entries should be equal. </div> <div style="clear: both;"></div>			
12. Total budgetary resources.....	18,530,000	19,530,000	

SUBMITTED Authorized officer _____ APPORTIONED _____

(Date)
(Date)

Reapportionment for Downward Reestimate Direct Loan Financing Account

Fiscal year <u>CY</u>			
SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE			
AGENCY: Department of Government BUREAU: Office of the Secretary	APPROPRIATION OR FUND TITLE AND SYMBOL Direct Loan Financing Account		
DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget Authority			
B. Borrowing authority.....	88,470,000	88,470,000	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> Direct loan limitation (\$100,000,000) minus subsidy (\$11,530,000). </div>
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....	21,773,000	22,773,000	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> If your current apportionment does not address the downward reestimate, you must submit a reapportionment. </div> <div style="border: 1px solid black; padding: 5px; width: fit-content;"> \$1,000,000 more was collected from borrowers than estimated. </div>
6. Permanently not available:			
C. Capital transfers and redemption of debt.....	-8,562,750	-8,562,750	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> This entry is principal repayments to Treasury. </div>
7. Total budgetary resources.....	101,680,250	102,680,250	
APPLICATION OF BUDGETARY RESOURCES			
<div style="display: flex; justify-content: space-between;"> <div>8. Apportioned:</div> <div><i>Memorandum:</i></div> </div>			
Category A:			
(1) First quarter.....	25,000,000	25,000,000	
(2) Second quarter.....	25,000,000	25,000,000	
(3) Third quarter.....	25,000,000	25,000,000	
(4) Fourth quarter.....	25,000,000	25,000,000	
Category B:			
(1) Interest paid to Treasury.....	1,680,250	1,680,250	
(2) To receipt account.....		1,000,000	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> These entries should be equal. </div>
(3)			
(4)			
<div style="border: 1px solid black; padding: 5px; width: fit-content;"> Because this is a downward reestimate the amount will be obligated and disbursed to the receipt account. </div>			
12. Total budgetary resources.....	101,680,250	102,680,250	

SUBMITTED Authorized officer
(Date)

APPORTIONED _____
(Date)

End of First Quarter-Program Account Report on Budget Execution

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES				
Period ended 12/31/CY				
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL			
BUREAU: Office of the Secretary	Credit Program Account			
	Unexpired			
BUDGETARY RESOURCES				
1. Budget Authority				
A. Appropriations.....P.L. 106-XXX.....	18,530,000	<p>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).</p>		
7. Total budgetary resources.....	18,530,000			
STATUS OF BUDGETARY RESOURCES				
8. Obligations incurred:				
A. Direct				
2. Category B:				
1. Direct loan subsidy.....	2,882,500	<p>25% of the total direct and guaranteed loan subsidy has been obligated.</p>		
2. Guaranteed loan subsidy.....	1,500,000			
3. Administrative expenses.....	250,000	<p>25% of the total administrative expenses has been obligated.</p>		
9. Unobligated balance:				
A. Apportioned:				
1. Balance, currently available.....	13,897,500	<p>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).</p>		
11. Total status of budgetary resources.....	18,530,000			
RELATION OF OBLIGATIONS TO OUTLAYS				
14. Obligated balance, net, end of period:				
C. Undelivered orders (+).....	876,500	<p>Loan subsidy obligated but not yet disbursed.</p>		
15. Outlays:				
A. Disbursements (+).....	3,756,000	<p>Loan subsidy and administrative cost obligated and disbursed.</p>		
<div style="display: flex; justify-content: space-between;"> <div> SUBMITTED _____ (Authorized Officer) (Date) </div> <div> (Preparer: Name) _____ (Address) _____ (Phone number) _____ </div> </div>				

End of First Quarter- Direct Loan Financing Account Report on Budget Execution

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
		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	
BUDGETARY RESOURCES		Amount apportioned on latest SF 132.	
1. Budget Authority			
B. Borrowing Authority.....		88,470,000	
3. Spending authority from offsetting collections (Gross)			
A. Earned:			
1. Collected.....		2,306,000	
B. Change in unfilled customer orders:			
2. Without advance from Federal sources.....		576,500	
C. Anticipated for rest of year 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	
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct.....			
1. Category A.....		25,000,000	
2. Category B 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	
RELATION OF OBLIGATIONS TO OUTLAYS			
14. Obligated balance, net, end of period:			
B. Unfilled customer orders, Federal sources without advance(-).....		-576,500	
C. Undelivered orders (+).....		6,680,250	
15. Outlays:			
A. Disbursements (+).....		20,000,000	
B. Collections (-).....		-2,306,000	
SUBMITTED _____			
(Authorized Officer) (Date)			
Direct loan subsidy collected from program account.			
		As direct loans are obligated and disbursed, the loan subsidy is collected from the program account. Direct loan subsidy obligated but not yet received from the program account. The remainder of the loan subsidy expected from the program account for the unobligated portion of the direct loans plus the expected repayments from borrowers that will not be received until the end of the fiscal year. Principal repayments to Treasury. Obligations incurred against the amount apportioned for this period under Category A of the latest SF 132. Interest is obligated through the year but not yet disbursed. Amount apportioned on latest SF 132 by time periods (under Category A & B) that will not become available until after the reporting period. Subsidy receivable from the program account for the portion of the direct loans that were obligated but not disbursed. Direct loans obligated but not yet disbursed + interest payment to Treasury obligated but not yet disbursed. Loans disbursed from the account, as of this reporting period.	
		(Preparer: Name) _____ (Address) _____ (Phone number) _____	

End of First Quarter Guaranteed Loan Financing Account Report on Budget Execution

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
		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	
BUDGETARY RESOURCES			
<div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 300px;"> 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	
B. Change in unfilled customer orders:			
2. Receivable from Federal sources.....		300,000	<div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 150px;"> Subsidy obligated but not yet received from program account. </div>
C. Anticipated for rest of year without advance.....		4,860,000	<div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 150px;"> The remainder of loan guarantee subsidy expected from the program account. </div>
7. Total budgetary resources.....		6,360,000	
STATUS OF BUDGETARY RESOURCES			
10. Unobligated balance not available:			
D. Other.....		6,360,000	<div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 150px;"> Guaranteed loan financing accounts hold a reserve for future defaults. </div>
11. Total status of budgetary resources.....		6,360,000	
RELATION OF OBLIGATIONS TO OUTLAYS			
15. Outlays:			
A. Disbursements (+).....			
B. Collections (-).....		-1,200,000	<div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 150px;"> Subsidy collected from program account. </div>
SUBMITTED _____			
(Authorized Officer)		(Date)	
		(Preparer: Name) _____	
		(Address) _____	
		(Phone number) _____	

**BUDGET EXECUTION REPORTING -- END OF FIRST QUARTER
SIDE-BY-SIDE ACCOUNT COMPARISON**

Line Entry	Program Account	Financing Account-Direct	Financing Account-Guaranteed
Budgetary Resources			
1. Budget Authority	The total amount		
A. Appropriations	becoming available on or after October 1 of the fiscal year. It is composed of amounts for direct loan and loan guarantee subsidy costs and administrative expenses (\$11,530,000 + \$6,000,000 + \$1,000,000). The entry for this line should equal the entry on line 1A of the latest SF 132 for this account.		
B. Borrowing authority	The amount of borrowing authority anticipated to be used to cover obligations during the year that are not covered by subsidy cost payments or fees. Usually, assume direct loan obligations equal to the direct loan limitation and subtract corresponding estimates of subsidy cost payments and any fees paid by the borrower (\$100,000,000 - \$11,530,000). The entry for this line should equal the entry on line 1B of the latest SF 132 for this account.		
3. Spending authority from offsetting collections (Gross)	When a direct loan is disbursed, the financing account collects the subsidy cost payment from the program account. So far, only 80% of the loans obligated this quarter		
A. Earned	When a guaranteed loan is disbursed by a private lender, the financing account collects the subsidy cost payment from the program account. These collections are held to finance future defaults.		
1. Collected			

Line Entry	Program Account	Financing Account-Direct	Financing Account-Guaranteed
		have been disbursed so only 80% of the subsidy cost should be collected (\$2,882,500 * .8). Later, as borrowers make repayments, such amounts will also be recorded on this line.	So far, private lenders have disbursed only 80% of the loans guaranteed this quarter (\$1,500,000 * .8).
B. Change in unfilled customer orders: 2. Without advance from Federal sources		The portion of the subsidy cost for loans obligated but not yet disbursed in the first quarter (\$2,882,500 * .2). When the remaining 20% of the loans is disbursed, the program account will pay the remaining subsidy cost to the financing account, and the amount on this line will be moved to line 3A1.	The portion of the subsidy cost for guarantees committed but not yet disbursed in the first quarter (\$1,500,000 * .2). When the remaining 20% of the loans is disbursed, the program account will pay the remaining subsidy cost to the financing account, and the amount on this line will be moved to line 3A1.
C. Anticipated for rest of year without advance		The anticipated subsidy cost 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.	The anticipated subsidy cost 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.
6. Permanently not available C. Capital transfers and redemption of debt		Repayments of Treasury debt are shown as a reduction in resources rather than as an obligation of resources. This entry does not include interest payments made on borrowing from	

Line Entry	Program Account	Financing Account-Direct	Financing Account-Guaranteed
		Treasury, which are treated as an obligation and an outlay.	
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.
Status of Budgetary Resources			
8. Obligations incurred A. Direct 1. Category A		A quarter of the borrowing authority and subsidy cost has been obligated (\$100,000,000 * .25).	
2. Category B: (a) Direct loan subsidy cost (b) Guaranteed loan subsidy cost (c) Admin. expenses (d) Interest payment to Treasury	A quarter of the direct loan and loan guarantee subsidy cost 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.	
9. Unobligated balance: A. Apportioned: 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.		
10. Unobligated balance not available: 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		

Line Entry	Program Account	Financing Account-Direct	Financing Account-Guaranteed
		reporting period is recorded here. This is calculated by taking the total Category A 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 cost payments and interest received and anticipated (\$4,860,000 + \$1,200,000 + \$300,000) for the year.
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.
Relation of Obligations to Outlays			
14. Obligated balance, net, end of period: B. Unfilled customer orders, Federal sources without advance		The amount of direct loan subsidy cost payment receivable from the program account for the portion of the direct loan subsidy cost that was obligated but remains undisbursed (\$2,882,500 * .2).	
C. Undelivered orders	The amount of obligated but not disbursed budgetary resources. In this example, 20% of the subsidy cost obligated in the first quarter will not be disbursed until a later quarter [(\$2,882,500 + \$1,500,000) * .2].	The amount payable to Treasury for interest expense and the amount of direct loans obligated but not yet disbursed by the financing account [\$1,680,250 + (\$25,000,000 * .2)].	
15. Outlays A. Disbursements	The amount of obligations that are liquidated by disbursements. In this	The loan amount outlayed. Only 80% of the \$25,000,000 obligated is disbursed as	

Line Entry	Program Account	Financing Account-Direct	Financing Account-Guaranteed
	example, only 80% of the subsidy cost obligated this quarter [(\$2,882,500 + \$1,500,000) * .8] (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.	of this reporting period (\$25,000,000 * .8).	
B. Collections		Repayments from the borrowers are not expected until the end of the year, so this entry should reflect only the amount of the direct loan subsidy cost payments that have been disbursed from the program account (see line 3A1), recorded as a negative amount.	Records the amount of the loan guarantee subsidy cost payments that have 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 AND BUDGETARY RESOURCES				
		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			
BUDGETARY RESOURCES				
1. Budget Authority				
A. Appropriations.....P.L. 106-XXX.....		18,530,000		
7. Total budgetary resources.....		18,530,000		
STATUS OF BUDGETARY RESOURCES				
8. Obligations incurred:				
A. Direct				
2. Category B:				
1. Direct loan subsidy.....		11,530,000		
2. Guaranteed loan subsidy.....		6,000,000		
3. Administrative expenses.....		1,000,000		
11. Total status of budgetary resources.....		18,530,000		
RELATION OF OBLIGATIONS TO OUTLAYS				
14. Obligated balance, net, end of period:				
C. Undelivered orders (+).....		3,506,000		
15. Outlays:				
A. Disbursements (+).....		15,024,000		
B. Collections (-).....				
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 45%;"> <p>SUBMITTED _____</p> <p style="text-align: center;">(Authorized Officer) (Date)</p> </div> <div style="width: 50%;"> <p>(Preparer: Name) _____</p> <p>(Address) _____</p> <p>(Phone number) _____</p> </div> </div>				

End of Fiscal Year-Direct Loan Financing Account Report on Budget Execution

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
		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	
BUDGETARY RESOURCES			
1. Budget Authority			
B. Borrowing authority.....		88,470,000	<div style="border: 1px solid black; padding: 5px; margin-left: 20px;">Amount apportioned on latest SF 132.</div>
3. Spending authority from offsetting collections (Gross)			
A. Earned:			
1. Collected.....		19,467,000	<div style="border: 1px solid black; padding: 5px; margin-left: 20px;">Direct loan subsidy collected from the program account (\$11,530,000 * 80%) + repayments from borrower (\$10,243,000).</div>
B. Change in unfilled customer orders:			
2. Without advance.....		2,306,000	<div style="border: 1px solid black; padding: 5px; margin-left: 20px;">Portion of the direct loan subsidy obligated but not yet disbursed from the program account (\$11,530,000 * 20%).</div>
6. Permanently not available:			
C. Capital transfers and redemption of debt.....		-8,562,750	<div style="border: 1px solid black; padding: 5px; margin-left: 20px;">Principal repayments to Treasury.</div>
7. Total budgetary resources.....		101,680,250	
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct			
1. Category A.....		100,000,000	
2. Category B:			
1. Interest payment to Treasury.....		1,680,250	
11. Total status of budgetary resources.....		101,680,250	
RELATION OF OBLIGATIONS TO OUTLAYS			
14. Obligated balance, net, end of period:			
B. Unfilled customer orders, Fed sources w/o advance (-).....		-2,306,000	<div style="border: 1px solid black; padding: 5px; margin-left: 20px;">Direct loan subsidy still receivable from program account.</div> <div style="border: 1px solid black; padding: 5px; margin-left: 20px;">Amount of direct loans obligated but not yet disbursed (\$100,000,000 * 20%).</div>
D. Accounts payable (+).....		20,000,000	<div style="border: 1px solid black; padding: 5px; margin-left: 20px;">Portion of the loan that has been disbursed (\$100,000,000 * 80%) + interest paid to Treasury (\$1,680,250).</div>
15. Outlays:			
A. Disbursements (+).....		81,680,250	
B. Collections (-).....		-19,467,000	<div style="border: 1px solid black; padding: 5px; margin-left: 20px;">Direct loan subsidy collected from the program account (\$11,530,000 * 80%) + repayments from borrower (\$10,243,000).</div>
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 AND BUDGETARY RESOURCES			
Fiscal Year CY			
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Office of the Secretary	Guaranteed Loan Financing Account		
BUDGETARY RESOURCES	Unexpired		
3. Spending authority from offsetting collections (Gross)			
A. Earned:			
1. Collected.....	5,160,000		
B. Change in unfilled customer orders:			
2. Without advance from Federal sources.....	1,200,000		
7. Total budgetary resources.....	6,360,000		
STATUS OF BUDGETARY RESOURCES			
10. Unobligated balance not available:			
D. Other.....	6,360,000		
11. Total status of budgetary resources.....	6,360,000		
RELATION OF OBLIGATIONS TO OUTLAYS			
15. Outlays:			
A. Disbursements (+).....			
B. Collections (-).....	-5,160,000		
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>SUBMITTED _____</p> <p style="text-align: center;">(Authorized Officer) (Date)</p> </div> <div style="width: 50%;"> <p>(Preparer: Name) _____</p> <p>(Address) _____</p> <p>(Phone number) _____</p> </div> </div>			

**BUDGET EXECUTION REPORTING -- END OF FISCAL YEAR
SIDE-BY-SIDE ACCOUNT COMPARISON**

Line Entry	Program Account	Financing Account-Direct	Financing Account-Guaranteed
Budgetary Resources			
1. Budget Authority: 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.	
3. Spending authority from offsetting collections (Gross) A. Earned 1. Collected		This entry should be updated to reflect that payments totaling 80% of the subsidy cost (\$11,530,000 * .8) have been collected from the program account and \$10,243,000 was collected from borrower repayments.	This entry should be updated to reflect that payments totaling 80% of the subsidy cost (\$6,000,000 * .8) have been collected from the program account and \$360,000 was received from Treasury for interest.
B. Change in unfilled customer orders: 2. Without advance from Federal sources		The remaining 20% of the subsidy cost payments receivable from the program account is recorded (\$11,530,000 * .2).	The remaining 20% of the subsidy cost payments receivable from the program account is recorded (\$6,000,000 * .2).
6. Permanently not available C. Capital transfers and redemption of debt		In this example, this entry should be the same as the End of First Quarter.	
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.
Status of Budgetary Resources			
8. Obligations incurred A. Direct 1. Category A		Update this line to reflect that the full \$100,000,000 has been obligated.	
2. Category B: (a) Direct loan subsidy cost (b) Guaranteed loan	The full amount of direct and guaranteed loan subsidy cost (\$11,530,000 +	Record the interest payment to Treasury.	

Line Entry	Program Account	Financing Account-Direct	Financing Account-Guaranteed
subsidy cost (c) Admin. expenses (d) Interest payment to Treasury	\$6,000,000) and administrative expenses (\$1,000,000) has been obligated.		
10. Unobligated balance not available: D. Other			The amount of subsidy cost payments and interest received and anticipated (\$5,160,000 + \$1,200,000) for the year.
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.
Relation of Obligations to Outlays			
14. Obligated balance, net, end of period: B. Unfilled customer orders, Federal sources without advance		Records the remaining 20% of the loan subsidy cost obligated but not yet disbursed (\$11,530,000 * .2).	
C. Undelivered orders	Records the amount of direct loan and loan guarantee subsidy cost and administrative expenses obligated but undisbursed. Reflects the amount of budgetary resources for subsidy cost that remains in the program account [(\$11,530,000 + \$6,000,000) * .2]. All of the administrative expenses have been disbursed.	This is the amount of loans obligated but not yet disbursed (\$100,000,000 * .2).	
15. Outlays A. Disbursements	When a direct loan is disbursed from the financing account, the subsidy cost payment moves from line 14D to line 15A. In this example, because 80% of the loans and 100% of the administrative expenses have been disbursed, the entry is	Record the loans disbursed plus the amount of interest paid to Treasury [(\$100,000,000 * .8) + \$1,680,250].	

Line Entry	Program Account	Financing Account-Direct	Financing Account-Guaranteed
	80% of the subsidy cost plus the full amount of administrative expenses [($\$17,530,000 \times .8$) + \$1,000,000].		
B. Collections		The amount of loan subsidy cost payments collected from the program account and the amount of repayments collected from borrowers is recorded as a negative value [($\$11,530,000 \times .8$) + \$10,243,000].	Update this entry to reflect the subsidy cost payments and interest received.

SECTION 80 -- PROCEDURES FOR MONITORING FEDERAL OUTLAYS

Table of Contents

- 80.1 What is the purpose for these procedures?
- 80.2 Who is required to submit a plan?
- 80.3 What are the general reporting requirements?
- 80.4 What are the reporting requirements for large transactions?
- 80.5 What are the requirements for trust fund reporting?
- 80.6 What are the requirements for financing account reporting?
- 80.7 What are the requirements for asset sale reporting?
- 80.8 What are the responsibilities of OMB and the Treasury Department?
- 80.9 When do I submit reports?

- Ex-80A Reports on Outlays -- Agency and Program Coverage
- Ex-80B Reports on Outlays -- Initial Report
- Ex-80C Trust Fund Reporting Format
- Ex-80D Financing Account Reporting Format
- Ex-80E Asset Sales Reporting Format

Summary of Changes

Includes instructions and new exhibit for asset sales reporting (section 80.3).

Department of Agriculture is no longer required to submit a financing account report.

80.1 What is the purpose for these procedures?

The purpose behind asking that Cabinet departments and certain agencies submit reports on Federal outlays is 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, enable Treasury to borrow only amounts needed to finance Government activities, thus reducing interest costs and overall cash balances maintained in the Treasury.

OMB needs reports on Federal outlays to monitor the deficit/surplus and to assess the reliability of each agency's financial management system. Reports are also used by Treasury for its monthly review of "Statement of Transactions" (SF 224) reporting, prior to publication of the *Monthly Treasury Statement of Receipts and Outlays of the U.S. Government*, and for periodic evaluations of the accuracy of the reports. These plans must be as accurate as possible -- an inability to forecast spending with reasonable accuracy can be a weakness in program and financial management. Problems of this nature need the attention of OMB and the agencies alike.

80.2 Who is required to submit a plan?

If your department or agency is listed in Exhibit 80A, prepare a monthly outlay plan for each new fiscal year and submit periodic reports on and revisions to that plan. Coverage of the reports should be identical to the coverage in the annual budget documents and should include outlay information for all appropriations and funds administered by your department or agency. OMB and/or Treasury may require a forecast of deposit fund activity for specific agencies and will notify you of this requirement.

80.3 What are the general reporting requirements?

Base estimates on your best current judgment of the amount to be spent by month in the period(s) covered by the report. Use the President's most recent annual budget or Mid-Session Review estimates as a base, but update those estimates to reflect subsequent actions of the Congress, including both completed actions and those that are almost certain to be completed. Also reflect recent trends and expected events on a realistic basis.

Budget and Mid-Session Review estimates serve as reference points only, not as targeted fiscal year totals. Do not force estimated monthly totals to conform to the Budget or Mid-Session totals, but reflect your best information at the time the forecast is prepared. The format for agency reports (Exhibits 80B, 80C, 80D, and 80E) includes columns for "OMB estimates" and "Differences" that will highlight changes from the most recent official estimates.

Between submission dates, you should provide updated plans to OMB and Treasury whenever there are significant changes in outlay totals, large transactions, or patterns (such as those that may be associated with an unanticipated increase in claims for an entitlement program or a change in the timing or amount of upward or downward re-estimates between on-budget subsidy and non-budgetary financing accounts). You should also cooperate with OMB and Treasury by providing additional details as requested.

You must 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.

80.4 What are the reporting requirements for large transactions?

You 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.

List large transactions under the memorandum section of the agency report or footnote the transaction in the trust fund or financing account report. Exhibit 80B 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.

You must footnote the description in order 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 submission dates of revisions to dollar amount, transaction date, or any special circumstances related to the transaction. This individual is typically in your program and/or finance office.

All agency financial officers are required by Volume I of the *Treasury Financial Manual (TFM)*, Part 6, Chapter 8500 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.

You must show large transactions for the following agencies and programs:

- 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

80.5 What are the requirements for 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 80C. Reports are required for the following trust funds:

- 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

80.6 What are the requirements for financing account reporting?

Departments and agencies that administer major financing accounts are required to submit detailed forecast reports in the format of Exhibit 80D. Expand agency financing account reporting to include significant object classes shown in the *Budget Appendix* program and financing schedules.

Estimate monthly totals for non-Federal transactions such as:

- Loan disbursements;
- Collections for loan repayments; and,
- Net proceeds of asset sales.

Forecast all non-cash transactions between:

- Financing accounts; and,
- Liquidating, subsidy, or Treasury interest accounts.

Identify whether the timing for such transactions is monthly, quarterly, semiannual, or annual, and include the best available dollar amount estimate in the month or months during which you expect to report the transactions to Treasury on the SF 224.

Departments and agencies that must submit detailed financing account reports are listed below:

- Education
- Export-Import Bank
- Federal Communications Commission
- Housing and Urban Development
- Small Business Administration
- Veterans Affairs

Other departments or agencies should continue to report their estimated and actual monthly net disbursements for financing accounts as addendum items in the Exhibit 80B format.

Actual data for financing accounts. -- As discussed in section 80.9 below, the Monthly Treasury Statement (*MTS*) is the source of actual data for outlay plans. 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 the plans.

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 80D reflects the financing account presentation for loan sale proceeds. Detailed asset sale reporting is required by Treasury offices under *asset sale reporting* (80.7) below.

Reporting format. -- Show both financing accounts and corresponding liquidating and/or subsidy accounts on the report.

You must show object class detail in order to:

- Improve Treasury's cash forecasting by identifying non-cash transactions and ensuring consistent treatment on "both sides" of the transaction, i.e., the same amount and timing for both budgetary and non-budgetary credit account entries.

SECTION 80 -- PROCEDURES FOR MONITORING FEDERAL OUTLAYS

- 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*.

Forecasting methodology. -- If you prepare financing account reports:

- Fiscal year totals for non-cash transactions between financing and (1) liquidating or subsidy accounts, or (2) Treasury interest accounts must not be divided by 12, i.e., spread evenly or prorated over the months of the fiscal year. You must include the best available dollar amount estimate in the month or months during which the transactions are expected to take place, i.e., reported on the SF 224.
- If actual monthly data for recent fiscal years supports the method, you may estimate monthly amounts for some categories, such as loan disbursements and repayments, by pro-rating the estimated fiscal year total, based on recent monthly patterns.

80.7 What are the requirements for asset sale reporting?

Departments and agencies that conduct sales of assets are required to submit forecast reports in the format of Exhibit 80E. A report must be submitted for each sale included in the agency report on outlays (Exhibit 80B) or financing account report (Exhibit 80D). Asset sale reporting is also required by Volume I of the *Treasury Financial Manual (TFM)*, Part 6, Chapter 8500. Asset sales are typically large dollar transactions (\$50 million or more), for which advance notification must be provided to Treasury. The same reporting form, Exhibit 80E, is to be used for both outlay plans and large dollar reporting to Treasury.

Between submissions, the original report for each individual sale is to be updated by the agency and provided to Treasury offices as soon as new estimated and/or actual information is available, until the sale has been completed. Agency and OMB estimates provided for Treasury's budget, cash, and debt forecasting purposes are considered highly confidential and for internal Treasury use only. If unusual circumstances call for disclosure of additional detail, the estimates are characterized as Treasury Department estimates and not attributed to OMB or the agency.

Departments and agencies that currently must submit asset sale reports are listed below:

- Federal Communications Commission
- Federal Housing Administration (HUD)
- Minerals Management Service (Interior)
- Small Business Administration
- Veterans Affairs

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

80.8 What are the responsibilities of OMB and the Treasury Department?

Both OMB and Treasury will review the agency outlay plans for reasonableness in the light of experience, consistency with the President's policies and objectives, enacted appropriations and other legislation, and

other factors. When circumstances warrant, OMB and/or Treasury may require you to make revisions in the outlay plans.

80.9 When do I submit reports?

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 80B, 80C, and 80D, as applicable. The report provides 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.

Use the Monthly Treasury Statement of Receipts and Outlays of the United States Government (*MTS*), as the source of actual data reported. However, 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). (Explain differences from latest public estimate.)*	--	October thru September (current year).
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). 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. 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

<p>Department of Agriculture:¹</p> <ul style="list-style-type: none"> Farm Service Agency: <ul style="list-style-type: none"> Commodity credit accounts Agriculture credit insurance accounts Conservation reserve program All other Food and Nutrition Service: <ul style="list-style-type: none"> Food stamp program Other domestic feeding programs Forest Service All other Deductions for offsetting receipts (-) Total, Department of Agriculture <p>Department of Commerce</p> <p>Department of Defense, Military:</p> <ul style="list-style-type: none"> 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 <p>Department of Education:</p> <ul style="list-style-type: none"> Elementary and secondary education Postsecondary education All other Total, Department of Education <p>Department of Energy:</p> <ul style="list-style-type: none"> Atomic energy defense activities Energy programs All other Total, Department of Energy <p>Department of Health and Human Services:</p> <ul style="list-style-type: none"> 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 <p>Department of Housing and Urban Development:¹</p> <ul style="list-style-type: none"> 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 	<p>Department of the Interior:³</p> <ul style="list-style-type: none"> 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 <p>Department of Justice</p> <ul style="list-style-type: none"> Office of Justice Programs Violent Crime Reduction Programs Community Oriented Policing Services All other <p>Department of Labor:</p> <ul style="list-style-type: none"> 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 <p>Department of State</p> <p>Department of Transportation:</p> <ul style="list-style-type: none"> Federal Highway Administration Federal Railroad Administration Federal Transit Administration Federal Aviation Administration All other Total, Department of Transportation <p>Department of the Treasury:</p> <ul style="list-style-type: none"> Earned income tax credit (outlay portion) Interest on the Public Debt All other Deductions for offsetting receipts (-) Total, Department of the Treasury <p>Department of Veterans Affairs:¹</p> <ul style="list-style-type: none"> Compensation, pension, readjustment, and burial benefits Medical care Insurance trust funds (both revolving and nonrevolving) All other Deductions for offsetting receipts (-) Total, Department of Veterans Affairs <p>Corps of Engineers</p> <p>Other Defense Civil Programs:</p> <ul style="list-style-type: none"> Military Retirement² <p>Environmental Protection Agency</p>
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Reports on Outlays—Agency and Program Coverage—Continued

<p>Federal Emergency Management Agency: Disaster relief All other Total, Federal Emergency Management Agency</p> <p>General Services Administration: Real property activities Personal property activities All other Deductions for offsetting receipts (-) Total, General Services Administration</p> <p>International Assistance Programs: Economic support fund and peacekeeping operations International security assistance: Foreign military sales credit All other international security assistance Deductions for offsetting receipts (-) Total, International Security assistance Agency for International Development (including Payment to the international fund for agricultural development) International organizations and programs Trade and development program Military sales programs: Foreign military sales trust fund—outlays Foreign military sales trust fund—proprietary receipts All other Total, military sales programs International Financial Institutions</p> <p>National Aeronautics and Space Administration</p> <p>National Science Foundation</p> <p>Office of Personnel Management: Civil Service retirement and disability fund Other trust funds All other Total, Office of Personnel Management</p> <p>Small Business Administration ¹</p> <p>Social Security Administration: Payment to social security trust funds Special benefits for disabled coal miners Supplemental security income Federal old-age and survivors insurance trust fund Federal disability insurance trust fund All other Deductions for offsetting receipts (-) Total, Social Security Administration</p> <p>District of Columbia</p> <p>Export-Import Bank ¹</p> <p>Federal Deposit Insurance Corporation: Bank Insurance Fund Savings Association Insurance Fund FSLIC Resolution Fund (including RTC) Other Total, FDIC</p> <p>Legislative Branch Library of Congress</p>	<p>Postal Service</p> <p>Railroad Retirement Board</p> <p>Securities and Exchange Commission</p> <p>Tennessee Valley Authority</p> <p>Rents and royalties on Outer Continental Shelf (Interior)</p> <p>Spectrum auction receipts (Federal Communications Commission)</p> <p>¹ 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>² Military retirement also reports receipts collected by them for employer share, employee retirement.</p> <p>³ Interior also reports the outlays for rents and royalties on Outer Continental Shelf.</p>
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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 OMB or Treasury requests revisions.

NOT FOR PUBLIC RELEASE
OMB CIRCULAR NO. A-34
OUTLAY PLAN

DEPARTMENT OF XXXXXXXXXXXXX
Fiscal Year 2002
(In millions of dollars)

DATE PREPARED: 10/01/20CY
CONTACT: S.P. Chase
TELEPHONE: 202-622-1925
FACSIMILE: 202-622-5555

MTS LINE CODE	APPROPR ACCOUNT SYMBOL	ACCOUNT	FISCAL												YEAR TOTAL (1)	OMB ¹ EST. (2)	DIFFER- ENCE (1-2)
			2001 OCT EST	2001 NOV EST	2001 DEC EST	2002 JAN EST	2002 FEB EST	2002 MAR EST	2002 APR EST	2002 MAY EST	2002 JUN EST	2002 JUL EST	2002 AUG EST	2002 SEP EST			
XXXX XX	XXXX	Program payments ²	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 ³	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
		Total Other	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		TOTAL, DEPT. OF XXXXXX	785	864	759	786	851	1,005	1,009	859	1,205	1,110	803	554	10,590	10,315	275
MEMORANDUM: (Non-add, Included above)																	
XXXX XX	XXXX	Proposed legislation ²	0	0	0	50	65	85	100	125	160	190	200	225	1,200	1,200	0
Large Transactions:																	
XXXX XX	XXXX	Semiannual interest to Treas ³	125	0	0	0	0	0	150	0	0	0	0	0	275	175	100
		Transaction date	10/31						04/30								
NON-BUDGETARY ACCOUNTS:																	
Financing Accounts (Net 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
		TOTAL FINANCING ACCOUNT	115	15	115	115	15	115	115	15	115	115	15	115	980	1,505	-525
Deposit Funds:																	
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

¹OMB estimates: Mid-Session Review, 7/15/2001

ACT=Actual; EST= Estimate
NOTE: You must show individual fiscal years, or portions thereof, on separate reports.

NOTE: This Exhibit has been oriented for portrait printing. However, all your 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, round it 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:
FACSIMILE:

MTS LINE CODE	APPROPR ACCOUNT SYMBOL	CATEGORY	CY OCT EST	CY NOV EST	CY DEC EST	CY JAN EST	CY FEB EST	CY MAR EST	CY APR EST	CY MAY EST	CY JUN EST	CY JUL EST	CY AUG EST	CY SEP EST	FISCAL ESTI- MATES (1)	OMB ESTI- MATES ¹ (2)	DIFFER- ENCE (1-2)
INCOME:																	
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	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 XXXXXXX	25	30	65	25	30	65	25	30	65	25	30	65	480	480	0
TOTAL INCOME...																12955	
OUTGO:																	
XXXX	XX XXXX.XX	Benefit payments ^{2,3}	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
TOTAL OUTGO.....			1286	716	727	1,261	706	726	1267	656	648	1230	657	650	10530	10575	-45
NET.....																2380	
MEMORANDUM: (Non-add; included above)																	
Proposed legislation ²			0	0	0	0	0	0	-25	-50	-50	-50	-50	-50	-275	-275	0
Large transactions:																	
Transfer from XXXXX ⁴			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	600	0	0	0			
Transaction date:					1215CY						0615CY						

ACT - Actual

EST - Estimated

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

²Footnote (text as applicable).

³Footnote (text as applicable).

⁴Footnote (contact name and telephone number).

Categories shown are illustrative only.
Categories should mirror the *Budget Appendix* Status of Funds schedules.

NOTE: You are not required to provide monthly estimates for Governmental receipts. Monthly estimates are prepared by the Office of Tax Analysis, Department of the Treasury.

Financing Account Reporting Format

Include both Financing and related Liquidating and Subsidy (Budgetary) accounts 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 2002
(In millions of dollars)

DATE PREPARED: 10/01/20CY
CONTACT: S.P. Chase
TELEPHONE: 202-622-1925
FACSIMILE: 202-622-5555

		FISCAL												YEAR	OMB ¹	DIFFER-
MTS	APPROPR	2001	2001	2001	2002	2002	2002	2002	2002	2002	2002	2002	2002	TOTAL	EST.	ENCE
LINE	ACCOUNT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	(1)	(2)	(1-2)
CODE	SYMBOL	ACCOUNT	EST	EST	EST	EST	EST	EST	EST	EST	EST	EST	EST			
FINANCING ACCOUNT:																
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+1)	0	0	0	0	0	0	0	0	0	0	0	1260	1260	1460	-200
	Upward reestimate (D+1)	0	0	0	0	0	0	0	0	0	0	0	-1305	-1305	-1305	0
Collections:																
	Loan repayments (P+1)	-100	-125	-225	-100	-100	-100	-100	-125	-225	-100	-100	-100	-1500	-1500	0
	Sales of loans (net) ²	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	FINANCING DISB (NET)	150	240	-35	890	715	-455	270	-325	-125	500	20	560	2405	3255	-850
MEMORANDUM:																
4189 XX 1493	INTEREST TO TREASURY	0	0	0	0	0	0	0	0	0	0	0	-150	-150	-150	0
BUDGET ACCOUNTS:																
LIQUIDATING ACCOUNT:																
	Payments to financing account	0	0	0	0	0	0	0	0	0	0	0	225	225	125	100
	Other	5	5	5	5	5	5	5	5	5	5	5	5	60	60	0
XXXX XX XXXX	TOTAL LIQUIDATING	5	5	5	5	5	5	5	5	5	5	5	230	285	185	100
SUBSIDY (Program) ACCOUNT:																
	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	TOTAL PROGRAM ACCOUNT	15	20	270	35	60	1120	20	505	25	10	845	55	2980	2,780	200
TOTAL BUDGET ACCOUNTS																
		20	25	275	40	65	1125	25	510	30	15	850	285	3265	2965	300

FOOTNOTES:

¹OMB estimates; Mid-Session Review, 7/15/2001

²Sales 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. Your reports should include similar object classes.

NOTE: This Exhibit has been oriented for portrait printing. However, all your reports must be oriented to landscape, in order to accommodate review of all columns shown.

Asset Sales Reporting Format

The agency will adapt this format to its sale process.

ASSET SALES REPORT FOR BUDGET AND CASH FORECASTING

Treasury will work with appropriate Agency to identify key events.

(Department or Agency)

Report Updated: _____

To: DEPARTMENT OF THE TREASURY:
Office of Cash and Debt Management
Attn: Mary Ellen Stroupe, Fiscal Affairs Specialist
Crystal Davis, Fiscal Analyst

FACSIMILE: 202-622-4775
VOICE: 202-622-1811
202-622-1819

To: Funds Control Branch
Attn: Loretta Thomas
Sandra Pinkney

FACSIMILE: 202-874-9984
VOICE: 202-874-9789
VOICE: 202-874-9789

From: _____ Agency Location Code: _____
(name of agency, bureau, division, or office)
Contact Name: _____ Telephone: _____
Alternate: _____ Telephone: _____
Facsimile: _____

ASSET SALES UPDATE: ESTIMATES AND ACTUALS

AUCATION DESCRIPTION: _____

KEY EVENT	DATE	DESCRIPTION	AMOUNT (In \$ Mil)	DEPOSIT	PAYMENT
ANNOUNCEMENT					
AUCTION BEGINS					
AUCTION ENDS					
REFUNDS OF DEPOSITS					
FINAL DEPOSITS					

REFERENCE: OMB Circular No. A-34, Part VIII, Section 80, Exhibit 80E; TREASURY FINANCIAL MANUAL, Volume I, Part 6--Chapter 8500.

SECTION 81 -- REPORTS ON UNVOUCHERED EXPENDITURES**Table of Contents**

81.1	What are unvouchered expenditures?
81.2	Are there any exemptions?
81.3	What is the basis for coverage?
81.4	What are the requirements for submission?
81.5	What are OMB's responsibilities?
Ex-81	List of Accounts Containing Unvouchered Expenditures

81.1 What are unvouchered expenditures?

An "unvouchered expenditure" means any expenditure accounted for solely on the approval, authorization, or certificate of the President or an official of an executive agency.

Executive Branch agencies are required to submit information to OMB on unvouchered expenditures annually. OMB uses the information to prepare the annual report required by law (31 U.S.C. 3814) on accounts containing unvouchered expenditures that are potentially subject to audit by the Comptroller General.

81.2 Are there any 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, or
- 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. You should make any requests for exemptions through the White House Counsel's office.

81.3 What is the basis for coverage?

Subject to 31 U.S.C. 3814(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.

81.4 What are the requirements for submission?

The head of each executive department and agency 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.

Submit the list (including explanations, as appropriate) to OMB no later than November 1 of each year in the format of Exhibit 81. Transmit to OMB in a sealed envelope marked: **"TO BE OPENED ONLY BY THE SECURITY OFFICER, EXECUTIVE OFFICE OF THE PRESIDENT, NEW EXECUTIVE OFFICE BUILDING."** Place the envelope inside another envelope that is sealed and addressed to the Director of OMB.

Each agency head must ensure the timeliness, accuracy, and completeness of the required information on unvouchered expenditures. In addition, if you are required to submit information on unvouchered expenditures, you must maintain records of these transactions in a manner similar to those maintained for regular financial transactions and accounts in order to insure proper accountability.

81.5 What are OMB's 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 20CY 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 20CY 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.

Provide an explanation of any additions or deletions to the previous year's report .

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>665 Appropriation (a) Expenditures or contract obligations in excess of funds prohibited 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>Section 1341: (a)(1) An officer or employee of the United States Government or the District of Columbia government may not -- (A) make or authorize an expenditure or obligation exceeding an amount available in an appropriation or fund for the expenditure or obligation; (B) involve either government in a contract or obligation for the payment of money before an appropriation is made unless authorized by law; (C) <i>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> (D) <i>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) Voluntary service forbidden 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>Section 1342 (in part): 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. <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>(c) Apportionment of appropriations; reserves; distribution; review</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>Section 1512:</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>Section 1511:</p> <p>(a) In this subchapter, "appropriations" means --</p> <ol style="list-style-type: none"> (1) appropriated amounts; (2) funds; and (3) authority to make obligations by contract before obligations.
<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>Section 1512(c):</p> <p>(1) In apportioning or reapportioning an appropriation, a reserve may be established only--</p> <ol style="list-style-type: none"> (A) to provide for contingencies; (B) to achieve savings made possible by or through changes in requirements or greater efficiency of operations; or (C) as specifically provided by law.
<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>Section 1512(c):</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>Section 1512(b):</p> <p>(1) An appropriation subject to apportionment is apportioned by --</p> <ol style="list-style-type: none"> (A) months, calendar quarters, operating seasons, or other time periods;

THE ANTIDEFICIENCY ACT	TITLE 31 -- MONEY AND FINANCE
<p>the officers designated in subsection (d) of this section to make apportionments and reappropriations. 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 reappropriated.</p>	<p>(B) activities, functions, projects, or objects; or</p> <p>(C) a combination of the ways referred to in clauses (A) and (B) of this paragraph.</p> <p>(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 reappropriated.</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 reappropriations, and such reappropriations 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>Section 1512:</p> <p>(d) An apportionment or a reappropriation shall be reviewed at least 4 times a year by the official designated in section 1513 of this title to make apportionments.</p> <p>Section 1512(a) as the last sentence:</p> <p>. . . An apportionment may be reappropriated under this section.</p>
<p>(d) Officers controlling apportionment or reappropriation</p> <p>(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 reappropriated 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>Section 1513:</p> <p>(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:</p> <p>(1) 30 days before the beginning of the fiscal year for which the appropriation is available; or</p> <p>(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 reappropriated 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</p>	<p>Section 1513(b):</p> <p>(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:</p> <p>(A) 40 days before the beginning of the fiscal year for which the appropriation is available; or</p> <p>(B) 15 days after the date of enactment of the</p>

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<p>appropriation 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>law by which the appropriation is made available. (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: (A) 20 days before the beginning of the fiscal year for which the appropriation is available; or (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>Section 101: In this title, "agency" means a department, agency, or instrumentality of the United States Government.</p> <p>Also, section 102: 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>Section 1513: (e) This section does not affect the initiation and operation of agriculture price support programs.</p> <p>Also, section 1511: (b) This subchapter does not apply to -- (1) amounts (except amounts for administrative expenses) available -- (A) for price support and surplus removal of agricultural commodities; and (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>Section 1341(a): (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.</p> <p>Also, section 1342 (in part): . . . 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.</p> <p>Also, section 1511: (b) this subchapter does not apply to -- (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>

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<p>(e) Apportionment necessitating deficiency or supplemental estimates</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>Section 1515(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>Section 1515(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>(f) Exemption of trust funds and working funds expenditures from apportionment</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>Section 1516:</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>

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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>(C) items the President decides are of a confidential nature; (D) payment under a law requiring payment of the total amount of the appropriation to a designated payee; and (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>Section 1511: (b) This subchapter does not apply to -- (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>(g) Administrative division of apportionment; simplification of system for subdividing funds 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>Section 1513: (d) An appropriation apportioned under this subchapter may be divided and subdivided administratively within the limits of the apportionment.</p> <p>Section 1514: (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 -- (1) restrict obligations or expenditures from each appropriation to the amount of apportionments or reapportionments of the appropriation; and (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>
<p>(h) Expenditures in excess of apportionment; penalties No officer or employee of the United States shall</p>	<p>Section 1517: (a) An officer or employee of the United States Government or of the District of Columbia</p>

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<p>authorize or create any obligation or make any expenditure (A) in excess of an apportionment or reappropriation, or (B) in excess of the amount permitted by regulations prescribed pursuant to subsection (g) of this section.</p>	<p>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>(i) Administrative discipline; reports on violation</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>Section 1349:</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>Also, section 1518:</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>Section 1350:</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>Also, section 1519:</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>Section 1351:</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> <p>Also, section 1517:</p> <p>(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</p>

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	Columbia, as the case may be, shall report immediately to the President and Congress all relevant facts and a statement of actions taken.
<p>31 U.S.C. 665a. Basis of apportionment; need for funds for increased compensation for wage-board employees</p> <p>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>Section 1515:</p> <p>(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>31 U.S.C. 669. Apportionment of contingent fund of departments to offices and bureaus (words before semicolon)</p> <p>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>Section 1513:</p> <p>(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>31 U.S.C. 669 (words after semicolon)</p> <p>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>Section 1341:</p> <p>(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>

APPENDIX B -- CHECKLIST FOR FUND CONTROL REGULATIONS

You must include the following items in the fund control regulations you submit to OMB for approval.

1. Statement of purpose. At a minimum, your regulations should state broadly that their purpose is to prescribe procedures to follow in budget execution and specify basic fund control principles and concepts.

Your regulations should state that they:

- Establish policy with regard to the administrative control of funds.
- Prescribe a system for positive administrative control of funds designed to restrict obligations and expenditures (disbursements) to the amount available in each appropriation or fund account.
- Restrict *both* obligations and expenditures from each appropriation or fund account to *the lower of* the amount of apportionments made by OMB or the amount available for obligation and/or expenditure in the appropriation or fund account.
- Enable the head of your agency to identify the person responsible for any obligation or expenditure exceeding the amount available in the appropriation or fund account, the OMB apportionment or reapportionment, the allotment or suballotments made by the agency, any statutory limitations, and any other administrative subdivision of funds made by the agency.
- Provide procedures for dealing with violations of the Antideficiency Act as well as violations of other administrative subdivision of funds that are not violations of the Antideficiency Act, per se.

2. Authority. At a minimum, you should list the following authorities in the regulations:

- 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).
- Title X of P.L. 93-344, found at 2 U.S.C. 681-688.
- OMB Circular No. A-34, "Instructions on Budget Execution," and related OMB guidelines.
- Other pertinent laws governing your agency's funds and appropriate agency internal regulations, if any.

3. Scope. The regulations should state that all organizations, appropriations, and funds are subject to the provisions contained in them. If you want to make any exemptions, OMB must first approve them. Clearly identify all approved exemptions in the regulations.

4. Definitions, terminology, and concepts. Your regulations should have a section that specifies that the definitions, terminology, and concepts in OMB Circular No. A-34 apply. You may restrict this to terms that are peculiar to, or have special meaning within, your agency, except that you should include the identical definition of the following terms found in 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, this section should include a definition for the term that your agency is proposing to use in the regulations.

5. Responsibility and functions of individuals. Your agency regulations should describe those individuals within the agency charged with fund control responsibilities by title or position. At a minimum, they should:

- List the positions and describe the fund control responsibilities of each.
- Explain each position's responsibilities 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 40.2 of this Circular for general guidance. As a minimum, include the following:

- *Violations of the Antideficiency Act.* List 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 your agency.
- *Violations of limitations that do not per se violate the Antideficiency Act.* List and briefly describe all your agency's imposed restrictions, including a statement describing the conditions under which violations of these restrictions also violate the Antideficiency Act.

7. Penalties. Describe all criminal penalties for violations of the Antideficiency Act, as well as any additional disciplinary measures your agency imposes. In addition, provide penalties for violations of agency limitations and requirements that your agency does not consider subject to provisions of the Antideficiency Act.

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) will 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, the law provides that any officer or employee of the United States who knowingly and willfully violates these prohibitions shall be fined not more than \$5,000, imprisoned for not more than two years, or both.

8. Reporting violations. At a minimum, your regulations should prescribe procedures for reporting apparent violations to responsible agency officials and to the President and Congress. All violations must be reported immediately upon discovery. Antideficiency Act violations must be reported by letter to the President, through OMB, signed by the head of the agency, and by letter to Congress. See section 40.

Any individual who knows of a possible Antideficiency Act violation must report it. Specify who should be notified in your regulations.

Even though you take subsequent actions to correct the cause of a violation, it does not eliminate that violation – you must still report it.

9. Accounting support for fund control systems. Your regulations must specify that the agency accounting system must fully support agency fund control systems. The accounting systems should provide for:

- Recording all financial transactions affecting: apportionments; reappportionments; allotments; agency restrictions; financial plans; program operating plans; obligations and expenditures; as well as anticipated, earned, and collected reimbursements.
- 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 procedures. Normally, you describe agency procedures for requesting apportionment of funds in other directives or manuals. However, you should include the following as part of the fund control regulations:

- Briefly describe your agency's procedures for requesting the apportionment of funds. List position(s) and organizations responsible for making the request.
- Cite the basic internal agency directives covering the apportionment of funds. At your option, you may include general guidance covering apportionment action in connection with the following:
 - Supplementals.
 - Reprogramming.
 - Transfer between accounts.

- 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 any of these funds are not subject to the basic provisions of this regulations (see above), describe the procedures used to control them in a separate section.

11. Policy on allotments and suballotments. Include the general policy that allotments and suballotments will be established at the highest practical level, and each operating unit will be financed from no more than one subdivision for each appropriation or fund (the Antideficiency Act establishes these objectives). Specify the criteria for changing the allotment structure, and identify who has authority to approve such changes. Emphasize that allotments and suballotments are subject to the provisions of the Antideficiency Act.

Include the following in the section on allotments and suballotments:

- Function and purpose of allotments and suballotments.
- Restrictions:
 - ▶ The sum of allotment amounts issued will not exceed the apportionment.
 - ▶ The sum of suballotment amounts issued will not exceed the allotment amount.
 - ▶ The amounts of allotments or other administrative subdivisions will be fixed and will be changed only when authorized by the authority who initially issued the subdivision.
 - ▶ Congressional restrictions contained in appropriation acts will be enforced.
 - ▶ Other restrictions which your agency may want with respect to administrative subdivisions. Use this Circular as a guide. However, you may establish more stringent requirements for the allotment of anticipated budgetary resources.
- Allotment procedures:
 - ▶ Make allotments and suballotments using formal documents.
 - ▶ Identify the officers authorized to issue allotments and suballotments as well as the officers and employees authorized to reduce them.
 - ▶ At a minimum, document the following:
 - A. Amount available.
 - B. Funding source (for example, appropriations, reimbursements).
 - C. Time period of availability.
 - D. The position title of the official responsible and other agency limitations.

- E. Justification for changes in allotments. (In some cases, changes in allotments will create the need for a reapportionment, which requires OMB approval.)

12. Treatment of anticipated budgetary resources already enacted into law. Your agency's fund control regulations should state that apportionments may include estimated amounts of "anticipated" budgetary resources that are the result of *laws already enacted*. This is done to reduce routine reapportionments of such amounts as they actually become available. These are presented on the SF 132 and SF 133 on the following lines:

- Line 1E, anticipated increases (+) in budget authority (including anticipated transfers of new budget authority) into the account and anticipated decreases (-) from the account;
- Line 2C, anticipated transfers of balances of budget authority into the account (+) and out of the account (-);
- Line 3C, anticipated orders without an advance and anticipated refunds (+);
- Line 3D2, anticipated transfers from trust funds into the account (+);
- Line 4B, anticipated recoveries of prior year obligations (+); and
- Line 6F, anticipated permanent reductions (-).

You may choose not to allot amounts *anticipated to increase* (+) the total budgetary resources, even though the amount has been apportioned, until the increase actually occurs.

Alternatively, you may choose to allot amounts *anticipated to increase* the total budgetary resources before the increase actually occurs. If you choose this alternative, then the fund control regulations must require that all officials or employees who receive allotments of anticipated increases in budgetary resources should maintain constant and careful oversight to insure that these amounts materialize before they incur obligations or expenditures against this type of allotment. The regulations must also require that if actual amounts are less than anticipated, the agency will make appropriate funding adjustments and take other appropriate actions including requesting a reapportionment.

The *anticipated decreases* (-) under current law do not become part of the amount of total budgetary resources available to be apportioned. Since the OMB apportionment will not include these amounts, these amounts must not be allotted.

13. Deficiency apportionments. At a minimum, the regulations 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:
 - Laws enacted subsequent to the transmittal of the annual budget for the year to Congress;

- ▶ Emergencies involving human life, the protection of property, or the immediate welfare of individuals; or
- ▶ Specific authorization by law.
- When OMB approves a deficiency apportionment and transmits it to Congress, OMB is merely notifying 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 -- 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.

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>

Department of the Interior
Office of the Secretary
National Business Center
P.O. Box 25046
Denver Federal Center
Denver, CO 80225-0046
(303) 969-7780 x2514
<http://www.nbc.gov>

Department of the Treasury
Bureau of Public Debt
Administrative Resource Center
Franchise Accounting Services Branch
200 Third Street
Parkersburg, WV 26106-1328
(304) 480-6448
<http://webfs.publicdebt.treas.gov>

Department of the Treasury
Financial Management Service
Center for Applied Financial Management
1990 K ST. NW, Suite 300
Washington, DC 20006
(202) 874-9550
<http://www.fms.treas.gov/center>

General Services Administration
Agency Liaison Division
7th & D Streets, SW
Washington, DC 20407
(202) 708-5702
<http://ncr.gsa.gov>

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